AGENDA
CITY COUNCIL
WORK SESSION
CITY OF WYOMING, MINNESOTA
SEPTEMBER 9, 2021
5:30 PM

CALL TO ORDER:

CALL OF ROLL:

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

NEW BUSINESS:

1. 2022 Preliminary Budget Discussion

ADJOURN

BUDGET MEMO

TO: CITY ADMINISTRATOR

FROM: AEM FINANCIAL SOLUTIONS, LLC

SUBJECT: COUNCIL WORK SESSION - SECOND DRAFT OF 2022 BUDGET

DATE: 9/7/21

Introduction

Upon your request, we have summarized some of the key items for consideration in this years' budget.

Budget Format

The 2022 Budget included the Council approved priorities for each department. These will continue to be reviewed and updated as needed in the 2022 budget.

Key items in this year's budget:

- o The debt levy increased $50,835 or 5.74%
    - Increase is due to the issuance of the 2020A bonds for the 2020 street project and the subsequent tax levy needed to fund debt service payments
- o The capital levy increased $330,000
    - Capital levies are needed to fund equipment and improvements and details can be found in the City's Long Term Plan

- Staffing
    - o The Crime Analyst was promoted to full-time starting in July 2021
- All employees are projected to receive a COLA increase of 3% and eligible employees will receive a step increase
- Health Insurance rates are increasing by 8.3% for 2022
- Per the League of MN Cities, we have estimated a 20% increase to Worker's Comp and 12% increase for general liability insurance

Tax Levy Summary - Scenario 1

Overall, the property tax levy includes levies for general operations, EDA, capital equipment and improvements, street replacement, and debt service. The 2021 actual and 2022 proposed property tax levies, with different scenarios, are listed below:

Scenario 1- Original Budget Proposed

	2021 Levy	Proposed 2022 Levy	Increase (Decrease) from 2021	Percent Change from 2021	Fund #
General Levy	$ 3,354,083	$ 3,461,454	$ 107,371	3.20%	101
EDA Levy	42,000	42,000	-	0%	280
Capital Levy					
Capital Equipment	170,000	200,000	30,000	17.65%	401
Park Development	-	-	-	0%	404
Street Replacement	-	300,000	300,000	100.00%	408
Total	170,000	500,000	330,000	194.12%	
Debt Levy					
2009A GO Bonds	150,681	210,000	59,319	39.37%	337
2015A GO Bonds	275,000	275,000	-	0%	338
2016A GO Bonds	125,906	124,404	(1,502)	-1.19%	339
2018A GO Bonds	107,217	104,540	(2,677)	-2.50%	340
2020A GO Bonds	226,421	222,116	(4,305)	-1.90%	341
Total	885,225	936,060	50,835	5.74%	
Total	**$ 4,451,308**	**$ 4,939,514**	**$ 488,206**	**10.97%**	
Tax Capacity	**$ 10,277,068**	**$ 10,665,601**	**$ 388,533**	**3.78%**	
City Tax Rate*	**43.31%**	**46.31%**	**3.00%**		

**The City's Payable 2021 Tax Rate has been estimated based on preliminary tax capacity information provided by Chisago County. The final tax capacity and rate will vary from the rate estimated in this memo.*

Below is a summary with different scenarios with adding franchise fees and altering the street replacement levy, along with a copy of the franchise fees options. The remaining information are details from the different scenarios.

	Franchise Fee Option	Franchise Fee Amount (Nine Months)	Street Replacement Levy	Total Allocated Towards Streets	Overall Levy
Scenario 1	$ -	$ -	$ 300,000	$ 300,000	10.97%
Scenario 2	B	217,753	250,000	467,753	9.84%
Scenario 3	B	217,753	200,000	417,753	8.72%
Scenario 4	B	217,753	150,000	367,753	7.60%
Scenario 5	C	224,377	300,000	524,377	10.97%
Scenario 6	C	224,377	250,000	474,377	9.84%
Scenario 7	C	224,377	200,000	424,377	8.72%
Scenario 8	C	224,377	150,000	374,377	7.60%
Scenario 9	D	249,053	300,000	549,053	10.97%
Scenario 10	D	249,053	250,000	499,053	9.84%
Scenario 11	D	249,053	200,000	449,053	8.72%
Scenario 12	D	249,053	150,000	399,053	7.60%

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**

Tax Capacity Impact on Tax Rate - Scenario 1

Keep the Tax Levy Dollars Flat

	2021	2022	Change
City Tax Rate	43.31%	41.74%	-1.58%
City Tax Levy	$ 4,451,308	$ 4,451,308	$ -
Tax Capacity	$ 10,277,068	$ 10,665,601	$ 388,533

If the City keeps the tax levy dollars flat, the tax rate will decrease by 1.58%. As tax capacity increases, cities can levy more dollars without a direct tax rate increase. In this example, the city is able to keep a flat levy amount and the residents see a decrease in the tax rate.

Keep a Flat Tax Rate

	2021	2022	Change
City Tax Rate	43.31%	43.31%	0.00%
City Tax Levy	$ 4,451,308	$ 4,619,593	$ 168,285
Tax Capacity	$ 10,277,068	$ 10,665,601	$ 388,533

If the City keeps a flat tax rate, the levied tax dollars will increase by $168,285 (or 3.78%). As stated before, as the tax capacity increases, cities are able to levy more dollars without a direct tax rate increase. In this example the city is able to collect an additional $168,285 without having to increase the tax rate per household.

Current Proposed Tax Levy & Tax Rate

	2021	2022	Change
City Tax Rate	43.31%	46.31%	3.00%
City Tax Levy	$ 4,451,308	$ 4,939,514	$ 488,206
Tax Capacity	$ 10,277,068	$ 10,665,601	$ 388,533

In this example are the proposed 2022 Wyoming tax rate and levy amounts. The dollars levied are increased by $488,206 (10.97%) and the tax rate has gone up by 3.00%. It is because of the increased tax capacity that the City is able to levy more dollars while having a lower tax rate.

Estimated Property Taxes - Scenario 1

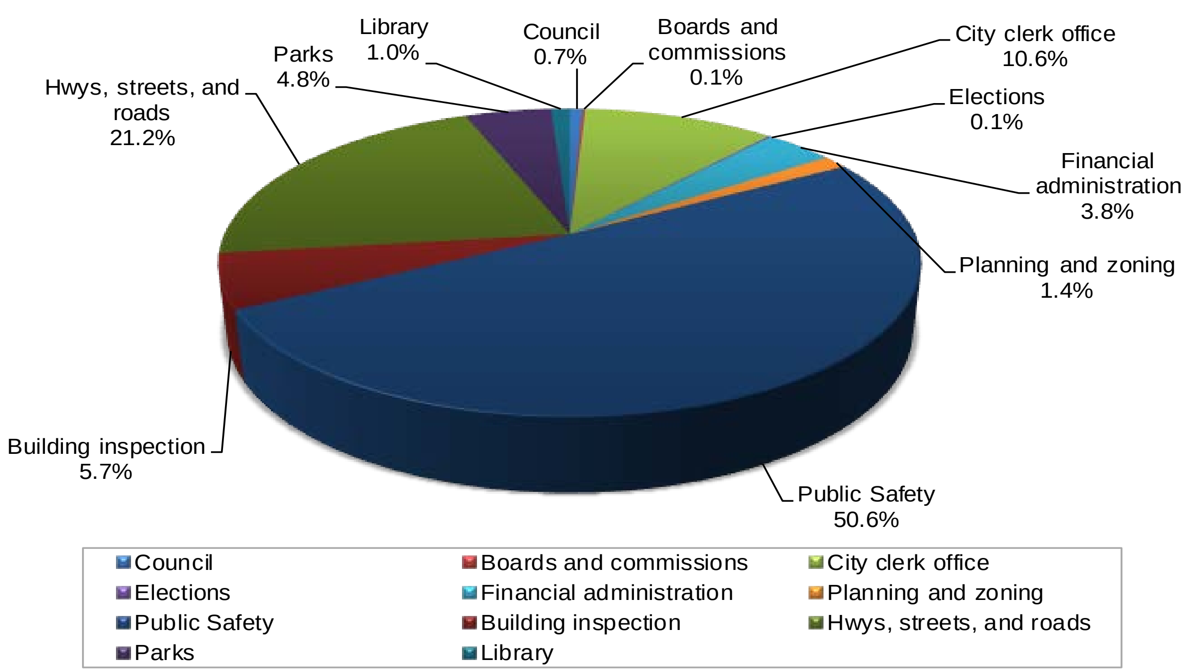
Property Type	Market Value	Taxable Market Value	2021 Taxes Payable	2022 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	$ 100,000	$ 71,800	$ 311	$ 333	$ 22
Residential	200,000	180,800	783	837	54
Residential	300,000	289,800	1,255	1,342	87
Residential	400,000	398,800	1,727	1,847	120
Commercial	500,000	500,000	4,006	4,284	277

Note: change in market value has not been assumed

General Fund Budget Summary - Scenario 1

		Actual 2019		Budget 2020		Budget 2021		Budget 2022		Amount Change
Revenues										
Property taxes	$	3,175,401	$	3,246,123	$	3,354,083	$	3,461,454	$	107,371
Other taxes		125,458		163,434		158,134		82,748		(75,386)
Licenses and permits		309,477		235,500		212,000		224,000		12,000
Intergovernmental		414,222		150,450		153,369		165,800		12,431
Charges for services		49,572		48,000		52,000		53,500		1,500
Fines and forfeitures		18,352		20,000		20,000		15,000		(5,000)
Interest earnings		42,575		35,000		36,700		25,000		(11,700)
Miscellaneous		8,075		-		-		-		-
Other financing sources		410		-		-		-		-
Total Revenues	$	4,143,543	$	3,898,507	$	3,986,286	$	4,027,502	$	41,216

		Actual 2019		Budget 2020		Budget 2021		Budget 2022		Amount Change
Expenditures										
Council	$	24,935	$	25,860	$	28,230	$	28,510	$	280
Boards and commissions		6,989		5,450		5,570		5,840		270
City clerk office		353,430		449,950		401,860		425,820		23,960
Elections		-		8,500		-		6,000		6,000
Financial administration		288,595		266,736		270,536		152,100		(118,436)
Planning and zoning		48,397		55,200		59,860		54,690		(5,170)
Police department		1,826,391		1,855,011		1,976,780		2,036,809		60,029
Building inspection		172,820		235,030		221,930		231,470		9,540
Hwys, streets, and roads		806,935		809,400		805,940		853,713		47,773
Parks		108,005		147,920		174,430		191,400		16,970
Library		37,562		39,450		41,150		41,150		-
Transfer out		1,438,730		-		-		-		-
Total Expenditures		5,112,790		3,898,507		3,986,286		4,027,502		41,216
Excess Revenues (Expenditures)	$	(969,247)	$	-	$	-	$	-	$	-



Tax Levy Summary - Scenario 2

Scenario 2
$250,000 Street Replacement

	2021 Levy	Proposed 2022 Levy	Increase (Decrease) from 2021	Percent Change from 2021	Fund #
General Levy	$ 3,354,083	$ 3,461,454	$ 107,371	3.20%	101
EDA Levy	42,000	42,000	-	0%	280
Capital Levy					
Capital Equipment	170,000	200,000	30,000	17.65%	401
Park Development	-	-	-	0%	404
Street Replacement	-	250,000	250,000	100.00%	408
Total	170,000	450,000	280,000	164.71%	
Debt Levy					
2009A GO Bonds	150,681	210,000	59,319	39.37%	337
2015A GO Bonds	275,000	275,000	-	0%	338
2016A GO Bonds	125,906	124,404	(1,502)	-1.19%	339
2018A GO Bonds	107,217	104,540	(2,677)	-2.50%	340
2020A GO Bonds	226,421	222,116	(4,305)	-1.90%	341
Total	885,225	936,060	50,835	5.74%	
Total	**$ 4,451,308**	**$ 4,889,514**	**$ 438,206**	**9.84%**	
Tax Capacity	**$ 10,277,068**	**$ 10,665,601**	**$ 388,533**	**3.78%**	
City Tax Rate*	**43.31%**	**45.84%**	**2.53%**		

**The City's Payable 2021 Tax Rate has been estimated based on preliminary tax capacity information provided by Chisago County. The final tax capacity and rate will vary from the rate estimated in this memo.*

Tax Levy Summary - Scenario 3

Scenario 3
$200,000 Street Replacement

	2021 Levy	Proposed 2022 Levy	Increase (Decrease) from 2021	Percent Change from 2021	Fund #
General Levy	$ 3,354,083	$ 3,461,454	$ 107,371	3.20%	101
EDA Levy	42,000	42,000	-	0%	280
Capital Levy					
Capital Equipment	170,000	200,000	30,000	17.65%	401
Park Development	-	-	-	0%	404
Street Replacement	-	200,000	200,000	100.00%	408
Total	170,000	400,000	230,000	135.29%	
Debt Levy					
2009A GO Bonds	150,681	210,000	59,319	39.37%	337
2015A GO Bonds	275,000	275,000	-	0%	338
2016A GO Bonds	125,906	124,404	(1,502)	-1.19%	339
2018A GO Bonds	107,217	104,540	(2,677)	-2.50%	340
2020A GO Bonds	226,421	222,116	(4,305)	-1.90%	341
Total	885,225	936,060	50,835	5.74%	
Total	**$ 4,451,308**	**$ 4,839,514**	**$ 388,206**	**8.72%**	
Tax Capacity	**$ 10,277,068**	**$ 10,665,601**	**$ 388,533**	**3.78%**	
City Tax Rate*	**43.31%**	**45.37%**	**2.06%**		

**The City's Payable 2021 Tax Rate has been estimated based on preliminary tax capacity information provided by Chisago County. The final tax capacity and rate will vary from the rate estimated in this memo.*

Tax Levy Summary - Scenario 4

Scenario 4
$150,000 Street Replacement

	2021 Levy	Proposed 2022 Levy	Increase (Decrease) from 2021	Percent Change from 2021	Fund #
General Levy	$ 3,354,083	$ 3,461,454	$ 107,371	3.20%	101
EDA Levy	42,000	42,000	-	0%	280
Capital Levy					
Capital Equipment	170,000	200,000	30,000	17.65%	401
Park Development	-	-	-	0%	404
Street Replacement	-	150,000	150,000	100.00%	408
Total	170,000	350,000	180,000	105.88%	
Debt Levy					
2009A GO Bonds	150,681	210,000	59,319	39.37%	337
2015A GO Bonds	275,000	275,000	-	0%	338
2016A GO Bonds	125,906	124,404	(1,502)	-1.19%	339
2018A GO Bonds	107,217	104,540	(2,677)	-2.50%	340
2020A GO Bonds	226,421	222,116	(4,305)	-1.90%	341
Total	885,225	936,060	50,835	5.74%	
Total	**$ 4,451,308**	**$ 4,789,514**	**$ 338,206**	**7.60%**	
Tax Capacity	**$ 10,277,068**	**$ 10,665,601**	**$ 388,533**	**3.78%**	
City Tax Rate*	**43.31%**	**44.91%**	**1.59%**		

**The City's Payable 2021 Tax Rate has been estimated based on preliminary tax capacity information provided by Chisago County. The final tax capacity and rate will vary from the rate estimated in this memo.*

Property Type	Market Value	Taxable Market Value	2021 Taxes Payable	2022 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	$ 100,000	$ 71,800	$ 311	$ 322	$ 11
Residential	200,000	180,800	783	812	29
Residential	300,000	289,800	1,255	1,301	46
Residential	400,000	398,800	1,727	1,791	64
Commercial	500,000	500,000	4,006	4,154	147

Note: change in market value has not been assumed

The following pages show the cash balance of the 408 fund when changing the levy amounts and changing franchise fee amounts.

Original

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	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Revenues								
Property taxes	$ -	$ -	$ -	$ 300,000	$ 500,000	$ 600,000	$ 600,000	$ 600,000
Special assessments	156,250	177,464	32,107	93,221	92,110	85,426	82,088	81,381
Franchise fees	-	-	-	217,753	290,337	290,337	290,337	290,337
Interest on investments	40,407	62,596	29,997	12,959	52,639	33,561	-	-
Maintenance			140,091	140,091	140,091	140,091	140,091	140,091
Construction MSA	1,387,629	420,274	208,000	-	-	-	-	-
MSA Advance				2,500,000				
State Bridge Bond Financing	-	-	-	260,000	-	-	-	-
Total Revenues	1,584,286	660,334	410,195	3,524,024	1,075,177	1,149,415	1,112,516	1,111,809
Expenditures								
Other expenses	-	53,887	-	-	-	-	-	-
Capital outlay	1,585,729	3,486,635	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Total Expenditures	1,585,729	3,540,522	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,703,805)	1,768,024	(1,907,823)	(876,385)	(5,516,484)	1,111,809
Other Financing Sources (Uses)								
Transfers in	-	-	-	2,200,000	-	-	-	-
Transfer out	(39,736)	-	-	-	-	-	-	-
Bond proceeds	-	3,705,101	-	-	-	-	3,000,000	-
Sale of Fixed Asset	-	-	-	-	-	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-	2,200,000	-	-	3,000,000	-
Net Change in Fund Balances	(41,179)	824,913	(1,703,805)	3,968,024	(1,907,823)	(876,385)	(2,516,484)	1,111,809
Cash Balances January 1	2,566,237	1,927,069	2,999,727	1,295,922	5,263,946	3,356,124	2,479,739	(36,744)
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,295,922	$ 5,263,946	$ 3,356,124	$ 2,479,739	$ (36,744)	$ 1,075,065

Scenerio 2-add $100,000 per year

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	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Revenues								
Property taxes	$ -	$ -	$ -	$ 200,000	$ 300,000	$ 400,000	$ 500,000	$ 600,000
Special assessments	156,250	177,464	32,107	93,221	92,110	85,426	82,088	81,381
Franchise fees	-	-	-	217,753	290,337	290,337	290,337	290,337
Interest on investments	40,407	62,596	29,997	12,959	51,639	30,551	-	-
Maintenance			140,091	140,091	140,091	140,091	140,091	140,091
Construction MSA	1,387,629	420,274	208,000	-	-	-	-	-
MSA Advance				2,500,000				
State Bridge Bond Financing	-	-	-	260,000	-	-	-	-
Total Revenues	1,584,286	660,334	410,195	3,424,024	874,177	946,405	1,012,516	1,111,809
Expenditures								
Other expenses	-	53,887	-	-	-	-	-	-
Capital outlay	1,585,729	3,486,635	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Total Expenditures	1,585,729	3,540,522	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,703,805)	1,668,024	(2,108,823)	(1,079,395)	(5,616,484)	1,111,809
Other Financing Sources (Uses)								
Transfers in	-	-	-	2,200,000	-	-	-	-
Transfer out	(39,736)	-	-	-	-	-	-	-
Bond proceeds	-	3,705,101	-	-	-	-	3,000,000	-
Sale of Fixed Asset	-	-	-	-	-	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-	2,200,000	-	-	3,000,000	-
Net Change in Fund Balances	(41,179)	824,913	(1,703,805)	3,868,024	(2,108,823)	(1,079,395)	(2,616,484)	1,111,809
Cash Balances January 1	2,566,237	1,927,069	2,999,727	1,295,922	5,163,946	3,055,124	1,975,729	(640,754)
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,295,922	$ 5,163,946	$ 3,055,124	$ 1,975,729	$ (640,754)	$ 471,055

Scenerio 3-add $50,000 per year

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	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Revenues								
Property taxes	$ -	$ -	$ -	$ 150,000	$ 200,000	$ 250,000	$ 300,000	$ 350,000
Special assessments	156,250	177,464	32,107	93,221	92,110	85,426	82,088	81,381
Franchise fees	-	-	-	217,753	290,337	290,337	290,337	290,337
Interest on investments	40,407	62,596	29,997	12,959	51,139	29,046	-	-
Maintenance			140,091	140,091	140,091	140,091	140,091	140,091
Construction MSA	1,387,629	420,274	208,000	-	-	-	-	-
MSA Advance				2,500,000				
State Bridge Bond Financing	-	-	-	260,000	-	-	-	-
Total Revenues	1,584,286	660,334	410,195	3,374,024	773,677	794,900	812,516	861,809
Expenditures								
Other expenses	-	53,887	-	-	-	-	-	-
Capital outlay	1,585,729	3,486,635	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Total Expenditures	1,585,729	3,540,522	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,703,805)	1,618,024	(2,209,323)	(1,230,900)	(5,816,484)	861,809
Other Financing Sources (Uses)								
Transfers in	-	-	-	2,200,000	-	-	-	-
Transfer out	(39,736)	-	-	-	-	-	-	-
Bond proceeds	-	3,705,101	-	-	-	-	3,000,000	-
Sale of Fixed Asset	-	-	-	-	-	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-	2,200,000	-	-	3,000,000	-
Net Change in Fund Balances	(41,179)	824,913	(1,703,805)	3,818,024	(2,209,323)	(1,230,900)	(2,816,484)	861,809
Cash Balances January 1	2,566,237	1,927,069	2,999,727	1,295,922	5,113,946	2,904,624	1,673,724	(1,142,759)
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,295,922	$ 5,113,946	$ 2,904,624	$ 1,673,724	$ (1,142,759)	$ (280,950)

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	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Revenues								
Property taxes	$ -	$ -	$ -	$ 300,000	$ 500,000	$ 600,000	$ 600,000	$ 600,000
Special assessments	156,250	177,464	32,107	93,221	92,110	85,426	82,088	81,381
Franchise fees	-	-	-	-	-	-	-	-
Interest on investments	40,407	62,596	29,997	12,959	50,462	28,459	-	-
Maintenance			140,091	140,091	140,091	140,091	140,091	140,091
Construction MSA	1,387,629	420,274	208,000	-	-	-	-	-
MSA Advance				2,500,000				
State Bridge Bond Financing	-	-	-	260,000	-	-	-	-
Total Revenues	1,584,286	660,334	410,195	3,306,271	782,663	853,976	822,179	821,472
Expenditures								
Other expenses	-	53,887	-	-	-	-	-	-
Capital outlay	1,585,729	3,486,635	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Total Expenditures	1,585,729	3,540,522	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,703,805)	1,550,271	(2,200,337)	(1,171,824)	(5,806,821)	821,472
Other Financing Sources (Uses)								
Transfers in	-	-	-	2,200,000	-	-	-	-
Transfer out	(39,736)	-	-	-	-	-	-	-
Bond proceeds	-	3,705,101	-	-	-	-	3,000,000	-
Sale of Fixed Asset	-	-	-	-	-	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-	2,200,000	-	-	3,000,000	-
Net Change in Fund Balances	(41,179)	824,913	(1,703,805)	3,750,271	(2,200,337)	(1,171,824)	(2,806,821)	821,472
Cash Balances January 1	2,566,237	1,927,069	2,999,727	1,295,922	5,046,194	2,845,857	1,674,032	(1,132,788)
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,295,922	$ 5,046,194	$ 2,845,857	$ 1,674,032	$ (1,132,788)	$ (311,316)

Budget Detail - By Fund

The following financial report is attached:

- Budget Report with Enterprise Funds for City of Wyoming

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
101-0000-31000	GENERAL PROPERTY TAXES	3,276,818	3,515,773	3,354,083	3,461,454
101-0000-31005	PROPERTY TAXES (DEBT LEVY)		(1,675,093)		
101-0000-31015	FAIRVIEW PILOT		73,496	37,000	36,748
101-0000-31016	POLARIS TAX ABATEMENT	73,134		73,134	
101-0000-31050	TAX INCREMENTS				
101-0000-32100	BUSINESS LICENSES/PERMITS	10,384	903	12,000	12,000
101-0000-32180	OTHER LICENSES/PERMITS				
101-0000-32210	BUILDING PERMITS	112,203	136,315	175,000	185,000
101-0000-32220	FEES ETC.	7,357	14,720	15,000	15,000
101-0000-32240	ANIMAL LICENSES				
101-0000-33150	FEDERAL POLICE GRANTS	3,152	737	5,000	5,000
101-0000-33180	FEDERAL GRANTS-CARES	605,510			
101-0000-33190	FEDERAL GRANT-ARPA COVID19		426,760		
101-0000-33400	STATE GRANTS AND AIDS	2,739	1,500	1,000	1,000
101-0000-33401	LOCAL GOVERNMENT AID		151,197		
101-0000-33402	HOMESTEAD CREDIT	3,871		3,800	3,800
101-0000-33404	PERA AID			2,569	
101-0000-33423	POLICE STATE AID	94,510		86,000	90,000
101-0000-33424	FIRE STATE AID	62,312	16,853	45,000	56,000
101-0000-33426	OTHER STATE PUBLIC SAFETY AID	9,409		5,000	5,000
101-0000-34100	GENERAL GOVERNMENT				
101-0000-34101	CITY HALL RENT REVENUE	50		500	
101-0000-34102	LIBRARY FEES	100			
101-0000-34107	ASSESSMENT SEARCH FEES	485	175	500	500
101-0000-34111	ENGINEER FEE				
101-0000-34112	FIRE INSPECTION				
101-0000-34122	STAGECOACH/EASTER - REVENUE				
101-0000-34125	DONATIONS	825	35		
101-0000-34204	PROTECTIVE INSPECTION FEES				
101-0000-34205	PUBLIC SAFETY GRANTS			5,000	5,000
101-0000-34208	DARE PROGRAM				
101-0000-34215	FIRE DEPARTMENT	7,235			
101-0000-34220	POLICE DEPARTMENT	1,035	1,498	1,000	1,500
101-0000-34230	PARK & RECREATION DEDICATION				
101-0000-34301	STREET, SIDEWALK AND CURB FEES				
101-0000-34302	DRIVEWAY PERMIT	15,829	16,273	10,000	12,000
101-0000-34780	PARK FEES	940	1,538	1,000	1,000
101-0000-35000	FINES AND FORFEITS	11,417	5,895	20,000	15,000
101-0000-36100	SPECIAL ASSESSMENTS				
101-0000-36200	MISCELLANEOUS REVENUES	1,607	1,479		
101-0000-36210	INTEREST EARNINGS	60,439	2,875	27,500	25,000
101-0000-36211	INTERFUND LOAN INTEREST	9,833		9,200	
101-0000-36220	RENT	43,177	32,551	49,000	50,500
101-0000-36240	REIMBURSEMENTS	10,434	11,575		
101-0000-38050	CABLE TV REVENUES	51,523	30,177	48,000	46,000
101-0000-39200	INTERFUND OPERATING TRANSFERS				
101-0000-39203	TRANSFER FROM OTHER FUND				
101-0000-39400	PROCEEDS FROM SALE	443			
101-1110-41000	SALARIES & WAGES	21,030	14,000	21,000	21,000
101-1110-41210	PERA	202	133	200	200
101-1110-41220	FICA	1,615	1,058	1,610	1,610
101-1110-41500	WORKER S COMP (GENERAL)	256	110	90	170
101-1110-42000	SUPPLIES - OFFICE/COPY/COMPUTR			3,000	2,000
101-1110-42080	TRAINING AND INSTRUCTION	517	567	2,000	3,000
101-1110-44180	UNIFORMS	153	10	300	500
101-1110-44330	DUES & SUBSCRIPTIONS	30		30	30
101-1330-41000	SALARIES & WAGES	3,630	2,790	5,160	5,160
101-1330-41010	FULL TIME - REGULAR	18			
101-1330-41220	FICA	281	211	390	390
101-1330-41500	WORKER S COMP (GENERAL)	109	28	20	40
101-1330-42080	TRAINING AND INSTRUCTION				250
101-1330-42100	OPERATING SUPPLIES				
101-1400-41010	FULL TIME - REGULAR	155,956	125,769	163,850	177,580
101-1400-41020	FULL TIME - OVERTIME				
101-1400-41030	PART TIME EMPLOYEES REGULAR				
101-1400-41210	PERA	13,057	9,433	12,290	13,320
101-1400-41220	FICA	11,487	8,742	12,530	13,580
101-1400-41300	EMPLOYER PAID IN (GENERAL)	17,251	14,544	15,440	16,410
101-1400-41310	LIFE INSURANCE	1,823	1,348	2,220	2,170
101-1400-41400	UNEMPLOYMENT COMP (GENERAL)				
101-1400-41500	WORKER S COMP (GENERAL)	1,748	1,174	1,040	2,030
101-1400-42000	SUPPLIES - OFFICE/COPY/COMPUTR	3,358	2,035	6,000	6,300
101-1400-42050	SOFTWARE UPGRADES	293	11	250	300
101-1400-42080	TRAINING AND INSTRUCTION	1,151	837	5,000	5,000
101-1400-42090	NETWORK MUNICIPAL COMPUTERS	31,975	20,424	30,000	33,000
101-1400-42100	OPERATING SUPPLIES	8,044	1,541	5,000	5,000
101-1400-42150	COPIER	2,778	1,923	6,000	5,000

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
101-1400-42170	CITY NEWSLETTER	2,515		3,500	3,500
101-1400-42180	COMPUTER MAINT/REPAIR	2,614		3,000	3,000
101-1400-42270	COVID-19	348,041	(651)	1,000	
101-1400-42310	CONTRACTED SERVICES	24,078	11,319	30,500	31,250
101-1400-43000	PROFESSIONAL SERVICE (GENERAL)	385	80	2,000	10,500
101-1400-43030	ENGINEERING	15,767	12,931	25,000	25,000
101-1400-43040	ATTORNEY FEES	139,283	10,013	25,000	25,000
101-1400-43120	FEE (GOVERNMENT-STATE)	304	454		
101-1400-43210	TELEPHONE	3,236	2,050	3,500	4,000
101-1400-43220	POSTAGE	3,069	2,009	2,500	2,500
101-1400-43510	LEGAL NOTICE PUBLICATION	1,251	98	1,000	1,000
101-1400-43600	CLEANING SERVICE	3,912	2,820	4,500	4,500
101-1400-43610	CLEANING SUPPLIES			250	500
101-1400-43630	GENERAL LIABILITY INSURANCE	57,603	4,142	2,860	3,080
101-1400-43800	UTILITIES-GAS/ELEC/SEWER/WATER	4,818	3,082	7,000	7,200
101-1400-43840	REFUSE	988	773	1,000	1,600
101-1400-44010	REPAIRS & MAINT. - BUILDINGS	3,511	909	6,000	5,000
101-1400-44180	UNIFORMS	190	262	500	500
101-1400-44290	REIMBURSEMENTS & REFUNDS	1,180			
101-1400-44330	DUES & SUBSCRIPTIONS	14,206	2,817	17,500	18,000
101-1400-49500	CONTINGENCY (LGA)			5,630	
101-1410-41000	SALARIES & WAGES	7,769			4,600
101-1410-41210	PERA	59			50
101-1410-41220	FICA	120	(2)		100
101-1410-42100	OPERATING SUPPLIES	6,159			1,000
101-1410-43310	TRAVEL EXPENSES	184			250
101-1500-41010	FULL TIME - REGULAR	29,473	20,819	31,330	32,270
101-1500-41020	FULL TIME - OVERTIME				
101-1500-41210	PERA	2,210	1,561	2,350	2,420
101-1500-41220	FICA	1,873	1,326	2,400	2,470
101-1500-41300	EMPLOYER PAID IN (GENERAL)	10,483	6,556	10,880	11,780
101-1500-41310	LIFE INSURANCE			240	240
101-1500-41320	PCORI TAX		114		
101-1500-41500	WORKER S COMP (GENERAL)	353	227	200	370
101-1500-42080	TRAINING AND INSTRUCTION	136	45	300	300
101-1500-43000	PROFESSIONAL SERVICE (GENERAL)	64,366	30,955	55,000	60,000
101-1500-43010	AUDITING AND ACCOUNTING	33,000	34,870	36,000	42,000
101-1500-43510	LEGAL NOTICE PUBLICATION	162		150	250
101-1500-44330	DUES & SUBSCRIPTIONS		156		
101-1500-47140	TAX ABATEMENT	102,410	29,276	131,686	
101-1910-41010	FULL TIME - REGULAR	28,490	19,455	29,270	30,150
101-1910-41210	PERA	2,137	1,459	2,200	2,260
101-1910-41220	FICA	1,939	1,312	2,240	2,310
101-1910-41300	EMPLOYER PAID IN (GENERAL)	7,657	2,331	7,970	8,560
101-1910-41310	LIFE INSURANCE	687	472	410	410
101-1910-41500	WORKER S COMP (GENERAL)	277	181	160	300
101-1910-42310	CONTRACTED SERVICES	2,430	2,225	4,410	4,500
101-1910-43030	ENGINEERING	1,594	28	1,200	1,200
101-1910-43040	ATTORNEY FEES	171	6	750	750
101-1910-43120	FEE (GOVERNMENT-STATE)				
101-1910-43150	PLANNER (COMP PLAN)	6,933	12,042	10,000	3,000
101-1910-43510	LEGAL NOTICE PUBLICATION			250	250
101-1910-43540	OTHER PRINTING & BINDING		53	1,000	1,000
101-2110-41010	FULL TIME - REGULAR	807,602	561,391	869,150	917,640
101-2110-41020	FULL TIME - OVERTIME	21,752	17,097	15,000	20,000
101-2110-41030	PART TIME EMPLOYEES REGULAR	25,196	13,690	12,800	
101-2110-41040	POLICE O.T. - PARTTIME				
101-2110-41050	NIGHT DIFFERENTIAL	1,272	981	3,290	3,290
101-2110-41060	POLICE O.T. - GRANT	2,847	2,985	8,000	8,000
101-2110-41070	POLICE O.T. - COURT	201		4,000	4,000
101-2110-41080	FIRE WAGES	204,405	131,726	195,250	198,390
101-2110-41100	HOLIDAY	20,908	1,832	31,860	31,430
101-2110-41210	PERA	154,241	103,659	171,230	174,250
101-2110-41220	FICA	28,190	18,211	29,740	32,600
101-2110-41240	FIRE PENSION CONTRIBUTIONS	55,497		54,000	56,000
101-2110-41300	EMPLOYER PAID IN (GENERAL)	179,590	91,651	176,500	156,350
101-2110-41310	LIFE INSURANCE	7,675	4,773	7,680	7,060
101-2110-41400	UNEMPLOYMENT COMP (GENERAL)	19		500	
101-2110-41500	WORKER S COMP (GENERAL)	48,697	75,456	71,680	68,070
101-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR	3,679	3,149		3,610
101-2110-42080	TRAINING AND INSTRUCTION	34,953	30,459	25,000	25,950
101-2110-42100	OPERATING SUPPLIES	18,188	11,183	11,000	18,000
101-2110-42120	MOTOR FUELS	25,453	18,735	40,000	50,000
101-2110-42200	COMPLIANCE CHECKS	260		100	250
101-2110-42230	CRIME PREVENTION		821		2,500
101-2110-42240	MAINTENANCE CONTRACTS	26,063	6,886	32,500	34,530
101-2110-42300	SAFETY EQUIPMENT	28,407	14,359	14,500	17,050

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
101-2110-42310	CONTRACTED SERVICES	5,827	748		11,700
101-2110-42350	RESERVES	22		400	2,000
101-2110-43000	PROFESSIONAL SERVICE (GENERAL)	5,584	5,297	8,050	8,000
101-2110-43010	AUDITING AND ACCOUNTING			500	500
101-2110-43040	ATTORNEY FEES			5,000	2,000
101-2110-43200	COMMUNICATIONS (GENERAL)	32,341	22,958	33,000	32,575
101-2110-43210	TELEPHONE	3,060	2,035	3,000	3,100
101-2110-43220	POSTAGE	2,325	1,068	2,200	2,500
101-2110-43600	CLEANING SERVICE	2,407	1,672	3,000	2,500
101-2110-43630	GENERAL LIABILITY INSURANCE	12,656	72,199	49,850	53,894
101-2110-43700	INSPECTIONS	5,348	3,574	5,000	6,050
101-2110-43800	UTILITIES-GAS/ELEC/SEWER/WATER	7,758	6,139	8,600	7,800
101-2110-43840	REFUSE	50			
101-2110-43900	VEHICLE MAINTENANCE	37,367	23,698	31,000	31,100
101-2110-43910	SPECIAL PROJECTS	4,503		8,000	8,200
101-2110-44010	REPAIRS & MAINT. - BUILDINGS	11,138	3,231	15,000	6,000
101-2110-44080	UNIFORMS	11,841	10,008	12,000	11,300
101-2110-44330	DUES & SUBSCRIPTIONS	1,902	1,312	2,400	1,930
101-2110-44360	INVESTIGATIONS	3,482	2,219	3,000	3,590
101-2110-45800	OTHER EQUIPMENT	23,958	12,850	13,000	13,100
101-2400-41010	FULL TIME - REGULAR	127,736	88,901	147,330	152,010
101-2400-41210	PERA	9,580	6,668	11,050	11,400
101-2400-41220	FICA	9,230	6,350	11,270	11,630
101-2400-41300	EMPLOYER PAID IN (GENERAL)	22,424	5,438	20,810	22,350
101-2400-41310	LIFE INSURANCE	1,384	986	1,560	1,560
101-2400-41500	WORKER S COMP (GENERAL)	783	880	820	1,510
101-2400-42000	SUPPLIES - OFFICE/COPY/COMPUTR	4,028	2,501	4,900	5,300
101-2400-42050	SOFTWARE UPGRADES		686	1,000	1,000
101-2400-42080	TRAINING AND INSTRUCTION	2,841	463	4,000	4,000
101-2400-42100	OPERATING SUPPLIES	2,072	299	2,000	2,000
101-2400-42120	MOTOR FUELS	779	470	1,400	1,400
101-2400-42310	CONTRACTED SERVICES	376		2,000	2,000
101-2400-43030	ENGINEERING			250	250
101-2400-43040	ATTORNEY FEES	140		750	750
101-2400-43210	TELEPHONE	1,086	571	2,300	2,300
101-2400-43220	POSTAGE	219	296	800	800
101-2400-43310	TRAVEL EXPENSES	1,201		1,000	1,000
101-2400-43630	GENERAL LIABILITY INSURANCE		4,620	3,190	3,310
101-2400-43900	VEHICLE MAINTENANCE	651	230	3,500	3,500
101-2400-44180	UNIFORMS			800	800
101-2400-44330	DUES & SUBSCRIPTIONS	245	275	1,200	2,600
101-3100-41010	FULL TIME - REGULAR	322,928	223,484	335,050	342,140
101-3100-41020	FULL TIME - OVERTIME	14,419	8,081	14,000	14,000
101-3100-41030	PART TIME EMPLOYEES REGULAR	4,776	1,456	6,970	6,970
101-3100-41210	PERA	24,196	17,031	26,700	27,230
101-3100-41220	FICA	25,271	17,448	27,240	27,780
101-3100-41300	EMPLOYER PAID IN (GENERAL)	69,201	25,810	74,380	80,560
101-3100-41310	LIFE INSURANCE	2,834	2,041	2,630	2,630
101-3100-41500	WORKER S COMP (GENERAL)	22,772	22,284	20,540	37,580
101-3100-42000	SUPPLIES - OFFICE/COPY/COMPUTR	1,064	393	500	500
101-3100-42050	SOFTWARE UPGRADES	(858)	3,038	10,000	7,500
101-3100-42080	TRAINING AND INSTRUCTION	857	1,012	1,000	1,000
101-3100-42100	OPERATING SUPPLIES	4,577	2,439	2,500	2,500
101-3100-42120	MOTOR FUELS	13,538	7,345	17,000	17,000
101-3100-42130	CULVERTS				
101-3100-42190	SEASONAL ACTIVITIES				
101-3100-42250	LANDSCAPING MATERIALS		1,085	3,000	1,500
101-3100-42260	SIGN MATERIAL/REPLACEMENT	4,741	3,395	5,000	5,000
101-3100-42300	SAFETY EQUIPMENT	2,223	2,125	2,000	3,500
101-3100-42310	CONTRACTED SERVICES	12,827	4,814	7,500	7,500
101-3100-42400	SMALL TOOLS/MINOR EQUIPMENT	5,085	5,519	5,000	10,000
101-3100-42910	EQUIPMENT REPAIR				
101-3100-43000	PROFESSIONAL SERVICE (GENERAL)				
101-3100-43030	ENGINEERING	3,904	1,218	4,000	4,000
101-3100-43040	ATTORNEY FEES				
101-3100-43060	PERSONNEL TESTING	655	1,268	1,000	1,000
101-3100-43090	HAZARDOUS WASTE DISPOSAL				
101-3100-43120	FEE (GOVERNMENT-STATE)	431		350	350
101-3100-43210	TELEPHONE	5,927	3,172		2,700
101-3100-43520	GENERAL NOTICE PUBLICATION	380			
101-3100-43630	GENERAL LIABILITY INSURANCE	21,772	18,510	12,780	13,450
101-3100-43800	UTILITIES-GAS/ELEC/SEWER/WATER	14,632	10,754	17,500	17,500
101-3100-43840	REFUSE	1,855	557	800	800
101-3100-43860	STREET LIGHTS	67,588	40,632	80,000	80,000
101-3100-43900	VEHICLE MAINTENANCE				
101-3100-44010	REPAIRS & MAINT. - BUILDINGS	5,584	1,838	5,000	5,000
101-3100-44030	REP & MAIN. - OTHER THAN BLDGS				

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
101-3100-44040	REPAIRS & MAINT. - EQUIPMENT	33,121	28,363	40,000	43,000
101-3100-44100	RENTALS (EQUIPMENT)	1,017	3,070	7,000	5,000
101-3100-44180	UNIFORMS	4,349	3,479	5,000	5,000
101-3100-44330	DUES & SUBSCRIPTIONS	177		1,500	500
101-3100-44400	SALT & SAND	37,189	22,335	30,000	35,523
101-3100-44410	STREET MAINT MATERIALS	32,501	19,929	40,000	45,000
101-3100-44450	SNOW REMOVAL				
101-3100-44460	GRAVEL MAINTENANCE				
101-3100-44470	PAVEMENT LINE STRIPING				
101-3100-44500	CRACK FILLING				
101-3100-44580	CALCIUM CHLORIDE				
101-3100-44600	POTHOLES/PATCHING	2,417			
101-3100-44760	TREE PLANTING				
101-3100-49010	2018 F250 PICKUP				
101-3100-49020	2008 MACK DUMP TRUCK				
101-3100-49030	2006 FORD D550 DUMP				
101-3100-49040	2012 CHEVY PICKUP				
101-3100-49050	2014 FORD F350				
101-3100-49060	BOBCAT 863 SKID STEER				
101-3100-49070	CAT 14 GRADER				
101-3100-49080	CAT 247B SKID STEER				
101-3100-49090	CAT 924 LOADER				
101-3100-49100	JOHN DEERE TRACTOR				
101-3100-49110	JOHN DEERE TRACTOR W/ARM MOWER				
101-3100-49130	WACKER ROLLER				
101-3100-49140	STEPP HOT PATCH TRAILER				
101-3100-49150	2016 MACK DUMP TRUCK				
101-3100-49160	2011 FREIGHTLINER DUMP TRUCK				
101-3100-49170	2000 STERLING PLOW TRUCK				
101-3100-49180	1998 FORD PLOW TRUCK	557			
101-3100-49190	WOOD CHIPPER				
101-3100-49210	JOHN DEERE 401D BACKHOE				
101-3100-49220	DUMPSTER TRAILER				
101-3100-49240	2017 F350 PICKUP				
101-3100-49250	2019 F250 W/TOMMY GATE				
101-3160-43800	UTILITIES-GAS/ELEC/SEWER/WATER				
101-5200-41010	FULL TIME - REGULAR	32,040	26,370	36,030	37,120
101-5200-41020	FULL TIME - OVERTIME	146	653	1,000	1,000
101-5200-41030	PART TIME EMPLOYEES REGULAR	4,090		13,470	13,470
101-5200-41210	PERA	1,807	1,682	3,300	3,380
101-5200-41220	FICA	2,578	1,916	3,860	3,950
101-5200-41300	EMPLOYER PAID IN (GENERAL)	5,235	2,939	7,590	8,220
101-5200-41310	LIFE INSURANCE			280	280
101-5200-41500	WORKER S COMP (GENERAL)	6,761	3,388	2,870	5,260
101-5200-42080	TRAINING AND INSTRUCTION		1,730	1,000	1,000
101-5200-42100	OPERATING SUPPLIES	538	648	1,000	1,000
101-5200-42120	MOTOR FUELS	210	178	2,000	2,000
101-5200-42190	SEASONAL ACTIVITIES	(20)			1,000
101-5200-42250	LANDSCAPING MATERIALS	1,774	153	1,500	1,500
101-5200-42310	CONTRACTED SERVICES	37,758	20,508	35,000	45,000
101-5200-42400	SMALL TOOLS/MINOR EQUIPMENT	2,314	2,450	2,500	2,500
101-5200-42600	TRAIL MAINTENANCE	1,105	9,900	2,500	2,500
101-5200-42910	EQUIPMENT REPAIR				
101-5200-43210	TELEPHONE				
101-5200-43520	GENERAL NOTICE PUBLICATION	450			
101-5200-43630	GENERAL LIABILITY INSURANCE	169	17,423	12,030	13,220
101-5200-43800	UTILITIES-GAS/ELEC/SEWER/WATER	2,436	2,103	3,000	3,000
101-5200-43840	REFUSE	1,091	2,435	1,000	1,000
101-5200-43900	VEHICLE MAINTENANCE				
101-5200-44010	REPAIRS & MAINT. - BUILDINGS	3,357	137	5,000	5,000
101-5200-44030	REP & MAIN. - OTHER THAN BLDGS	54			
101-5200-44040	REPAIRS & MAINT. - EQUIPMENT	24,324	9,862	20,000	20,000
101-5200-44050	SATALLITE RENTAL	4,968	2,980	4,500	5,000
101-5200-44180	UNIFORMS	28			
101-5200-44760	TREE PLANTING		8,085	15,000	15,000
101-5200-49000	2004 CHEVY PICKUP				
101-5200-49120	POLARIS RANGER				
101-5200-49220	DUMPSTER TRAILER				
101-5500-41210	PERA				
101-5500-41220	FICA				
101-5500-41300	EMPLOYER PAID IN (GENERAL)				
101-5500-42100	OPERATING SUPPLIES				
101-5500-43600	CLEANING SERVICE	11,741	10,107	19,000	19,000
101-5500-43800	UTILITIES-GAS/ELEC/SEWER/WATER	15,596	8,495	19,000	19,000
101-5500-43840	REFUSE	130	147	150	150
101-5500-44010	REPAIRS & MAINT. - BUILDINGS	111	20	3,000	3,000
101-9360-47210	TRANSFER		(16)		

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
201-0000-36200	MISCELLANEOUS REVENUES	500			
201-0000-36210	INTEREST EARNINGS	767	50		
201-0000-39400	PROCEEDS FROM SALE	2,332			
201-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR				
201-2110-42100	OPERATING SUPPLIES	510	50		
201-2110-42300	SAFETY EQUIPMENT				
201-2110-43040	ATTORNEY FEES				
201-2110-44290	REIMBURSEMENTS & REFUNDS				
201-2110-45800	OTHER EQUIPMENT	2,389	2,235		
201-2110-47210	TRANSFER				
202-0000-32220	FEES ETC.	9,176	7,857		
202-0000-36210	INTEREST EARNINGS	1,193	34		
202-0000-39400	PROCEEDS FROM SALE	6,421			
202-2110-42100	OPERATING SUPPLIES				
202-2110-42310	CONTRACTED SERVICES	8,095	5,085		
202-2110-43000	PROFESSIONAL SERVICE (GENERAL)				
202-2110-45800	OTHER EQUIPMENT	36,261			
202-2110-47210	TRANSFER				
205-0000-34220	POLICE DEPARTMENT	21,150	3,176		
205-0000-36210	INTEREST EARNINGS	247	37		
205-2110-42100	OPERATING SUPPLIES		1,846		
205-2110-42230	CRIME PREVENTION		1,102		
205-2110-45800	OTHER EQUIPMENT	10,749			
205-2110-47210	TRANSFER				
206-0000-32220	FEES ETC.	4,395	1,729		
206-0000-36210	INTEREST EARNINGS	97	8		
206-2110-42100	OPERATING SUPPLIES	2,100	1,669		
206-2110-47210	TRANSFER				
207-0000-32220	FEES ETC.	1,200	1,500		
207-0000-36210	INTEREST EARNINGS	631	46		
207-2110-42100	OPERATING SUPPLIES				
207-2110-47210	TRANSFER				
208-0000-32220	FEES ETC.				
208-0000-36210	INTEREST EARNINGS	604	31		
208-0000-39203	TRANSFER FROM OTHER FUND				
208-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR				
208-2110-42230	CRIME PREVENTION				
208-2110-42310	CONTRACTED SERVICES	3,000	2,500		
208-2110-44290	REIMBURSEMENTS & REFUNDS	60			
208-2110-45800	OTHER EQUIPMENT				
280-0000-31000	GENERAL PROPERTY TAXES	42,000	21,000		
280-0000-33400	STATE GRANTS AND AIDS				
280-0000-34125	DONATIONS				
280-0000-36200	MISCELLANEOUS REVENUES	13,275	1,739		
280-0000-36210	INTEREST EARNINGS	4,165	300		
280-0000-39203	TRANSFER FROM OTHER FUND				
280-1000-43000	PROFESSIONAL SERVICE (GENERAL)	1,056	4,415		
280-1000-43030	ENGINEERING				
280-1000-43040	ATTORNEY FEES		1,600		
280-1000-45150	LAND TAXES	4,345	4,687		
280-1000-46010	DEBT SRV BOND PRINCIPAL	21,806	11,675		23,580
280-1000-46110	BOND INTEREST	9,623	4,040		7,849
280-1330-41000	SALARIES & WAGES	810	720		
280-1330-41220	FICA	62	54		
280-1330-42080	TRAINING AND INSTRUCTION				
280-1500-43000	PROFESSIONAL SERVICE (GENERAL)				
285-0000-36210	INTEREST EARNINGS	713	47		
285-0000-36505	REVOLVING LOANS RETAINED				
285-0000-39999	PRIOR PERIOD ADJUSTMENTS				
285-1000-43040	ATTORNEY FEES	315			
285-6500-44040	REPAIRS & MAINT. - EQUIPMENT				
285-6500-44060	LOAN DISBURSEMENTS				
331-0000-31000	GENERAL PROPERTY TAXES				
331-0000-36100	SPECIAL ASSESSMENTS				
331-0000-36210	INTEREST EARNINGS				
331-0000-39203	TRANSFER FROM OTHER FUND				
331-7000-46010	DEBT SRV BOND PRINCIPAL				
331-7000-46110	BOND INTEREST				
333-0000-31000	GENERAL PROPERTY TAXES				
333-0000-36100	SPECIAL ASSESSMENTS				
333-0000-36210	INTEREST EARNINGS				
333-7000-46010	DEBT SRV BOND PRINCIPAL				
333-7000-46110	BOND INTEREST				
333-7000-47210	TRANSFER				
335-0000-36100	SPECIAL ASSESSMENTS				
336-0000-36100	SPECIAL ASSESSMENTS				
336-0000-36210	INTEREST EARNINGS				

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
336-1000-47210	TRANSFER				
336-7000-46010	DEBT SRV BOND PRINCIPAL				
336-7000-46110	BOND INTEREST				
337-0000-31000	GENERAL PROPERTY TAXES	150,996	75,341		
337-0000-33160	FEDERAL GRANT FUNDS	16,547	27,655		
337-0000-36100	SPECIAL ASSESSMENTS	56,531	23,480		
337-0000-36210	INTEREST EARNINGS	5,300	(116)		
337-1000-47210	TRANSFER				
337-7000-43000	PROFESSIONAL SERVICE (GENERAL)				
337-7000-46010	DEBT SRV BOND PRINCIPAL	290,000	300,000		315,000
337-7000-46110	BOND INTEREST	93,230	78,330		62,490
337-7000-46200	FISCAL AGENT FEES	375			
338-0000-31000	GENERAL PROPERTY TAXES	317,690	137,500		
338-0000-36100	SPECIAL ASSESSMENTS	78,168	35,066		
338-0000-36210	INTEREST EARNINGS	12,963	788		
338-0000-39300	BOND PROCEEDS				
338-7000-43040	ATTORNEY FEES				
338-7000-46010	DEBT SRV BOND PRINCIPAL	310,000	320,000		325,000
338-7000-46110	BOND INTEREST	66,300	56,850		47,175
338-7000-46200	FISCAL AGENT FEES	3,100	1,000		
339-0000-31000	GENERAL PROPERTY TAXES	101,650	62,953		
339-0000-36100	SPECIAL ASSESSMENTS				
339-0000-36210	INTEREST EARNINGS	2,639	114		
339-0000-39203	TRANSFER FROM OTHER FUND				
339-7000-46010	DEBT SRV BOND PRINCIPAL	110,000	110,000		110,000
339-7000-46110	BOND INTEREST	12,358	11,203		9,910
339-7000-46200	FISCAL AGENT FEES	900			
340-0000-31000	GENERAL PROPERTY TAXES	104,487	53,609		
340-0000-36100	SPECIAL ASSESSMENTS	22,906	9,825		
340-0000-36210	INTEREST EARNINGS	379	29		
340-0000-39203	TRANSFER FROM OTHER FUND				
340-7000-46010	DEBT SRV BOND PRINCIPAL	80,000	85,000		85,000
340-7000-46110	BOND INTEREST	44,544	42,069		39,519
340-7000-46200	FISCAL AGENT FEES	500	500		
341-0000-31000	GENERAL PROPERTY TAXES		113,211		
341-0000-36100	SPECIAL ASSESSMENTS		23,521		
341-0000-36210	INTEREST EARNINGS		180		
341-7000-46110	BOND INTEREST		72,812		67,850
370-0000-31000	GENERAL PROPERTY TAXES				
370-0000-31050	TAX INCREMENTS	29,615	16,772		
370-0000-36210	INTEREST EARNINGS	43	(6)		
370-0000-39203	TRANSFER FROM OTHER FUND				
370-1000-43040	ATTORNEY FEES				
370-1000-46200	FISCAL AGENT FEES				
370-1000-47150	TAX INCREMENT	7,558	8,474		
370-1000-47220	INTERFUND INTEREST EXPENSE	9,833			
370-7000-46010	DEBT SRV BOND PRINCIPAL				
370-7000-46110	BOND INTEREST				
370-7000-46200	FISCAL AGENT FEES				
370-9360-47210	TRANSFER				
385-0000-31050	TAX INCREMENTS				
385-0000-33402	HOMESTEAD CREDIT				
385-0000-36210	INTEREST EARNINGS				
385-1000-47150	TAX INCREMENT				
385-9360-47210	TRANSFER				
390-0000-36100	SPECIAL ASSESSMENTS				
390-0000-36210	INTEREST EARNINGS				
390-0000-39203	TRANSFER FROM OTHER FUND				
390-7000-46010	DEBT SRV BOND PRINCIPAL				
390-7000-46110	BOND INTEREST				
390-7000-46200	FISCAL AGENT FEES				
401-0000-31000	GENERAL PROPERTY TAXES	265,588	85,000		
401-0000-33401	LOCAL GOVERNMENT AID	286,654			
401-0000-36100	SPECIAL ASSESSMENTS				
401-0000-36210	INTEREST EARNINGS	27,026	2,020		
401-0000-36231	TREE REPLACEMENT				
401-0000-39203	TRANSFER FROM OTHER FUND	578,734			
401-0000-39400	PROCEEDS FROM SALE	13,600			
401-1000-45000	CAPITAL OUTLAY	59,320	125,104		
401-1000-47210	TRANSFER	59,403			
401-2110-45000	CAPITAL OUTLAY	138,555	73,722		
401-2200-45000	CAPITAL OUTLAY	240,868	1,652		
401-2200-47220	INTERFUND INTEREST EXPENSE	2,996			
401-3100-45000	CAPITAL OUTLAY	242,865	380,761		
401-6231-44840	TREES				
402-0000-36210	INTEREST EARNINGS				
402-1000-47210	TRANSFER				

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
403-0000-36210	INTEREST EARNINGS				
403-1000-47210	TRANSFER				
403-3100-44250	EQUIPMENT REPLACEMENT				
404-0000-31000	GENERAL PROPERTY TAXES	10,000			
404-0000-34125	DONATIONS	2,300	(971)		
404-0000-34126	RAILROAD PARK IMPROVEMENTS		111,080		
404-0000-34127	SWENSON PARK IMPROVEMENTS				
404-0000-34230	PARK & RECREATION DEDICATION	39,100	25,275		
404-0000-36210	INTEREST EARNINGS	2,863	496		
404-0000-36550	GAMBLING PROCEEDS				
404-0000-39203	TRANSFER FROM OTHER FUND				
404-5200-45300	IMPROVEMENTS OTHER THAN BLDGS	11,674			
404-5200-45350	IMPROVEMENTS				
404-5200-45400	IMPROVEMENTS SWENSON PARK		77,240		
404-5200-45800	OTHER EQUIPMENT				
404-5200-47210	TRANSFER				
405-0000-36210	INTEREST EARNINGS	29	2		
405-1000-47210	TRANSFER				
407-0000-33400	STATE GRANTS AND AIDS				
407-0000-33418	MUNICIPAL STATE AID FOR STREET		302,949		
407-0000-33419	MUNICIPAL STATE AID FOR MAINT	140,091	64,737		
407-0000-36100	SPECIAL ASSESSMENTS				
407-0000-36210	INTEREST EARNINGS	14,081	1,763		
407-0000-39200	INTERFUND OPERATING TRANSFERS				
407-3100-43030	ENGINEERING				
407-3100-43040	ATTORNEY FEES				
407-3100-45000	CAPITAL OUTLAY				
408-0000-31000	GENERAL PROPERTY TAXES				
408-0000-33400	STATE GRANTS AND AIDS				
408-0000-33418	MUNICIPAL STATE AID FOR STREET	420,274			
408-0000-36100	SPECIAL ASSESSMENTS	177,464	32,590		
408-0000-36210	INTEREST EARNINGS	62,596	6,246		
408-0000-36240	REIMBURSEMENTS				
408-0000-39200	INTERFUND OPERATING TRANSFERS				
408-0000-39203	TRANSFER FROM OTHER FUND				
408-0000-39300	BOND PROCEEDS	3,495,000			
408-0000-39320	BOND PREMIUM	210,101			
408-1000-43000	PROFESSIONAL SERVICE (GENERAL)	7,500			
408-1000-46120	BOND DISCOUNT AMORTIZATION				
408-1000-46130	ISSUANCE COSTS AND DISCOUNTS	53,887			
408-1000-47210	TRANSFER				
408-3100-43030	ENGINEERING	579,391	202,958		
408-3100-43040	ATTORNEY FEES				
408-3100-43510	LEGAL NOTICE PUBLICATION	548	583		
408-3100-45350	IMPROVEMENTS	2,899,197			
408-9425-45350	IMPROVEMENTS				
409-0000-36210	INTEREST EARNINGS	57,848	4,954		
409-0000-39203	TRANSFER FROM OTHER FUND				
409-1000-43000	PROFESSIONAL SERVICE (GENERAL)				
420-0000-33418	MUNICIPAL STATE AID FOR STREET				
420-0000-36100	SPECIAL ASSESSMENTS				
420-0000-39200	INTERFUND OPERATING TRANSFERS				
420-1000-47210	TRANSFER				
420-3100-43030	ENGINEERING				
420-3100-43040	ATTORNEY FEES				
420-3100-43510	LEGAL NOTICE PUBLICATION				
420-3100-45000	CAPITAL OUTLAY				
420-3100-45500	MISCELLANEOUS				
437-0000-39200	INTERFUND OPERATING TRANSFERS				
437-1500-43000	PROFESSIONAL SERVICE (GENERAL)		3,875		
465-1000-47210	TRANSFER				
490-0000-36210	INTEREST EARNINGS	3,027	410		
490-0000-36550	GAMBLING PROCEEDS	19,669	28,067		
490-1000-45800	OTHER EQUIPMENT				
490-1000-47210	TRANSFER				
490-5200-45300	IMPROVEMENTS OTHER THAN BLDGS				
490-5200-45800	OTHER EQUIPMENT				
601-0000-32210	BUILDING PERMITS				
601-0000-33400	STATE GRANTS AND AIDS				
601-0000-33439	PERA PENSION OTHER REVENUE				
601-0000-36100	SPECIAL ASSESSMENTS		11,397		
601-0000-36200	MISCELLANEOUS REVENUES				
601-0000-36210	INTEREST EARNINGS	43,847	3,047	12,000	12,000
601-0000-36211	INTERFUND LOAN INTEREST	1,498			
601-0000-36240	REIMBURSEMENTS	334			
601-0000-37125	UTILITY CHARGES	593,213	429,260	573,259	604,068
601-0000-37126	UTILITY PENALTIES	6,460	(13)	8,000	8,000

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
601-0000-37130	UTILITY DEPARTMENT				
601-0000-37155	UTILITY INSPECTION	420	5,600	1,000	1,000
601-0000-37160	CONNECTION CHARGES	21,840	100,450	45,000	54,810
601-0000-39203	TRANSFER FROM OTHER FUND	510,218			
601-0000-39320	BOND PREMIUM	3,102			
601-0000-39350	TRANSFER OF CAPITAL ASSETS				
601-0000-39400	PROCEEDS FROM SALE				
601-0000-39999	PRIOR PERIOD ADJUSTMENTS				
601-1000-47210	TRANSFER				
601-7000-46010	DEBT SRV BOND PRINCIPAL		157,089	157,089	163,492
601-7000-46110	BOND INTEREST	65,468	63,681	63,681	60,517
601-7000-46130	ISSUANCE COSTS AND DISCOUNTS				
601-7000-46200	FISCAL AGENT FEES	3,100	500		
601-9400-41290	PENSION EXPENSE	(8,810)			
601-9415-41290	PENSION EXPENSE				
601-9415-44290	REIMBURSEMENTS & REFUNDS				
601-9425-41010	FULL TIME - REGULAR	122,743	83,449	133,590	141,850
601-9425-41020	FULL TIME - OVERTIME	1,450	3,221	3,000	3,000
601-9425-41030	PART TIME EMPLOYEES REGULAR				
601-9425-41210	PERA	8,739	6,500	10,250	10,860
601-9425-41220	FICA	8,386	6,036	10,450	11,080
601-9425-41290	PENSION EXPENSE				
601-9425-41300	EMPLOYER PAID IN (GENERAL)	24,071	12,311	27,920	30,300
601-9425-41310	LIFE INSURANCE	850	691	1,030	1,060
601-9425-41390	OPEB EXPENSE				
601-9425-41500	WORKER S COMP (GENERAL)	6,862	6,226	5,700	10,900
601-9425-42000	SUPPLIES - OFFICE/COPY/COMPUTR				
601-9425-42050	SOFTWARE UPGRADES				5,000
601-9425-42080	TRAINING AND INSTRUCTION	1,923		1,500	1,500
601-9425-42100	OPERATING SUPPLIES	292	294	650	650
601-9425-42120	MOTOR FUELS	3,620	3,047	6,000	6,000
601-9425-42160	CHEMICALS/CHEMICAL PRODUCTS	8,501	3,839	20,000	15,000
601-9425-42290	METERS	52,344	5,191	50,000	50,000
601-9425-42300	SAFETY EQUIPMENT				1,500
601-9425-42310	CONTRACTED SERVICES	3,791	890	5,000	6,000
601-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	3,857	15,325	25,000	10,000
601-9425-42910	EQUIPMENT REPAIR				
601-9425-42950	SCADA SYSTEM	1,390	3,701	7,500	7,500
601-9425-43000	PROFESSIONAL SERVICE (GENERAL)	23,718	17,109	34,500	34,500
601-9425-43030	ENGINEERING	1,579	5,843		
601-9425-43040	ATTORNEY FEES				
601-9425-43060	PERSONNEL TESTING				
601-9425-43110	LAB COSTS	2,132	1,126	2,300	2,300
601-9425-43120	FEE (GOVERNMENT-STATE)	1,235	1,440	5,000	5,000
601-9425-43210	TELEPHONE	2,118	1,723	2,700	2,700
601-9425-43220	POSTAGE	124	194	500	500
601-9425-43510	LEGAL NOTICE PUBLICATION	487	524	600	600
601-9425-43620	GENERAL PROPERTY INSURANCE				
601-9425-43630	GENERAL LIABILITY INSURANCE	3,000	12,499	8,630	9,060
601-9425-43700	INSPECTIONS				
601-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER	35,627	21,094	38,000	38,000
601-9425-43840	REFUSE				
601-9425-43900	VEHICLE MAINTENANCE				
601-9425-44010	REPAIRS & MAINT. - BUILDINGS	617	2,396	4,500	4,500
601-9425-44030	REP & MAIN. - OTHER THAN BLDGS				
601-9425-44040	REPAIRS & MAINT. - EQUIPMENT	4,308	1,070	4,500	10,000
601-9425-44100	RENTALS (EQUIPMENT)				
601-9425-44180	UNIFORMS	38			
601-9425-44200	DEPRECIATION	230,050	131,404	234,190	207,183
601-9425-44250	EQUIPMENT REPLACEMENT				
601-9425-44290	REIMBURSEMENTS & REFUNDS				
601-9425-44320	NSF CHECKS				
601-9425-44330	DUES & SUBSCRIPTIONS	2,082	664	1,000	1,500
601-9425-44390	REPAIRS & MAINT. - WELLS	17,571	1,774	20,000	20,000
601-9425-44490	WATERMAIN BREAK	27,353	130	20,000	20,000
601-9425-44650	LOCATES (GOPHER STATE)	1,319	607	1,800	1,800
601-9425-44850	EMERGENCY EQUIPMENT REPAIR				
601-9425-44950	SAFETY EQUIPMENT				
601-9425-45210	WATER TOWERS	4,692	118		5,000
601-9425-45350	IMPROVEMENTS	31,776	632		
601-9425-49050	2014 FORD F350				
602-0000-33439	PERA PENSION OTHER REVENUE				
602-0000-33600	OTHER LOCAL INTERGOVERNMENTAL				
602-0000-36100	SPECIAL ASSESSMENTS		21,364		
602-0000-36200	MISCELLANEOUS REVENUES				
602-0000-36210	INTEREST EARNINGS	105,926	7,486	25,000	25,000
602-0000-36211	INTERFUND LOAN INTEREST	1,498			

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
602-0000-36240	REIMBURSEMENTS	57,411			
602-0000-36255	CAPITAL CONTRIBUTIONS FROM DEV				
602-0000-37125	UTILITY CHARGES	1,229,099	910,004	1,203,001	1,227,152
602-0000-37126	UTILITY PENALTIES				
602-0000-37155	UTILITY INSPECTION				
602-0000-37160	CONNECTION CHARGES	22,750	4,550	52,000	61,425
602-0000-39203	TRANSFER FROM OTHER FUND				
602-0000-39320	BOND PREMIUM	6,206			
602-0000-39350	TRANSFER OF CAPITAL ASSETS				
602-0000-39400	PROCEEDS FROM SALE				
602-0000-39999	PRIOR PERIOD ADJUSTMENTS				
602-1000-43030	ENGINEERING	1,579			
602-1000-43040	ATTORNEY FEES				
602-1000-47210	TRANSFER	175,000			
602-7000-46010	DEBT SRV BOND PRINCIPAL		122,178	107,911	111,508
602-7000-46110	BOND INTEREST	21,303	25,781	19,424	16,133
602-7000-46130	ISSUANCE COSTS AND DISCOUNTS				
602-7000-46200	FISCAL AGENT FEES				
602-9400-46010	DEBT SRV BOND PRINCIPAL				
602-9400-46110	BOND INTEREST		8,903		
602-9415-41290	PENSION EXPENSE	(2,448)			
602-9415-46400	CLJSTC PRINCIPAL	288,447	295,670	294,925	301,832
602-9415-46450	CLJSTC INTEREST	36,896	13,036	30,305	23,564
602-9425-41010	FULL TIME - REGULAR	100,144	72,672	114,565	122,180
602-9425-41020	FULL TIME - OVERTIME	19,387	6,850	14,000	14,000
602-9425-41030	PART TIME EMPLOYEES REGULAR				
602-9425-41210	PERA	8,504	5,964	9,645	10,210
602-9425-41220	FICA	8,138	5,509	9,835	10,420
602-9425-41290	PENSION EXPENSE				
602-9425-41300	EMPLOYER PAID IN (GENERAL)	24,283	11,950	23,970	26,030
602-9425-41310	LIFE INSURANCE	850	691	880	910
602-9425-41390	OPEB EXPENSE				
602-9425-41500	WORKER S COMP (GENERAL)	6,862	5,626	5,100	9,780
602-9425-42000	SUPPLIES - OFFICE/COPY/COMPUTR				
602-9425-42050	SOFTWARE UPGRADES				2,200
602-9425-42080	TRAINING AND INSTRUCTION	1,108		1,500	1,500
602-9425-42100	OPERATING SUPPLIES	101	72	1,500	1,500
602-9425-42120	MOTOR FUELS	3,620	3,047	6,000	6,000
602-9425-42300	SAFETY EQUIPMENT				1,500
602-9425-42310	CONTRACTED SERVICES	25,158	4,671	10,000	10,000
602-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	916		1,500	1,500
602-9425-42650	SEWER PONDS				
602-9425-42910	EQUIPMENT REPAIR				
602-9425-42950	SCADA SYSTEM	1,118	3,916	7,500	7,500
602-9425-43000	PROFESSIONAL SERVICE (GENERAL)	58,121	191,039	32,500	32,500
602-9425-43060	PERSONNEL TESTING				
602-9425-43120	FEE (GOVERNMENT-STATE)				
602-9425-43210	TELEPHONE	2,028	1,748	2,200	2,700
602-9425-43220	POSTAGE		115	500	500
602-9425-43620	GENERAL PROPERTY INSURANCE				
602-9425-43630	GENERAL LIABILITY INSURANCE	1,487	21,680	15,420	16,770
602-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER	11,458	7,585	13,500	13,500
602-9425-43840	REFUSE				
602-9425-43890	SEWER PLANT FEES	305,024	139,447	310,000	319,300
602-9425-43900	VEHICLE MAINTENANCE				
602-9425-44010	REPAIRS & MAINT. - BUILDINGS				
602-9425-44030	REP & MAIN. - OTHER THAN BLDGS				
602-9425-44040	REPAIRS & MAINT. - EQUIPMENT	2,556	1,997	5,000	5,000
602-9425-44100	RENTALS (EQUIPMENT)		288	5,600	1,000
602-9425-44180	UNIFORMS	38			
602-9425-44200	DEPRECIATION	318,461	186,082	318,860	317,877
602-9425-44250	EQUIPMENT REPLACEMENT				
602-9425-44330	DUES & SUBSCRIPTIONS	1,368	320		400
602-9425-44380	LIFT STATIONS MAINTENANCE	17,676	18,086	20,000	20,000
602-9425-44650	LOCATES (GOPHER STATE)	1,021	607	1,800	1,800
602-9425-44800	SEWER MAIN MAINTENANCE	38,895	6,748	5,000	5,000
602-9425-44850	EMERGENCY EQUIPMENT REPAIR				
602-9425-44950	SAFETY EQUIPMENT				1,500
602-9425-45350	IMPROVEMENTS	(3,305)	928,890	50,000	50,000
602-9425-49050	2014 FORD F350				
602-9425-49200	TANDEM GENERATOR TRAILER				
651-0000-33439	PERA PENSION OTHER REVENUE				
651-0000-34111	ENGINEER FEE	700	500		
651-0000-36100	SPECIAL ASSESSMENTS		2,689		
651-0000-36210	INTEREST EARNINGS	4,260	(2,868)	1,500	1,500
651-0000-37125	UTILITY CHARGES	50,999	55,225	52,500	52,500
651-0000-39200	INTERFUND OPERATING TRANSFERS				

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
651-0000-39203	TRANSFER FROM OTHER FUND				
651-0000-39320	BOND PREMIUM				
651-0000-39350	TRANSFER OF CAPITAL ASSETS				
651-0000-39400	PROCEEDS FROM SALE				
651-1000-43030	ENGINEERING	2,775	1,194	500	
651-1000-47210	TRANSFER				
651-3100-44000	REPAIRS & MAINT CONTR.				
651-3100-45350	IMPROVEMENTS				50,000
651-7000-46010	DEBT SRV BOND PRINCIPAL				
651-7000-46110	BOND INTEREST				
651-7000-46130	ISSUANCE COSTS AND DISCOUNTS				
651-9425-41010	FULL TIME - REGULAR	3,223	127	28,760	31,970
651-9425-41210	PERA	242	10	2,160	2,400
651-9425-41220	FICA	239	9	2,200	2,450
651-9425-41290	PENSION EXPENSE	(6,093)			
651-9425-41300	EMPLOYER PAID IN (GENERAL)	733	18	7,290	7,870
651-9425-41310	LIFE INSURANCE			90	90
651-9425-42080	TRAINING AND INSTRUCTION	430		10,000	6,845
651-9425-42100	OPERATING SUPPLIES	2		400	927
651-9425-42300	SAFETY EQUIPMENT		254	500	1,515
651-9425-42310	CONTRACTED SERVICES	24,342	1,978	12,935	8,100
651-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	792		1,500	2,545
651-9425-42910	EQUIPMENT REPAIR				
651-9425-43000	PROFESSIONAL SERVICE (GENERAL)				
651-9425-43100	MS4 PERMIT - ENGINEERING	8,669	4,959	10,000	10,300
651-9425-43210	TELEPHONE				2,700
651-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER			100	
651-9425-43840	REFUSE				1,000
651-9425-43900	VEHICLE MAINTENANCE				
651-9425-44010	REPAIRS & MAINT. - BUILDINGS				
651-9425-44030	REP & MAIN. - OTHER THAN BLDGS		14,760	35,000	36,050
651-9425-44040	REPAIRS & MAINT. - EQUIPMENT		1,760	10,000	20,300
651-9425-44180	UNIFORMS	8			
651-9425-44200	DEPRECIATION	51,424	29,996	51,430	51,423
651-9425-44290	REIMBURSEMENTS & REFUNDS				
651-9425-44410	STREET MAINT MATERIALS	970	1,106	9,000	3,800
651-9425-44430	MS4 PERMIT - IMPLEMENTATION	28			
700-0000-36210	INTEREST EARNINGS				
700-7000-47200	OPERATING TRANSFERS				
800-0000-32220	FEES ETC.	259,327			
800-0000-36100	SPECIAL ASSESSMENTS	406			
800-1400-43000	PROFESSIONAL SERVICE (GENERAL)	259,732			
830-0000-31000	GENERAL PROPERTY TAXES				
830-0000-33401	LOCAL GOVERNMENT AID				
830-0000-36210	INTEREST EARNINGS		(134)		
830-0000-39203	TRANSFER FROM OTHER FUND	43,065			
830-2110-45800	OTHER EQUIPMENT				
830-2200-45250	VEHICLE				
830-2200-45350	IMPROVEMENTS				
830-2200-45800	OTHER EQUIPMENT				
830-2200-47220	INTERFUND INTEREST EXPENSE				
830-7000-46010	DEBT SRV BOND PRINCIPAL				
830-7000-46110	BOND INTEREST				
830-7000-47000	PRINCIPAL				
840-0000-31000	GENERAL PROPERTY TAXES				
840-0000-33401	LOCAL GOVERNMENT AID				
840-0000-33620	OTHER COUNTY GRANTS & AIDS				
840-0000-36210	INTEREST EARNINGS				
840-0000-36240	REIMBURSEMENTS	28			
840-0000-39203	TRANSFER FROM OTHER FUND	16,338			
840-0000-39400	PROCEEDS FROM SALE				
840-2110-45350	IMPROVEMENTS				
840-2110-45800	OTHER EQUIPMENT				
840-2110-45900	VEHICLE	4,887			
840-2110-47200	OPERATING TRANSFERS				
850-0000-31000	GENERAL PROPERTY TAXES				
850-0000-34125	DONATIONS				
850-0000-36210	INTEREST EARNINGS				
850-0000-39203	TRANSFER FROM OTHER FUND				
850-1000-47210	TRANSFER	55,615			
850-5200-45350	IMPROVEMENTS				
860-0000-31000	GENERAL PROPERTY TAXES				
860-0000-36210	INTEREST EARNINGS	6,785			
860-0000-39203	TRANSFER FROM OTHER FUND				
860-1000-47210	TRANSFER	335,218			
870-0000-31000	GENERAL PROPERTY TAXES				
870-0000-33401	LOCAL GOVERNMENT AID				

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
870-0000-36210	INTEREST EARNINGS				
870-0000-39203	TRANSFER FROM OTHER FUND				
870-1000-42090	NETWORK MUNICIPAL COMPUTERS				
870-1000-42220	OFFICE EQUIPMENT				
870-1000-45350	IMPROVEMENTS				
870-1000-45900	VEHICLE				
870-1000-47210	TRANSFER	270,577			
880-0000-31000	GENERAL PROPERTY TAXES				
880-0000-33401	LOCAL GOVERNMENT AID				
880-0000-36210	INTEREST EARNINGS				
880-0000-36240	REIMBURSEMENTS				
880-0000-39203	TRANSFER FROM OTHER FUND				
880-0000-39311	CAPITAL LEASE PROCEEDS				
880-0000-39400	PROCEEDS FROM SALE				
880-1000-47210	TRANSFER	252,541			
880-3100-42750	TRUCK PAYMENT				
880-3100-42900	STREET SIGN REPAIR				
880-3100-44250	EQUIPMENT REPLACEMENT				
880-3100-44270	LOADER REPLACEMENT				
880-3100-44500	CRACK FILLING				
880-3100-44550	SEAL COATING				
880-3100-44570	GRAVEL IMPROVEMENTS				
880-3100-44580	CALCIUM CHLORIDE				
880-3100-44600	POTHOLES/PATCHING				
880-3100-45350	IMPROVEMENTS				
880-3100-45800	OTHER EQUIPMENT				
880-3100-46000	BOND PRINCIPAL				
880-3100-46110	BOND INTEREST				
880-3100-47200	OPERATING TRANSFERS				
880-3100-47220	INTERFUND INTEREST EXPENSE				
880-7000-46010	DEBT SRV BOND PRINCIPAL				
880-7000-46110	BOND INTEREST				
900-0000-36210	INTEREST EARNINGS				
900-0000-39720	TRANSFERS IN				
999-0000-31000	GENERAL PROPERTY TAXES	(20,053)			
999-0000-33439	PERA PENSION OTHER REVENUE				
999-0000-36100	SPECIAL ASSESSMENTS	(711,329)			
999-0000-36255	CAPITAL CONTRIBUTIONS FROM DEV				
999-0000-36505	REVOLVING LOANS RETAINED				
999-0000-39230	BOND PREMIUM REVENUE	19,268			
999-0000-39300	BOND PROCEEDS				
999-0000-39999	PRIOR PERIOD ADJUSTMENTS				
999-1000-41000	SALARIES & WAGES	21,798			
999-1000-41010	FULL TIME - REGULAR				
999-1000-41290	PENSION EXPENSE				
999-1000-41390	OPEB EXPENSE				
999-1000-44200	DEPRECIATION	989,055			
999-1000-45000	CAPITAL OUTLAY	(230,605)			
999-1400-41290	PENSION EXPENSE				
999-2000-41000	SALARIES & WAGES	59,882			
999-2000-41010	FULL TIME - REGULAR				
999-2000-41290	PENSION EXPENSE				
999-2000-41390	OPEB EXPENSE				
999-2000-44200	DEPRECIATION				
999-2000-45000	CAPITAL OUTLAY				
999-2000-47300	LOSS OF SALE OF CAP				
999-2110-41010	FULL TIME - REGULAR				
999-3000-41000	SALARIES & WAGES	(3,393)			
999-3000-41010	FULL TIME - REGULAR				
999-3000-41290	PENSION EXPENSE				
999-3000-41390	OPEB EXPENSE				
999-3000-44200	DEPRECIATION				
999-3000-45000	CAPITAL OUTLAY				
999-3000-47300	LOSS OF SALE OF CAP				
999-3100-41010	FULL TIME - REGULAR				
999-3100-45000	CAPITAL OUTLAY	(2,755,627)			
999-5000-44200	DEPRECIATION				
999-5000-45000	CAPITAL OUTLAY				
999-5200-41000	SALARIES & WAGES	1,743			
999-7000-46010	DEBT SRV BOND PRINCIPAL	2,683,194			
999-7000-46100	CAPITAL LEASE PRINCIPAL				
999-7000-46110	BOND INTEREST	22,114			
999-7000-46120	BOND DISCOUNT AMORTIZATION				
999-9000-47250	TRANSFER OF CAPITAL ASSETS				
ESTIMATED REVENUES - ALL FUNDS		13,585,212	5,597,883	5,959,546	6,074,957
APPROPRIATIONS - ALL FUNDS		13,846,317	7,174,655	6,513,671	7,726,126

Calculations as of 09/30/2021

GL NUMBER	DESCRIPTION	2020 ACTIVITY	2021 ACTIVITY THRU 09/30/21	2021 AMENDED.RTMENT BUDGET	2022 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(261,105)	(1,576,772)	(554,125)	(1,651,169)
BEGINNING FUND BALANCE - ALL FUNDS		39,943,064	39,681,953	39,681,953	38,023,785
FUND BALANCE ADJUSTMENTS - ALL FUNDS			(81,396)	(81,396)	
ENDING FUND BALANCE - ALL FUNDS		39,681,959	38,023,785	39,046,432	36,372,616

Date: September 7, 2021

Presented to: Mayor Iverson and City Council Members
Presented by: City Administrator, Robb Linwood
Department: Administration
Reference: **2022 Budget Work Session- Wednesday, August 25, 2021 at 5:30PM**

2022 Budget Calendar

September 9, 2021	Council work session
September 21, 2021	At the Council meeting, the public hearing date on the proposed budget and proposed tax levy are approved by the Council.
By September 30, 2021	City Administrator certifies preliminary levy and hearing date to Chisago County.
September/October	Additional updates/fine tuning of budget before final presentation.
October 20, 2021	Final budget due to City Administrator.
November	County Auditor mails tax notices to each taxpayer.
November 10, 2021	Council work session – final budget presented.
December 7, 2021	Initial Truth-In-Taxation Hearing on 2022 Budget & Levy and adoption of the 2022 Budget and Levy.
December 21, 2021	Final adoption date of the 2022 Budget and Levy - if needed.

<u>2022 City Council Budget Goals and Priorities</u>

At the 1st Council Meeting in 2021 the City Council meeting the Council adopted the 2022 Budget Calendar which outlined a series of steps to establish and eventual budget. As part of those steps it was included in the initial meetings to have a discussion on the Council's budget goals and priorities which are intended to provide direction for the preparation of the 2022 Recommended Budget.

Ongoing Goals and Initiatives.

Continued Development of parks

- Swenson ADA Grant
- Veterans Memorial at Railroad Park
- Development of Fireside Park
- Utilize Sunrise Trail to draw people here
- Work to ensure Hawk meadows snowshoeing and cross country skiing has trails
- Address Eagle Scout Projects and make sure they are repaired or updated
- Advertise Farmers Market
- Continue and have more partnerships with youth groups
- Look for potential area for a Dog Park

Continue work on City Budget/Services/Amenities

- Minimize financial impacts to residents and businesses as much as possible
- Be thoughtful of our taxes to our business's, residents and make sure they can continue to live here

Continue work evaluating city facilities

- Completion of needs assessment

Continued effort on community building

- Inclusiveness/Equity Policy Making
- Celebrating our identity – Stagecoach Days – Celebrate Wyoming's History overall, farming, railroad, continued events

Walkability/Safety

- Ensure new developments have trails
- Year round accessibility and promote fitness

Continue Street Replacement and Maintenance Programs

- Focus on Neighborhood Streets

Continue to attract new business/Retain Existing

- Dunkin Donuts
- Look for opportunities for new styles of business
- Food options
- Strip mall that encompass a large group of businesses

Communications/Community Engagement

- Marketing campaign where to go with city complaints or concerns

Continued evaluation of blighted properties and programs for it

- Program to deal with nuisance properties

Staff Level Changes for City Departments

No department has indicated staffing level changes in 2022

Changes in Programs or Service Levels

The Council is asked to provide general guidance on whether any of these programs or services should receive added or reduced emphasis. The Council may consider what emphasis you might want to provide for the Council's 2021 goals that were developed at the beginning of the year.

Valuation

Our overall valuations have increased and we are still waiting for this number from the County, but we believe it to be between 7 and 8 percent based off the total county evaluation.

Healthcare Costs –

Healthcare is always an evaluation from year to year as we wait for cost associated with the cooperative the city is with Sourcewell (formerly NJPA). Last year staff reviewed other material from plans if the city were to go on their own with a similar plan and those costs exceeded our plan through the cooperative. The city received our source well health care rates and it has increase by 8.3%. In the past we have split these costs between the city and employees. City staff will once again be evaluating other plans to see if there is some potential savings at this time.

LMCIT Insurance Trust

The League of Minnesota Cities just released the initial 2021-2022 Workers Compensation Rates and Property. Most Minnesota cities are members of the League of Minnesota Cities Insurance Trust (LMCIT) for property, liability, auto, and workers' compensation coverage. Cities purchasing insurance from a private company should ask their provider about insurance coverage options, claim trends, and costs. Cities looking for possible ways to reduce their premiums can reference the memo Reducing LMCIT Premium Costs. LMCIT members' annual premium costs are affected by rates, exposures, and experience. In addition to rates, which are set by LMCIT in the fall, cities' costs can fluctuate if there are changes in exposures — such as payrolls, city expenditures, or property values — or changes in experience rating for workers' compensation, municipal liability, or auto liability. (Generally, experience the rating formulas compare expected losses for individual members within a recent three-year period to the actual losses during the same period, and if losses are greater (or less) than expected, a premium debit (or credit) is applied.)

Workers Compensation

Workers' compensation Data as of the end of 2020 shows total incurred costs for claims occurring in 2019 and 2020 were relatively high — driven in large part by a rapid increase in PTSD claim costs. There's still a lot of uncertainly behind

how PTSD claim costs will continue to develop, but there's not been any indication they're slowing down. This was noted above, but members that have had large claims – PTSD or other – in recent years, may see higher experience rating modifiers, which is something else to keep in mind. Something new that's come up in 2021 is the potential introduction of additional presumptions for public safety classes. That might cause additional pressure on rates if it looks like the league will be seeing new types of costly claims. These are not guarantees. Annual actuarial reviews, other rate development work, and reinsurance costs will be calculated this fall, at which time LMCIT will be able to give a definite answer on premium rates for 2020-21. Final rates can vary substantially from our preliminary estimates. For example, preliminary estimates last year suggested workers' compensation rate increases of 5 -10% range. Projected PTSD claim costs continue to skyrocket beyond expectations, resulting in the need for a 13.5% rate increase to keep pace with PTSD. There are two circumstances this year that make it particularly difficult to provide guidance on projected premium rate levels with precision: 1) LMCIT conducting class rate relativity adjustments for 2022, which means specific rates for specific job classes will increase for some and decrease for others, so members will be impacted differently depending on the mix of job classes and payroll each member has; and 2) LMCIT is conducting a fund balance adequacy review project, which could affect our evaluation of how large a fund balance we need to maintain. Some uncertainty remains behind how COVID-19 is impacting workers' compensation costs. LMCIT had several hundred claims and several million dollars in incurred COVID claim costs. While the intake of new claims has cooled off the exposure remains, and the long-term impact of accepted claims is unknown. LMCIT suggests cities allow for a workers' compensation premium rate increase in the 10 – 15% range for the average member, but with the with the way rates for individual job classes will change, it may be safer to budget for closer to a 20% rate increase for the chance that your city has a high percentage of payroll in one or more of the job classes that will increase more because of the relativity study adjustments discussed in the previous page. It's not unlikely for example that the police officer job class rate will need to increase more than for other job classes. (It's also possible that our city will have a high percentage of payroll in classes for which rates will either decrease or increase by less, but we'd rather suggest we be prepared for a larger increase if that's how things shake out.)

Property

The most relevant factor for property rates is the reinsurance market, which is in a harder cycle that LMCIT is accustomed to. Reinsurance costs are a significant part of LMCIT expense for property coverage and it's uncertain how the reinsurance market will behave later this year. (They don't expect it too suddenly soften up, based on what we're reading and what they're hearing from other sister pools in other states.) Given the experience other pools have had in recent months, they anticipate the possibility for increased costs. The initial data suggest some of the utility property classes (E.g. electric, water, sewer) may need to increase relative to other property types. Claims paid under LMCIT cyber and crime coverages have historically been funded with property coverage premiums, but it's looking like they may need to started charging for those coverage types separately and explicitly, due to changes in claim patterns and reinsurance considerations. Given the reinsurance uncertainty and the potential variability by member, for budgeting purposes cities may want to allow for a 5 to 10% increase for property coverage rates.

Liability

Loss costs in 2020 for municipal liability claims were average overall, but patterns for specific types of liability claims continue to evolve, as is the case with police liability, sewer backup liability, employment practices, and land use litigation, for example. Change in the police liability environment, potential federal or state reforms, and the escalation of the value of serious claims is definitely something LMCIT is monitoring and could impact pricing for police liability as well as excess liability limits.

LMCIT suggests cities allow for possible rate increases in the range of 3 to 7%, to in part account for the potential for an uptick inflationary effects, but a little more, maybe 8-12%, for members with police liability or excess liability limits, as the reinsurance market for excess limits is a bit in flux, so that causes some uncertainty

Auto

Auto coverage loss costs in 2020 were in line generally with previous years, so LMCIT expects overall auto rates to remain relatively stable, but they suggest allowing for 3 to 7% increases for auto rates to be safe and, like liability, to account for the potential for an uptick inflationary effects.

2022 Draft Budget

AEM has prepared a draft budget and memo for the council's review. Some of the highlights

Key items in this year's budget:

- The debt levy increased $50,835 or 5.74%
  - Increase is due to the issuance of the 2020A bonds for the 2020 street project and the subsequent tax levy needed to fund debt service payments
- The capital levy increased $330,000
  - Capital levies are needed to fund equipment and improvements and details can be found in the City's Long Term Plan
- Staffing
  - The Crime Analyst was promoted to full-time starting in July 2021
- All employees are projected to receive a COLA increase of 3% and eligible employees will receive a step increase
- Health Insurance rates are increasing by 8.3% for 2022

- Per the League of MN Cities, we have estimated a 20% increase to Worker's Comp and 12% increase for general

This is the driver in the levy this year and is the largest contributor to the increase. When the city council began working on a Long Term Plan for the city it was determined that the city needed to move away from bonding and creating debt for street projects. Moving forward it was identified to start paying cash for these projects. Utilizing the current Streets CIP that was updated this year the schedule is fluid, but tentatively follows:

City of Wyoming, Minnesota
Capital Improvement Plan - Street Replacement Fund 408
Schedule of Planned Capital Outlay 2020 to 2026

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

In the approximate 7 years of the street replacement fund existence the city council has authorized and completed approximately 14.1 miles of projects in the city or about ¼ of the total amount of miles of streets in the city. At the current pace the city would have a cycle of approximately 28 years to complete all streets and this number should decrease over time given some changes. Some of the factors that will change this cycle over time is the construction of new roads, better methods for construction, better products and better maintenance

those streets should and will last longer than others. The other piece is the council has been tasked with a difficult task of very little or no street construction had been completed prior to the creation of the street fund. We are in a state of catch up right now for the foreseeable future until we gain some ground on some of the worst streets in the city.

On the next page the council can see the Capital Fund Activity as projected in the Long Term Plan and the balances of the street funds to continue on the current pace of projects. With increased Levy amounts for the street fund in coming years to keep pace with the desired projects

Capital Project Fund Projected Activity				
2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
$ 300,000	$ 500,000	$ 600,000	$ 600,000	$ 600,000
93,221	92,110	85,426	82,088	81,381
290,337	290,337	290,337	290,337	290,337
12,284	54,926	38,187	-	-
364,378	371,665	379,098	386,680	394,414
2,500,000				
260,000	-	-	-	-
3,820,220	1,309,038	1,393,048	1,359,106	1,366,132
-	-	-	-	-
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)	1,366,132
2,200,000	-	-	-	-
-	-	-	-	-
-	-	-	3,000,000	-
-	-	-	-	-
2,200,000	-	-	3,000,000	-
4,264,220	(1,673,962)	(632,752)	(2,269,894)	1,366,132
1,228,416	5,492,635	3,818,674	3,185,922	916,028
$ 5,492,635	$ 3,818,674	$ 3,185,922	$ 916,028	$ 2,282,160

The second piece of discussion is the long term plan assumes 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 $72 on an annual basis.

UPDATE

The Wyoming City Council asked for different scenarios with the use of No franchise Fees/Levy Dollars and different variations of Franchise Fees. Staff has worked with AEM to provide 12 different scenarios using a combination of these based on figures from Xcel energy for franchise fees. These scenarios are given that the city would receive approximately 9 months of franchise fees in 2022 of the options xcel provided.

	Franchise Fee Option	Franchise Fee Amount (Nine Months)	Street Replacement Levy	Total Allocated Towards Streets	Overall Levy
Scenario 1	$ -	$ -	$ 300,000	$ 300,000	10.97%
Scenario 2	B	217,753	250,000	467,753	9.84%
Scenario 3	B	217,753	200,000	417,753	8.72%
Scenario 4	B	217,753	150,000	367,753	7.60%
Scenario 5	C	224,377	300,000	524,377	10.97%
Scenario 6	C	224,377	250,000	474,377	9.84%
Scenario 7	C	224,377	200,000	424,377	8.72%
Scenario 8	C	224,377	150,000	374,377	7.60%
Scenario 9	D	249,053	300,000	549,053	10.97%
Scenario 10	D	249,053	250,000	499,053	9.84%
Scenario 11	D	249,053	200,000	449,053	8.72%
Scenario 12	D	249,053	150,000	399,053	7.60%

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

CITY OF WYOMING
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An important component of this is that the franchise fees do not offset the levy increases so we have provided numerous scenarios that show a street levy amount of $300,000, $250,000, $200,000 and down to $150,000 and what the total levy increase amount would be for the DO NOT EXCEED. Again this is not the final number for our levy, but the beginning portion that we can continue to review prior to the Truth in Taxation hearing.

The Second Scenarios provide the council with four different scenarios that show different scenairos of the use of Franchise Fees and Tax Levy to fund the street replacement line item. Scenairo 1, 2 and 3 shows the election of Franchise fees at a level of $290,000 annually and only $217,000 for 2022 due to the time it would take to implement the fees.

<u>Scenario 1</u> then shows the includsion of $300,000 be allocated in 2022 and the the levy increasing every year to manage futute CIP projects.

Original

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	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Revenues								
Property taxes	$ -	$ -	$ -	$ 300,000	$ 500,000	$ 600,000	$ 600,000	$ 600,000
Special assessments	156,250	177,464	32,107	93,221	92,110	85,426	82,088	81,381
Franchise fees	-	-	-	217,753	290,337	290,337	290,337	290,337
Interest on investments	40,407	62,596	29,997	12,959	52,639	33,561	-	-
Maintenance			140,091	140,091	140,091	140,091	140,091	140,091
Construction MSA	1,387,629	420,274	208,000	-	-	-	-	-
MSA Advance				2,500,000				
State Bridge Bond Financing	-	-	-	260,000	-	-	-	-
Total Revenues	1,584,286	660,334	410,195	3,524,024	1,075,177	1,149,415	1,112,516	1,111,809
Expenditures								
Other expenses	-	53,887	-	-	-	-	-	-
Capital outlay	1,585,729	3,486,635	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Total Expenditures	1,585,729	3,540,522	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,703,805)	1,768,024	(1,907,823)	(876,385)	(5,516,484)	1,111,809
Other Financing Sources (Uses)								
Transfers in	-	-	-	2,200,000	-	-	-	-
Transfer out	(39,736)	-	-	-	-	-	-	-
Bond proceeds	-	3,705,101	-	-	-	-	3,000,000	-
Sale of Fixed Asset	-	-	-	-	-	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-	2,200,000	-	-	3,000,000	-
Net Change in Fund Balances	(41,179)	824,913	(1,703,805)	3,968,024	(1,907,823)	(876,385)	(2,516,484)	1,111,809
Cash Balances January 1	2,566,237	1,927,069	2,999,727	1,295,922	5,263,946	3,356,124	2,479,739	(36,744)
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,295,922	$ 5,263,946	$ 3,356,124	$ 2,479,739	$ (36,744)	$ 1,075,065

Scenario 2 – Shows a less aggressive approach staring with $200,000 in street fund levy dollars towards the 2022 budget and then growing by $100,000 each additional year. You can see by 2025 that we will have a significant shortfall with this funding mechanism.

Scenerio 2-add $100,000 per year

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	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Revenues								
Property taxes	$ -	$ -	$ -	$ 200,000	$ 300,000	$ 400,000	$ 500,000	$ 600,000
Special assessments	156,250	177,464	32,107	93,221	92,110	85,426	82,088	81,381
Franchise fees	-	-	-	217,753	290,337	290,337	290,337	290,337
Interest on investments	40,407	62,596	29,997	12,959	51,639	30,551	-	-
Maintenance			140,091	140,091	140,091	140,091	140,091	140,091
Construction MSA	1,387,629	420,274	208,000	-	-	-	-	-
MSA Advance				2,500,000				
State Bridge Bond Financing	-	-	-	260,000	-	-	-	-
Total Revenues	1,584,286	660,334	410,195	3,424,024	874,177	946,405	1,012,516	1,111,809
Expenditures								
Other expenses	-	53,887	-	-	-	-	-	-
Capital outlay	1,585,729	3,486,635	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Total Expenditures	1,585,729	3,540,522	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,703,805)	1,668,024	(2,108,823)	(1,079,395)	(5,616,484)	1,111,809
Other Financing Sources (Uses)								
Transfers in	-	-	-	2,200,000	-	-	-	-
Transfer out	(39,736)	-	-	-	-	-	-	-
Bond proceeds	-	3,705,101	-	-	-	-	3,000,000	-
Sale of Fixed Asset	-	-	-	-	-	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-	2,200,000	-	-	3,000,000	-
Net Change in Fund Balances	(41,179)	824,913	(1,703,805)	3,868,024	(2,108,823)	(1,079,395)	(2,616,484)	1,111,809
Cash Balances January 1	2,566,237	1,927,069	2,999,727	1,295,922	5,163,946	3,055,124	1,975,729	(640,754)
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,295,922	$ 5,163,946	$ 3,055,124	$ 1,975,729	$ (640,754)	$ 471,055

Scenario 3 – Shows an even less aggressive approach staring with $150,000 in street fund levy dollars towards the 2022 budget and then growing by $50,000 each additional year. You can see by 2025 that we will have an even more significant shortfall with this funding mechanism.

Scenerio 3-add $50,000 per year

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	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Revenues								
Property taxes	$ -	$ -	$ -	$ 150,000	$ 200,000	$ 250,000	$ 300,000	$ 350,000
Special assessments	156,250	177,464	32,107	93,221	92,110	85,426	82,088	81,381
Franchise fees	-	-	-	217,753	290,337	290,337	290,337	290,337
Interest on investments	40,407	62,596	29,997	12,959	51,139	29,046	-	-
Maintenance			140,091	140,091	140,091	140,091	140,091	140,091
Construction MSA	1,387,629	420,274	208,000	-	-	-	-	-
MSA Advance				2,500,000				
State Bridge Bond Financing	-	-	-	260,000	-	-	-	-
Total Revenues	1,584,286	660,334	410,195	3,374,024	773,677	794,900	812,516	861,809
Expenditures								
Other expenses	-	53,887	-	-	-	-	-	-
Capital outlay	1,585,729	3,486,635	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Total Expenditures	1,585,729	3,540,522	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,703,805)	1,618,024	(2,209,323)	(1,230,900)	(5,816,484)	861,809
Other Financing Sources (Uses)								
Transfers in	-	-	-	2,200,000	-	-	-	-
Transfer out	(39,736)	-	-	-	-	-	-	-
Bond proceeds	-	3,705,101	-	-	-	-	3,000,000	-
Sale of Fixed Asset	-	-	-	-	-	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-	2,200,000	-	-	3,000,000	-
Net Change in Fund Balances	(41,179)	824,913	(1,703,805)	3,818,024	(2,209,323)	(1,230,900)	(2,816,484)	861,809
Cash Balances January 1	2,566,237	1,927,069	2,999,727	1,295,922	5,113,946	2,904,624	1,673,724	(1,142,759)
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,295,922	$ 5,113,946	$ 2,904,624	$ 1,673,724	$ (1,142,759)	$ (280,950)

Scenario 4 - This scenario does not have any franchise fees included in it, but it uses the original street levy numbers in the long term plan and the initial $300,000 for 2022. Once again the street fund is in a significant deficit by 2025.

Scenerio 4-no franchise fees

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	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	2026 Estimated
Revenues								
Property taxes	$ -	$ -	$ -	$ 300,000	$ 500,000	$ 600,000	$ 600,000	$ 600,000
Special assessments	156,250	177,464	32,107	93,221	92,110	85,426	82,088	81,381
Franchise fees	-	-	-	-	-	-	-	-
Interest on investments	40,407	62,596	29,997	12,959	50,462	28,459	-	-
Maintenance			140,091	140,091	140,091	140,091	140,091	140,091
Construction MSA	1,387,629	420,274	208,000	-	-	-	-	-
MSA Advance				2,500,000				
State Bridge Bond Financing	-	-	-	260,000	-	-	-	-
Total Revenues	1,584,286	660,334	410,195	3,306,271	782,663	853,976	822,179	821,472
Expenditures								
Other expenses	-	53,887	-	-	-	-	-	-
Capital outlay	1,585,729	3,486,635	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Total Expenditures	1,585,729	3,540,522	2,114,000	1,756,000	2,983,000	2,025,800	6,629,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,443)	(2,880,188)	(1,703,805)	1,550,271	(2,200,337)	(1,171,824)	(5,806,821)	821,472
Other Financing Sources (Uses)								
Transfers in	-	-	-	2,200,000	-	-	-	-
Transfer out	(39,736)	-	-	-	-	-	-	-
Bond proceeds	-	3,705,101	-	-	-	-	3,000,000	-
Sale of Fixed Asset	-	-	-	-	-	-	-	-
Total Other Financing Sources	(39,736)	3,705,101	-	2,200,000	-	-	3,000,000	-
Net Change in Fund Balances	(41,179)	824,913	(1,703,805)	3,750,271	(2,200,337)	(1,171,824)	(2,806,821)	821,472
Cash Balances January 1	2,566,237	1,927,069	2,999,727	1,295,922	5,046,194	2,845,857	1,674,032	(1,132,788)
Cash Balances, December 31	$ 2,525,058	$ 2,999,727	$ 1,295,922	$ 5,046,194	$ 2,845,857	$ 1,674,032	$ (1,132,788)	$ (311,316)

Staff and council will be able to review these scenarios and provide other potential scenarios based on council feedback. During the work session will have the ability to show council other scenarios including the potential of staggering projects if the council is not comfortable with the funding mechanisms presented or looking at other maintenance approaches for streets that are in disrepair. The council is aware that staff is working on a federal EDA grant for East Viking Blvd and this could have a significant impact if received, but we need to budget as if we will not receive these funds and forecast the total costs. We will budget long term as strategically as we can, but other factors will always be present as we go through our annual budget process moving forward. It is important that staff receives direction from council as we finish the preliminary levy to be presented at the September 21, 2021 council meeting.

We do continue to have growth and we see significant development this year and anticipate that as well next year in both residential and commercial, this development with help offset and significant changes in our tax rate.

**Another item to note to the city council is on August 2, 2021 the Wyoming EDA will held a special meeting and public hearing for the potential sale of the Bingham property. The Purchase agreement was approved and now a development agreement needs to finalize the transaction. When finalized this will payoff the city's mortgage in full on the property as well as some revenue. This could have an impact on the city's EDA budget in 2022 if this transaction is completed by the end of the budget cycle. Currently the EDA pays approximately

$34,000 in annual mortgage payment and taxes. The potential sale would also have the immediate construction of building that would be completed by spring of 2022 and then the potential of another building in the near future.

American Rescue Plan

We will continue to evaluate potential uses of the American Rescue Plan dollars as staff and present more updates to council as we receive new guidance. At the August 16th, Chisago County Meeting the county asked that all entities in the county discuss priority items and ideas they had for uses of the dollars. The county will be taking the data from this meeting and the initial discussion is that they will be making up grants that municipalities/schools/townships can apply for that could be used to similar programs. I would say the biggest items from that meeting around the county were broadband, water and sewer infrastructure uses, and any way to use to improve facilities. As the county comes out with more information how we can potentially access their funds we will update the council and look at which areas of projects and uses the council would like to prioritize.