

**REGULAR CITY COUNCIL
WORK SESSION MEETING
March 13, 2023
9:00 AM
City Hall**



CITY OF MILLS
EST. 1921

Mayor:
Leah Juarez
Council President:
Sara McCarthy
Council Members:
Cherie Butcher
Brad Neumiller
Tim Sutherland

AGENDA

CALL TO ORDER

AGENDA ITEMS

1. City Clerk:

FY 22 Final Audit

Public Hearing for Fire Engine to Casper College

D'S Oregon Trail Bar

WAM Update on Bills

2. Building Inspector:

4507 W Glenn Garden Trailer Compliance Inspection.. Over 20 years old: Dave Wilson

3. Fire Chief:

Patient would like a discount on Bill

4. City Administrator:

Mayor to sign the bid award from Andreen-Hunt Construction for the Robertson Hills Park. Bid amount \$447,700.00

5. Community Development Director:

Casper Parks Master Plan

Fort Ministries use of Library

WCA/City of Mills Sponsorship for School Open House

Sips Coffee

Bike Trail Progress Update

6. Mayor:

National Service Recognition Day with Proclamation: March 17th, 2023

Line of Credit New Terms

ADJOURNMENT

In accordance with the Americans with Disabilities Act, persons who need accommodation in order to attend or participate in this meeting should contact City Hall at 307-234-6679 within 48 hours prior to the meeting in order to request such assistance.

City of Mills, Wyoming
Financial Statements
June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Members of the City Council
City of Mills, Wyoming
Mills, Wyoming

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mills, Wyoming (the "City"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements presented fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2022, the City adopted new accounting guidance, GASB No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

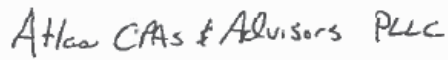
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and the information presented on pages 43 through 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards* , we have also issued our report dated March 1, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Atlee CAs & Advisors PLLC". The signature is written in a cursive, slightly slanted style.

Casper, Wyoming
March 1, 2023

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City of Mills
June 30, 2022

Management's Discussion and Analysis (Unaudited)

As management of the City of Mills, Wyoming, we offer readers of the City of Mills financial statements this narrative overview and analysis of the financial activities of the City of Mills for the fiscal year ended June 30, 2022.

Financial Highlights

The assets of the City of Mills exceeded its liabilities at the close of the most recent fiscal year by \$10,954,755 (*net position*). Of this amount, \$(2,786,802) (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.

- The government's total net position decreased by \$1,023,194.
- As of the close of the current fiscal year, the City of Mills governmental fund reported ending fund balance of \$833,736.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Mills basic financial statements. The City of Mills basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

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

The *statement of net position* presents information on all of the City of Mills assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Mills is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the City of Mills that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Mills include general government, public safety, highways and public works, and planning. The business-type activities of the City of Mills include water, sewer, golf, and environmental services.

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

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

City of Mills
June 30, 2022

Management's Discussion and Analysis (Unaudited)

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

The City of Mills maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund.

The City of Mills adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds The City of Mills maintains one proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Mills uses an enterprise fund to account for its Wastewater, Water Distribution and Sanitation operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Wastewater, Water Distribution and Sanitation operations, of which is considered a major fund of the City of Mills.

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

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Mills progress in funding its obligation to provide pension benefits to its employees.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Mills, net position reflects its investment in capital assets (e.g., land, buildings, furniture, and equipment); less any related debt used to acquire those assets that is still outstanding. The City of Mills uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Mills investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City of Mills net position represents resources that are subject to external restrictions on how they may be used. The City's negative *unrestricted net position* of \$(2,786,802) is the result of recording the net pension liability and related items. Excluding the effect of those items, the City would have an unrestricted net position of \$137,933 that may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Mills is not able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

City of Mills
June 30, 2022

Management's Discussion and Analysis
(Unaudited)

The City's net position for the governmental activities as of June 30, 2022 and 2021 was as follows:

Comparative Statement of Net Position
Governmental Activities

	2022	2021	Variance
Assets			
Current assets	\$ 2,017,628	\$ 2,263,431	\$ (245,803)
Net capital assets	10,257,204	9,303,086	954,118
Total assets	12,274,832	11,566,517	708,315
Deferred outflows of resources	2,224,003	1,362,919	861,084
Liabilities			
Current liabilities	906,325	539,141	367,184
Long-term liabilities	4,671,408	2,293,619	2,377,789
Total Liabilities	5,577,733	2,832,760	2,744,973
Deferred inflows of resources	2,736,930	2,680,647	56,283
Net Position			
Net investment in capital assets	7,995,249	8,978,598	(983,349)
Restricted			
Fire department	37,920	37,920	-
Future repairs	265,336	639,205	(373,869)
Unrestricted	(2,114,333)	(2,239,694)	125,361
Total net position	\$ 6,184,172	\$ 7,416,029	\$ (1,231,857)

The City's net position for the business-type activities as of June 30, 2022 and 2021 was as follows:

Comparative Statement of Net Position
Business-type Activities

	2022	2021	Variance
Assets			
Current assets	\$ 122,177	\$ 681,094	\$ (558,917)
Net capital assets	7,880,108	7,457,873	422,235
Total assets	8,002,285	8,138,967	(136,682)
Deferred outflows of resources	122,657	168,690	(46,033)
Liabilities			
Current liabilities	200,580	587,050	(386,470)
Long-term liabilities	2,813,229	2,944,982	(131,753)
Total Liabilities	3,013,809	3,532,032	(518,223)
Deferred inflows of resources	340,550	213,705	126,845
Net Position			
Net investment in capital assets	5,443,052	4,723,144	719,908
Unrestricted	(672,469)	(161,224)	(511,245)
Total net position	\$ 4,770,583	\$ 4,561,920	\$ 208,663

City of Mills
June 30, 2022

Management's Discussion and Analysis
(Unaudited)

The following schedule details the changes in net position for the City's governmental activities:

Comparative Statement of Changes in Net Position			
Governmental Activities			
	2022	2021	Variance
Revenues			
Charges for services	\$ 879,950	\$ 159,526	\$ 720,424
Operating grants and contributions	431,715	1,358,934	(927,219)
Capital grants and contributions	52,331	17,843	34,488
Taxes			
Property taxes	440,435	432,700	7,735
Other taxes	3,158,125	3,697,098	(538,973)
Unrestricted investment earnings	1,990	293	1,697
Miscellaneous revenue	154,279	318,076	(163,797)
Total revenues	<u>5,118,825</u>	<u>5,984,470</u>	<u>(865,645)</u>
Expenses			
General government	2,563,370	2,920,513	(357,143)
Public safety	3,082,034	2,536,402	545,632
Highway and public works	133,865	121,879	11,986
Planning	298,388	313,889	(15,501)
Culture and recreation	92,573	102,014	(9,441)
Health and social services	-	74,611	(74,611)
Interest on long-term debt	3,127		
Total expenses	<u>6,173,357</u>	<u>6,069,308</u>	<u>100,922</u>
Excess (deficiency) of revenues over expenses before transfers	(1,054,532)	(84,838)	(969,694)
Transfers	(177,325)	51,682	(125,643)
Change in net position	(1,231,857)	(33,156)	(1,095,337)
Net position - beginning of year	7,416,029	7,449,185	(33,156)
Net position - end of year	<u>\$ 6,184,172</u>	<u>\$ 7,416,029</u>	<u>\$ (1,128,493)</u>

The following schedule details the changes in net position for the City's business-type activities:

Comparative Statement of Changes in Net Position			
Business-type Activities			
	2022	2021	Variance
Revenues			
Charges for services	\$ 2,684,004	\$ 2,209,368	\$ 474,636
Capital grants and contributions	-	134,882	(134,882)
Donation of capital asset	-	365,200	(365,200)
Miscellaneous revenue	-	(42,250)	42,250
Total revenues	<u>2,684,004</u>	<u>2,667,200</u>	<u>16,804</u>
Expenses			
Wastewater, water distribution and sanitation	2,652,666	2,535,202	117,464
Total expenses	<u>2,652,666</u>	<u>2,535,202</u>	<u>117,464</u>
Excess (deficiency) of revenues over expenses before transfers	31,338	131,998	(100,660)
Transfers	177,325	(51,682)	229,007
Change in net position	208,663	80,316	128,347
Net position, beginning of year	4,561,920	4,481,604	80,316
Net position, end of year	<u>\$ 4,770,583</u>	<u>\$ 4,561,920</u>	<u>\$ 208,663</u>

City of Mills
June 30, 2022

**Management's Discussion and Analysis
(Unaudited)**

Expenses and Program Revenues – Governmental Activities

General Government is our major expense. This division is comprised of City Council, Judicial, Executive, Attorney, Community Development/Engineering, Treasurer/Clerk, Urban Renewal, and General Services.

Our Public Works Departments include Administration and Street Divisions. For the most part, expenses closely paralleled inflation and growth in the demand for services.

To monitor the expense of services to the community, the City of Mills has structured the divisions to better analyze the expenses. Therefore, the City of Mills can review the cost of specific services to provide more fiscal responsibility.

Revenues by Source – Governmental Activities

Local sales and use tax, mineral and severance taxes, general property tax, gasoline, tobacco, license and permits, fines and forfeitures are the general revenues sources used to support overall government functions. These taxes and distributions represent 70% of City of Mills revenues. The additional revenues are comprised of charges for services (17%), operating and capital grants (9%), and miscellaneous revenue (3%).

Business-type Activities

The charges for wastewater, sewer and sanitation were the main source of revenue for the current year. There were no current year projects involving grants or outside funding.

Financial Analysis of the Government's Funds

As noted earlier, the City of Mills uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus on the City of Mills *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Mills financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The City's negative unassigned fund balance is the result of recording the City's portion of the unfunded pension liability, which is required by *Governmental Accounting Standards*. The impact of recording this liability is \$2,357,604 without this liability, the unassigned fund balance would be \$243,271.

The general fund is the chief operating fund of the City of Mills. At the end of the current fiscal year, unassigned fund balance of the general fund was \$642,995, while total general fund balance reached \$833,736. As a measure of a governmental funds' liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The general fund balance of the City of Mills decreased by \$342,548 during the current fiscal year.

The long-term liabilities of \$4,671,408, which include accrued compensated absences, repayment of sales tax, note payable, construction note payable and pension obligation, are not due and payable in the current period and therefore are not reported in the funds.

City of Mills
June 30, 2022

Management's Discussion and Analysis
(Unaudited)

Proprietary funds

The City of Mills proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Wastewater, Water Distribution and Sanitation operation at the end of the year amounted to \$(672,469), while total net position reached \$4,770,583. The total increase in net position for these funds was \$208,664.

General Fund Budgetary Highlights

The original budget appropriations for the General Fund were \$5,982,283. No adjustments were made to the original expenditure budget during the year.

Capital Asset and Debt Administration

Capital assets

The City of Mills investment in capital assets for its governmental and business type activities as of June 30, 2022 amounts to \$18,137,313 (net of accumulated depreciation). This investment in capital assets include land, buildings and improvements, vehicles and equipment, and infrastructure.

Major capital asset events during the current fiscal year included the following:

- Completion of Buffalo Meadows subdivision
- Electronic sign in front of City Hall
- Vehicles for the police department

The schedule below shows the changes in capital assets for governmental activities during the year:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated				
Land	\$ 688,157	\$ 34,579	\$ -	\$ 722,736
Construction in progress	376,072	1,137,079	1,298,415	214,736
Total capital assets not being depreciated	1,064,229	1,171,658	1,298,415	937,472
Capital assets being depreciated				
Buildings and improvements	4,070,326	162,169	-	4,232,495
Infrastructure	11,713,498	1,263,836	-	12,977,334
Vehicles and equipment	2,198,083	166,306	72,156	2,292,233
Total capital assets being depreciated	17,981,907	1,592,311	72,156	19,502,062
Less accumulated depreciation for				
Buildings and improvements	1,743,941	118,424	-	1,862,365
Infrastructure	6,421,348	245,677	-	6,667,025
Vehicles and equipment	1,577,761	147,335	72,156	1,652,940
Total accumulated depreciation	9,743,050	511,436	72,156	10,182,330
Total capital assets being depreciated, net	8,238,857	1,080,875	-	9,319,732
Governmental activities capital assets, net	\$ 9,303,086	\$ 2,252,533	\$ 1,298,415	\$ 10,257,204

City of Mills
June 30, 2022

Management's Discussion and Analysis
(Unaudited)

The schedule below shows the changes in capital assets for business-type activities during the year:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated				
Land	\$ 183,959	\$ -	\$ -	\$ 183,959
Construction in progress	294,359	737,089	993,014	38,434
Total capital assets not being depreciated	478,318	737,089	993,014	222,393
Capital assets being depreciated				
Buildings and improvements	7,519,826	-	-	7,519,826
Infrastructure	5,485,752	1,059,214	-	6,544,966
Vehicles and equipment	6,803,160	194,456	74,295	6,923,321
Total capital assets being depreciated	19,808,738	1,253,670	74,295	20,988,113
Less accumulated depreciation for				
Buildings and improvements	4,448,969	179,654		4,628,623
Infrastructure	2,526,301	117,513		2,643,814
Vehicles and equipment	5,853,913	278,343	74,295	6,057,961
Total accumulated depreciation	12,829,183	575,510	74,295	13,330,398
Total capital assets being depreciated, net	6,979,555	678,160	-	7,657,715
Business-type activities capital assets, net	\$ 7,457,873	\$ 1,990,759	\$ 993,014	\$ 7,880,108

Long-term Debt

The City of Mills total debt is \$7,484,637 for the current fiscal year. Additional information on the City of Mills long-term debt is provided in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

During the preparation of the budget for fiscal year 2023, the City will rely more on grant funding for larger projects, such as the Riverfront. The City will also be increasing water, sewer and sanitation rates to be more in line with surrounding areas. Additionally, the City is expecting an increase in tax revenue based on a gain in the population.

Requests for Information

The financial report is designed to provide a general overview of the City of Mills' finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Treasurer, 704 4th Street, Mills, Wyoming 82604 or PO Box 789 Mills, Wyoming 82644.

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Financial Statements

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City of Mills
June 30, 2022
Statement of Net Position

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 285,280	\$ 729,008	\$ 1,014,288
Internal balances	876,405	(876,405)	-
Accounts receivable	262,177	267,846	530,023
Property tax receivable	413,219	-	413,219
Investments	76,187	-	76,187
Prepaid items	76,634	1,728	78,362
Lease receivable	27,726	-	27,726
Capital assets, not being depreciated	937,472	222,393	1,159,865
Capital assets, net of depreciation	9,319,732	7,657,715	16,977,447
Total assets	12,274,832	8,002,285	20,277,117
DEFERRED OUTFLOWS OF RESOURCES			
Pension items	2,224,003	122,657	2,346,660
LIABILITIES			
Accounts payable	233,220	91,589	324,809
Accrued liabilities	168,920	21,419	190,339
Unearned revenue/customer deposits	-	87,572	87,572
Advance payments on grants	346,000	-	346,000
Due to others	4,408	-	4,408
Line of credit	153,777	-	153,777
Noncurrent liabilities			
Due within one year	2,171,918	162,242	2,334,160
Due in more than one year	223,469	2,301,749	2,525,218
Net pension liability	2,276,021	349,238	2,625,259
Total liabilities	5,577,733	3,013,809	8,591,542
DEFERRED INFLOWS OF RESOURCES			
Pension items	2,305,586	340,550	2,646,136
Lease receivable	27,726	-	27,726
Unavailable property tax revenue	403,618	-	403,618
Total deferred inflows of resources	2,736,930	340,550	3,077,480
NET POSITION			
Net investment in capital assets	7,995,249	5,443,052	13,438,301
Restricted			
Fire department	37,920	-	37,920
Future repairs - utilities	265,336	-	265,336
Unrestricted (deficit)	(2,114,333)	(672,469)	(2,786,802)
Total net position	\$ 6,184,172	\$ 4,770,583	\$ 10,954,755

City of Mills
For the Year Ended June 30, 2022

Statement of Activities

Function/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities				
General government	\$ 2,563,370	\$ 465,634	\$ 349,459	\$ 4,000
Public safety	3,082,034	255,209	82,256	48,331
Highways and public works	133,865	-	-	-
Planning	298,388	-	-	-
Culture and recreation	92,573	-	-	-
Health and social services	-	159,107	-	-
Interest on long-term debt	3,127	-	-	-
Total governmental activities	<u>6,173,357</u>	<u>879,950</u>	<u>431,715</u>	<u>52,331</u>
Business-type activities:				
Wastewater, water distribution and sanitation	2,652,666	2,684,004	-	-
Total business-type activities	<u>2,652,666</u>	<u>2,684,004</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 8,826,023</u>	<u>\$ 3,563,954</u>	<u>\$ 431,715</u>	<u>\$ 52,331</u>
General revenues				
Property taxes				
General sales and use tax				
Severance and mineral royalties				
Cigarette tax				
Fuel tax				
Unrestricted investment earnings				
Miscellaneous income				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

Net (Expense) Revenue and Changes in Net
Position

Governmental Activities	Business-Type Activities	Total
\$ (1,744,277)	\$ -	\$ (1,744,277)
(2,696,238)	-	(2,696,238)
(133,865)	-	(133,865)
(298,388)	-	(298,388)
(92,573)	-	(92,573)
159,107	-	159,107
(3,127)	-	(3,127)
<u>(4,809,361)</u>	<u>-</u>	<u>(4,809,361)</u>
-	31,338	31,338
-	31,338	31,338
<u>(4,809,361)</u>	<u>31,338</u>	<u>(4,778,023)</u>
440,435	-	440,435
2,561,349	-	2,561,349
300,951	-	300,951
54,445	-	54,445
241,380	-	241,380
1,990	-	1,990
154,279	-	154,279
(177,325)	177,325	-
<u>3,577,504</u>	<u>177,325</u>	<u>3,754,829</u>
(1,231,857)	208,663	(1,023,194)
<u>7,416,029</u>	<u>4,561,920</u>	<u>11,977,949</u>
<u>\$ 6,184,172</u>	<u>\$ 4,770,583</u>	<u>\$ 10,954,755</u>

City of Mills
June 30, 2022

Balance Sheet - Governmental Fund

	General Fund
ASSETS	
Cash and cash equivalents	\$ 285,280
Accounts receivable	262,177
Property tax receivable	413,219
Investments	76,187
Prepaid items	76,634
Due from other funds	876,405
Total assets	<u>\$ 1,989,902</u>
LIABILITIES	
Accounts payable	\$ 233,220
Accrued liabilities	168,920
Due to other funds	4,408
Advance payments on grants	346,000
Total liabilities	<u>752,548</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	403,618
Total deferred inflows of resources	<u>403,618</u>
FUND BALANCES	
Nonspendable	152,821
Restricted for fire department	37,920
Unassigned	642,995
Total fund balances	<u>833,736</u>
Total liabilities and fund balances	<u>\$ 1,989,902</u>

City of Mills
June 30, 2022

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental fund:	\$ 833,736
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Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources, and, therefore, are not reported in the governmental fund statements.	10,257,204
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Difference between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post retirement benefits (pension) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.

Deferred outflows of resources for pension plan	\$ 2,224,003	
Deferred inflows of resources for pension plan	<u>(2,305,586)</u>	(81,583)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund.

Line of credit	(153,777)	
Compensated absences	(133,432)	
Notes payable	(100,328)	
Construction note payable	(2,048,627)	
Lease purchase obligation	(113,000)	
Net pension liability	<u>(2,276,021)</u>	<u>(4,825,185)</u>

Net position of governmental activities	<u>\$ 6,184,172</u>
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City of Mills

For the Year Ended June 30, 2022

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Fund

	<u>General Fund</u>
Revenues	
Taxes	\$ 3,598,561
Intergovernmental revenues	484,046
Charges for services	879,950
Miscellaneous revenue	302,726
Investment earnings	1,990
Total revenues	<u>5,267,273</u>
Expenditures	
Current	
General government	2,598,536
Public safety	2,867,762
Highways and public works	139,939
Planning	298,388
Culture and recreation	94,733
Capital outlay	960,733
Debt service - principal	54,590
Total expenditures	<u>7,014,681</u>
Excess of expenditures over revenues	<u>(1,747,408)</u>
Other financing sources (uses)	
Construction loan proceeds	1,469,185
Capital lease financing	113,000
Transfers in	76,996
Transfers out	(254,321)
Total other financing sources	<u>1,404,860</u>
Net change in fund balance	(342,548)
Fund balance - beginning	<u>1,176,284</u>
Fund balance - ending	<u>\$ 833,736</u>

City of Mills

For the Year Ended June 30, 2022

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance
of Governmental Fund to the Statement of Activities**

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

Net changes in fund balances - total governmental fund	\$ (342,548)
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Governmental funds reported capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	954,118
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Deferred outflows and inflows of resources related to pension items are not available revenue for current period expenditures and, therefore, the underlying transactions are not reported in the governmental fund.

Pension liability prior year	\$ 1,525,948	
Pension liability current year	(2,276,021)	
Deferred outflow of resources for pension plan prior year	(1,362,919)	
Deferred outflow of resources for pension plan current year	2,224,003	
Deferred inflows of resources for pension plan prior year	2,012,733	
Deferred inflows of resources for pension plan current year	<u>(2,305,586)</u>	(181,842)

The issuance of long-term debt provides current financial resources to the governmental fund, while the repayment of principal consumes the current financial resources of governmental fund. Neither transaction, however, has any effect on the government-wide changes in net position. This is the net effect of these differences in the treatment of long-term debt, including compensated absences:

Compensated absences	19,787	
Line of credit proceeds	(153,777)	
Lease purchase obligation issued	(113,000)	
Principal paid on note payable	54,590	
Issuance of construction note payable	<u>(1,469,185)</u>	<u>(1,661,585)</u>

Change in net position of governmental activities	<u><u>\$ (1,231,857)</u></u>
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City of Mills

June 30, 2022

Statement of Net Position - Proprietary Fund

	Wastewater/ Water Distribution/ Sanitation
ASSETS	
Current assets	
Cash and cash equivalents	\$ 729,008
Accounts receivable	267,846
Prepaid item	1,728
Total current assets	<u>998,582</u>
Capital assets, not being depreciated	222,393
Capital assets, net of depreciation	<u>7,657,715</u>
Net capital assets	<u>7,880,108</u>
Total assets	<u>8,878,690</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension plan items	<u>122,657</u>
LIABILITIES	
Current liabilities	
Accounts payable	91,589
Accrued liabilities	21,419
Unearned revenue and refundable customer deposits	87,572
Due to general fund	876,405
Due within one year	162,242
Total current liabilities	<u>1,239,227</u>
Noncurrent liabilities, net of current maturities	
Compensated absences	10,774
Capital lease obligation	136,476
Note payable	2,154,499
Net pension liability	349,238
Total noncurrent liabilities	<u>2,650,987</u>
Total liabilities	<u>3,890,214</u>
DEFERRED INFLOWS OF RESOURCES	
Pension plan items	<u>340,550</u>
NET POSITION	
Net investment in capital assets	5,443,052
Unrestricted	(672,469)
Total net position	<u>\$ 4,770,583</u>

City of Mills

For the Year Ended June 30, 2022

Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Fund

	Wastewater/ Water Distribution/ Sanitation
Operating revenues	
Charges for services	\$ 2,684,004
Operating expenses	
Wastewater	
Personnel	386,266
Supplies, materials and other	500,273
Water Distribution	
Personnel	223,024
Supplies, materials and other	471,108
Sanitation	
Personnel	228,241
Supplies, materials and other	262,536
Depreciation expense	575,509
Total operating expenses	2,646,957
Operating income	37,047
Nonoperating expenses	
Interest expense	(5,709)
Total nonoperating expenses	(5,709)
Income before transfers	31,338
Transfers in	184,939
Transfers out	(7,614)
	177,325
Change in net position	208,663
Net position - beginning	4,561,920
Net position - ending	\$ 4,770,583

City of Mills

For the Year Ended June 30, 2022

Statement of Cash Flows - Proprietary Fund

	Wastewater/ Water Distribution/ Sanitation
Cash flows from operating activities	
Receipts from customers	\$ 2,635,199
Payments to suppliers	(1,266,471)
Payments to employees	(876,638)
Net cash provided by operating activities	<u>492,090</u>
Cash flows from noncapital financing activities	
Transfers from general fund, net	177,325
Net cash provided by noncapital financing activities	<u>177,325</u>
Cash flows from capital and related financing activities	
Payments for capital acquisitions	(997,744)
Principal payments on notes payable	(26,558)
Interest paid on notes payable	(5,709)
Advances from general fund	621,451
Net cash used in capital and related financing activities	<u>(408,560)</u>
Net increase in cash and cash equivalents	260,855
Cash and cash equivalents - beginning	<u>468,153</u>
Cash and cash equivalents - ending	<u><u>\$ 729,008</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 37,047
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	575,509
Amortization - pension items	162,406
Increase (decrease) in cash resulting from changes in operating assets, deferred outflows, liabilities, and deferred inflows	
Accounts receivable	(54,905)
Prepaid item	(1,728)
Deferred outflow - pension plan items	10,472
Accounts payable	(31,231)
Accrued liabilities	405
Unearned revenue and refundable customer deposits	6,100
Compensated absences	(12,091)
Pension liability	(199,894)
Net cash provided by operating activities	<u><u>\$ 492,090</u></u>

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies

The City of Mills, Wyoming (the City) was incorporated in 1921 under the laws of the State of Wyoming. An elected Mayor and City Council consisting of five members are responsible for setting policy, appointing administrative personnel and adopting an annual budget in accordance with state statutes. The City's major operations include maintenance of streets and park areas, fire mitigation, building inspection and permits, judicial services (municipal court), public safety (police) and general administrative services. The City is located in Natrona County, Wyoming.

The City's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the City are discussed below.

Reporting Entity

The reporting entity consists of (a) the primary government; i.e., the City and (b) organizations for which the City is financially accountable. The City is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on the City. Consideration is also given to other organizations, which are fiscally dependent; i.e., unable to adopt a budget, levy taxes or issue debt without approval by the City. Organizations for which the nature and significance of their relationship with the City are such exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

Based on the criteria above, the City is not financially accountable for any other entity nor is the City a component unit of any other government.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of changes in net position) report information on all the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

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

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Rent and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All other revenue items are considered measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government.
- The *enterprise fund* is used to account for the operations of the City's water distribution, sewage treatment plant and collection systems.

Amounts reported as *program revenues* include 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments.

Proprietary Funds

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the wastewater, water distribution and sanitation enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Assets, Deferred Inflows and Outflows of Resources, Liabilities, and Net Position/Fund Balance

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The City's cash activity is accounted for in pooled cash accounts. The accounting records for each applicable fund reflect its portion of the pooled cash. When a particular fund overdraws its share of the pooled cash, the deficit is recorded as a payable to the general fund and a corresponding entry is made in the general fund to reflect the receivable from the other fund.

For the purposes of the statement of cash flows, the City's cash accounts consist of demand deposits and money market accounts at Wyoming Government Investment Fund (WGIF), a governmental pool established in 1996 exclusively designed for Wyoming public entities. The WGIF Liquid Asset Series seeks to maintain a stable net asset value of \$1.00 and is managed to a maximum weighted average maturity of 60 days. Rated AAAM by Standard & Poor's. Investments held in governmental investment pools have no withdrawal restrictions.

Receivables and Payables

The City records receivables for utility services, tax collections, ambulance services and other miscellaneous payments. Utility accounts due exceeding 30 days are sent delinquent notices with applicable services being shut off 15 days later.

Ambulance receivables are billed to the party responsible for payment and every reasonable effort is made to collect payment. Because the City provides services to all individuals without regard to the individual's ability to pay, a significant portion of the ambulance receivables may be uncollectible.

Interfund Balances

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "advances to/from other funds". All other outstanding balances between funds are reported as "due to/due from" the entities and funds involved. Transfers and interfund transactions between governmental funds are eliminated in the government-wide financial statements.

Leases – Lessor

The City is the lessor for a non-cancellable lease of a building and land. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses an estimated borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease receipts included the measurement of the lease receivable composed of fixed payments from the lessee.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

Leases – Lessor (Continued)

The City monitors the changes in circumstances that would require a remeasurement of its lease and will re-measure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Capital Assets

Capital assets that include property, plant, and equipment are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of the donation.

Normal repairs and maintenance of capital assets are not capitalized. These are costs that do not add to the value of the asset, or materially extend the asset's life.

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

Asset	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and improvements	15 - 40	-
Infrastructure	20 - 50	-
Furniture and equipment	5 - 20	5 - 40
Transportation equipment	5	5 - 10

Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned and unused vacation and sick leave, which will be paid to employees upon separation from the City's service. In governmental funds, the cost of vacation and sick leave is recognized when payments are made to employees. The long-term obligation is recorded and expense recognized as the leave is earned in the governmental activities and proprietary funds.

Pensions

For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wyoming Retirement System (WRS) and additions to/deductions from the WRS's fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

Accrued liabilities and long-term obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements and all payables, accrued liabilities, and long-term obligations payable from enterprise funds are reported on the enterprise fund financial statements.

Deferred Inflows and Deferred Outflows of Resources

In addition to assets, the financial statements include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a decrease of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to the liabilities, the financial statements include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred outflows and deferred inflows of resources as follows:

Unavailable revenues – Unavailable revenue is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide statement of net position, property tax revenue is reported as a deferred inflow of resources in the year the taxes are levied.

Pension plan items – In the government-wide and proprietary funds statement of net position, a deferred outflow or deferred inflow or resources is reported for the unrecognized items not yet charged to pension expense related to the net pension liability. This includes the unamortized portion of the net difference between projected and actual earnings on pension plan investments and other differences between expected and actual experience. Deferred outflows for the net difference between projected and actual investment earnings are recognized over a period of five years, while the deferred inflows or deferred outflows for the differences between expected and actual experience for economic/demographic assumptions are recognized over the remaining service life for all active and inactive members.

Unearned Revenue

Using both the accrual and modified basis of accounting, unearned revenues arise when resources are received by the City before it has a legal claim to them or before eligibility requirements are met. In subsequent periods, when revenue recognition criteria are met, the liability for unearned revenue is removed and the revenue is recognized. Advanced payments on grants represent cash received for grant expenditures that have not yet been used and do not meet the criteria for recognition as of year-end. Additionally, property tax revenues collected and distributed by the county treasurer in advance of the fiscal year levy to which they apply are reported as unavailable revenue.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

Fund Balance/Net Position

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the City Council through approval of resolutions, the Council's highest level of decision-making authority. Assigned fund balance is a limitation imposed by the City Council through measures less than a resolution or by their designee. Unassigned fund balance in the general fund is the net resources in excess of what can be properly classified in one of the above four categories. Negative unassigned fund balance in governmental funds represents excess expenditures incurred over the amounts restricted, committed, or assigned to those purposes. Proprietary fund equity is classified the same as in the government-wide statements. When both restricted and unrestricted resources are available for use, it is the Board's policy to use restricted resources first, then unrestricted resources as they are needed. In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Property Taxes

There are two different types of ad valorem property tax assessment methodologies: non-mineral and mineral. Non-mineral properties are annually valued and assessed on January 1st at fair market value, and mineral properties are valued and assessed on prior year mineral production. Non-mineral property taxes attach as an enforceable lien on assessed property as of January 1st of each year and mineral property taxes attached as an enforceable lien upon the severance of the mineral. Property taxes are levied on or about August 1st and are due in two installments. The first installment becomes due on September 1st and delinquent on November 10th; the second installment becomes due on March 1st and delinquent on May 10th. Natrona County, Wyoming bills and collects its own property taxes as well as for all municipalities and political subdivisions within the county, including the City of Mills.

The collection of mineral-based ad valorem property taxes was significantly modified during the 2021 and 2022 Legislative Sessions. Beginning with mineral production year 2022, mineral ad valorem taxes are collected by the State of Wyoming and remitted to each county for distribution. Previously, each county billed and collected mineral ad valorem taxes. For the mineral production year 2021, the mineral producers had the option to defer payment of taxes until December 1, 2023 at which time the taxes are due at eight percent per year until paid. Beginning with 2022, mineral-based ad valorem property taxes are due on or before the 25th day of the third month following the month of production.

The City property tax revenues are recognized when levied to the extent they result in current receivables, which means when collected within the current period or expected to be collected within 60 days of the fiscal year end to be used to pay liabilities of the current period on the fund financial statements. Property taxes, which are not current receivables, are offset by deferred inflows of resources on the fund financial statements but are reported on the government-wide financial statements as revenue and receivables, with no amount being deferred when levied. Property taxes receivable are recognized as of the lien date; however, revenue is not recognized until the levy date. Mineral property taxes for 2022 production received by June 30, 2022 are not considered legally assessed and are recorded as unearned revenue in the fund and on the government-wide financial statements.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

Accounting Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates. It is reasonably possible that these estimates will change within one year of the date of the financial statement due to one or more future events. The effect of the change could be material to the financial statements and could result in a loss.

Budgetary information

The City adopts an annual budget for the General Fund. The budget is presented in the Statement of Revenues, Expenditures and Changes in Fund Balances — Budget and Actual (Non-GAAP Basis) - General Fund. The budgets for the general fund are adopted on a cash basis.

For the year ended June 30, 2022, expenditures exceeded appropriations in the general fund in total by \$171,758.

Standards Issued and Implemented

GASB Statement No. 87, *Leases*, was issued to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. Under this standard, government lessors must recognize (a) a lease receivable and (b) a deferred inflow of resources and continue to report the leased asset in its financial statements; and report in its financial statement (a) lease revenue recognized over the term of the lease, corresponding with the reduction of the deferred inflow, (b) interest income on the receivable, and (c) note disclosures about the lease. Additionally, under this statement, a government entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. The City must also report the (1) amortization expense for using the asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. The Statement provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments and certain regulated leases. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, nonlease components embedded in lease contracts (such as service agreements), and leases with related parties. Management implemented this standard during the year ended June 30, 2022.

Notes to the Financial Statements

Note 2. Deposits and Investments

Custodial credit risk – deposits

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository institution, the City will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require that the City's deposits in excess of the Federal depository insurance amount be collateralized. Deposits held in the City's bank accounts are insured by Federal depository insurance or are collateralized with securities held by the pledging institution's trust department or agent, in joint custody of the bank and the City. All deposits were covered by insurance or collateral held in joint custody with the financial institution.

Wyoming Government Investment Fund (WGIF) is a governmental pool established in 1996 exclusively designed for Wyoming public entities. The WGIF Liquid Asset Series seeks to maintain a stable net asset value of \$1.00 and is managed to a maximum weighted average maturity of 60 days. Rated AAAM by Standard and Poor's. The value of the City's investment in WGIF equals the value of its WGIF shares. Investments held in governmental investment pools have no withdrawal restrictions.

Management does not believe its cash equivalents are at risk as a result of not being fully collateralized. The City has not incurred any losses related to uninsured deposits.

At June 30, 2022 carrying amount of the City's deposits with financial institutions was \$1,014,287 and a bank balance of \$518,412. The difference between the carrying amount and the bank balance is the result of the transactions in transit and the cash equivalent without a bank balance. The City's cash and cash equivalents carrying amount includes \$754,215 held in WGIF Liquid Asset Series.

The City follows guidelines described in Wyoming Statute 9-4-831 as it relates to the investment of public funds. Wyoming Statutes authorize the types of investments in which entities may invest. Among these authorized investments are certificates of deposit, money market funds, commercial paper, obligations of the U.S. Treasury, agencies and instrumentalities of the U.S. Government, mortgage backed securities, guaranteed investment contracts and repurchase agreements with banks with the underlying securities being obligation of the U.S. Treasury of agencies and instrumentalities of the U.S. Government. The City's investments consist of participation in WGIF.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal policy to address interest rate risk.

The City's investments are held in external pooled investment accounts with a focus on liquidity as a means of limiting its exposure to fair value losses arising from interest rates. With this investment focus, investments are expected to reach maturity with limited gains and losses.

Credit Risk

Generally, credit risk is the risk that an insurer of investments will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. State law does not allow governments to invest in corporate bonds, stocks or mutual funds and limits investments in commercial paper to short-term maturities (not greater than 270 days) and to the top ratings issued by nationally recognized statistical rating organizations (Moody's and Standard and Poor's). Obligations of the U.S. Government are backed by the full faith and credit of the U.S. Government.

Notes to the Financial Statements

Note 2. Deposits and Investments (Continued)

Credit Risk (Continued)

Wyoming Government Investment Fund invests in asset-backed securities, the collateral for which is securities issued by GNMA, FNMA, FHLMC or notes fully guaranteed as to principal and interest by the Small Business Administration, and government securities including obligations of the U.S. Treasury and U.S. government agencies.

Concentration of Credit Risk

The City does not have a formal policy that allows for or limits an investment in any one issuer as a specified percentage of the City's total investments. The composition of the investment portfolio of the City at June 30, 2022 had invested 100% of their investments in WGIF.

Custodial Credit Risk – Investments

For an investment, custodial credit risk is that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities held in the possession of an outside party. The City does not have a formal policy for custodial credit risk, however all of the City's investments were held by the Treasurer for the State of Wyoming in the City's name.

Note 3. Lease Receivable

During prior fiscal years, the City began leasing space to AT&T wireless for antennas. The lease is a 15-year lease and the City will receive monthly payments of \$1,459. The City recognized \$17,511 in lease revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$27,726. In addition, the City has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of June 30, 2022, the balance of the deferred inflow of resources was \$27,726.

Note 4. Interfund Receivable, Payables and Transfers

Interfund and intra-entity receivables and payables at June 30, 2022 are as follows:

	Receivable	Payable
General Fund	\$ 876,405	\$ -
Enterprise Fund	-	876,405
	<u>\$ 876,405</u>	<u>\$ 876,405</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occurred, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Notes to the Financial Statements

Note 4. Interfund Receivable, Payables and Transfers (Continued)

	Transfers In	Transfers Out
General Fund	\$ 76,996	\$ 254,321
Enterprise Fund	184,939	7,614
	<u>\$ 261,935</u>	<u>\$ 261,935</u>

Transfers were made from the General Fund to the Enterprise Fund for infrastructure projects. Transfers may also (1) be used to move revenues from the funds that statute or budget requires expending them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary restrictions.

Note 5. Capital Assets

Primary Government

Capital asset activity for governmental activities for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated				
Land	\$ 688,157	\$ 34,579	\$ -	\$ 722,736
Construction in progress	376,072	1,137,079	1,298,415	214,736
Total capital assets not being depreciated	<u>1,064,229</u>	<u>1,171,658</u>	<u>1,298,415</u>	<u>937,472</u>
Capital assets being depreciated				
Buildings and improvements	4,070,326	162,169	-	4,232,495
Infrastructure	11,713,498	1,263,836	-	12,977,334
Vehicles and equipment	2,198,083	166,306	72,156	2,292,233
Total capital assets being depreciated	<u>17,981,907</u>	<u>1,592,311</u>	<u>72,156</u>	<u>19,502,062</u>
Less accumulated depreciation for				
Buildings and improvements	1,743,941	118,424	-	1,862,365
Infrastructure	6,421,348	245,677	-	6,667,025
Vehicles and equipment	1,577,761	147,335	72,156	1,652,940
Total accumulated depreciation	<u>9,743,050</u>	<u>511,436</u>	<u>72,156</u>	<u>10,182,330</u>
Total capital assets being depreciated, net	<u>8,238,857</u>	<u>1,080,875</u>	<u>-</u>	<u>9,319,732</u>
Governmental activities capital assets, net	<u>\$ 9,303,086</u>	<u>\$ 2,252,533</u>	<u>\$ 1,298,415</u>	<u>\$ 10,257,204</u>

Depreciation expense for the governmental activities was charged to the general government function.

Notes to the Financial Statements

Note 5. Capital Assets (Continued)

Business-Type Activities

Capital asset activity for business-type activities for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated				
Land	\$ 183,959	\$ -	\$ -	\$ 183,959
Construction in progress	294,359	737,089	993,014	38,434
Total capital assets not being depreciated	478,318	737,089	993,014	222,393
Capital assets being depreciated				
Buildings and improvements	7,519,826	-	-	7,519,826
Infrastructure	5,485,752	1,059,214	-	6,544,966
Vehicles and equipment	6,803,160	194,456	74,295	6,923,321
Total capital assets being depreciated	19,808,738	1,253,670	74,295	20,988,113
Less accumulated depreciation for				
Buildings and improvements	4,448,969	179,654		4,628,623
Infrastructure	2,526,301	117,513		2,643,814
Vehicles and equipment	5,853,913	278,343	74,295	6,057,961
Total accumulated depreciation	12,829,183	575,510	74,295	13,330,398
Total capital assets being depreciated, net	6,979,555	678,160	-	7,657,715
Business-type activities capital assets, net	\$ 7,457,873	\$ 1,990,759	\$ 993,014	\$ 7,880,108

Note 6. Long-Term Debt

The following is a summary of changes in long-term debt of the City for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Amounts Due Within One Year
Governmental activities					
Compensated absences	\$ 153,219	\$ 13,323	\$ 33,110	\$ 133,432	\$ 80,059
Note payable	154,918	-	54,590	100,328	6,689
Construction note payable	579,442	1,469,185	-	2,048,627	2,048,627
Finance lease obligation	-	113,000	-	113,000	36,543
Total governmental activities	\$ 887,579	\$ 1,595,508	\$ 87,700	\$ 2,395,387	\$ 2,171,918
Business-type activities					
Compensated absences	22,865	6,097	2,027	26,935	16,161
Note payable	2,257,875	-	-	2,257,875	103,376
Finance lease obligation	221,900	-	42,719	179,181	42,705
Total business-type activities	\$ 2,502,640	\$ 6,097	\$ 44,746	\$ 2,463,991	\$ 162,242

Certain equipment is pledged as collateral on finance lease obligations.

Notes to the Financial Statements

Note 6. Long-Term Debt (Continued)

Long-Term Debt – Governmental Activities

Note Payable

In October of 2017, the City entered into a note with a government agency in the amount of \$133,772 at 0%. The payments are due in annual installments of \$6,689 beginning October 1, 2017.

In May of 2021, the City entered into a construction note with First State Bank. The total amount of funds available under the note is \$2,500,000 at 2.75% for eighteen months. The note was secured for the construction of the Buffalo Meadows subdivision. As of June 30, 2022, the funds needed and been drawn and the initial payment is due in November 2022.

The future principal and interest payments for the notes listed above, as of June 30, 2022, were as follows:

Year ending June 30,	Principal	Interest	Total
2023	\$ 2,055,316	\$ 46,825	\$ 2,102,141
2024	6,689	-	6,689
2025	6,689	-	6,689
2026	6,689	-	6,689
2027	6,689	-	6,689
Thereafter	66,883	-	66,883
	<u>\$ 2,148,955</u>	<u>\$ 46,825</u>	<u>\$ 2,195,780</u>

Finance Lease Obligation

Finance lease obligations collateralized by the assets as of June 30, 2022 are on vehicles for the police department, due in annual installments of \$39,983, including interest of 3.04% through December of 2024.

Future minimum lease payments under finance lease obligations together with the present value of net minimum lease payments as of June 30, 2022 are as follows:

Year ending June 30,	Principal	Interest	Total
2023	36,543	3,440	39,983
2024	37,655	2,328	39,983
2025	38,802	1,181	39,983
	<u>\$ 113,000</u>	<u>\$ 6,949</u>	<u>\$ 119,949</u>

Notes to the Financial Statements

Note 6. Long-Term Debt (Continued)

Long-Term Debt – Business Type Activities

Note Payable

A note payable to a government agency entered into by the City in February of 2018 for \$2,500,000, due in annual installments of \$169,740, including interest of 5.38% through June of 2047.

The future principal and interest payments as of June 30, 2022, were as follows:

Year ending June 30,	Principal	Interest	Total
2023	103,376	241,827	345,203
2024	55,837	118,262	174,099
2025	58,800	113,891	172,691
2026	61,921	109,317	171,238
2027	65,206	104,534	169,740
Thereafter	1,912,735	1,073,147	2,985,882
	<u>\$ 2,257,875</u>	<u>\$ 1,760,978</u>	<u>\$ 4,018,853</u>

The agreements contain restrictive covenants which, among other things, require annual financial statements be provided within 150 days of the close of each fiscal year. The City paid off the loan at the beginning of fiscal year 2023.

Finance Lease Obligation

Finance lease obligations collateralized by the assets as of June 30, 2022 are a sanitation truck, due in annual installments of \$48,428, including interest of 3.19% through August of 2026.

Future minimum lease payments under finance lease obligations together with the present value of net minimum lease payments as of June 30, 2022 are as follows:

Year ending June 30,	Principal	Interest	Total
2023	42,705	5,723	48,428
2024	44,069	4,359	48,428
2025	45,477	2,951	48,428
2026	46,930	1,498	48,428
	<u>\$ 179,181</u>	<u>\$ 14,531</u>	<u>\$ 193,712</u>

Notes to the Financial Statements

Note 7. Defined Benefit Pension Plans

Pension Plan Fiduciary Net Position

The Wyoming Retirement System issues a publicly available financial report, which includes audited financial statements and required supplementary information for each plan. Detailed information about the pension plans' fiduciary net position is available in separately issued Wyoming Retirement System financial report. The report may be obtained from the Wyoming Retirement System website at <http://retirement.state.wy.us>.

All eligible City employees are covered under one of three retirement plans in the Wyoming Retirement System:

Public Employees' Pension Plan (PEPP)

The City participates in the Public Employees' Pension Plan ("PEPP"), a statewide cost sharing multiple-employer defined benefit, contributory retirement plan administered by the State of Wyoming Retirement System Board. The Plan also covers employees of those political subdivisions and other statutorily allowed entities, which have elected to participate in the Plan. Substantially all City full-time employees are eligible to participate.

PEPP members are statutorily required to contribute 9.25% of their annual covered salary and the employer is statutorily required to contribute 9.37% of the annual covered payroll for a total of 18.62%. Legislation enacted in 1979 allows the employer to subsidize all or part of the employees' contribution in addition to the matching contribution. The City currently pays 9.37%, the statutorily required amount of the covered payroll, while the employees pay the remaining 9.25%. The City's contributions to the PEPP for the years ended June 30, 2022, 2021, and 2020, were \$145,307, \$125,282, and \$121,968, respectively, while the employees' portion was \$143,446, \$123,633, and \$120,318, respectively.

The amount of contributions designated as employee contributions represent the portion of total contributions that a participant retains ownership of and can elect to receive as a refund upon termination of employment. Employers can elect to cover all or a portion of the employee's contribution at their discretion. Through legislation passed during the 2014 legislative session, two tiers of benefits were established for participants of this plan.

- For Tier 1 (first contribution before 9/1/2012), the Plan allows for normal retirement after four years of service and attainment of age 60. Early retirement is allowed provided the employee has completed four years of service and attained age 50 or 25 years of service but will result in a reduction of benefits based on the length of time remaining to age 60.
- For Tier 2 (first contribution on or after 9/1/2012), the Plan allows for normal retirement after four years of service and attainment of age 65. Early retirement is allowed provided the employee has completed four years of service and attained age 55, or 25 years of service but will result in a reduction of benefits based on the length of time remaining to age 65.

All employees may also retire on the basis that the sum of the member's age and service is at least 85.

Benefits are established by Title 9, Chapter 3 of the Wyoming Statutes. The PEPP provides retirement, disability, and death benefits according to predetermined formulas and allows retirees to select one of seven optional methods for receiving benefits, including two joint and survivor forms of benefits: a 100% joint and survivor annuity, and a 50% joint and survivor annuity. The benefit amounts under these options are determined on an actuarially equivalent basis. The State Legislature must grant any cost of living adjustment provided to retirees.

Notes to the Financial Statements

Note 7. Defined Benefit Pension Plans (Continued)

Public Employee Pension Plan (PEPP) (Continued)

In addition, a cost of living adjustment will not be approved by the legislature unless the plan is 100% funded after the COLA is awarded.

Employees termination prior to normal retirement can elect to withdraw all employee contributions and accumulated interest through date of termination or, if they are vested, they may elect to remain in the Plan and be eligible for unreduced retirement benefits at age 60 (Tier 1 employee) or 65 (Tier 2 employee).

Law Enforcement Pension Plan

The City participates in the Law Enforcement Retirement Plan ("LEPP"), a statewide cost sharing multiple-employer defined benefit, contributory retirement plan administered by the State of Wyoming Retirement System Board. The LEPP covers any county sheriff, deputy county sheriff, municipal police officer, Wyoming correctional officer, Wyoming law enforcement academy instructor, University of Wyoming campus police officer, detention officer or dispatcher for law enforcement agencies and certain investigators of the Wyoming Livestock Board, Wyoming Gaming Commission and Wyoming Board of Outfitters.

The LEPP statutorily provides retirement, disability and death benefits according to predetermined amounts determined by salary, age and years of service of the participant. The State Legislature must grant any cost of living adjustment provided by retirees. In addition, a cost of living adjustment will not be approved by the legislature unless the plan is 100% funded after the COLA is awarded. Participants may withdraw from the Plan at any time and receive refunds of participant contributions and accumulated interest.

LEPP members are statutorily required to contribute 8.60% of their annual covered salary and the employer is statutorily required to contribute 8.60% of the annual covered payroll for a total of 17.2%. Legislation enacted in 1979 allows the employer to subsidize all or part of the employee contribution. The City currently pays 8.60%, the statutorily required amount of covered payroll and the employees contribute the remaining portion, 8.60% of covered payroll. The City's contributions to the LEPP plan for the years ended June 30, 2022, 2021, and 2020 were \$88,601, \$87,715, and \$82,084, respectively, while the employees' portion was \$88,601, 87,715, and \$82,084, respectively.

Paid Firemen's Pension Plan B

The City participates in the Paid Firemen's Pension Fund ("Fund"), a cost-sharing multiple-employer defined benefit, contributory retirement plan administered by the State of Wyoming Retirement System Board. All paid City firemen are eligible to participate. Plan B relates to members hired after July 1, 1981.

Plan B provides retirement, disability and death benefits according to predetermined formulas. The State Legislature grants any cost of living adjustment provided to retirees. In addition, a cost of living adjustment will not be approved by the legislature unless the plan is 100% funded after the COLA is awarded. Participants may withdraw from the plan at any time and received refunds of participant contributions without interest.

Plan B Members are statutorily required to contribute 10.745% of their annual covered salary and the employer is statutorily required to contribute 15% of the annual covered payroll for a total of 25.745%. The City's contributions to the Firemen's Plan B for the years ended June 30, 2022, 2021, and 2020 were \$84,951, \$74,348, and \$68,916, respectively, while the employees' portion was \$60,853, \$54,407, and \$51,635, respectively.

Notes to the Financial Statements

Note 7. Defined Benefit Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the City reported a total liability of \$2,625,259 for its proportionate share of the net pension liability. The net pension liability was determined by an actuarial valuation as of December 31, 2021, applied to all prior periods included in the measurement. Actuarial valuation involves estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimated are made about the future. An experienced study was conducted covering the five-year period ending December 31, 2020. The net pension liability as of December 31, 2021 is based on the results of an actuarial valuation as of January 1, 2021, rolled forward to a measurement date of December 31, 2021.

The schedule below shows the City's proportionate share of the net pension liability at June 30, 2022, the proportionate portion at the measurement date of December 31, 2021 and the change in the proportion from the previous measurement date.

	Pension liability at June 30, 2022	Proportion at December 31, 2021	Increase (decrease) from December 31, 2020
Public Employees' Pension Plan	\$ 1,177,657	0.07724%	-0.00104%
Law Enforcement Pension Plan	1,707,470	0.60008%	-0.00797%
Paid Firemen's Plan	(259,868)	1.71750%	-0.02094%
	<u>\$ 2,625,259</u>		

For the year ended June 30, 2022, the City recognized pension expense of \$258,290.

At June 30, 2022, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			
	PEPP	LEPP	Paid Firemen	Total Outflows
Net difference between projected and actual earnings on pension plan investment	\$ 100,605	\$ 77,637	\$ 58,559	\$ 236,801
Difference due to changes in assumption	95,296	1,306,080	277,893	1,679,269
Difference between expected and actual experience rate	22,369	98,341	4,784	125,494
Changes in employers portion	128,540	12,053	4,589	145,182
Amortizing deferred outflows	346,810	1,494,111	345,825	2,186,746
Contributions subsequent to the measurement date	73,698	43,407	42,809	159,914
Total	<u>\$ 420,508</u>	<u>\$ 1,537,518</u>	<u>\$ 388,634</u>	<u>\$ 2,346,660</u>

Notes to the Financial Statements

Note 7. Defined Benefit Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At June 30, 2022, the City reported deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources			
	PEPP	LEPP	Paid Firemen	Total Inflows
Net difference between projected and actual earnings on pension plan investment	\$ (880,285)	\$ (646,044)	\$ (451,263)	\$ (1,977,592)
Difference due to changes in assumption	-	(213,633)	(266,861)	(480,494)
Difference between expected and actual experience rate	(1,624)	(5,262)	(116,853)	(123,739)
Changes in employers portion	(19,444)	(7,186)	(37,681)	(64,311)
Amortizing deferred inflows	<u>\$ (901,353)</u>	<u>\$ (872,125)</u>	<u>\$ (872,658)</u>	<u>\$ (2,646,136)</u>

The City reported \$159,914 as deferred outflows of resources related to contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows and inflows related to pension will be recognized in pension expense as follows.

Year ended June 30,	Deferred Outflows			
	PEPP	LEPP	Paid Firemen's	Total
2023	\$ 231,246	\$ 596,485	\$ 162,428	\$ 990,159
2024	97,339	427,162	78,777	603,278
2025	18,225	405,721	55,027	478,973
2026	-	64,743	18,897	83,640
2027	-	-	17,784	17,784
Thereafter	-	-	12,912	12,912
	<u>\$ 346,810</u>	<u>\$ 1,494,111</u>	<u>\$ 345,825</u>	<u>\$ 2,186,746</u>

Year ended June 30,	Deferred Inflows			
	PEPP	LEPP	Paid Firemen's	Total
2023	\$ (295,350)	\$ (372,668)	\$ (268,900)	\$ (936,918)
2024	(293,726)	(273,277)	(268,519)	(835,522)
2025	(179,185)	(129,716)	(203,538)	(512,439)
2026	(133,092)	(96,464)	(119,356)	(348,912)
2027	-	-	(11,771)	(11,771)
Thereafter	-	-	(574)	(574)
	<u>\$ (901,353)</u>	<u>\$ (872,125)</u>	<u>\$ (872,658)</u>	<u>\$ (2,646,136)</u>

Notes to the Financial Statements

Note 7. Defined Benefit Pension Plans (Continued)

Actuarial Assumptions

The total pension liability at the December 31, 2021 measurement date was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial Assumptions and Methods	
Valuation date	January 1, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	
PEPP	26 years
LEPP	24 years
Fire B	24 years
Asset valuation method	5 year smoothed market
Inflation	2.25%
Salary increases	
PEPP	2.5% to 6.5%, including inflation
LEPP	3.00% to 7.00%, including inflation
Fire B	4.5% to 7.5%, including inflation
Payroll growth rate	2.50%
Cost of living increase	0.00%
Investment rate of return	6.80%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Based on an experience study that covered a five year period ending December 31, 2020.
Post-Retirement Mortality	Pub-2010 General/Safety Healthy Annuitant Mortality Table, amount weighted, fully generational, projected with Scale MP-2020 Ultimate Scale
	Males: No set back with a multiplier of 100%
PEPP	Females: No set back with a multiplier of 103%
LEPP	Females: No set back with a multiplier of 100%
Fire B	Females: No set back with a multiplier of 100%
Pre-Retirement Mortality	Pub-2010 General/Safety Active Mortality Table, amount weighted, fully generational, projected with Scale MP-2020 Ultimate Scale
	Males: No set back with a multiplier of 100%
	Females: No set back with a multiplier of 100%

The plan's trustees adopted the assumed rate of investment return after considering input from the plan's investment consultant(s) and actuary(s). Additional information about the assumed rate of investment return is included in the WRS actuarial valuation report as of January 1, 2021. In addition, a five-year experience study was completed as of December 31, 2020 and this study provides a detailed analysis regarding recommendations on the long-term rates for inflation and the real rate of return. The assumed rate of investment return of 6.80% (real return net of inflation of 4.55%) falls within a reasonable range of the long-term expected rate of return.

Notes to the Financial Statements

Note 7. Defined Benefit Pension Plans (Continued)

Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building block method in which expected future real rates of return (expected arithmetic returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Each major asset class is included in the pension plans target asset allocation for the fiscal year 2021. These best estimates are summarized in the following table.

Asset Class	Target Allocation	Long-term Expected Geometric Real Rate of Return	Long-Term Expected Arithmetic Real Rate of Return
Cash	2.00%	-0.50%	-0.50%
Fixed income	21.00%	1.32%	1.63%
Equity	48.50%	5.63%	7.54%
Marketable alternatives	19.00%	3.74%	4.63%
Private markets	9.50%	4.84%	5.99%
	<u>100.00%</u>		

Discount Rate

The discount rate used to measure the Public Employee Plan and Firemen's B Plan total pension liability was 6.80%, and the Law Enforcement Plan total pension liability was 6.17%. Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects 1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits using a 100 year analysis) and 2) tax-exempt municipal bond rate based on an index of 20 year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for the use with the long-term expected rate of return are not met).

For purposes of this valuation, the expected rate of return on pension plan investments is 6.80%, the municipal bond rate is 1.84% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting single discount rates listed above.

Notes to the Financial Statements

Note 7. Defined Benefit Pension Plans (Continued)

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table represents the City's proportionate share of the net unfunded pension liability for each plan calculated using the discount rate applicable, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

Proportionate share of the net pension liabilities	Current Single Discount		
	1% Decrease	Rate Assumption	1% Increase
	(5.80%)	(6.80%)	(7.80%)
Public Employee's Plan	\$ 2,172,762	\$ 1,177,657	\$ 352,771
	(4.17%)	(5.17%)	(6.17%)
Law Enforcement Plan	\$ 2,801,701	\$ 1,707,470	\$ 831,037
	(5.80%)	(6.80%)	(7.80%)
Paid Firemen's Plan	\$ 223,827	\$ (259,868)	\$ (660,861)

Payables to the Pension Plan

At June 30, 2022, the City reported no payables to the pension plans.

Note 8. Risk Management

The City is exposed to various risks of loss including torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City has purchased commercial insurance for these risks that include insurance for property and liability. The coverage under each type of insurance policy varies in amounts and deductibles. The uninsured risk retention is the amount by which claims exceeded coverage. The City has not had significant settlements exceeding insurance coverage in any of the past three fiscal years. The City has had no significant reductions in insurance coverage from coverage in prior years.

Note 9. Commitments

As of June 30, 2022, the City has entered into a construction/engineering contract resulting in a commitment for future capital expenditures. The Riverfront project contract had expenditures to date at June 30, 2022 of approximately \$50,300 with a total contract of \$1,919,502 resulting in a commitment at June 30, 2022 of \$1,869,202. The funding for this contract is being provided by a grant from the Wyoming Business Council. In addition, the City also entered into a lease agreement with Wyoming Classical Academy Inc. for the Mills Elementary School. As part of the lease agreement, the City has agreed to make necessary repairs to the building of up to \$200,000.

Notes to the Financial Statements

Note 10. Issued Standards Not Yet Implemented

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, provides accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs). It is based on the standards established in Statement No. 87, *Leases*. This standard (a) defines a SBITA as a contract that conveys control of the right-to-use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction; (b) requires governments with SBITAs to recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability (with an exception for short-term SBITAs – those with a maximum possible term of 12 months); and (c) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022. Management has not yet completed its assessment of the effects of implementing this standard.

Note 11. Subsequent Events

In preparing the financial statements, the City has evaluated transactions for potential disclosure through March 1, 2023, the date the financial statements were available to be issued. No events have occurred subsequent to June 30, 2022 that would require disclosure, except those noted below.

Subsequent to year-end, the City signed a grant agreement for the completion of Robertson Hills Park in the amount of \$250,000. In addition, the City signed a lease purchase agreement for a new fire engine in the amount of \$597,499.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the coronavirus pandemic. The City may continue to be adversely affected through the lack of employees to work, or changes in revenues and expenses. Management will continue to evaluate the impact it will have on future operations.

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**Required
Supplementary
Information**

City of Mills

Last 10 fiscal years **

**Schedule of Changes in Net Pension Liability and Related Ratios
(Unaudited)**

	2022	2021	2020
Public Employees Pension Plan			
Proportion of the net pension liability	0.0772375%	0.0782830%	0.0704176%
Proportionate share of the net pension liability	\$ 1,177,657	\$ 1,701,371	\$ 1,654,762
Covered employee payroll	\$ 1,405,667	\$ 1,393,803	\$ 1,224,008
Proportionate share of the net pension liability as a percentage of its covered payroll	83.78%	122.07%	135.19%
Plan fiduciary net position as a percentage of the total pension liability	86.03%	79.24%	76.83%
Law Enforcement Pension Plan			
Proportion of the net pension liability	0.6000839%	0.6080469%	0.6058402%
Proportionate share of the net pension liability	\$ 1,707,470	\$ 414,215	\$ 522,227
Covered payroll	\$ 996,927	\$ 977,371	\$ 944,211
Proportionate share of the net pension liability as of percentage of its covered payroll	171.27%	42.38%	55.31%
Plan fiduciary net position as a percentage of the total pension liability	75.62%	91.82%	89.05%
Paid Firemen's Plan			
Proportion of the net pension liability	1.7174978%	1.7384398%	1.8567378%
Proportionate share of the net pension liability	\$ (259,868)	\$ (40,506)	\$ 131,967
Covered payroll	\$ 514,793	\$ 496,463	\$ 520,414
Proportionate share of the net pension liability as a percentage of its covered payroll	-50.48%	-8.16%	25.36%
Plan fiduciary net position as a percentage of the total pension liability	107.43%	101.27%	95.93%

* Information for years prior to 2015 is not available; the schedule will be completed as information becomes available.

** The amounts presented for each fiscal year were determined as the calendar year-end that occurred within the fiscal year.

2019	2018	2017	2016	2015	2014	2013
0.0663429%	0.0600527%	0.0582261%	0.0565106%	0.0520000%	*	*
\$ 2,020,385	\$ 1,368,806	\$ 1,407,616	\$ 1,316,328	\$ 910,391	*	*
\$ 1,155,266	\$ 1,066,762	\$ 1,128,255	\$ 934,771	\$ 939,118	*	*
174.88%	128.31%	135.59%	133.56%	103.23%	*	*
69.17%	76.35%	73.20%	73.40%	79.08%	*	*
0.5883784%	0.5261851%	0.5265409%	0.4818705%	0.7870000%	*	*
\$ 1,424,301	\$ 452,753	\$ 397,496	\$ 361,981	\$ 231,987	*	*
\$ 893,739	\$ 807,942	\$ 888,494	\$ 707,064	\$ 737,169	*	*
159.36%	56.04%	48.77%	49.95%	19.94%	*	*
71.22%	87.99%	88.11%	87.49%	94.76%	*	*
1.8968285%	1.9913928%	1.9015945%	1.6756481%	1.5350000%	*	*
\$ 398,016	\$ 821,147	\$ 600,168	\$ 512,323	\$ 17,264	*	*
\$ 508,560	\$ 561,766	\$ 602,645	\$ 450,628	\$ 425,775	*	*
78.26%	146.17%	119.59%	117.66%	-4.58%	*	*
87.07%	77.98%	80.16%	79.33%	100.98%	*	*

City of Mills
 Last 10 Fiscal Years
Schedule of Pension Contributions
(Unaudited)

	2022	2021	2020
Public Employees' Plan			
Statutorily required contribution	\$ 145,307	\$ 125,282	\$ 121,968
Contributions in relation to the statutorily required contribution	(145,307)	(125,282)	(121,968)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,550,768	\$ 1,373,706	\$ 1,375,062
Contributions as a percentage of covered payroll	9.37%	9.12%	8.87%
Law Enforcement Pension Plan			
Statutorily required contribution	\$ 88,601	\$ 87,715	\$ 82,084
Contributions in relation to the statutorily required contribution	(88,601)	(87,715)	(82,084)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,030,244	\$ 1,019,942	\$ 954,465
Contributions as a percentage of covered payroll	8.60%	8.60%	8.60%
Paid Firemen's Plan			
Statutorily required contribution	\$ 84,951	\$ 74,348	\$ 68,916
Contributions in relation to the statutorily required contribution	(84,951)	(74,348)	(68,916)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 566,340	\$ 531,057	\$ 530,123
Contributions as a percentage of covered payroll	15.00%	14.00%	13.00%

* Information for years prior to 2015 is not available; the schedule will be completed as information becomes available.

2019	2018	2017	2016	2015	2014	2013
\$ 103,111	\$ 93,850	\$ 94,435	\$ 78,240	\$ 71,561	*	*
(103,111)	(93,850)	(94,435)	(78,240)	(71,561)	*	*
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>*</u>	<u>*</u>
\$ 1,196,183	\$ 1,121,266	\$ 1,128,256	\$ 934,767	\$ 939,121	*	*
8.62%	8.370%	8.37%	8.37%	7.62%	*	*
\$ 86,052	\$ 75,218	\$ 76,411	\$ 60,808	\$ 63,397	*	*
(86,052)	(75,218)	(76,411)	(60,808)	(63,397)	*	*
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>*</u>	<u>*</u>
\$ 1,000,605	\$ 874,628	\$ 888,500	\$ 707,070	\$ 737,174	*	*
8.60%	8.60%	8.60%	8.60%	8.60%	*	*
\$ 58,239	\$ 67,179	\$ 72,317	\$ 54,075	\$ 51,093	*	*
(58,239)	(67,179)	(72,317)	(54,075)	(51,093)	*	*
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>*</u>	<u>*</u>
\$ 485,325	\$ 559,825	\$ 602,642	\$ 450,625	\$ 425,775	*	*
12.00%	12.00%	12.00%	12.00%	12.00%	*	*

City of Mills

For the Year Ended June 30, 2022

Schedule of Revenues, Expenditures and Changes in Fund Balance (Non-GAAP Basis)**General Fund****(Unaudited)**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes and intergovernmental	\$ 3,027,596	\$ 2,745,596	\$ 2,549,323	\$ 196,273
Permits and licenses	221,700	233,700	193,059	40,641
Fines and penalties	360,000	210,000	262,010	(52,010)
Grants	-	41,000	439,051	(398,051)
One cent revenues	4,303,932	1,232,000	1,102,392	129,608
Miscellaneous revenue	594,399	711,147	454,893	256,254
Investment earnings	-	-	1,157	(1,157)
Total revenues	<u>8,507,627</u>	<u>5,173,443</u>	<u>5,001,885</u>	<u>171,558</u>
Expenditures				
Administration	650,223	676,870	759,311	(82,441)
General government	80,000	77,700	125,692	(47,992)
Municipal courts	165,618	163,618	188,342	(24,724)
Community services	175,591	175,591	170,267	5,324
Police department	1,762,333	1,762,333	1,949,285	(186,952)
I.T. department	152,701	147,701	132,821	14,880
Fire department	869,439	869,439	916,734	(47,295)
Community development	307,024	298,085	300,486	(2,401)
Streets	121,974	117,866	115,063	2,803
Public works shop	146,752	146,752	160,821	(14,069)
Parks department	86,770	82,970	94,733	(11,763)
One cent projects	4,303,932	1,291,600	1,068,728	222,872
Total expenditures	<u>8,822,357</u>	<u>5,810,525</u>	<u>5,982,283</u>	<u>(171,758)</u>
Deficiency of revenues over expenditures	<u>\$ (314,730)</u>	<u>\$ (637,082)</u>	<u>\$ (980,398)</u>	<u>\$ 343,316</u>

Notes to Required Supplementary Information

Note 1. Basis of Budgeting

The City's budgets and related appropriations are prepared on a basis of cash receipts and cash disbursements whereas the City's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The budgetary presentation differences relate to the variance in classification of certain revenues and expenses. The adjustments necessary to convert GAAP basis revenues and expenditures of the general fund are as follows:

Revenues

Actual amounts (budgetary basis) from budgetary comparison schedule	\$ 5,001,885
Difference - Budgetary Basis to GAAP	
Property tax and accounts receivable	265,388
Total revenues are reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund	<u>\$ 5,267,273</u>

Expenditures

Actual amounts (budgetary basis) from budgetary comparison schedule	\$ 5,982,283
Differences	
Accounts payable and accrued expenses	142,733
Prepaid expenses	(1,197)
Loan proceeds	1,582,184
Capital outlay	(691,159)
Miscellaneous	(163)
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund	<u>\$ 7,014,681</u>

Note 2. Explanation of Changes to Pension Plan

Changes in Benefits

There have been no changes in benefit provisions in the Public Employees' Pension Plan, Law Enforcement Pension Plan or Paid Fireman's Plan B since the prior valuation.

Changes to Assumptions

An experience study was conducted on behalf of all WRS' plans covering the five-year period ending December 31, 2020. That study provided a detailed analysis concerning the development of the long-term inflation rate, real rate of return and discount rate. The study also analyzed each major actuarial assumption (e.g. mortality, salary increases, retirement, termination and disability) and proposed the assumptions consistent with the findings. For further information on the experience study and related assumption recommendation, the reader is directed to request the December 31, 2020 Wyoming Retirement System Experience Study.

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Compliance and Internal Control Reports

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Members of the City Council
City of Mills, Wyoming
Mills, Wyoming

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Mills (the "City") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 1, 2023.

Report on Internal Control over Financial Reporting

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

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

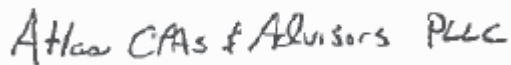
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Athena CAs & Advisors PLLC". The signature is written in a cursive, slightly slanted style.

Casper, Wyoming
March 1, 2023

CITY OF MILLS, WYOMING
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2022

Finding 2021-001 - City Court

No finding exists as of June 30, 2022.

Finding 2021-002 - Incorrect Reports Provided to Auditors

No finding exists as of June 30, 2022.

T.O.M. Manufactured Home Compliance Pre-Set Inspection

Address 4607 W. Elmwood Dr. - moving to Anne Date 7 March 2023

Permit #

Time of Inspection 1:30 PM

Owner

David Wilson

Phone Number

307.244.6132

Year of Manufacture

2001

Make of Home

MARSHFIELD Vic # 79281

Item Inspected

All

Inspector Comments

Robert I. AdamsPass

Roofing - Must be in good condition and complete (no missing shingles or broken seams).

Asphalt 3 TAB shingles - looks good

Flashing - must be secured and sealed with proper caulking.

Shingles on the windows

Siding - Must be in good condition with no holes, tears or missing pieces

Wing Siding is good shape except upper front porch is missing

Windows - Must not have any broken glass or operating parts and must open and close properly (egress windows in bedrooms).

Thermal pane - single pane windows - No broken windows - All must operate smoothly at all locations

Floors - Must be solid and in good repair, any breaks or holes need repaired prior to movement permit

Newer flooring floor - no carpet in this house - flooring in good shape - New cover for electric panel

Electrical System - No exposed wiring, no "blackened" outlets or switches and panel with no loose or broken breakers or connections

New GFI in the garage area (1) New switches in the bedrooms (3) + 1 in hallway

Plumbing - No broken fixtures or cracked porcelain or cracking plastic kitchen or bathroom fixtures.

Fixtures all good - but need attention to the water & cables so no water goes down wall.

Furnace - Must have proper cover and look to be in good working order with grills on all floor and wall penetrations.

original cover air furnace - new cover - must be observed at all locations

Water Supply Lines - Supply Lines and Drain Lines to all fixtures must look to be in good working order and properly strapped if exposed.

No broken pipes - electric shut

Gas Supply Line - Supply lines within home must look to be in good working condition and strapped properly and sealed at penetrations.

All absent and operational -

Gas Appliances - All gas fired appliances must be properly vented and penetrations above and below to be properly sealed.

gas stove & gas furnace are present & clean all the way through the furnaceThis Manufactured Home can / cannot be moved into the Town of Mills. I David Wilson will fix the above deficiencies within 30 days.KeyDavid Wilson

Signature of Home Owner

Date

3-7-23Both will be good shape

City of Mills
704 Fourth St / PO Box 789
Mills, WY 82644
307-234-6679

CITY OF MILLS

MOBILE HOME CHECKLIST

Moving a mobile home into Mills shall require specific rules and inspections in order to stay within compliance and meet building codes set forth by the town, this checklist should help you through that process. All Inspections will need to be scheduled with and conducted by the City inspector, who can be reached at 307-234-6679. Please allow at least one day notice when scheduling inspections.

All mobile homes entering the City of Mills will be manufactured no later than 20 years ago

— per Ordinance 686



pd *6/23*
City of Mills (C.O.M.) Manufactured Home Compliance Inspection- this shall be filled out by the Town Inspector.

-The cost of this inspection is \$275 (Will not be refunded for any reason)

-Any additional Inspections past 30 days will require another inspection fee of 275.00

* If the mobile home is a new model having never been inhabited, moved, or set up the \$275 fee will not be assessed

IF VIOLATIONS ARE FOUND UPON INSPECTION, REPAIRS MUST BE MADE WITHIN 30 DAYS OF THIS INSPECTION- ANYTHING NOT ABLE TO BE REPAIRED TO THE TOWNS STANDARDS WILL NOT BE ALLOWED TO MOVE IN

Once you have passed the Compliance Inspection you will need to submit for a Mobile Home Moving Application.



Mobile Home Moving Application - filled out by the home owner/ contractor

-The cost for this application is \$35 for a single wide or \$70 for a double wide.



Building Permit Application- to be filled out by owner/ contractor

This is only necessary if home is to be placed on a permanent foundation. The permit covers the engineering plan review & Inspection

-The fee for this permit is \$100 for plan review, plus inspection fees (fee based on the cost of the job)



Permit Application (for the gas line) - to be filled out by owner/ contractor

- The cost of this permit is \$30

****When moving to a uninhabited lot (meaning it has never had water and sewer tapped into the main line) you will also need to pay for water and sewer service taps**



City of Mills
704 Fourth St / PO Box 789
Mills, WY 82644
307-234-6679

-The current standard fees for water/ sewer taps are \$3866

This includes water service tap fees (\$1100) - water service line fees (\$150)-water meter fee (\$300)-sewer service tap fees (\$2316) -and a \$30 permit fee for water line inspection.

****Please note that this cost does not include the contractors cost to excavate, tap, & reapply asphalt or possible street cut fees****

ALL FEES ARE BASED ON THE CURRENT BUILDING FEES RESOLUTION (RESOLUTION NO. 2018-78)

By signing below, you acknowledge receipt of the policies as listed above. You further acknowledge that you have read, understand, and accept each policy in its entirety.

David Wilson

SIGN

3-2-23

DATE



CITY OF MILLS
EST. 1921

City of Mills
704 Fourth Street / PO Box 789
Mills, WY, 82644
307-234-6679

Item #2.

Mobile Home Moving Application

APPLICANT INFORMATION:

Name: DAVID WILSON
Address: 411 6TH ST
City, State, Zip: MILLS, WY 82644
Telephone: 307-247-0132

CONTRACTORS INFORMATION:

Name: _____
Address: _____
City, State, Zip: _____
Telephone: _____
Wydot Permit #: _____

MOBILE HOME INFORMATION:

Current Location: <u>4507 W GLEN GARDEN</u>	Proposed Location: <u>830 PLATTE</u>
Year Built: <u>2001</u>	Zoning District: <u>RESIDENTIAL</u>
Total Length: <u>80'</u>	Maximum Height: <u>12'</u>
Maximum Width: <u>16'</u>	Total GVW: <u>N/A</u>

Plot Plan – Draw Proposal Below

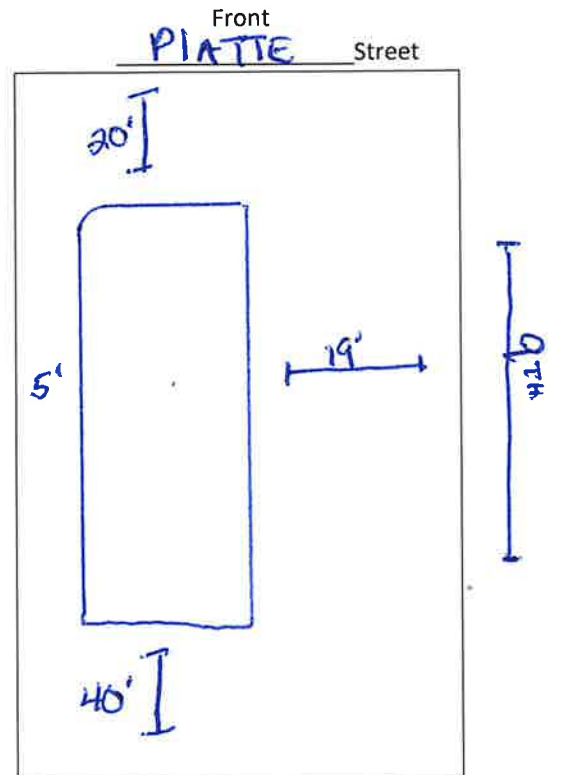
REVIEWED BY:	COMMENTS:
City Administrator	
City Planner	
Building Inspector	
Police Chief	
Fire Chief	
Code Enforcement	
Public Works Director	

I, _____ Owner/Contractor,
Swear that all information furnished herein is true and correct and that
I will comply with all applicable state and local laws

FEES:

Single Wide ----- \$35.00 Fee Paid: _____
Double Wide ----- \$70.00
Compliance Inspection ----- \$275.00 Date Paid: _____
(Fees Set By Resolution)

Approved; [Signature] 7 MAR 23
Building Official Date



Rear/Alley

Incomplete applications cannot be processed

Use this form as the application to locate move, and approve a mobile home in _____ raw the location of the mobile home in the plot plan box. Label streets, setbacks from structure wall to the lot line (front / side / rear). Verify minimum lot re _____ ents per zoning district (Section 18.08.040 table – on back). When Applicable provide photos of the mobile home for review prior to moving.



City of Mills
704 Fourth Street / PO Box 789
Mills, WY, 82644
307-234-6679

Permit # _____

Fee \$ _____

Item #2.

Building Permit Application

Applicant to Complete Numbered Spaces Only.

JOB ADDRESS: 830 PIATTE			
1. LEGAL DESCRIPTION:	LOT #	BLOCK	ADDITION
2. OWNER INFORMATION: Name: MARROLYCE Wilson		3. CONTRACTORS INFORMATION: LICENSE# _____ Name: _____	
ADDRESS: 411 6TH		ADDRESS:	
TELEPHONE: 307-267-5655		TELEPHONE:	
4. ARCHITECT/ENGINEER:			
5. USE OF BUILDING:			
6. CLASS OF WORK: ☐ NEW ☐ ADDITION ☐ ALTERATION ☐ REPAIR ☐ REMODEL			
7. DESCRIPTION OF WORK:			
8. WORK BEING DONE IN FLOOD ZONE: ☐ YES ☐ NO		9. VALUATIONS OF WORK: \$	
SPECIAL CONDITIONS:		PLAN CHECK FEE: \$	PERMIT FEE: \$
		TYPE OF CONSTRUCTION:	OCCUPANCY GROUP:
		Total Sq. Ft. Of Building:	Number of Stories:
		Max Occupancy Load:	No. Dwelling Units:
NOTICE SEPARATE PERMITS ARE REQUIRED FOR PLUMBING, HEATING, VENTILATION OR AIR CONDITIONING. ELECTRICAL PERMITS ARE ISSUED BY NATRONA COUNTY. THIS PERMIT BECOMES NULL AND VOID IF WORK OR CONSTRUCTION AUTHORIZED IS NOT COMMENCED WITHIN 180 DAYS, OR IF CONSTRUCTION WORK IS, SUSPENDED OR ABANDONED FOR A PERIOD OF 180 DAYS AT ANY TIME AFTER WORK IS COMMENCED. I HEREBY CERTIFY THAT I HAVE READ AND EXAMINED THIS APPLICATION AND KNOW THE SAME TO BE TRUE AND CORRECT. ALL PROVISIONS OF LAWS AND ORDINANCES GOVERNING THIS TYPE OF WORK WILL BE COMPLIED WITH WHETHER SPECIFIED HEREIN OR NOT. THE GRANTING OF A PERMIT DOES NOT PRESUME TO GIVE AUTHORITY TO VIOLATE OR CANCEL THE PROVISIONS OF ANY OTHER STATE OR LOCAL LAW REGULATING CONSTRUCTION OR THE PERFORMANCE OF CONSTRUCTION.		Fire Sprinkler Required: ☐ YES ☐ NO	
		Special Approvals	Required
		Received	Not Required
		ZONING	
		SOIL REPORT	
		ENGINEERING	
		HEALTH DEPT.	
		FIRE DEPT.	
		OTHER (Specify)	
Application Accepted By:			
PLANS CHECKED BY:			
Building Inspector:			
City Planner: _____			
City Administrator: _____			
SIGNATURE OF CONTRACTOR OR AUTHORIZED AGENT		DATE	
		3-5-23	
SIGNATURE OF OWNER (IF OWNER BUILDER)		DATE	

WHEN PROPERLY VALIDATED (IN THIS SPACE) THIS IS YOUR PERMIT

PLAN CHECK VALIDATION: CHECK: ☐ MONEY ORDER: ☐ CASH: ☐

PERMIT: CHECK: ☐ MONEY ORDER: ☐ CASH: ☐



City of Mills
704 Fourth Street / PO Box 789
Mills, WY, 82644
307-234-6679

Permit # _____
Fee \$ _____

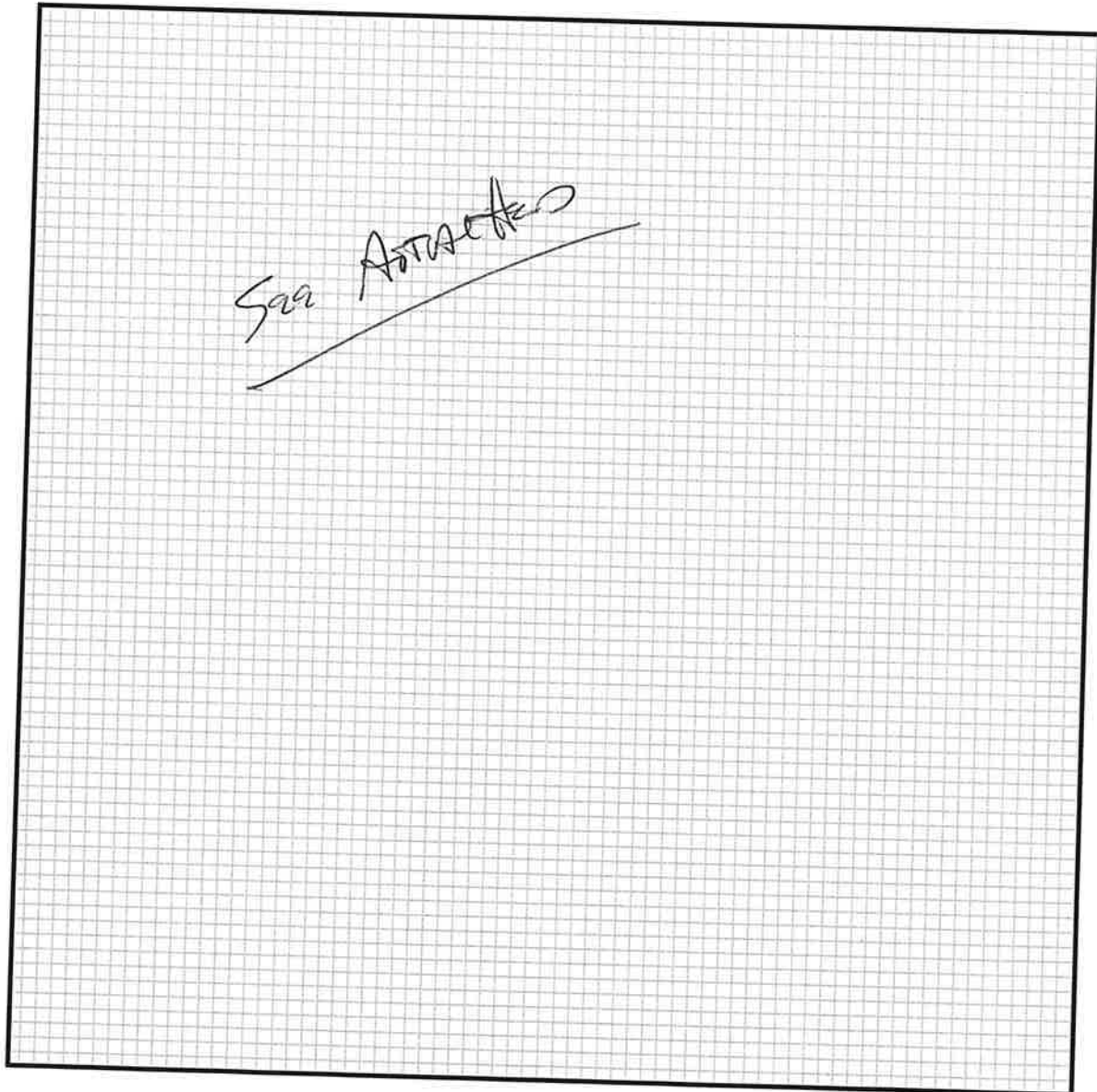
Item #2.

Plot Plan

(PLOT PLAN MUST BE COMPLETED AND ATTACHED TO ZONING CERTIFICATE APPLICATION.)

↑
North →
(Circle One)

Scale - 1 square = ____/feet



Show Proposed Structures, Property Lines, Street Names, Dimensions and Existing Structures if Applicable.



City of Mills
704 Fourth Street / PO Box 789
Mills, WY, 82644
307-234-6679

Permit # _____
Fee \$ _____

Item #2.

Zoning Certificate Application

PROPERTY ADDRESS:			
SUBDIVISION/ADDITION:		BLOCK:	LOT:
SECTION:	TOWNSHIP:		RANGE:
2. OWNER INFORMATION: Name: _____		3. CONTRACTORS INFORMATION: LICENSE# _____ Name: _____	
ADDRESS: _____		ADDRESS: _____	
TELEPHONE: _____		TELEPHONE: _____	
RESIDENTIAL	CHECK ALL THAT APPLY: ☐ NEW CONSTRUCTION ☐ SINGLE-FAMILY ☐ MULTI-FAMILY ☐ ADDITION ☐ REMODEL ☐ ATTACHED GARAGE ☐ DETACHED GARAGE ☐ PATIO COVERS ☐ CAR PORT ☐ SHED ☐ DECKS/PORCHES ☐ FENCE (Material: _____; Height: _____) ☐ OTHER _____ TOTAL SQUARE FOOTAGE _____		
	CHECK ALL THAT APPLY: ☐ NEW CONSTRUCTION ☐ NEW USE ☐ REMODEL ☐ ADDITION ☐ MULTI-FAMILY ☐ OUT BUILDING ☐ FREE STANDING SIGN ☐ TEMPORARY SIGN ☐ WALL SIGN ☐ PATIO COVERS ☐ FENCE (Material: _____; Height: _____) ☐ OTHER _____ TOTAL SQUARE FOOTAGE _____		
List all existing structures, including size, on the subject parcel :			
Explain use/project in detail (Residence type, business name, type of business, materials to be stored, etc.)			
BUILDING SETBACKS			
FRONT: _____ REAR: _____ SIDE YARD: _____ CORNER: _____ CORNER LOT STREET SIDE: _____			
ZONING REQUIREMENTS			
FLOOD PLAIN DESIGNATION (100, 500, 1,000, NONE...): _____ ZONING DISTRICT: _____			
MAXIMUM HEIGHT: _____ MINIMUM LOT SIZE: _____ MINIMUM OPEN SPACE: _____			
REQUIRED PARKING: _____ REQUIRED LANDSCAPING: _____ OTHER: _____			
WATER: ☐ YES ☐ NO SEWER: ☐ YES ☐ NO FIRE HYDRANT WITHIN 500': ☐ YES ☐ NO			
I hereby certify that I have read and examined this application and know the same to be true and correct. All provisions of laws and ordinances governing this type of work will be complied with whether specified herein or not. The granting of a zoning certificate does not presume to give authority to violate or cancel the provisions of any other state or local law regulating construction or the performance of construction.			
Signature of Authorized Agent: _____		Date: _____	
Comments, Conditions, Restrictions: _____ _____ _____			
Approvals			
City Planner: _____		Building _____ or: _____	



CITY OF MILLS
EST. 1921

City of Mills
704 Fourth Street / PO Box 789
Mills, WY, 82644
307-234-6679

Permit # _____

Fee \$ _____

Item #2.

Plumbing Permit

PROPERTY INFORMATION

OWNER:		
ADDRESS:		
CITY:		STATE:
TELEPHONE:	ZIP:	CELL:

PERMIT INFORMATION

This Plumbing Permit Involves: (Select One)				Valuation of Work: \$ _____			
☐ SINGLE-FAMILY, DUPLEX OR TOWNHOUSES (RESIDENTIAL ONLY)				☐ MIXED-USE			
☐ MULTI-FAMILY (RESIDENTIAL ONLY)				☐ COMMERCIAL OR INDUSTRIAL (NON RESIDENTIAL)			
This Plumbing Permit Relates To: (Select One)				☐ CONSTRUCTION OF NEW BUILDING			
				☐ ALTERATION OR ADDITION TO AN EXISTING BUILDING			
				☐ CONSTRUCTION OR MODIFICATION OF A NON- BUILDING STRUCTURE			
Has a Building Permit Been Obtained for this Project? :				PERMIT # _____			
				☐ YES ☐ NO ☐ NOT REQUIRED			
The Proposed Work Will Be Located:				☐ Interior Only ☐ Exterior Only ☐ Interior & Exterior			
No.	PLUMBING	No.	PLUMBING	No.	GAS	No.	MISCELLANEOUS
	Toilet		Drinking Fountain		Dryer		Water Line New / Replacement
	Bath Tub		Water Softener		Central Heat		Sewer Line New / Replacement
	Shower		Washing Machine		Floor Furnace		Sprinkler System
	Lavatory		Dish Washer		Gas Range		Hose Bibs
	Floor Drain		Service Sink		Unit Heater		Water/Sewer Line Repairs
	Water Heater		Sump		Patio Grill		Fire Line
	Urinal		Kitchen Sink		Inside Gas Line		Meter Pit
	Laundry Tray		Other		Outside Gas Line		Other

CONTRACTOR INFORMATION

NAME:		
ADDRESS:		
CITY:	STATE:	ZIP CODE:
TELEPHONE:	CELL:	
OR ☐ OWNER IS CONTRACTOR		
APPLICANT SIGNATURE:		APPLICATION DATE:

CITY OFFICIAL

APPROVAL SIGNATURE:	APPROVAL DATE:
---------------------	----------------

Mayor Juárez.

MY WIFE AND I ARE WANTING TO PURCHASE THIS TRAILER, AND HAVE FILLED OUT COMPLIANCE PAPERWORK AND RETURNED IT TO THE TOWN HALL. IT'S A 2001, AND A COUPLE YEARS OLDER THAN THE 20 YEAR POLICY. HOWEVER IT IS A REALLY NICE HOME. WE ARE HOPING TO GET ON THE AGENDA AT THE NEXT COUNCIL MEETING TO SEE IF THIS CAN BE APPROVED.



THANK YOU VERY MUCH FOR YOUR TIME

David Wilson











CASPER
200 PRONGHORN
CASPER, WY 82601
P: 307-266-2524

March 7, 2023

Ms. Leah Juarez, Mayor
City of Mills
704 4th St.
Mills, Wyoming 82644

RE: City of Mills-Robertson Hills Park Project, Award Recommendations

Mayor Juarez:

On February 22, 2023, four bids were received from Western Plains Logistics, Andreen-Hunt Const., Treto Construction, and Knife River, on the above referenced project. All these bids were complete and responsive.

Of the four bids reviewed, all were correct. Attached is a copy of the bid tabulation summary for your review. We recommend awarding to Andreen-Hunt Const. for this project for the bid amount of \$447,700.00. Enclosed with this letter is a *Notice of Award*. Please sign and let me know when it is ready to pick up.

Please contact me with any questions.

Sincerely,
WLC Engineering, Surveying, and Planning

Matt Williams, P.E.
Project Manager

NOTICE OF AWARD

TO: Andreen-Hunt Construction
(Bidder)

Dated: March 7, 2023

ADDRESS: PO Box 1175, Mills, WY 82644

CONTRACT: City of Mills – Robertson Hills Park

PROJECT: **Robertson Hills Park**

OWNER'S CONTRACT NO.: N/A

You are notified that your bid dated February 22, 2023 for the above Contract has been considered. You are the apparent successful bidder and have been awarded a contract for **ROBERTSON HILLS PARK**

The Contract Price of your contract is: **Four Hundred Forty-Seven Thousand, Seven Hundred Dollars and Zero Cents (\$447,700.00)**

LWCF Scope of Work (\$396,700)

Non-LWCF Scope of Work (\$51,000)

3 copies of each of the proposed Contract Documents (except drawings) accompany this Notice of Award. 3 sets of the drawings will be delivered separately or otherwise made available to you immediately.

You must comply with the following conditions precedent within fifteen (15) days of the date of this Notice of Award, that is by March 28, 2023

1. Deliver to Owner 3 fully executed counterparts of the Contract Documents. [Each of the Contract Documents must bear your signature on (X)].
2. Provide **three (3)** copies each of the Certificates of Insurance listing the Owner and the Engineer as additional insured; Worker's Compensation Coverage; and Unemployment Insurance Coverage; Performance and Payment Bonds

Failure to comply with these conditions within the time specified will entitle OWNER to consider your bid in default, to annul this Notice of Award.

Within ten days after you comply with the above conditions, OWNER will return to you one fully executed counterpart of the Contract Documents.

City of Mills

(Owner)

By:

(Leah Juarez)

Mayor

(Title)

Copy to ENGINEER
(Use Certified Mail,
Return Receipt Requested)

Bid Tabs
City of Mills, Robertson Hills Park
February 22, 2023

			Engineers Estimate		Andreen-Hunt		Treto	
Item	Unit	Quantity	Unit Cost	Total Cost	Unit Cost	Total Cost	Unit Cost	Total Cost
LWCF ITEMS								
1 MOBILIZATION	LS	1	\$ 1.00	\$ 50,000.00	\$ 28,000.00	\$ 28,000.00	\$ 40,000.00	\$ 40,000.00
2 MISC FORCE ACCOUNT	FA	5000	\$ 1.00	\$ 5,000.00	\$ 1.00	\$ 5,000.00	\$ 1.00	\$ 5,000.00
3 UNCLASSIFIED EXCAVATION	LS	1	\$ 45,000.00	\$ 45,000.00	\$ 35,000.00	\$ 35,000.00	\$ 100,000.00	\$ 100,000.00
4 5" PCCP	SY	1200	\$ 79.00	\$ 94,800.00	\$ 85.00	\$ 102,000.00	\$ 72.00	\$ 86,400.00
5 4" GRADING W BASE	SY	1200	\$ 16.00	\$ 19,200.00	\$ 19.00	\$ 22,800.00	\$ 12.00	\$ 14,400.00
6 4" PVC WATER PIPE	LF	40	\$ 70.00	\$ 2,800.00	\$ 65.00	\$ 2,600.00	\$ 35.00	\$ 1,400.00
7 4" GATE VALVE	EA	1	\$ 5,000.00	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00	\$ 1,800.00	\$ 1,800.00
8 4" FITTING	EA	1	\$ 800.00	\$ 800.00	\$ 400.00	\$ 400.00	\$ 1,600.00	\$ 1,600.00
9 CONNECT TO EXISTING WATER	EA	1	\$ 6,000.00	\$ 6,000.00	\$ 5,600.00	\$ 5,600.00	\$ 4,000.00	\$ 4,000.00
10 12" HDPE STORM PIPE	LF	90	\$ 80.00	\$ 7,200.00	\$ 70.00	\$ 6,300.00	\$ 70.00	\$ 6,300.00
11 12" FITTING	EA	1	\$ 750.00	\$ 750.00	\$ 500.00	\$ 500.00	\$ 800.00	\$ 800.00
12 24" NDS CATCH BASIN	EA	1	\$ 3,500.00	\$ 3,500.00	\$ 3,400.00	\$ 3,400.00	\$ 2,500.00	\$ 2,500.00
13 LANDSCAPING AND IRRIGATION	LS	1	\$ 180,000.00	\$ 180,000.00	\$ 179,900.00	\$ 179,900.00	\$ 200,000.00	\$ 200,000.00
14 MONUMENT SIGN	EA	1	\$ 1,500.00	\$ 1,500.00	\$ 1,200.00	\$ 1,200.00	\$ 3,500.00	\$ 3,500.00
NON-LWCF ITEMS								
15 SITE ELECTRICAL	LS	1	\$ 60,000.00	\$ 60,000.00	\$ 51,000.00	\$ 51,000.00	\$ 40,000.00	\$ 40,000.00
LWCF SCOPE OF WORK				\$ 421,550.00	\$ 396,700.00		\$ 467,700.00	
NON-LWCF SCOPE OF WORK				\$ 60,000.00	\$ 51,000.00		\$ 40,000.00	
TOTAL PROJECT				\$ 481,550.00	\$ 447,700.00		\$ 507,700.00	

			Engineers Estimate		Western Plains		KRI		
Item	Unit	Quantity	Unit Cost	Total Cost	Unit Cost	Total Cost	Unit Cost	Total Cost	
LWCF ITEMS									
1	MOBILIZATION	LS	1	\$ 1.00	\$ 50,000.00	\$ 44,000.00	\$ 44,000.00	\$ 44,045.00	\$ 44,045.00
2	MISC FORCE ACCOUNT	FA	5000	\$ 1.00	\$ 5,000.00	\$ 1.00	\$ 5,000.00	\$ 1.00	\$ 5,000.00
3	UNCLASSIFIED EXCAVATION	LS	1	\$ 45,000.00	\$ 45,000.00	\$ 60,000.00	\$ 60,000.00	\$ 51,600.00	\$ 51,600.00
4	5" PCCP	SY	1200	\$ 79.00	\$ 94,800.00	\$ 65.00	\$ 78,000.00	\$ 54.00	\$ 64,800.00
5	4" GRADING W BASE	SY	1200	\$ 16.00	\$ 19,200.00	\$ 26.00	\$ 31,200.00	\$ 12.60	\$ 15,120.00
6	4" PVC WATER PIPE	LF	40	\$ 70.00	\$ 2,800.00	\$ 65.00	\$ 2,600.00	\$ 60.40	\$ 2,416.00
7	4" GATE VALVE	EA	1	\$ 5,000.00	\$ 5,000.00	\$ 6,200.00	\$ 6,200.00	\$ 3,360.00	\$ 3,360.00
8	4" FITTING	EA	1	\$ 800.00	\$ 800.00	\$ 2,900.00	\$ 2,900.00	\$ 338.00	\$ 338.00
9	CONNECT TO EXISTING WATER	EA	1	\$ 6,000.00	\$ 6,000.00	\$ 6,800.00	\$ 6,800.00	\$ 3,987.00	\$ 3,987.00
10	12" HDPE STORM PIPE	LF	90	\$ 80.00	\$ 7,200.00	\$ 60.00	\$ 5,400.00	\$ 86.25	\$ 7,762.50
11	12" FITTING	EA	1	\$ 750.00	\$ 750.00	\$ 650.00	\$ 650.00	\$ 641.00	\$ 641.00
12	24" NDS CATCH BASIN	EA	1	\$ 3,500.00	\$ 3,500.00	\$ 6,000.00	\$ 6,000.00	\$ 2,061.00	\$ 2,061.00
13	LANDSCAPING AND IRRIGATION	LS	1	\$ 180,000.00	\$ 180,000.00	\$ 170,000.00	\$ 170,000.00	\$ 228,364.00	\$ 228,364.00
14	MONUMENT SIGN	EA	1	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00	\$ 3,000.00	\$ 2,480.00	\$ 2,480.00
NON-LWCF ITEMS									
15	SITE ELECTRICAL	LS	1	\$ 60,000.00	\$ 60,000.00	\$ 27,000.00	\$ 27,000.00	\$ 62,657.00	\$ 62,657.00
LWCF SCOPE OF WORK				\$ 421,550.00		\$ 421,750.00		\$ 431,974.50	
NON-LWCF SCOPE OF WORK				\$ 60,000.00		\$ 27,000.00		\$ 62,657.00	
TOTAL PROJECT				\$ 481,550.00		\$ 448,750.00		\$ 494,631.50	

SAMPLE PROCLAMATION

WHEREAS, service to others is a hallmark of the American character, and central to how we meet our challenges; and

WHEREAS, the nation's [COUNTIES/CITIES/TRIBAL GOVERNMENTS] are increasingly turning to national service and volunteerism as a cost-effective strategy to meet their needs; and

WHEREAS, AmeriCorps and AmeriCorps Senior participants address the most pressing challenges facing our communities, from educating students for the jobs of the 21st century, to fighting the opioid epidemic, to responding to natural disasters, to supporting veterans and military families; and

WHEREAS, national service expands economic opportunity by creating more sustainable, resilient communities and providing education, career skills, and leadership abilities for those who serve; and

WHEREAS, AmeriCorps and AmeriCorps Senior participants serve in more than 50,000 locations across the country, bolstering the civic, neighborhood, and faith-based organizations that are so vital to our economic and social well-being; and

WHEREAS, national service participants increase the impact of the organizations they serve, both through their direct service and by managing millions of additional volunteers; and

WHEREAS, national service represents a unique public-private partnership that invests in community solutions and leverages non-federal resources to strengthen community impact and increase the return on taxpayer dollars; and

WHEREAS, national service participants demonstrate commitment, dedication, and patriotism by making an intensive commitment to service, a commitment that remains with them in their future endeavors; and

WHEREAS, the AmeriCorps shares a priority with local leaders nationwide to engage citizens, improve lives, and strengthen communities; and is joining with the National League of Cities, the National Association of Counties, Cities of Service, and local leaders across the country for National Service Recognition Day on March 17, 2023.

THEREFORE, BE IT RESOLVED that I, [COUNTY OFFICIAL/MAYOR NAME], County Official/Mayor of [COUNTY/CITY], do hereby proclaim March 17, [CHOOSE DATE], 2023, as National Service Recognition Day, and encourage residents to recognize the positive impact of national service in our community, to thank those who serve; and to find ways to give back to their communities.





The annual **National Service Recognition Day** takes place on Tuesday, March 17, 2023. ServeWyoming would like to celebrate National Service Recognition Day throughout the month of April and in May. Our goal is to highlight the impact of AmeriCorps, VISTA, AmeriCorps Seniors (Foster Grandparent Program, Senior Companion Program, and RSVP) and other national service programs in tackling local problems and managing volunteers for greater impact, and to thank national service members for their commitment here in Wyoming. Since 1994, more than 4,100 Wyoming residents have served approximately 3.4 million hours through AmeriCorps, earning Segal AmeriCorps Education Awards totaling more than \$7.7 million. It is our goal to now have every mayor and county commission in Wyoming officially recognize the effort of national service in our state on this special day.

Please join with the other mayors and county commissioners in Wyoming by participating in this annual National Service Recognition Day, formerly Mayor and County Day of Recognition for National Service on March 17, 2023! **All you need to do is reply to this letter and give your consent to sign on so we can get you registered.** We will then add you to the list. Here is the link where we are enrolling the others:

<https://americorps.gov/newsroom/events/national-service-recognition-day/registration>

Attached is also a sample proclamation; all you need to do is include your name, town or county, and the date in April or May that you choose to highlight National Service Recognition Day. Then:

- Email it to Michelle Reynolds at hello@servewyoming.org
- Fax it to 307-234-3438,
- Or mail it to ServeWyoming at 330 S. Center St., Ste. 317, Casper, WY 82602.

If you have questions, or if you will be signing the proclamation during a Council meeting or special time where we might be able to have press coverage and volunteers attend, please let us know.

Thank you again for your continued support and for joining in recognition of all of our members, programs and senior volunteers serving throughout Wyoming.

In Service,

ServeWyoming Commissioners and Staff

330 S. Center St., Ste. 317 * PO Box 1271 * Casper, WY 82602
Phone: (307) 234-3428 / (866) 737-8304 * Fax: (307) 234-3438
www.servewyoming.org