AGENDA
CITY COUNCIL
WORK SESSION
CITY OF WYOMING, MINNESOTA
MAY 19, 2021
6:00 PM

CALL TO ORDER:

CALL OF ROLL:

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

NEW BUSINESS:

1. To continue discussion regarding financial impacts of facilities and street CIP in relation to the City's long term plan

2. American Rescue Plan Act Discussion

3. To consider Diversity, Equity and Inclusion Training Program

ADJOURN

Date: May 17, 2021

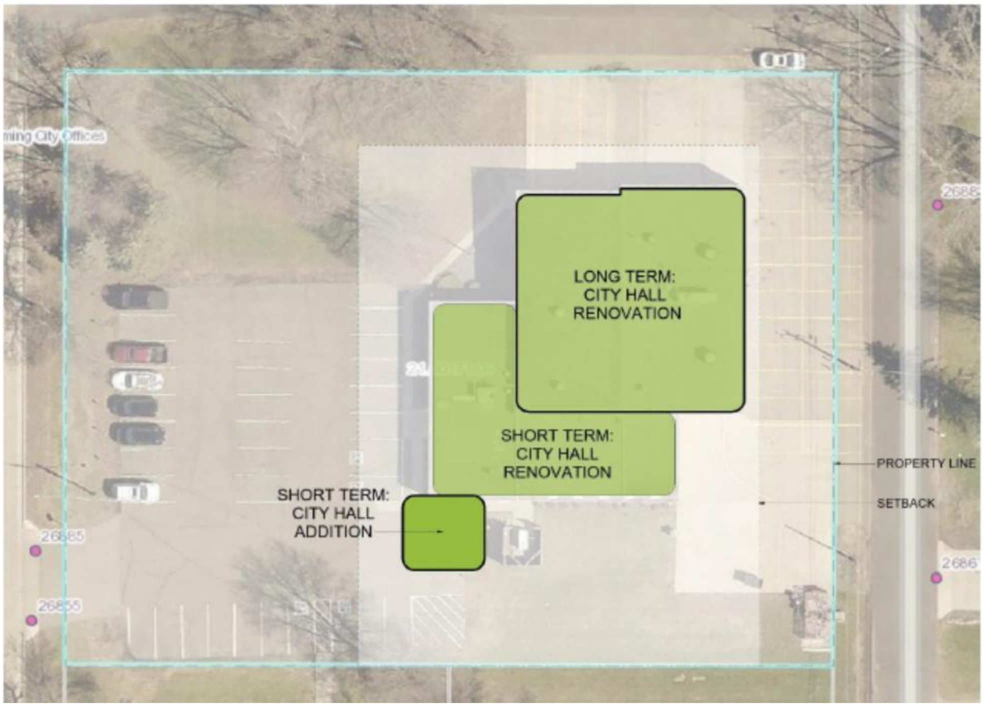
Presented to: Mayor Iverson and City Council Members
Presented by: Robb Linwood, City Administrator
Department: Administration
Reference: Discussion Regarding City Facilities, Streets CIP and Financial Impacts

Background Information:
The Wyoming City Council continues to work towards a master facility plan and consideration. At the April 7th, 2021 Wyoming City Council work session Wold Architects had a presentation that continued discussions on priorities and options for existing or planning for new facilities. Wold Architects provided analysis that focused on option analysis, facility projected need, short and long term priorities, historical cost data and financial estimates of options and financial impacts.
The Recommendations identified the following:
<u>New Public Safety Facility, renovate City Hall, & Public Works:</u>

Public Safety:
- Create new Public Safety Facility on greenfield site, this facility will consist of Police and Fire departments.
- Impound lot to be located by Public Safety
- Meets all needs to 2040

City Hall:

- Short Term: Renovate the existing City Hall facility to accommodate ADA and Safety Concerns.
- Long Term: Renovate the full facility to accommodate future City Hall needs and space deficiencies. Excess square footage will be repurposed for City functions.
- Meets all needs to 2040



Public Works:

- Build a new office and heated garage facility on the township property
- Add an addition to the existing Cold storage facility on township property.
- Meets all needs to 2040

After the presentation council reviewed some of the financial impacts of current costs vs. construction inflation costs into future years based on square foot.

Cost/ SF Recommendations:

New Construction:	2023	2030	2040
Public Safety Facility	$ 300	$ 412	$ 610
Fire Department	$ 325	$ 428	$ 633
Police Department	$ 300	$ 395	$ 584
Public Works	$ 200	$ 263	$ 389
Addition/ Renovation			
Public Safety Facility	$ 290	$ 382	$ 565
Fire Department	$ 300	$ 395	$ 584
Police Department	$ 280	$ 368	$ 545
Public Works	$ 150	$ 197	$ 292

The Presentation concluded with Short Term Recommendations and cost for each facility along with preliminary high level financial impacts:

- **Public Safety:** **$ 11,880,000**
  - New Public Safety Facility on greenfield site; includes Police and Fire
- **City Hall:** **$ 1,350,000**
  - Renovation and Addition at existing City Hall facility for ADA and Safety concerns.
- **Public Works:**
  - Build a new office and heated garage facility on the township property **$ 5,200,000**
  - Add an addition to the existing Cold storage facility on township property

Recommendation Total: **$ 18,430,000**

		2021 Estimated Amounts	2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts	2026 Estimated Amounts	2027 Estimated Amounts
Tax Rates								
	Total City Levy Tax Rate	43.31%	45.41%	46.32%	53.91%	52.82%	52.61%	51.10%
	Population	8,131	8,213	8,295	8,378	8,461	8,546	8,631
	Taxes per Capita	$ 547	$ 601	$ 638	$ 771	$ 785	$ 743	$ 751
	Median Home Value	$ 275,834	$ 284,109	$ 292,632	$ 301,411	$ 310,454	$ 319,767	$ 329,360
	Median Home Taxes (from city)	$ 1,141	$ 1,237	$ 1,305	$ 1,570	$ 1,591	$ 1,638	$ 1,644
	% change from prior year $'s	2.05%	8.44%	5.47%	20.36%	1.32%	2.94%	0.41%
	Increase (decrease) from prior year		$ 96	$ 68	$ 266	$ 21	$ 47	$ 7
	Notes:							
	2009A bond paid off in 2025							
	2016A Bond paid off in 2027							
	2023A Bond - first payment in 2024							
	2025A Bond - first payment in 2026							

At the April 28th, 2021 Wyoming City Council meeting the council reviewed a long term plan and saw what some of the impacts could be from the recommended facilities improvements as follows:

- The General fund tax levy is set to cover the cost of operations and is projected to increase 3.50 percent annually.
- The issuance of bonds is projected for Facilities in 2023 and 2025 and for Street Replacement in 2025. To repay these bonds, the first tax levy increase is projected in 2023. The 2009A bond is fully repaid in 2025 and the reduction of this payment helps to offset the increase in tax levy for the 2023A bond issue.
- Total taxes levied is projected to increase from $4.4 million to $6.5 million over the duration of this Plan. The anticipated increase in tax capacity will offset some of this increase in terms of future projected tax rate which is estimated at 43.31 percent in 2021 increasing to 51.23 percent in 2025.
- The total cash position of the City is projected to decrease from $15.3 million (2019 actual) to $7.4 million (2025 Estimated) as cash reserves are utilized for capital needs.

Jonathan Loose from Wold Architects discussed the next steps with the council and that was to look at design. After discussion the majority of the council asked to move forward with the design proposal For the three different recommendations. Wold architects will supply a memo per the council's direction regarding the masterplan for facilities and a proposal for architectural and engineering consultant fees for the three different recommendations identified. The Council will be able to evaluate the costs of the design as they prioritize the recommendations for the facilities.

STREET IMPROVEMENT PROGRAM FUNDING OPTIONS

The second item to be discussed is the street improvement program and funding options. . The City Wyoming improves and maintains a select number of local streets each year. The selected streets are identified annually in the five-year Capital Improvement Plan Improvements are prioritized based on factors such as age, street condition, utilities condition and the type of street.
The city utilizes a pavement management index that helps guide the city to make strategic decisions related to roadway maintenance. The City continues to make improvements to this program to preserve and extend the useful life of the City's asset or roadways, provide safe and efficient travel of its citizens, retain property values, keep the city attractive and desirable and minimize cost to the property owners and taxpayers. This activity helps complete a general maintenance and reconstruction of streets and strategies for the financing of the activities.

The City of Wyoming has taken an extremely proactive approach in reconstructing streets.
In Total the City of Wyoming has reconstructed approximately 17.5 miles of its 68 Miles of City Streets. The City has been proactive on the maintenance of new and existing streets utilizing overlays, sealants, and crack filling. These maintenance actions are anticipated to last many years and are cost effective. Making strategic decisions related to roadway maintenance activities to maximize the useful life of pavement and to minimize maintenance costs by performing proper actions at the optimum time.

Per council direction city staff and the city's financial consultant AEM has updated the Long Term Plan to review the impacts of the city's potential facility costs, the five year street CIP and long term costs of the street improvement program. The updates include options for street funding program utilizing levy dollars and franchise fees. The increased annual contribution has gone from approximately $270,000 to $290,337 based on the increased maintenance costs from $100,000 to $177,000. Staff will have a presentation to go through the updated plan and to answer questions that council may have as well. At the bottom of this plan you will find the impacts of franchise fees and how that would be allocated to businesses and residents for the annual amount of $290,337 necessary for the street program.

The Updated Long Term Plan showed an option and implementation of franchise fees in 2021. In 2021, 3 months of revenue are included. The fees are projected to provide approximately $290,337 funding annually for street improvement projects. For comparative purposes, Franchise fees were compared to the property tax levy for impacts. If a property tax levy is used rather than Franchise fees, the impact to the median valued home is a 2022 property tax increase of $73. The impact to a residential customer using franchise fees is $63 on an annual basis. Staff will have a presentation regarding the use of franchise fees or levy for future street projects. The council will be asked to give staff direction on this item in regards to how they would like to move forward.

May 18, 2021

Robb Linwood, City Administrator
Wyoming City Hall
26885 Forest Boulevard
Wyoming, Minnesota 55092

Re: City of Wyoming
New Public Safety Facility
City Hall ADA and Safety Upgrades
New Public Works Center
Commission No. 9999

Dear Robb:

As we have discussed, there is interest in pursuing the next steps in planning for the future facilities in the City of Wyoming. As the recommendations presented to the Council begin to mark the conclusion of creating a Master Plan, we are pleased to provide our proposal to perform full architectural and engineering consulting services for the proposed New Public Safety Facility, complete critical ADA and Safety Upgrades at the City Hall (Phase I of the Short-term recommendations), and construction of a New Public Works Center building(s) on the existing site as presented to the City Council. A subsequent proposal for the long-term recommendations (City Hall Expansion) will be provided as the City moves closer to those needs and prepares for implementation of that project.

As a culmination of many months of thoughtful study regarding the condition of your existing facilities, the space needs of each of the departments housed in the facilities, and the most effective siting of a potential new Public Safety Facility, Wold is excited by the prospect of participating in the realization of turning these concepts into actuality.

As with the Master Planning we have performed for you, and our previous City Hall proposal, Wold proposes establishing a fixed fee at the onset of every project. We provide a comprehensive package of professional design and management services for you and manage our time internally to always meet your expectations. All engineering and consultant services are provided in our fee with the exception of civil engineering which you have indicated the City of Wyoming will contract with WSB directly. We believe that by establishing a fixed fee for each project, based on an agreed upon construction cost, this eliminates the potentially negative dialog that often happens regarding extra services. Our "basic services" contract with you goes well beyond what some other architectural firms would provide. Our commitment to you is to agree on a fixed fee and not request additional fees unless the scope of the project changes significantly.

For these complete and comprehensive services, we consistently propose fixed fees of 6% for new construction and 7.5% for renovation and additions; based on your approved building construction cost (less site cost as that portion would be designed by WSB). In addition, we believe that our work to date in exploring concepts in both the Master Planning work and the previous City Hall project has value in the forthcoming design process. Therefore, we offer that half of the fees paid for our Master Planning work be credited towards the Public Safety project and all of the previous City Hall fees will be credited towards that project. This results in the following calculations for all three projects, inclusive of our efforts for the overall building design and construction phases:

Wold Architects and Engineers
332 Minnesota Street, Suite W2000
Saint Paul, MN 55101
woldae.com | 651 227 7773

PLANNERS
ARCHITECTS
ENGINEERS

NEW PUBLIC SAFETY FACILITY

Construction Budget	$ 9,140,000
Half of Construction Contingency	$ 228,000
Total Construction Budget	$ 9,368,000
Less Site Costs	($ 680,000)
Building Construction Budget	$ 8,688,000
Full Service Fixed Fee Rate	x 6.0%
Typical Full Service Fixed Fee	$ 521,000
Credit for Previous Planning Efforts	($ 4,750)
Full Service Fixed Fee	$ 516,000

CITY HALL ADA AND SECURITY UPGRADES

Construction Budget	$1,040,000
Half of Construction Contingency	$ 26,000
Total Construction Budget	$1,066,000
Less Site Costs	($ 25,000)
Building Construction Budget	$1,041,000
Full Service Fixed Fee Rate	x 7.5%
Typical Full Service Fixed Fee	$ 78,000
Credit for Previous Project Efforts	($ 7,425)
Full Service Fixed Fee	$ 70,500

NEW PUBLIC WORKS CENTER

Construction Budget	$ 3,990,000
Half of Construction Contingency	$ 100,000
Total Construction Budget	$ 4,090,000
Less Site Costs	($ 500,000)*
Building Construction Budget	$ 3,590,000
Full Service Fixed Fee Rate	x 6.0%
Full Service Fixed Fee	$ 215,000

*Costs and final calculation may shift pending WSB's review.

Reimbursable Expenses are in addition to compensation for Basic and Supplemental Basic Services and include expenses incurred by the Architect's consultants directly related to the Project, such as mileage, printing, communication costs, etc. We have found that reimbursable expenses typically do not exceed $3,000 per million of construction cost on a project of this size. Therefore, we propose to invoice reimbursable expenses at actual cost with a maximum amount capped at $27,000 resulting in a total contract amount of $543,000 for the Public Safety Facility. We would cap the City Hall reimbursable costs at $3,000 resulting in a total contract amount of $81,000 for the City Hall ADA and Security Upgrades. Reimbursable costs for the Public Works Center would be capped at $12,000 for a total contract amount of $227,000. For all three projects we will work seamlessly with WSB to fully incorporate the Civil Engineering work into our design schedule, process, and integrate their drawings and specifications.

In addition to these phases for design and construction observation of the projects, Wold Architects and Engineers has full Interior Design and Audio/Visual Systems Design capability, and can provide these services needed to design, procure and administer implementation of these building elements upon request. Our fixed fee approach is the same, and we would use the value of the furnishings or equipment that we are responsible for to calculate the fee based on a percentage of that.

We look forward to continuing our efforts into design for the New Public Safety Facility, City Hall ADA and Safety Upgrades, and New Public Works Center Projects. Please let me know if I can provide any additional information, and thank you for the opportunity to help make a difference in the Wyoming Community!

Sincerely,

Wold Architects and Engineers

Jonathan Loose | P.E., LEED AP
Associate

cc: Melissa Stein, Wold
Matt Mooney, Wold

TD/Promo/CI_Wyoming/crsp/may21

CITY OF WYOMING, MINNESOTA
LONG TERM PLAN
Presented on August 5, 2020

Prepared by AEM Financial Solutions, LLC.

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City of Wyoming, Minnesota
Long Term Plan
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ABDO EICK & MEYERS LLP

AEM Financial Solutions™

May 17, 2021

COMPILATION DISCLOSURE

Honorable Mayor and City Council
City of Wyoming
Wyoming, Minnesota

We have compiled the accompanying forecasted long-term plan that includes property tax, tax rate, cash balance and debt projections based on input from City staff. This projection incorporates estimates through December 31, 2025. This forecast was compiled in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Sincerely,

AEM FINANCIAL SOLUTIONS, LLC

5201 Eden Avenue, Suite 250
Edina, MN 55436
952.715.3070 | Fax 952.835.3261

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INTRODUCTORY SECTION

CITY OF WYOMING, MINNESOTA
LONG TERM PLAN

ABDO EICK & MEYERS LLP

AEM Financial Solutions™

May 17, 2021

Honorable Mayor and City Council
City of Wyoming
Wyoming, Minnesota

Introduction

We have prepared the attached 2020 - 2025 Long-term Financial Plan (the Plan) for the City that is intended to give a big picture view of the financial status of each fund as it stands currently and how forecasted assumptions will change the financial status five years from now. We have measured and projected operations, capital and debt for the City based on assumptions made by management.

Assumptions

The following assumptions have been used to calculate the projections in this report:

Interest earnings		1.00%
General Fund levy growth		3.50%
Governmental fund revenue growth		2.00%
Governmental fund expenditure growth		3.00%
Water Fund revenue growth		5.00%
Sewer Fund revenue growth		1.50%
Surface Water Fund revenue growth - assumptions based on Baker Tilley report		
Enterprise fund expense growth		3.00%
Tax capacity growth		5.00%
Population growth		1.00%
Median home value	$	260,000
Median home value growth		3.00%
Average new home value	$	335,440
Average new home value increase		1.00%
Number of homes built per year		22
Property tax class rate for residential		1.00%

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Key Highlights

- The General fund tax levy is set to cover the cost of operations and is projected to increase 3.50 percent annually.

- A pay-as-you-go methodology was applied to the capital needs projected in the Plan. Levies were increased to support capital needs and to avoid issuance of debt in future years. To provide stabilization in the tax rate, however, debt was modeled into the Plan to fund the 2025 Street Improvements. A tax levy will be needed in 2026 to support debt service payments on those bonds.

- Total taxes levied is projected to increase from $4.2 million to $5.7 million over the duration of this Plan. The anticipated increase in tax capacity will offset some of this increase in terms of future projected tax rate which is estimated at 44.09 percent in 2021 increasing to 48.61 percent in 2025.

- The Water and Sewer enterprise funds are as projected in the 2018 Rate Study. Baker Tilly prepared a utility rate analysis for the City. Annual review of the City's utility rates is strongly recommended to further analyze rates and ensure that adequate working capital and reserves are in place for future infrastructure needs.

- The Surface Wager enterprise funds are as projected in the 2020 Stormwater Utility Study. Baker Tilly prepare a utility rate analysis for the City.

- The total cash position of the City is projected to decrease from $15.3 million (2019 actual) to $7.0 million (2025 Estimated) as cash reserves are utilized for capital needs.

Recommendations

- The Plan assumes implementation of franchise fees in 2021. In 2021, 3 months of revenue are included. The fees are projected to provide approximately $287,000 funding annually for street improvement projects.

- Determine the City's need for new municipal buildings and building improvements. Those capital needs are currently not included in the Plan.

The Plan is based on several assumptions prepared by Management and should be revisited on an annual basis to ensure the assumptions align with specific performance.

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FINANCIAL SECTION

CITY OF WYOMING, MINNESOTA
LONG TERM PLAN

City of Wyoming, Minnesota
Schedule of Property Taxes Levied and Tax Rates
For the Years Ended December 31, 2019 and 2020 (Actual) and 2021 to 2025 (Estimated)

		2019 Actual Amounts	2020 Actual Amounts
Property Taxes Levied for General Purposes			
101	General	$ 3,133,878	$ 3,276,818
280	EDA	42,000	42,000
	Subtotal	3,175,878	3,318,818
Property Taxes Levied for Capital			
401	Capital Equipment	299,550	265,588
404	Park Acquisition	5,611	10,000
405	Trail Development	-	-
407	MSA	-	-
408	Street Replacement	-	-
	Subtotal	305,161	275,588
Property Taxes Levied for Debt Service			
337	G.O. Imp Bonds 2009A	155,721	150,996
338	G.O. Imp Bonds 2015A	316,955	317,690
339	G.O. Imp Bonds 2016A	102,863	101,650
340	G.O. Imp Bonds 2018A	25,617	104,487
341	G.O. Imp Bonds 2020A	-	-
TBD	G.O. Imp Bonds 2023A and 2025A	-	-
	Subtotal	601,156	674,823
	Total Taxes Levied	$ 4,082,195	$ 4,269,229
Tax Capacity			
	Personal and Real Estate	$ 8,928,898	$ 9,726,167
	Estimated New Growth	-	-
	Adjusted net tax capacity	$ 8,928,898	$ 9,726,167
Tax Rates			
	General	35.57%	34.12%
	Proposed capital levies	3.42%	2.83%
	Scheduled debt levies	6.73%	6.94%
	Proposed debt levies	0.00%	0.00%
	Total City Levy Tax Rate	45.72%	43.89%
	Population	7,971	8,051
	Taxes per Capita	$ 512	$ 530
	Median Home Value	$ 260,000	$ 267,800
	Median Home Taxes (from city)	$ 1,126	$ 1,118
	% change from prior year $'s		-0.68%
Tax Levy ($)			
	General	$ 3,175,878	$ 3,318,818
	Proposed Capital	305,161	275,588
	Existing Debt	601,156	674,823
	Proposed Debt	-	-
Tax Levy (%)			
	General	78%	78%
	Proposed Capital	7%	6%
	Existing Debt	15%	16%
	Proposed Debt	0%	0%
General Fund Percentage Change in Levy (%)			4.56%

2021 Estimated Amounts	2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ 3,354,083	$ 3,471,476	$ 3,592,978	$ 3,718,732	$ 3,848,887
42,000	42,000	42,000	42,000	42,000
3,396,083	3,513,476	3,634,978	3,760,732	3,890,887
170,000	200,000	225,000	250,000	300,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	300,000	500,000	600,000	600,000
170,000	500,000	725,000	850,000	900,000
150,681	210,000	215,000	213,000	212,141
275,000	275,000	275,000	275,000	275,000
125,906	124,404	127,967	126,096	129,308
107,217	104,540	101,862	104,435	101,600
226,421	222,116	223,061	223,901	224,636
-	-	-	920,337	923,618
885,225	936,060	942,890	1,862,768	1,866,302
$ 4,451,308	$ 4,949,536	$ 5,302,868	$ 6,473,500	$ 6,657,190
$ 10,277,068	$ 10,790,921	$ 11,330,467	$ 11,896,991	$ 12,491,840
-	85,546	86,401	87,265	88,138
$ 10,277,068	$ 10,876,467	$ 11,416,869	$ 11,984,256	$ 12,579,978
33.05%	32.30%	31.84%	31.38%	30.93%
1.65%	4.60%	6.35%	7.09%	7.15%
8.61%	8.61%	8.26%	7.86%	7.49%
0.00%	0.00%	0.00%	7.68%	7.34%
43.31%	45.51%	46.45%	54.02%	52.92%
8,131	8,213	8,295	8,378	8,461
$ 547	$ 603	$ 639	$ 773	$ 787
$ 275,834	$ 284,109	$ 292,632	$ 301,411	$ 310,454
$ 1,141	$ 1,240	$ 1,308	$ 1,574	$ 1,594
2.05%	8.65%	5.55%	20.26%	1.30%
$ 3,396,083	$ 3,513,476	$ 3,634,978	$ 3,760,732	$ 3,890,887
170,000	500,000	725,000	850,000	900,000
885,225	936,060	942,890	1,862,768	1,866,302
-	-	-	920,337	923,618
76%	71%	69%	58%	58%
4%	10%	14%	13%	14%
20%	19%	18%	29%	28%
0%	0%	0%	14%	14%
2.36%	3.50%	3.50%	3.50%	3.50%

City of Wyoming, Minnesota
Schedule of Annual Fund Cash Balances
For the Years Ended December 31, 2019 (Actual) and 2020 to 2025 (Estimated)

		2019 Actual Amounts	2020 Actual Amounts
GOVERNMENT-TYPE			
General Operations			
101	General	$ 2,759,540	$ 2,306,226
Special Revenue			
201	Police Forfeiture	26,584	24,740
202	Police Impounds & Tows	37,922	11,843
205	Police Department Donations	6,592	17,240
206	Public Safety Donations	2,661	5,053
280	EDA	135,838	157,576
285	Revolving Loan	21,898	22,296
490	Gambling Proceeds	87,095	112,483
	Subtotal	318,590	351,231
Debt Service			
337	G.O. Imp Bonds 2009A	473,105	318,873
338	G.O. Imp Bonds 2015A	706,799	737,436
339	G.O. Imp Bonds 2016A	72,610	169,909
340	G.O. Imp Bonds 2018A	111,158	113,686
341	G.O. Imp Bonds 2020A	-	-
TBD	G.O. Imp Bonds 2023A	-	-
TBD	G.O. Imp Bonds 2025A	-	-
370	TIF 3-1	-	43
	Subtotal	1,363,672	1,339,947
Capital Projects			
401	Capital Equipment	189,905	759,035
404	Park Acquisition	88,037	128,143
405	Trail Development	898	928
407	MSA	366,455	520,627
408	Street Replacement	2,525,058	2,999,727
409	Capital Revolving	2,242,915	2,347,942
800-801	Escrow Fund	363,614	218,384
	Subtotal	5,776,882	6,974,786
	1008909		
	Total - Governmental-type Funds	10,218,684	10,972,190
BUSINESS-TYPE			
Enterprise Funds			
601	Water	1,414,406	1,769,218
602	Sewer	3,569,329	3,619,204
651	Surface Water	125,901	142,064
	Total - Business-type Funds	5,109,636	5,530,486
	Grand Total - City	$ 15,328,320	$ 16,502,676

* *Cash balance is anticipated to grow based on market rates.*

	2021 Estimated Amounts	2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts	Trend
	$ 2,306,226	$ 2,316,674	$ 2,338,345	$ 2,372,053	$ 2,418,658	
	34,569	44,385	54,289	64,281	74,362	
	19,803	27,639	35,621	43,747	52,020	
	27,993	38,851	49,812	60,875	72,038	
	7,472	9,917	12,390	14,888	17,413	
	195,189	232,964	270,902	309,005	347,274	
	22,699	23,106	23,519	23,936	24,358	
	108,670	105,221	102,146	99,457	97,168	
	416,396	482,084	548,679	616,191	684,633	
	219,038	171,360	132,077	84,763	-	
	671,349	612,205	555,379	501,322	445,557	
	174,612	179,106	188,593	192,816	225,476	
	111,795	109,342	106,327	103,076	99,256	
	215,834	227,325	243,861	260,387	276,898	
	-	-	-	43,826	87,808	
	-	-	-	-	-	
	-	-	-	-	-	
	1,392,627	1,299,337	1,226,237	1,186,189	1,134,994	
	682,458	764,324	768,177	1,233,360	620,614	
	171,652	216,442	262,540	309,978	358,787	
	937	947	956	966	975	
	491,726	465,394	441,714	420,770	402,649	
	1,228,416	5,492,635	3,818,674	3,185,922	916,028	
	2,168,600	37,465	362,019	365,639	478,296	
	218,384	218,384	218,384	218,384	218,384	
	3,397,016	5,530,101	4,180,693	3,551,561	1,394,324	
	7,512,265	9,628,197	8,293,953	7,725,994	5,632,609	
	1,121,655	938,418	783,172	643,412	525,705	
	3,487,756	3,434,397	3,198,001	3,080,369	2,903,786	
	52,045	65,411	131,041	193,044	256,354	
	4,661,455	4,438,226	4,112,215	3,916,825	3,685,845	
	$ 12,173,720	$ 14,066,423	$ 12,406,168	$ 11,642,819	$ 9,318,454	

Trend Indicator

- Adequate for reserve levels
- Adequate as of prior year but balances decrease, watch
- Below targeted reserve levels and should have a plan to address
- The fund has events in the future that need addressing now

City of Wyoming, Minnesota
Outstanding Debt Schedule
For the Years Ended December 31, 2019 (Actual) and 2020 to 2025 (Estimated)

Fund	Issue	Original Issue	Issue Date	Maturity Date	Interest Rate	2019 Actual Balance	2020 Actual Balance
GOVERNMENT-TYPE							
General Obligation Bonds							
337	G.O. Imp Bonds 2009A	$ 3,955,000	9/15/2009	2/1/2025	2.00 - 5.50 %	$ 1,910,000	$ 1,620,000
338	G.O. Imp Bonds 2015A	3,235,000	9/15/2009	2/1/2026	2.00 - 5.50	2,365,000	2,055,000
339	G.O. Imp Bonds 2016A	1,125,000	10/20/2016	2/1/2027	0.85 - 1.75	910,000	800,000
340	G.O. Imp Bonds 2018A	1,495,000	7/19/2018	2/1/2034	3.00 - 3.25	1,495,000	1,415,000
341	G.O. Imp Bonds 2020A	3,495,000	7/16/2020	2/1/2036	2.00	-	3,495,000
	Total G.O. Bonds	13,305,000				6,680,000	9,385,000
Loan Payable							
280	EDA Purchase of Land	440,000	11/1/2018	11/1/2029	6.50	249,016	227,210
POTENTIAL NEW DEBT							
General Obligation Bonds							
408	Street Replacement	3,000,000	7/1/2025	2/1/2041	3.00	-	-
409	Capital Revolving - facilities	13,470,000	02/01/2023	2/1/2043	1.25 - 3.05	-	-
409	Capital Revolving - facilities	5,320,000	02/01/2025	2/1/2045	1.55 - 3.20	-	-
	Total Potential General Obligation Bonds	21,790,000				-	-
	Total Government-type	35,095,000				6,929,016	9,612,210
BUSINESS-TYPE							
General Obligation Revenue Bonds							
601	G.O. Utility Revenue Bond, Series 2015B	2,670,000	11/12/2015	2/1/1936	0.75 - 3.10	2,340,000	2,225,000
601	G.O. Utility Revenue Bond, Series 2015A	427,915	6/30/2015	2/1/2026	3.00	314,267	273,581
602	G.O. Utility Revenue Bond, Series 2015A	1,097,085	6/30/2015	2/1/2026	3.00	805,733	701,419
	Total G.O. Revenue Bonds	4,195,000				3,460,000	3,200,000
	Total All Funds	$ 39,290,000				$ 10,389,016	$ 12,812,210
	Population					7,971	8,051
	Debt Per Capita - total					1,303	1,591

2021 Estimated Balance	2022 Estimated Balance	2023 Estimated Balance	2024 Estimated Balance	2025 Estimated Balance
$ 1,320,000	$ 1,005,000	$ 685,000	$ 350,000	$ -
1,735,000	1,410,000	1,075,000	730,000	370,000
690,000	580,000	470,000	355,000	240,000
1,330,000	1,245,000	1,160,000	1,070,000	980,000
3,495,000	3,290,000	3,085,000	2,875,000	2,660,000
8,570,000	7,530,000	6,475,000	5,380,000	4,250,000
204,534	180,954	156,432	130,933	104,417
-	-	-	-	3,000,000
-	-	13,470,000	12,920,000	12,360,000
-	-	-	-	5,320,000
-	-	13,470,000	12,920,000	20,680,000
8,774,534	7,710,954	20,101,432	18,430,933	25,034,417
2,110,000	1,990,000	1,870,000	1,745,000	1,620,000
231,492	187,999	143,104	96,806	49,105
593,508	482,001	366,896	248,194	125,895
2,935,000	2,660,000	2,380,000	2,090,000	1,795,000
$ 11,709,534	$ 10,370,954	$ 22,481,432	$ 20,520,933	$ 26,829,417
8,131	8,213	8,295	8,378	8,461
1,440	1,263	2,710	2,449	3,171

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City of Wyoming, Minnesota
Transfer Schedule
For the Years Ended December 31, 2019 (Actual) and 2020 to 2025 (Estimated)

Fund	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
Transfers In							
101 General	$ -	$ 59,403	$ -	$ -	$ -	$ -	$ -
201 Police Forfeiture	-	-	-	-	-	-	-
202 Police Impounds & Tows	-	-	-	-	-	-	-
205 Police Department Donations	-	-	-	-	-	-	-
206 Public Safety Donations	-	-	-	-	-	-	-
280 EDA	-	-	-	-	-	-	-
285 Revolving Loan	-	-	-	-	-	-	-
337 G.O. Imp Bonds 2009A	-	-	-	-	-	-	-
338 G.O. Imp Bonds 2015A	-	-	-	-	-	-	-
339 G.O. Imp Bonds 2016A	-	-	-	-	-	-	23,444
340 G.O. Imp Bonds 2018A	39,736	-	-	-	-	-	-
341 G.O. Imp Bonds 2020A	-	-	-	-	-	-	-
370 TIF 3-1	-	-	-	-	-	-	-
401 Capital Equipment	-	578,733	-	-	-	-	-
404 Park Acquisition	4,380	-	25,000	25,000	25,000	25,000	25,000
405 Trail Development	-	-	-	-	-	-	-
407 MSA	-	-	-	-	-	-	-
408 Street Replacement	-	-	-	2,200,000	-	-	-
409 Capital Revolving	950,000	-	-	-	-	-	-
490 Gambling Proceeds	-	-	-	-	-	-	-
601 Water	175,000	175,000	-	-	-	-	-
602 Sewer	-	-	-	-	-	-	-
651 Surface Water	-	-	250,000	-	-	-	-
Total Transfers In	**1,169,116**	**813,136**	**275,000**	**2,225,000**	**25,000**	**25,000**	**48,444**
Transfers Out							
101 General	900,164	578,733	-	-	-	-	-
201 Police Forfeiture	-	-	-	-	-	-	-
202 Police Impounds & Tows	-	-	-	-	-	-	-
205 Police Department Donations	-	-	-	-	-	-	-
206 Public Safety Donations	-	-	-	-	-	-	-
280 EDA	-	-	-	-	-	-	-
285 Revolving Loan	-	-	-	-	-	-	-
337 G.O. Imp Bonds 2009A	-	-	-	-	-	-	23,444
338 G.O. Imp Bonds 2015A	-	-	-	-	-	-	-
339 G.O. Imp Bonds 2016A	-	-	-	-	-	-	-
340 G.O. Imp Bonds 2018A	-	-	-	-	-	-	-
341 G.O. Imp Bonds 2020A	-	-	-	-	-	-	-
370 TIF 3-1	-	-	-	-	-	-	-
401 Capital Equipment	-	59,403	-	-	-	-	-
404 Park Acquisition	-	-	-	-	-	-	-
405 Trail Development	54,216	-	-	-	-	-	-
407 MSA	-	-	-	-	-	-	-
408 Street Replacement	39,736	-	-	-	-	-	-
409 Capital Revolving	-	-	250,000	2,200,000	-	-	-
490 Gambling Proceeds	-	-	25,000	25,000	25,000	25,000	25,000
601 Water	-	-	-	-	-	-	-
602 Sewer	175,000	175,000	-	-	-	-	-
651 Surface Water	-	-	-	-	-	-	-
Total Transfers Out	**1,169,116**	**813,136**	**275,000**	**2,225,000**	**25,000**	**25,000**	**48,444**
Net Transfers	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

City of Wyoming, Minnesota
Capital Improvement Plan - Police Forfeiture Fund 201
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
	Currently No Items Identified			$ -	$ -	$ -
					$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Police Forfeiture Fund 201
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ -	$ -	$ -
Interest on investments	702	767	248
Charges for services	-	-	-
Miscellaneous	28	500	-
Total Revenues	730	1,267	248
Expenditures			
Current			
Police	2,250	509	519
Capital outlay		-	
Police	34,511	2,389	-
Total Expenditures	36,761	2,898	519
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,031)	(1,631)	(271)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfer out	-	-	-
Bond proceeds	-	-	-
Sale of Fixed Asset	18,500	2,332	10,000
Total Other Financing Sources	18,500	2,332	10,000
Net Change in Fund Balances	(17,531)	701	9,729
Cash Balances January 1	44,115	24,139	24,840
Cash Balances, December 31	$ 26,584	$ 24,840	$ 34,569

City of Wyoming, Minnesota
Capital Improvement Plan - Police Forfeiture Fund 201
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
346	444	543	643
-	-	-	-
-	-	-	-
346	444	543	643
530	540	551	562
-	-	-	-
530	540	551	562
(184)	(96)	(8)	81
-	-	-	-
-	-	-	-
-	-	-	-
10,000	10,000	10,000	10,000
10,000	10,000	10,000	10,000
9,816	9,904	9,992	10,081
34,569	44,385	54,289	64,281
$ 44,385	$ 54,289	$ 64,281	$ 74,362

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Police Impounds & Tows Fund 202
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Police	202-42110-580	2020	Squad 206	$ 36,800	$ 36,800	$ -
					$ 36,800	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Police Impounds & Tows Fund 202
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ -	$ -	$ -
Interest on investments	589	1,193	121
Charges for services	7,179	9,176	9,360
Miscellaneous	-	-	-
Total Revenues	7,768	10,369	9,481
Expenditures			
Current			
Police	7,838	8,096	8,339
Capital outlay			
Police	1,615	36,261	-
Total Expenditures	9,453	44,357	8,339
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,685)	(33,988)	1,142
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfer out	-	-	-
Bond proceeds	-	-	-
Sale of Fixed Asset	5,321	6,421	6,549
Total Other Financing Sources	5,321	6,421	6,549
Net Change in Fund Balances	3,636	(27,567)	7,691
Cash Balances January 1	34,286	39,679	12,112
Cash Balances, December 31	$ 37,922	$ 12,112	$ 19,803

City of Wyoming, Minnesota
Capital Improvement Plan - Police Impounds & Tows Fund 202
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

2022	2023	2024	2025
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
198	276	356	437
9,547	9,738	9,932	10,131
-	-	-	-
9,745	10,014	10,289	10,569
8,589	8,847	9,112	9,385
-	-	-	-
8,589	8,847	9,112	9,385
1,156	1,167	1,176	1,183
-	-	-	-
-	-	-	-
-	-	-	-
6,680	6,814	6,950	7,089
6,680	6,814	6,950	7,089
7,836	7,981	8,127	8,272
19,803	27,639	35,621	43,747
$ 27,639	$ 35,621	$ 43,747	$ 52,020

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Capital Equipment Fund 401
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Administration	401-41000-500	2020	Rooftop AC	$ 40,000	$ 40,000	$ -
Administration	401-41000-500	2020	City Wide Software	52,600	52,600	-
Administration	401-41000-500	2021	Server	28,000	-	28,000
Administration	401-41000-500	2021	City Wide Software	142,760	-	142,760
Administration	401-41000-500	2023	Datto- Cloud backup server	5,000	-	-
Building	401-42400-500	2020	Building permit software	10,000	10,000	-
Building	401-42400-500	2020	Inspection vehicle #1 (50% of Squad 201)	20,000	20,000	-
Building	401-42400-500	2024	Inspection vehicle #2 (50% of Squad 201)	20,000	-	-
Fire	401-42200-500	2021	CV 2	23,500	-	23,500
Fire	401-42200-500	2021	Grass #1	135,400	-	135,400
Fire	401-42200-500	2022	Civil Defense Siren	18,000	-	-
Fire	401-42200-500	2024	CV 1 (50% of Squad 205)	23,500	-	-
Fire	401-42200-500	2025	800 MHz Radios	195,000	-	-
Fire	401-42200-500	2025	Ladder #1 ($1M split between 2025/2026)	500,000	-	-
Police	401-42110-500	2020	Squad 201	20,000	20,000	-
Police	401-42110-500	2020	Squad 204	45,000	45,000	-
Police	401-42110-500	2021	Squad 205	23,500	-	23,500
Police	401-42110-500	2022	Squad 202	47,000	-	-
Police	401-42110-500	2022	Squad 207	47,000	-	-
Police	401-42110-500	2023	Squad 203	45,000	-	-
Police	401-42110-500	2023	Squad 204	47,000	-	-
Police	401-42110-500	2024	Squad 201	20,000	-	-
Police	401-42110-500	2024	Squad 205	23,500	-	-
Police	401-42110-500	2025	Squad 202	47,000	-	-
Police	401-42110-500	2025	Squad 207	47,000	-	-
Police	401-42110-500	2025	Server	72,000	-	-
Police	401-42110-500	2025	800 MHz Radios	95,000	-	-
Public Works	401-43100-500	2020	Township building repairs	10,000	10,000	-
Public Works	401-43100-500	2020	Skid Steer	30,000	30,000	-
Public Works	401-43100-500	2020	2019 Transit Van	32,000	32,000	-
Public Works	401-43100-500	2021	Bobcat attachment	10,000	-	10,000
Public Works	401-43100-500	2021	Polaris 4 wheeler	12,000	-	12,000
Public Works	401-43100-500	2021	Hot Patch Trailer	30,000	-	30,000
Public Works	401-43100-500	2021	F550 Light duty dump	80,000	-	80,000
Public Works	401-43100-500	2021	1985 John Deere backhoe	85,000	-	85,000
Public Works	401-43100-500	2022	2012 Pickup	40,000	-	-
Public Works	401-43100-500	2022	Portable Generator	45,000	-	-
Public Works	401-43100-500	2022	Plow truck #918	250,000	-	-
Public Works	401-43100-500	2023	Bobcat attachment	10,000	-	-
Public Works	401-43100-500	2023	Plow truck tandem #917	200,000	-	-
Public Works	401-43100-500	2023	2008 Mack Truck	250,000	-	-
Public Works	401-43100-500	2024	2014 Pickup	40,000	-	-
Public Works	401-43100-500	2025	Bobcat attachment	10,000	-	-
Public Works	401-43100-500	2025	2004 Cat Grader	300,000	-	-
					$ 259,600	$ 570,160

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	5,000	-	-
-	-	-	-
-	-	-	-
-	-	20,000	-
-	-	-	-
-	-	-	-
18,000	-	-	-
-	-	23,500	-
-	-	-	195,000
-	-	-	500,000
-	-	-	-
-	-	-	-
-	-	-	-
47,000	-	-	-
47,000	-	-	-
-	45,000	-	-
-	47,000	-	-
-	-	20,000	-
-	-	23,500	-
-	-	-	47,000
-	-	-	47,000
-	-	-	72,000
-	-	-	95,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
40,000	-	-	-
45,000	-	-	-
250,000	-	-	-
-	10,000	-	-
-	200,000	-	-
-	250,000	-	-
-	-	40,000	-
-	-	-	10,000
-	-	-	300,000
$ 447,000	$ 557,000	$ 127,000	$ 1,266,000

City of Wyoming, Minnesota
Capital Improvement Plan - Capital Equipment Fund 401
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ -	$ 265,588	$ 170,000
Interest on investments	-	27,027	7,590
Intergovernmental revenue	-	286,654	302,393
Miscellaneous	-	-	-
Total Revenues	-	579,269	479,983
Expenditures			
Payment on advance from other funds	-		47,179
Other Expenses	-	2,996	-
Capital outlay			
Administration	-	59,320	170,760
Building	-	-	-
Fire	-	240,868	158,900
Police	-	138,555	23,500
Public Works	-	242,865	217,000
Total Expenditures	-	684,604	570,160
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(105,335)	(90,177)
Other Financing Sources (Uses)			
Transfers in	-	578,733	-
Transfer out	-	(59,403)	-
Bond proceeds	-	-	-
Sale of Fixed Asset	-	13,600	13,600
Total Other Financing Sources	-	532,930	13,600
Net Change in Fund Balances	-	427,595	(76,577)
Cash Balances January 1	-	189,905	759,035
Cash Balances, December 31	$ -	$ 759,035	$ 682,458

City of Wyoming, Minnesota
Capital Improvement Plan - Capital Equipment Fund 401
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ 200,000	$ 225,000	$ 250,000	$ 300,000
6,825	7,643	7,682	12,334
308,441	314,610	320,902	327,320
-	-	-	-
515,265	547,253	578,584	639,654
47,179	47,179	-	-
-	-	-	-
-	5,000	-	-
-	-	20,000	-
18,000	-	23,500	695,000
94,000	92,000	43,500	261,000
335,000	460,000	40,000	310,000
447,000	557,000	127,000	1,266,000
68,265	(9,747)	451,584	(626,346)
-	-	-	-
-	-	-	-
-	-	-	-
13,600	13,600	13,600	13,600
13,600	13,600	13,600	13,600
81,865	3,853	465,184	(612,746)
682,458	764,324	768,177	1,233,360
$ 764,324	$ 768,177	$ 1,233,360	$ 620,614

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Park Acquisition Fund 404
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Park	404-45200-530	2020	Swenson Park DNR Matching Grant	$ 83,000	$ 83,000	$ -
Park	404-45200-530	2020	Railroad Park Spur	8,000	8,000	-
Park	404-45200-530	2021	Railroad Park	25,000	-	25,000
Park	404-45200-530	2022	Fireside Park	25,000	-	-
Park	404-45200-530	2023	Ashton Park	25,000	-	-
Park	404-45200-530	2024	Vergas Memorial Park	25,000	-	-
Park	404-45200-530	2025	Comfort Lake Esates	25,000	-	-
					$ 91,000	$ 25,000

City of Wyoming, Minnesota
Capital Improvement Plan - Park Acquisition Fund 404
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ 5,611	$ 10,000	$ -
Interest on investments	1,091	2,864	1,281
Intergovernmental revenue	13,845	-	-
Miscellaneous	15,300	41,400	42,228
Total Revenues	35,847	54,264	43,509
Expenditures			
Capital outlay			
Culture and recreation	17,341	11,674	25,000
Total Expenditures	17,341	11,674	25,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,506	42,590	18,509
Other Financing Sources (Uses)			
Transfers in	4,380	-	25,000
Transfer out	-	-	-
Bond proceeds	-	-	-
Sale of Fixed Asset	-	-	-
Total Other Financing Sources	4,380	-	25,000
Net Change in Fund Balances	22,886	42,590	43,509
Cash Balances January 1	65,151	85,553	128,143
Cash Balances, December 31	$ 88,037	$ 128,143	$ 171,652

City of Wyoming, Minnesota
Capital Improvement Plan - Park Acquisition Fund 404
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
25,000	-	-	-
-	25,000	-	-
-	-	25,000	-
-	-	-	25,000
$ 25,000	$ 25,000	$ 25,000	$ 25,000

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
1,717	2,164	2,625	3,100
-	-	-	-
43,073	43,934	44,813	45,709
44,789	46,098	47,438	48,809
25,000	25,000	25,000	25,000
25,000	25,000	25,000	25,000
19,789	21,098	22,438	23,809
25,000	25,000	25,000	25,000
-	-	-	-
-	-	-	-
-	-	-	-
25,000	25,000	25,000	25,000
44,789	46,098	47,438	48,809
171,652	216,442	262,540	309,978
$ 216,442	$ 262,540	$ 309,978	$ 358,787

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Trail Development Fund 405
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
	Currently No Items Identified			$ -	$ -	$ -
					$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Trail Development Fund 405
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ -	$ -	$ -
Interest on investments	728	30	9
Intergovernmental revenue	-	-	-
Miscellaneous	-	-	-
Total Revenues	728	30	9
Expenditures			
Capital outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	728	30	9
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfer out	(54,216)	-	-
Bond proceeds	-	-	-
Sale of Fixed Asset	-	-	-
Total Other Financing Sources	(54,216)	-	-
Net Change in Fund Balances	(53,488)	30	9
Cash Balances January 1	54,386	898	928
Cash Balances, December 31	$ 898	$ 928	$ 937

City of Wyoming, Minnesota
Capital Improvement Plan - Trail Development Fund 405
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

2022	2023	2024	2025
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
9	9	10	10
-	-	-	-
-	-	-	-
9	9	10	10
-	-	-	-
-	-	-	-
9	9	10	10
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
9	9	10	10
937	947	956	966
$ 947	$ 956	$ 966	$ 975

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - MSA Fund 407
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Public Works	407-43100-500	2020	Crack filling seal coating	$ 100,000	$ 100,000	$ -
Public Works	407-43100-500	2021	Crack filling seal coating	177,000	-	177,000
Public Works	407-43100-500	2022	Crack filling seal coating	177,000	-	-
Public Works	407-43100-500	2023	Crack filling seal coating	177,000	-	-
Public Works	407-43100-500	2024	Crack filling seal coating	177,000	-	-
Public Works	407-43100-500	2025	Crack filling seal coating	177,000	-	-
					$ 100,000	$ 177,000

City of Wyoming, Minnesota
Capital Improvement Plan - MSA Fund 407
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ -	$ -	$ -
Interest on investments	5,172	14,081	5,206
Intergovernmental revenue	129,210	140,091	142,893
Miscellaneous	-	-	-
Total Revenues	134,382	154,172	148,099
Expenditures			
Capital outlay	-	-	177,000
Total Expenditures	-	-	177,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	134,382	154,172	(28,901)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfer out	-	-	-
Bond proceeds	-	-	-
Sale of Fixed Asset	-	-	-
Total Other Financing Sources	-	-	-
Net Change in Fund Balances	134,382	154,172	(28,901)
Cash Balances January 1	232,073	366,455	520,627
Cash Balances, December 31	$ 366,455	$ 520,627	$ 491,726

City of Wyoming, Minnesota
Capital Improvement Plan - MSA Fund 407
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ -	$ -	$ -
-	-	-	-
177,000	-	-	-
-	177,000	-	-
-	-	177,000	-
-	-	-	177,000
$ 177,000	$ 177,000	$ 177,000	$ 177,000

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
4,917	4,654	4,417	4,208
145,751	148,666	151,639	154,672
-	-	-	-
150,668	153,320	156,056	158,879
177,000	177,000	177,000	177,000
177,000	177,000	177,000	177,000
(26,332)	(23,680)	(20,944)	(18,121)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(26,332)	(23,680)	(20,944)	(18,121)
491,726	465,394	441,714	420,770
$ 465,394	$ 441,714	$ 420,770	$ 402,649

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Street Replacement Fund 408
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Public Works	Multiple	2020	2020 Street Project	$ 3,750,000	$ 3,750,000	$ -
Public Works	Multiple	2021	2021 Street Projects	2,114,000	-	2,114,000
Public Works	Multiple	2022	East Viking Boulevard	1,756,000	-	-
Public Works	Multiple	2023	2023 Street Projects	2,983,000	-	-
Public Works	Multiple	2024	2024 Street Projects	2,025,800	-	-
Public Works	Multiple	2025	Mill and overlay	2,666,300	-	-
Public Works	Multiple	2025	2025 Street Projects	3,962,700	-	-
					$ 3,750,000	$ 2,114,000

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ -	$ -	$ -
-	-	-	-
1,756,000	-	-	-
-	2,983,000	-	-
-	-	2,025,800	-
-	-	-	2,666,300
-	-	-	3,962,700
$ 1,756,000	$ 2,983,000	$ 2,025,800	$ 6,629,000

City of Wyoming, Minnesota
Capital Improvement Plan - Street Replacement Fund 408
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ -	$ -	$ -
Special assessments	156,250	177,464	32,107
Franchise fees	-	-	72,584
Interest on investments	40,407	62,596	29,997
Construction MSA	1,387,629	420,274	208,000
MSA Advance			
State Bridge Bond Financing	-	-	-
Total Revenues	1,584,286	660,334	342,689
Expenditures			
Other expenses	-	53,887	-
Capital outlay	1,585,729	3,486,635	2,114,000
Total Expenditures	1,585,729	3,540,522	2,114,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,771,311)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfer out	(39,736)	-	-
Bond proceeds	-	3,705,101	-
Sale of Fixed Asset	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-
Net Change in Fund Balances	(41,179)	824,913	(1,771,311)
Cash Balances January 1	2,566,237	1,927,069	2,999,727
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,228,416

City of Wyoming, Minnesota
Capital Improvement Plan - Street Replacement Fund 408
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ 300,000	$ 500,000	$ 600,000	$ 600,000
93,221	92,110	85,426	82,088
290,337	290,337	290,337	290,337
12,284	54,926	38,187	-
364,378	371,665	379,098	386,680
2,500,000			
260,000	-	-	-
3,820,220	1,309,038	1,393,048	1,359,106
-	-	-	-
1,756,000	2,983,000	2,025,800	6,629,000
1,756,000	2,983,000	2,025,800	6,629,000
2,064,220	(1,673,962)	(632,752)	(5,269,894)
2,200,000	-	-	-
-	-	-	-
-	-	-	3,000,000
-	-	-	-
2,200,000	-	-	3,000,000
4,264,220	(1,673,962)	(632,752)	(2,269,894)
1,228,416	5,492,635	3,818,674	3,185,922
$ 5,492,635	$ 3,818,674	$ 3,185,922	$ 916,028

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Capital Revolving Fund 409
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Public Safety		2023	Public Safety	$ 11,880,000	$ -	$ -
City Hall		2023	City Hall	1,350,000	-	-
Public Works		2024	Public Works	$ 5,200,000	-	-
					$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Capital Revolving Fund 409
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ -	$ -	$ -
Interest on investments	22,237	57,849	23,479
Interfund loans (2019 Dump Truck)	47,179		47,179
Miscellaneous	-	-	-
Total Revenues	69,416	57,849	70,658
Expenditures			
Capital outlay	121,820	-	-
Total Expenditures	121,820	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,404)	57,849	70,658
Other Financing Sources (Uses)			
Transfers in	950,000	-	-
Transfer out	-	-	(250,000)
Bond proceeds	-	-	-
Sale of Fixed Asset	-	-	-
Total Other Financing Sources	950,000	-	(250,000)
Net Change in Fund Balances	897,596	57,849	(179,342)
Cash Balances January 1	1,345,319	2,431,628	2,347,942
Cash Balances, December 31	$ 2,242,915	$ 2,347,942	$ 2,168,600

City of Wyoming, Minnesota
Capital Improvement Plan - Capital Revolving Fund 409
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ 11,880,000	$ -	$ -
-	1,350,000	-	-
-	-	-	5,200,000
$ -	$ 13,230,000	$ -	$ 5,200,000

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
21,686	375	3,620	3,656
47,179	47,179	-	-
-	-	-	-
68,865	47,554	3,620	3,656
-	13,230,000	-	5,200,000
-	13,230,000	-	5,200,000
68,865	(13,182,446)	3,620	(5,196,344)
-	-	-	-
(2,200,000)	-	-	-
-	13,507,000	-	5,309,000
-	-	-	-
(2,200,000)	13,507,000	-	5,309,000
(2,131,135)	324,554	3,620	112,656
2,168,600	37,465	362,019	365,639
$ 37,465	$ 362,019	$ 365,639	$ 478,296

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ 43,826
-	-	920,337	923,618
-	-	-	438
-	-	920,337	924,056
-	-	550,000	560,000
-	-	326,511	319,636
-	-	876,511	879,636
$ -	$ -	$ 43,826	$ 88,246

City of Wyoming, Minnesota
Capital Improvement Plan - Gambling Proceeds Fund 490
Schedule of Planned Capital Outlay 2020 to 2025

Department	City Accounting Code	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
	Currently No Items Identified			$ -	$ -	$ -
					$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Gambling Proceeds Fund 490
Schedule of Projected Revenue, Expenditures and Debt

Capital Project Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Revenues			
Property taxes	$ -	$ -	$ -
Interest on investments	1,201	3,027	1,125
Intergovernmental revenue	-	-	-
Miscellaneous	20,012	19,669	20,062
Total Revenues	21,213	22,696	21,187
Expenditures			
Capital outlay	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,213	22,696	21,187
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfer out	-		(25,000)
Bond proceeds	-	-	-
Sale of Fixed Asset	-	-	-
Total Other Financing Sources	-	-	(25,000)
Net Change in Fund Balances	21,213	22,696	(3,813)
Cash Balances January 1	65,882	89,787	112,483
Cash Balances, December 31	$ 87,095	$ 112,483	$ 108,670

City of Wyoming, Minnesota
Capital Improvement Plan - Gambling Proceeds Fund 490
Schedule of Projected Revenue, Expenditures and Debt (Continued)

Debt Service Fund Related Activity

	2020 Estimated	2021 Estimated
Beginning Balance	$ -	$ -
Revenue		
Property taxes	-	-
Interest	-	-
Total Revenue	-	-
Expenditures		
Principle	-	-
Interest	-	-
Total Expenditures	-	-
Ending Balance	$ -	$ -

2022	2023	2024	2025
Estimated Amounts	Estimated Amounts	Estimated Amounts	Estimated Amounts
$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -

Capital Project Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
1,087	1,052	1,021	995
-	-	-	-
20,464	20,873	21,290	21,716
21,550	21,925	22,312	22,711
-	-	-	-
-	-	-	-
21,550	21,925	22,312	22,711
-	-	-	-
(25,000)	(25,000)	(25,000)	(25,000)
-	-	-	-
-	-	-	-
(25,000)	(25,000)	(25,000)	(25,000)
(3,450)	(3,075)	(2,688)	(2,289)
108,670	105,221	102,146	99,457
$ 105,221	$ 102,146	$ 99,457	$ 97,168

Debt Service Fund Related Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -

City of Wyoming, Minnesota
Capital Improvement Plan - Water Fund 601
Schedule of Planned Capital Outlay 2020 to 2025

Department	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Water	2020	Meter replacement program	$ 50,000	$ 50,000	$ -
Water	2020	Water tower #2 rehab	500,000	500,000	-
Water	2020	Watermain rehab	100,000	100,000	-
Water	2021	Meter replacement program	50,000	-	50,000
Water	2021	Renew and replace	130,000	-	130,000
Water	2022	Meter replacement program	50,000	-	-
Water	2022	Renew and replace	175,000	-	-
Water	2023	Meter replacement program	50,000	-	-
Water	2023	Renew and replace	165,695	-	-
Water	2024	Renew and replace	215,695	-	-
Water	2025	Renew and replace	215,695	-	-
				$ 650,000	$ 180,000

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
50,000	-	-	-
175,000	-	-	-
-	50,000	-	-
-	165,695	-	-
-	-	215,695	-
-	-	-	215,695
$ 225,000	$ 215,695	$ 215,695	$ 215,695

City of Wyoming, Minnesota
Capital Improvement Plan - Water Fund 601
Statement of Cash Flows

Enterprise Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Cash Flows from Operating Activities			
Receipts from customers and users	$ 525,647	$ 576,801	$ 605,641
Payments to suppliers and employees	(372,178)	(419,801)	(432,395)
Net Cash Provided (Used) by Operating Activities	153,469	157,000	173,246
Cash Flows from Noncapital Financing Activities			
Transfers in	175,000	175,000	-
Transfers out	-	-	-
Receipt on advance to other funds	28,532	29,958	
Net Cash Provided (Used) by Noncapital Financing Activities	203,532	204,958	-
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	-	(496,763)	(180,000)
Connection charges	43,890	21,840	64,000
Intergovernmental revenue	6,725	-	-
Proceeds from bonds	-	-	-
New principal and Interest paid on debt	-	-	-
Existing principal on debt	(154,283)	(155,687)	(157,089)
Existing interest on debt	(69,658)	(69,747)	(63,681)
Net Cash Used by Capital and Related Financing Activities	(173,326)	(700,357)	(336,770)
Cash Flows From Investing Activities			
Investment earnings	23,843	52,130	12,725
Net Increase (Decrease) in Cash and Cash Equivalents	207,518	(286,269)	(150,800)
Cash and Cash Equivalents, January 1	1,206,888	1,558,724	1,272,455
Cash and Cash Equivalents, December 31	$ 1,414,406	$ 1,272,455	$ 1,121,655

Enterprise Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ 635,923	$ 667,719	$ 701,105	$ 736,160
(445,367)	(458,728)	(472,490)	(486,664)
190,556	208,991	228,615	249,496
-	-	-	-
-	-	-	-
-	-	-	-
(225,000)	(215,695)	(215,695)	(215,695)
64,000	64,000	64,000	64,000
-	-	-	-
-	-	-	-
-	-	-	-
(163,492)	(164,895)	(171,298)	(172,701)
(60,517)	(57,032)	(53,214)	(49,241)
(385,010)	(373,622)	(376,207)	(373,637)
11,217	9,384	7,832	6,434
(183,237)	(155,246)	(139,760)	(117,707)
1,121,655	938,418	783,172	643,412
$ 938,418	$ 783,172	$ 643,412	$ 525,705

City of Wyoming, Minnesota
Capital Improvement Plan - Sewer Fund 602
Schedule of Planned Capital Outlay 2020 to 2025

Department	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Sewer	2020	CLJSTC	$ 262,044	$ 262,044	$ -
Sewer	2020	Lift station #11 (Glen Oak/East Viking)	60,000	60,000	-
Sewer	2020	Sanitary sewer upsizing and repairs	500,000	500,000	-
Sewer	2021	CLJSTC	200,680	-	200,680
Sewer	2021	Lift station #12 (Forest Blvd- panel only)	55,000	-	55,000
Sewer	2021	Renew and replace	168,000	-	168,000
Sewer	2022	CLJSTC	110,664	-	-
Sewer	2022	Lift station #5 (Glen Oak/262nd)	60,000	-	-
Sewer	2022	Renew and replace	164,000	-	-
Sewer	2023	CLJSTC	224,808	-	-
Sewer	2023	Lift station #3 (Freeport Dead End)	60,000	-	-
Sewer	2023	Renew and replace	222,297	-	-
Sewer	2024	CLJSTC	93,148	-	-
Sewer	2024	Renew and replace	282,297	-	-
Sewer	2025	CLJSTC	139,896	-	-
Sewer	2025	Renew and replace	282,297	-	-
				$ 822,044	$ 423,680

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
110,664	-	-	-
60,000	-	-	-
164,000	-	-	-
-	224,808	-	-
-	60,000	-	-
-	222,297	-	-
-	-	93,148	-
-	-	282,297	-
-	-	-	139,896
-	-	-	282,297
$ 334,664	$ 507,105	$ 375,445	$ 422,193

City of Wyoming, Minnesota
Capital Improvement Plan - Sewer Fund 602
Statement of Cash Flows

Enterprise Fund Projected Activity

	2019 Actual	2020 Actual	2021 Estimated
Cash Flows from Operating Activities			
Receipts from customers and users	$ 1,131,898	$ 1,220,858	$ 1,239,171
Payments to suppliers and employees	(934,596)	(902,715)	(929,796)
Net Cash Provided (Used) by Operating Activities	197,302	318,143	309,374
Cash Flows from Noncapital Financing Activities			
Transfers in	-	-	-
Transfers out	(175,000)	(175,000)	-
Receipt on advance to other funds	28,532	29,958	-
Net Cash Provided (Used) by Noncapital Financing Activities	(146,468)	(145,042)	-
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(60,525)	(126,479)	(423,680)
Connection charges	50,050	22,750	74,000
Intergovernmental revenue	-	-	-
Proceeds from bonds	-	-	-
New principal and Interest paid on debt	-	-	-
Existing principal on debt	(100,717)	(104,313)	(107,911)
Existing interest on debt	(25,682)	(22,607)	(19,424)
Net Cash Used by Capital and Related Financing Activities	(136,874)	(230,649)	(477,015)
Cash Flows From Investing Activities			
Investment earnings	59,486	107,423	36,192
Net Increase (Decrease) in Cash and Cash Equivalents	(26,554)	49,875	(131,448)
Cash and Cash Equivalents, January 1	3,595,883	3,569,329	3,619,204
Cash and Cash Equivalents, December 31	$ 3,569,329	$ 3,619,204	$ 3,487,756

Enterprise Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ 1,257,758	$ 1,276,625	$ 1,295,774	$ 1,315,211
(957,690)	(986,421)	(1,016,014)	(1,046,494)
300,068	290,204	279,760	268,717
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(334,664)	(507,105)	(375,445)	(422,193)
74,000	74,000	74,000	74,000
-	-	-	-
-	-	-	-
-	-	-	-
(111,508)	(115,105)	(118,702)	(122,299)
(16,133)	(12,733)	(9,226)	(5,611)
(388,304)	(560,943)	(429,373)	(476,103)
34,878	34,344	31,980	30,804
(53,359)	(236,395)	(117,633)	(176,583)
3,487,756	3,434,397	3,198,001	3,080,369
$ 3,434,397	$ 3,198,001	$ 3,080,369	$ 2,903,786

City of Wyoming, Minnesota
Capital Improvement Plan - Surface Water Fund 651
Schedule of Planned Capital Outlay 2020 to 2025

Department	Year to Replace	Item	Cost	2020 Actual Amounts	2021 Estimated Amounts
Surface water	2021	Pond Dredging/Water Ruse projects	$ 40,000	$ -	$ 40,000
Surface Water	2021	Excavator	75,000	-	75,000
Surface Water	2021	Street Sweeper	250,000	-	250,000
Surface Water	2021	Vactor Truck	150,000	-	150,000
Surface Water	2022	Pond Dredging/Water Ruse projects	40,000	-	-
Surface Water	2023	Pond Dredging/Water Ruse projects	40,000	-	-
Surface Water	2024	Pond Dredging/Water Ruse projects	45,000	-	-
Surface Water	2025	Pond Dredging/Water Ruse projects	45,000	-	-
				$ -	$ 515,000

2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ -	$ -	$ -	$ -
-	-	-	-
-	-	-	-
-	-	-	-
40,000	-	-	-
-	40,000	-	-
-	-	45,000	-
-	-	-	45,000
$ 40,000	$ 40,000	$ 45,000	$ 45,000

City of Wyoming, Minnesota
Capital Improvement Plan - Surface Water Fund 651
Statement of Cash Flows

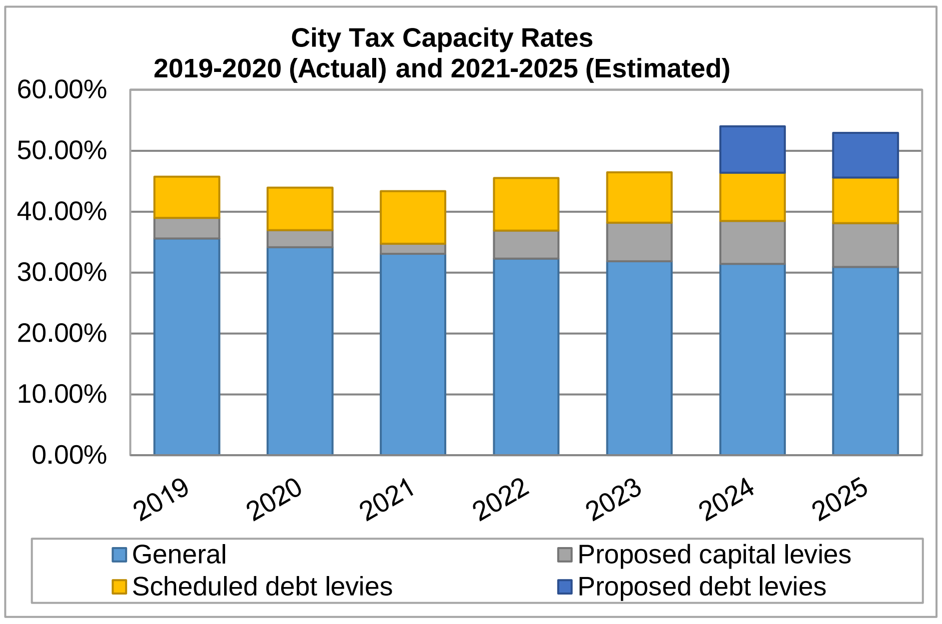
Enterprise Fund Projected Activity

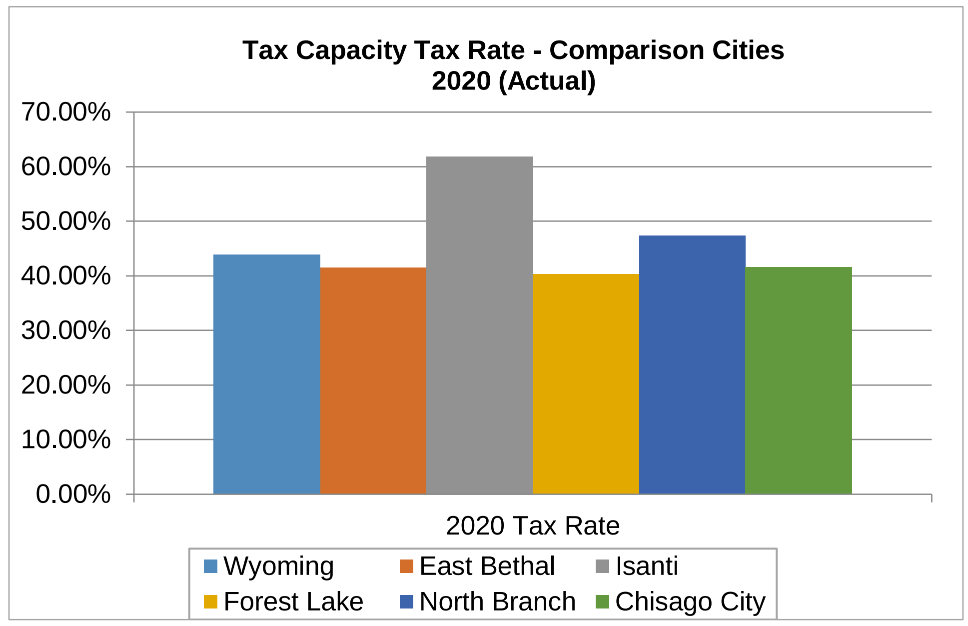
	2019 Actual	2020 Actual	2021 Estimated
Cash Flows from Operating Activities			
Receipts from customers and users	$ 56,444	$ 53,983	$ 104,000
Payments to suppliers and employees	(49,252)	(42,080)	(130,440)
Net Cash Provided (Used) by Operating Activities	7,192	11,903	(26,440)
Cash Flows from Noncapital Financing Activities			
Transfers in	-	-	250,000
Transfers out	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	250,000
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	-	-	(515,000)
Intergovernmental revenue	-	-	200,000
Proceeds from bonds	-	-	-
New principal and Interest paid on debt	-	-	-
Existing principal on debt	-	-	-
Existing interest on debt	-	-	-
Net Cash Used by Capital and Related Financing Activities	-	-	(315,000)
Cash Flows From Investing Activities			
Investment earnings	1,845	4,260	1,421
Net Increase (Decrease) in Cash and Cash Equivalents	9,037	16,163	(90,019)
Cash and Cash Equivalents, January 1	116,864	125,901	142,064
Cash and Cash Equivalents, December 31	$ 125,901	$ 142,064	$ 52,045

Enterprise Fund Projected Activity

2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated
$ 187,200	$ 243,360	$ 248,227	$ 253,192
(134,354)	(138,384)	(142,535)	(146,812)
52,846	104,976	105,692	106,380
-	-	-	-
-	-	-	-
-	-	-	-
(40,000)	(40,000)	(45,000)	(45,000)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(40,000)	(40,000)	(45,000)	(45,000)
520	654	1,310	1,930
13,366	65,630	62,002	63,310
52,045	65,411	131,041	193,044
$ 65,411	$ 131,041	$ 193,044	$ 256,354

Tax Rates

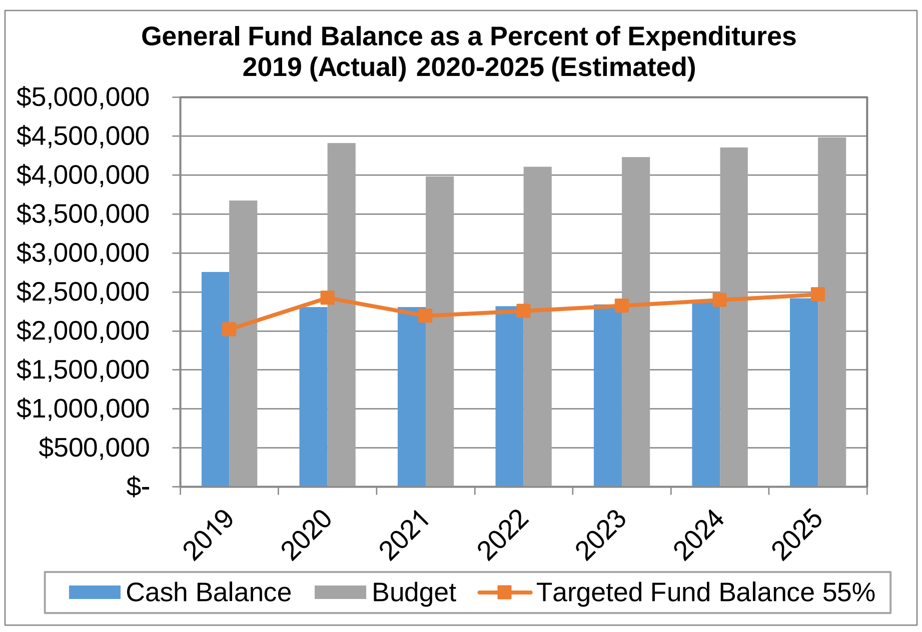


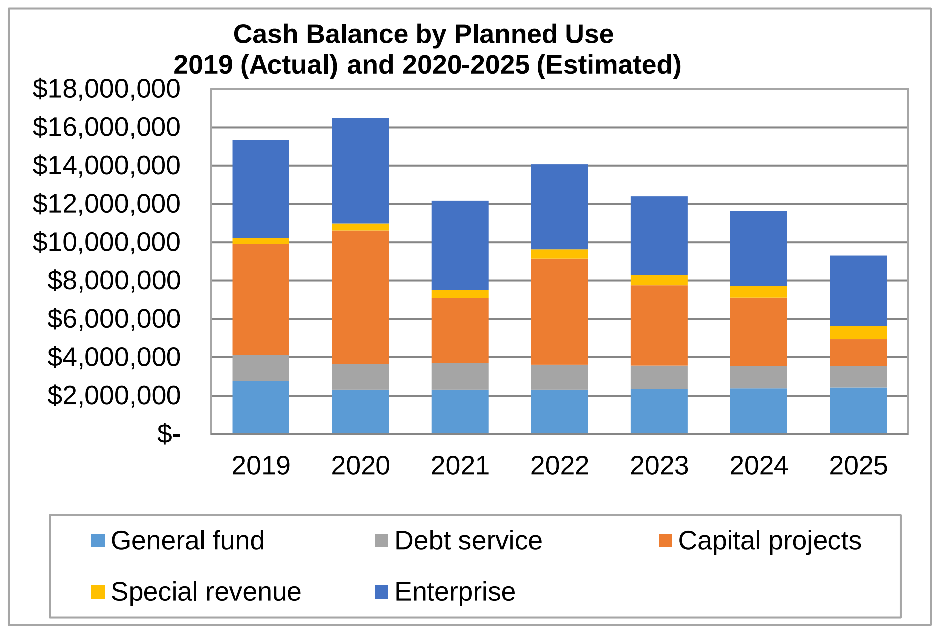


Tax Rates:

Tax rates are a function of the levy and total tax base. The city tax rate is computed by dividing the city levy by the taxable tax capacity. Future tax rates are based on the assumption of 3.00% growth in tax capacity (see Assumptions). Comparable communities are provided for reference.

General Fund Operations and All Funds Cash Balances





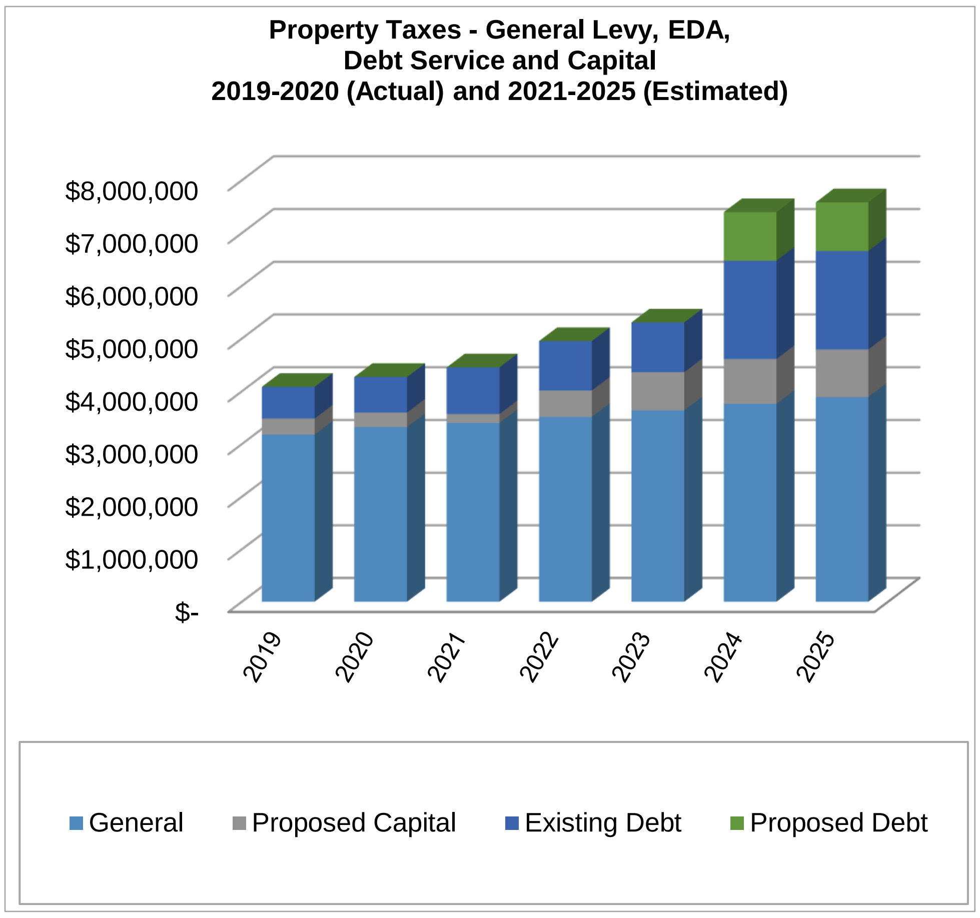
General Fund Balance as a Percent of Revenue:

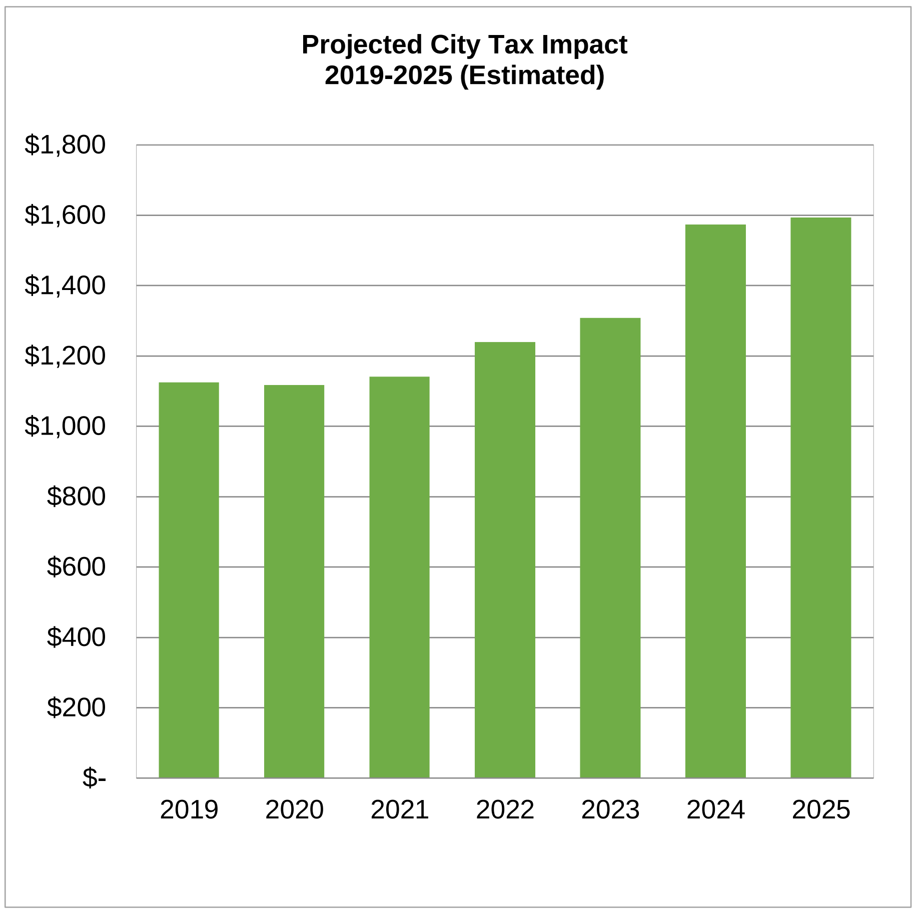
The General fund fund balance should be maintained at a level to provide for adequate working capital reserves. The MN State Auditor recommends a 35-50% reserve. As the expenditure budget grows, the required reserve should increase accordingly. The City can build to this target by adding to contingency each year. This can be accomplished by reducing expenditures and maintaining the same level of revenue or increasing tax levy.

Cash Balance by Planned Use (000's):

The balances represented in this graph are categorized by the planned use and/or limitations determined by statute.

Property Taxes by Type

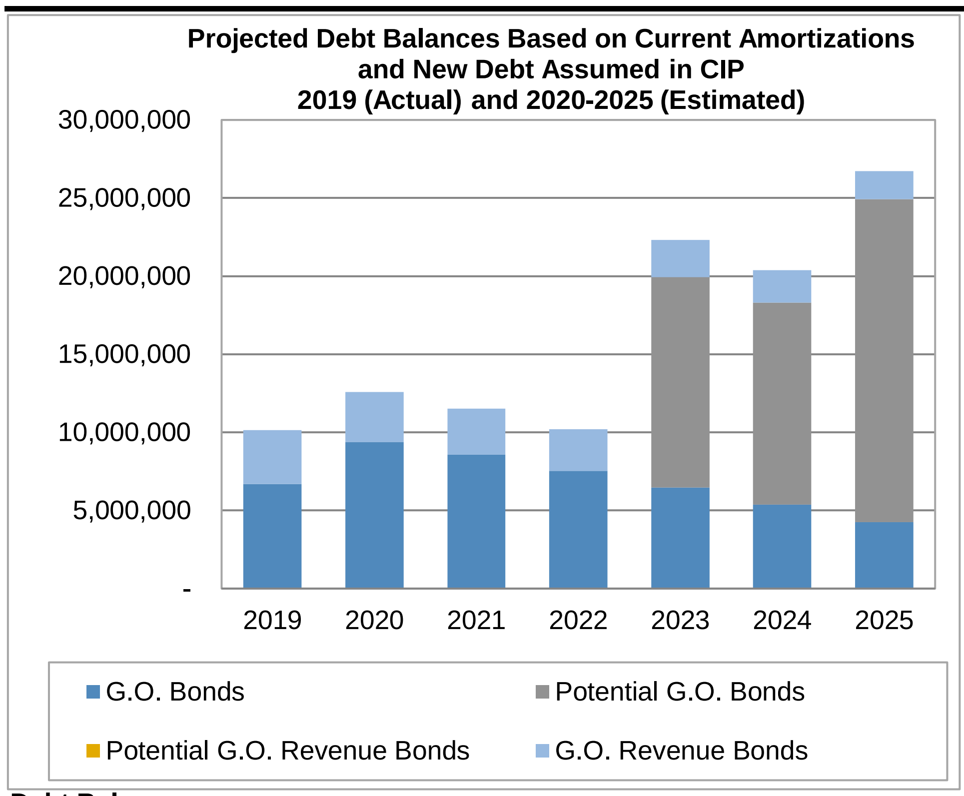




Percent of Property Taxes - General Levy and Bonds
This graph highlights the percent of levy by planned use. Increases in the levy are primarily attributed to the growth in proposed capital levies.

Projected City Tax Impact - Median Value Home
The overall property tax levy for an average valued house is highlighted above.

Debt



Debt Balances
The projected debt portfolio includes issuance of bonds in 2020 and 2025 for street improvements and in 2023 and 2025 for Facilities. These projects will result in an increase to the amount of debt outstanding over the life of the Plan.

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Appendix

People + Process®
Going Beyond the Numbers

City of Wyoming, Minnesota
Schedule of Property Taxes Levied and Tax Rates
For the Years Ended December 31, 2019 and 2020 (Actual) and 2021 to 2025 (Estimated)

		2019 Actual Amounts	2020 Actual Amounts
Property Taxes Levied for General Purposes			
101	General	$ 3,133,878	$ 3,276,818
280	EDA	42,000	42,000
	Subtotal	3,175,878	3,318,818
Property Taxes Levied for Capital			
401	Capital Equipment	299,550	265,588
404	Park Acquisition	5,611	10,000
405	Trail Development	-	-
407	MSA	-	-
408	Street Replacement	-	-
	Subtotal	305,161	275,588
Property Taxes Levied for Debt Service			
337	G.O. Imp Bonds 2009A	155,721	150,996
338	G.O. Imp Bonds 2015A	316,955	317,690
339	G.O. Imp Bonds 2016A	102,863	101,650
340	G.O. Imp Bonds 2018A	25,617	104,487
341	G.O. Imp Bonds 2020A	-	-
TBD	G.O. Imp Bonds 2023A and 2025A		
	Subtotal	601,156	674,823
	Total Taxes Levied	$ 4,082,195	$ 4,269,229
Tax Capacity			
	Personal and Real Estate	$ 8,928,898	$ 9,726,167
	Estimated New Growth	-	-
	Adjusted net tax capacity	$ 8,928,898	$ 9,726,167
Tax Rates			
	General	35.57%	34.12%
	Proposed capital levies	3.42%	2.83%
	Scheduled debt levies	6.73%	6.94%
	Proposed debt levies	0.00%	0.00%
	Total City Levy Tax Rate	45.72%	43.89%
	Population	7,971	8,051
	Taxes per Capita	$ 512	$ 530
	Median Home Value	$ 260,000	$ 267,800
	Median Home Taxes (from city)	$ 1,126	$ 1,118
	% change from prior year $'s		-0.68%
Tax Levy ($)			
	General	$ 3,175,878	$ 3,318,818
	Proposed Capital	305,161	275,588
	Existing Debt	601,156	674,823
	Proposed Debt	-	-
Tax Levy (%)			
	General	78%	78%
	Proposed Capital	7%	6%
	Existing Debt	15%	16%
	Proposed Debt	0%	0%
General Fund Percentage Change in Levy (%)			4.56%

2021 Estimated Amounts	2022 Estimated Amounts	2023 Estimated Amounts	2024 Estimated Amounts	2025 Estimated Amounts
$ 3,354,083	$ 3,471,476	$ 3,592,978	$ 3,718,732	$ 3,848,887
42,000	42,000	42,000	42,000	42,000
3,396,083	3,513,476	3,634,978	3,760,732	3,890,887
170,000	200,000	225,000	250,000	300,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	590,337	790,337	890,337	890,337
170,000	790,337	1,015,337	1,140,337	1,190,337
150,681	210,000	215,000	213,000	212,141
275,000	275,000	275,000	275,000	275,000
125,906	124,404	127,967	126,096	129,308
107,217	104,540	101,862	104,435	101,600
226,421	222,116	223,061	223,901	224,636
	-	-	920,337	923,618
885,225	936,060	942,890	1,862,768	1,866,302
$ 4,451,308	$ 5,239,873	$ 5,593,205	$ 6,763,837	$ 6,947,527
$ 10,277,068	$ 10,790,921	$ 11,330,467	$ 11,896,991	$ 12,491,840
-	85,546	86,401	87,265	88,138
$ 10,277,068	$ 10,876,467	$ 11,416,869	$ 11,984,256	$ 12,579,978
33.05%	32.30%	31.84%	31.38%	30.93%
1.65%	7.27%	8.89%	9.52%	9.46%
8.61%	8.61%	8.26%	7.86%	7.49%
0.00%	0.00%	0.00%	7.68%	7.34%
43.31%	48.18%	48.99%	56.44%	55.23%
8,131	8,213	8,295	8,378	8,461
$ 547	$ 638	$ 674	$ 807	$ 821
$ 275,834	$ 284,109	$ 292,632	$ 301,411	$ 310,454
$ 1,141	$ 1,312	$ 1,380	$ 1,644	$ 1,663
2.05%	15.03%	5.16%	19.13%	1.18%
$ 3,396,083	$ 3,513,476	$ 3,634,978	$ 3,760,732	$ 3,890,887
170,000	790,337	1,015,337	1,140,337	1,190,337
885,225	936,060	942,890	1,862,768	1,866,302
-	-	-	920,337	923,618
76%	67%	65%	56%	56%
4%	15%	18%	17%	17%
20%	18%	17%	28%	27%
0%	0%	0%	14%	13%
2.36%	3.50%	3.50%	3.50%	3.50%

City of Wyoming, MN
Franchise Fee Estimates
January 2021

The following information is being provided to assist your community in discussions regarding franchise fees. **Given market sensitivity to electric and gas rates, we strongly encourage the city to reach out to residents and businesses regarding franchise fees.**

1. Information based on a one-year average, ending November 2020.
2. Fee amounts are rounded to the nearest $0.25 and **applied as a flat fee.**
3. The table below shows the fee that would be reflected on a customer's monthly bill.
4. Franchise fees must be applied equally by all energy providers.
5. Connexus Energy fee calculations are included in this analysis.
6. Franchise fees are collected in lieu of any other permit fees.
7. Xcel Energy retains no portion of a franchise fee.
8. Fee collection begins within 90 days of receipt of documentation supporting city council action to implement fees.

Dated: January 6, 2021

Colette Jurek
Manager, Community Relations & Economic Development
Xcel Energy
colette.c.jurek@xcelenergy.com
(651) 779-3105

Xcel Energy Electric Rate Classifications	Monthly Electric Usage
Small C&I: Non-Demand	Maximum load less than 25 KW per month Example: small retail shop
Small C&I: Demand	Maximum load between 25 – 100 KW per month Example: restaurant
Large C&I	Maximum load over 100 KW per month Example: manufacturer

FRANCHISE FEE OPTIONS: Wyoming/2021

Customer Classification Electric	**Option A**	**Option B**	**Option C**	**Option D**
Residential	$ 3.50	$ 3.75	$ 3.75	$ 4.00
Small C&I: Non-Demand	$ 3.25	$ 3.75	$ 4.00	$ 4.75
Small C&I: Demand	$ 24.00	$ 25.00	$ 27.00	$ 30.00
Large C&I	$135.00	$150.00	$165.00	$ 190.00
Total Annual Collection Xcel Energy Electric	**$182,874.00**	**$197,205.00**	**$204,333.00**	**$224,532.00**
Total Annual Collection Connexus Energy	**$ 19,638.00**	**$ 21,030.00**	**$ 21,180.00**	**$ 22,722.00**
Customer Classification Gas	Option A	Option B	Option C	Option D
Residential	$ 1.25	$ 1.50	$ 1.50	$ 1.75
Commercial Firm: Non-Demand	$ 7.00	$ 7.50	$ 8.00	$ 9.00
Commercial Firm: Demand	$ 10.00	$ 13.00	$ 15.00	$ 20.00
Small Interruptible	$ 90.00	$ 95.00	$100.00	$ 110.00
Total Annual Collection Xcel Energy Gas	**$ 62,496.00**	**$ 72,102.00**	**$ 73,656.00**	**$ 84,816.00**
GRAND TOTAL	**Option A** **$265,008.00**	**Option B** **$290,337.00**	**Option C** **$299,169.00**	**Option D** **$332,070.00**

Date: May 17, 2021

Presented to: Mayor Iverson and City Council Members
Presented by: Robb Linwood, City Administrator
Department: Administration
Reference: American Rescue Plan Act (ARPA)

***Background Information*:**

The American Rescue Plan Act (ARPA) of 2021 – the latest COVID-19 stimulus package – is a $1.9 trillion economic stimulus bill. Within the ARP, the Coronavirus Local Fiscal Recovery Fund provides $350 billion for states, municipalities, counties, tribes, and territories, including $130 billion for local governments split evenly between municipalities and counties.

What we know so far is the law also spells out a few other details about the aid to local governments, including that:

- Funds will be released in two payments to local governments, with half following enactment and half paid 12 months following receipt of first payment.
- There will be no minimum population threshold for payments, but non-entitlement distributions will be capped at 75% of the pre-pandemic city budget.
- Funds can be used to replace lost revenue.
- Funds can be transferred between jurisdictions or to nonprofit partners.
- There is an expenditure deadline of Dec. 31, 2024.

The early estimate for the City of Wyoming for funding allocation for the City of Wyoming was approximately $918,554.88. This number is preliminary and the treasury and other entities have stated to use precaution on the initial numbers as they are not final and subject to change. At this point we believe the earliest the city would receive the first payment of these funds would be June 9th, 2021.

The League of Minnesota Cities will be having a webinar on May 18th, 2021 that city staff will be attending to listen to the latest information on the topic. Any new information we will receive with the council at the work session on May 19th, 20201.

How do we request the funds?
Beginning May 10, 2021, cities eligible to receive American Rescue Plan Act funding directly from the U.S. Department of the Treasury, may submit the required information through the Treasury Submission Portal. This portal is for entitlement units of government, most commonly those more than

50,000 in population. *Cities under 50,000 in population (non-entitlement jurisdictions) will need to wait for further instruction from Minnesota Management and Budget about requesting their funds*.

When will Wyoming receive the funds?
Entitlement cities (population 50,000+) could receive the first half of their funds as early as May 10, 2021. Non-entitlement cities (population less than 50,000) will received their funds from the state of Minnesota. The state shall distribute payments no later than 30 days after a state received a payment (which will be about June 9, 2021). An extension may be granted to the state due to an extensive administrative burden and could further delay payments. The second half of distributions will be available starting May 10, 2022.

What is the time frame for using the funds?
The covered period begins March 3, 2021 and the deadline for spending is Dec. 31, 2024.

What are eligible uses of these funds?
Eligible uses include:

- Responding to the public health emergency. Expenses may include vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance (e.g., monitoring case trends, genomic sequencing for variants); enforcement of public health orders; public communication efforts; enhancement to health care capacity, including through alternative care facilities; purchases of personal protective equipment; support for prevention, mitigation, or other services in congregate living facilities (e.g., nursing homes, incarceration settings, homeless shelters, group living facilities) and other key settings like schools; ventilation improvements in congregate settings, health care settings, or other key locations; enhancement of public health data systems; and other public health responses. Capital investments in public facilities to meet pandemic operational needs are also eligible, such as physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics.
- Responding to the negative economic impacts of the pandemic. Eligible uses in this category include assistance to households; small businesses and non-profits; and aid to impacted industries. Assistance to households includes, but is not limited to: food assistance; rent, mortgage, or utility assistance; counseling and legal aid to prevent eviction or homelessness; cash assistance; emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts experienced due to a worker's occupation or level of training. Assistance to small business and non-profits includes, but is not limited to:

- Loans or grants to mitigate financial hardship such as declines in revenues or impacts of periods of business closure, for example by supporting payroll and benefits costs, costs to retain employees, mortgage, rent, or utilities costs, and other operating costs.
    - Loans, grants, or in-kind assistance to implement COVID-19 prevention or mitigation tactics, such as physical plant changes to enable social distancing, enhanced cleaning efforts, barriers or partitions, or COVID-19 vaccination, testing, or contact tracing programs; and
    - Technical assistance, counseling, or other services to assist with business planning needs
- Premium pay for essential workers.
    - An amount up to $13 per hour that is paid to an eligible worker in addition to wages the worker otherwise received, for all work performed by the eligible worker during the COVID-19 public health emergency. Such amount may not exceed $25,000 per eligible worker.
    - Essential workers are those in critical infrastructure sectors who regularly perform in-person work, interact with others at work, or physically handle items handled by others.
    - Critical infrastructure sectors include healthcare, education and childcare, transportation, sanitation, grocery and food production, and public health and safety, among others, as provided in the Treasury guidance. Governments receiving Fiscal Recovery Funds have the discretion to add additional sectors to this list, so long as the sectors are considered critical to protect the health and well-being of residents.
    - The Treasury guidance emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.
    - Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic.
- Revenue replacement for the provision of government services to the extent the reduction in revenue is due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency (see additional questions below for definitions and calculations).
    - General revenue includes revenue from taxes, current charges, and miscellaneous general revenue. It excludes refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, and revenue generated by utilities and insurance trusts. General revenue also includes intergovernmental transfers between state and local governments, but excludes intergovernmental transfers from the Federal government, including Federal transfers made via a state to a locality pursuant to the Coronavirus Relief Funds (CRF) or the Fiscal Recovery Funds.

- Cities should calculate revenue on an entity-wide basis. This approach minimizes the administrative burden for cities, provides for greater consistency across all recipients, and presents a more accurate representation of the net impact of the COVID-19 public health emergency on a city's revenue, rather than relying on financial reporting prepared by each city, which vary in methodology used and which generally aggregates revenue by purpose rather than by source.
- Cities are permitted to calculate the extent of reduction in revenue as of four points in time: Dec. 31, 2020; Dec. 31, 2021; Dec. 31, 2022; and Dec. 31, 2023. This approach recognizes that some recipients may experience lagged effects of the pandemic on revenues. Upon receiving Fiscal Recovery Fund payments, recipients may immediately calculate revenue loss for the period ending Dec. 31, 2020.
- The Treasury has released FAQs about Fiscal Recovery Funds, and they include a formula for calculating revenue loss.
- Please note: Treasury is disallowing the use of projections to ensure consistency and comparability across recipients and to streamline verification. However, in estimating the revenue shortfall using the formula above, recipients may incorporate their average annual revenue growth rate in the three full fiscal years prior to the public health emergency. (Treasury FAQ 5/10/21)

- Investments in water, sewer, and broadband infrastructure.
    - Under the Drinking Water State Revolving Fund (DWSRF), categories of eligible projects include: treatment, transmission, and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation, and new systems development.
    - Under the Environmental Protection Agency's Clean Water State Revolving Fund (CWSRF), categories of eligible projects include: construction of publicly owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, stormwater systems, water conservation, efficiency, and reuse measures, watershed pilot projects, energy efficiency measures for publicly-owned treatment works, water reuse projects, security measures at publicly-owned treatment works, and technical assistance to ensure compliance with the Clean Water Act. As mentioned in the Treasury guidance, eligible projects under the DWSRF and CWSRF support efforts to address climate change, as well as to meet cybersecurity needs to protect water and sewer infrastructure. Given the lifelong impacts of lead exposure for children, and the widespread nature of lead service lines, Treasury also encourages recipients to consider projects to replace lead service lines.

- Costs for construction on eligible water, sewer, or broadband infrastructure projects must be obligated by Dec. 31, 2024. The period of performance will run until Dec. 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with Fiscal Recovery Funds.

- Broadband improvements require eligible projects to reliably deliver minimum speeds of 100 Mbps download and 100 Mbps upload. In cases where it is impracticable due to geography, topography, or financial cost to meet those standards, projects must reliably deliver at least 100 Mbps download speed, at least 20 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed. Projects must also be designed to serve unserved or underserved households and businesses, defined as those that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed.

What are restrictions on the use of these funds?
Funds cannot be used to directly or indirectly offset tax reductions or delay a tax/tax increase, nor can funds be deposited into any pension fund. Treasury interprets “deposit” in this context to refer to an extraordinary payment into a pension fund for the purpose of reducing an accrued, unfunded liability. More specifically, it does not permit this assistance to be used to make a payment into a pension fund if both: (1) the payment reduces a liability incurred prior to the start of the COVID-19 public health emergency, and (2) the payment occurs outside the city’s regular timing for making such payments.

Can recipients use funds for administrative purposes?
Recipients may use funds to cover the portion of payroll and benefits of employees corresponding to time spent on administrative work necessary due to the COVID-19 public health emergency and its negative economic impacts. This includes, but is not limited to, costs related to disbursing payments of Fiscal Recovery Funds and managing new grant programs established using Fiscal Recovery Funds.

May recipients use funds for general economic development or workforce development?
Generally not. Recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development. For example, job training for unemployed workers may be used to address negative economic impacts of the public health emergency and be eligible.

Can cities put some of the funds in a savings account for future projects?
No. Funds made available to respond to the public health emergency and its negative economic impacts are intended to help meet pandemic response needs and provide immediate stabilization for households and businesses. Contributions to rainy day funds and similar reserves funds would not

address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs.

For broadband investments, may cities use funds for related programs such as cybersecurity or digital literacy training?
Yes. Cities may use funds to provide assistance to households facing negative economic impacts due to COVID-19, including digital literacy training and other programs that promote access to the internet. Cities may also use funds for modernization of cybersecurity, including hardware, software, and protection of critical infrastructure, as part of provision of government services up to the amount of revenue lost due to the public health emergency

What records must be kept by governments receiving funds?
Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. This includes those which demonstrate the award funds were used for eligible purposes in accordance with the ARPA, Treasury's regulations implementing those sections, and Treasury's guidance on eligible uses of funds.

What reporting will be required, and when will the first report be due?
Recipients will be required to submit an interim report, quarterly project and expenditure reports, and annual recovery plan performance reports as specified below, regarding their utilization of Coronavirus State and Local Fiscal Recovery Funds.

Staff Report

Date: May 17th, 2021

Presented to: Mayor Iverson and City Council Members
Presented by: Kelly Dumais, Assistant City Administrator
Department: Administration
Reference: Equity and Inclusion Initiatives

***Background Information*:**
Over the past year, the Wyoming City Council has taken several steps to promote equity and inclusion in City. These actions have included working to expand digital access to public materials, ADA improvements included in the Swenson park and Railroad Park projects, proclamations affirming the council's commitment to human rights and also another proclamation to the affirm the council's commitment to senior residents to name a few. Wyoming's approach to conversations about diversity, equity and inclusion have taken a broad approach that considers a variety of identify factors that can affect a person's access to, enjoyment of, or sense of welcome to the Wyoming community, services, and facilities. The City Council has asked staff to identify a training for the Council on Diversity, Equity and Inclusion. After reviewing several training programs, staff has identified Esperza Consulting as the recommended trainer with her program that provides an overview of DEI fundamentals in a two part training series.

Following the discussion with the City Council on April 28th, 2021 staff reached out to Esperenza Consulting to identify logistics for a program that would succinctly explore diversity, equity and inclusion topics in a way that would support continued conversation and implementation of practices and strategies that fit the needs of the City of Wyoming. The proposed training series includes two sessions with approximately 4-5 weeks between sessions to allow for reflection on the materials. This training program is a foundational program that starts the conversation about diversity, equity and inclusion. If the Council is interested in continuing the training program or pursuing other steps towards diversity, equity and inclusion, we can revisit that after the conclusion of the training program.

Staff are recommending Cardina Esparza of Esparza Consulting LLC. for the training requested by the City Council. Cardina Esparza, M Ed., is the Equity and Inclusion Director at the Office of Inspector General in MN Department of Human Services. She also currently runs her consulting firm, Esparza Consulting LLC, with the mission to build organization health that centers people and culture by integrating diversity, equity, and inclusion at every level. She has worked in non-profits and educational institutions in the Twin Cities since 1994. Cardina has over 20 years of experience providing large group facilitation for boards, committees and work groups focused on responding to changing community needs, over 15 years facilitating training and development related to inclusion and equity and has over 10 years of experience using the Intercultural Development Inventory and the Intercultural Conflict Styles inventory to help organizations and teams be more effective. Cardina is particularly passionate about integrating Organization development and DEI change work into her services and is a doctoral candidate in Organization Development and Change Management.

This training series is for boards, leadership councils, or staff to gain some foundational skills and knowledge in diversity, equity, and inclusion. The training series will build a foundation for participants so that they begin using a shared language, target skill building in cultural self-awareness and practical frameworks that tie equity to individual worldview and systemic change.

Each virtual training session will be two hours and bring together a developmental framework and set of practices that your organization and employees can use in the workplace and integrate into services. The fee for each virtual training or session is $700 and includes time for planning with key contacts organization, participant support and follow up after each session, and delivery of the two trainings. Intercultural development, cross cultural communication or organization DEI assessment is also a service available for an additional cost and is dependent on the type of DEI assessment or organization assessment.

The overall goal of the series is to improve the ability of participants to lead inclusively through their work. The following learning objectives guide the focus and flow for each session:

- Increase cultural self-awareness to ensure a deeper understanding of one's own cultural practices
- Increase one's curiosity about alternative perspectives, ideas, values, and practice.
- Make adaptive shifts in our clinical practice, working relationships with colleagues, clients, and communities we support/serve.

Proposed Sessions:

Session 1: Foundations for Intercultural Development and Building an Inclusive Organization
Learning Objectives: personal reflection and beginning development

This session will begin by introducing the trainers, key terms and definitions and offering an overview of the approach we will be taking together. Topics and exercises in this session will include:

Session 2: Guided Intercultural Development
Learning Objectives: interaction with co-workers and behaviors to build inclusion

Esparza Consulting LLC offers virtual training series for boards, leadership councils, or staff to gain some foundational skills and knowledge in diversity, equity, and inclusion. The training series will build a foundation for participants so that they begin using a shared language, target skill building in cultural self-awareness and practical frameworks that tie equity to individual worldview and systemic change.

Each virtual training session will be 2 hours and bring together a developmental framework and set of practices that your organization and employees can use in the workplace and integrate into services. The fee for each virtual training or session is $700 and includes time for planning with key contacts organization, participant support and follow up after each session, and delivery of the four trainings. Intercultural development, cross cultural communication or organization DEI assessment is also a service available for an additional cost and is dependent on the type of DEI assessment or organization assessment. Consulting with the organization to build in strategies or plans for broader organization development and integration of diversity, equity, and inclusion has an hourly rate of $150 per hour for organization development and DEI strategic development or planning.
Cardina Esparza has availability for new clients beginning in June 2021 and for this series we can focus on two sessions and plan for 4-5 weeks between the trainings.

The overall goal of the series is to improve the ability of participants to lead inclusively through their work. The following learning objectives guide the focus and flow for each session:

- Increase cultural self-awareness to ensure a deeper understanding of one's own cultural practices
- Increase one's curiosity about alternative perspectives, ideas, values, and practice.
- Make adaptive shifts in our practice, working relationships with colleagues, clients, and communities we support/serve.

<u>Training in June 2021</u>
Session 1: Foundations for Intercultural Development and Building an Inclusive Organization
Learning Objectives: (personal reflection and beginning your development)
This session will begin by introducing the trainers, key terms and definitions and offering an overview of the approach we will be taking together. Topics and exercises in this session will include:

- Key areas of anchor approach and concepts for the series
- Working definitions of terms related to Diversity, Equity, Intercultural competence, and Inclusion.
    - The council will have opportunity to build and expand a shared language with discussion on terms and definitions to build a framework together.
- 8 Dimensions of Diversity- Model of Eight dimensions of diversity within oneself and your experiences and when cultural differences are meaningful in conducting business in government and companies
    - Review continuums for:
    - Communication Evaluation
    - Leading Deciding
    - Trusting Disagreeing
    - Scheduling Persuading

- Exercise: to focus on first four dimensions of diversity where you place oneself and your experiences.
- Steps for connecting the model to building inclusion and racial equity in your region

In between session 1 and session 2 council member's complete independent study:

- Finish work on placing your self on the next four dimensions of diversity and submit to trainer.
- Trainer compiles results into a visual that shows where members place themselves on each continuum

<u>Training in July or early August</u>
Session 2: Guided Intercultural Development
Learning Objectives: (interaction with co-workers and behaviors to build inclusion)

Topics and exercises in this session will include:

- Review combined council member on 8 dimensions of diversity within oneself and your experiences
- Introduction of cultural styles that vary on the 8 dimensions of diversity
- Including culture general information on meaningful differences across the dimensions for:
  - African-American cultures
  - American Indian cultures
  - Latina/o cultures
  - Southeast Asian cultures
- Tools and strategies to attend to and leverage differences across cultural approaches
- Discussion on engagement with public stakeholders and community members

<u>Biographies of lead consultant</u>

Cardina Esparza, M Ed., is the Equity and Inclusion Director at the Office of Inspector General in MN Department of Human Services. She also currently runs her consulting firm, Esparza Consulting LLC, with the mission to build organization health that centers people and culture by integrating diversity, equity, and inclusion at every level. She has worked in non-profits and educational institutions in the Twin Cities since 1994. Cardina has over 20 years of experience providing large group facilitation for boards, committees and work groups focused on responding to changing community needs, over 15 years facilitating training and development related to inclusion and equity and has over 10 years of experience using the Intercultural Development Inventory and the Intercultural Conflict Styles inventory to help organizations and teams be more effective. Cardina is particularly passionate about integrating Organization development and DEI change work into her services and is a doctoral candidate in Organization Development and Change Management.