

**REGULAR CITY COUNCIL
MEETING**

March 14, 2023

7:00 PM

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

ROLL CALL

PLEDGE OF ALLEGIANCE

PUBLIC HEARINGS

1. 1987 Becker E-One Pumper Fire Engine to Casper College

CONSENT AGENDA

Minutes

- [2.](#) Council Meeting Minutes 2-28-2023
3. Executive Meeting Minutes Legal Issue
4. Executive Meeting Minutes Legal Issue #2
5. Executive Meeting Minutes Personnel Issue

City Licenses

- [6.](#) New and Renewal of Business and Contractor Licenses 3-14-2023

Financial Approvals

- [7.](#) Fire Payroll: 2-18-2023 to 3-1-2023
- [8.](#) Regular/Police Payroll: 2-13-2023 to 2-26-2023
- [9.](#) Court Income Report February 2023
- [10.](#) Treasurer Report February 2023
- [11.](#) Financial Breakdown Report 3-14-2023

ORDINANCES AND RESOLUTIONS

- [12.](#) **Resolution 2023-2:** A Resolution Confirming the Appointment of the Mayor and Councilman at the City Council Meeting of January 10th, 2023 and Instructing that the Mayor and Certain Councilmen be added as a Signator to Certain Accounts

- 13. Ordinance 785: THIRD AND FINAL READING:** An Ordinance Granting a Franchise to Visionary Communications to Operate and Maintain a Telecommunications System in the City of Mills
- 14. Ordinance 787: Second Reading:** An Ordinance Amending Section 2.04.060 of the Mills Municipal Code and Adding 2.88.040
- 15. Ordinance 788: Second Reading:** An Ordinance Amending Sections 2.20.060 Through 2.20.130, Certain Sections Pertaining to Fire Fighters and The Fire Department

COUNCIL APPROVALS

- 16.** Council Approval of The FY 22 Audit Report
- 17.** Council Approves the Bid Award for the Robertson Hills Park Project Andreen-Hunt Construction in the Amount of \$447,700.00
- 18. Council Approves the Mayor to Sign the Renewal for the Line of Credit with Jonah Bank
- 19.** Council Approves the Mayor to Sign the Proclamation with AmeriCorps for National Service Recognition Day on March 17th, 2023
- 20.** Council Approval of the Settlement of Claim

OPEN DISCUSSION

EXECUTIVE SESSION

- 21. Personnel Issue

ADJOURNMENT

NEXT MEETING - March 28th, 2023 @ 7:00pm/ April 11th, 2023 @ 7:00pm/ April 25th, 2023 @ 7:00pm

NEXT WORK SESSION - March 28th, 2023 @ 6:00pm/ April 10th, 2023 @ 9:00am

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.

**REGULAR CITY COUNCIL
MEETING
February 28, 2023
7:00 PM
City Hall**



CITY OF MILLS
EST. 1921

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

MINUTES

CALL TO ORDER

Mayor opened the Council Meeting at 7:00pm.

ROLL CALL

PRESENT

Mayor Leah Juarez
Council Member Cherie Butcher
Council Member Sara McCarthy
Council Member Brad Neumiller
Council Member Tim Sutherland

PLEDGE OF ALLEGIANCE

CONSENT AGENDA

Minutes

- 1. Council Meeting Minutes 2-14-2023

Motion made by Council Member McCarthy, Seconded by Council Member Neumiller.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

- 2. Executive Session Minutes for a Legal Issue

Motion made by Council Member McCarthy, Seconded by Council Member Neumiller.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

City Licenses

- 3. New and Renewal of Business and Contractor Licenses 2-28-2023

Motion made by Council Member McCarthy, Seconded by Council Member Neumiller.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

Financial Approvals

4. Financial Breakdown Reports 2-28-2023

Motion made by Council Member McCarthy, Seconded by Council Member Neumiller.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

5. Regular/Police Payroll: 1-30-2023 to 2-12-2023

Motion made by Council Member McCarthy, Seconded by Council Member Neumiller.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

6. Fire Payroll: 2-6-2023 to 2-17-2023

Motion made by Council Member McCarthy, Seconded by Council Member Neumiller.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

ORDINANCES AND RESOLUTIONS

7. Ordinance 785: Second Reading: An Ordinance Granting a Franchise to Visionary Communications to Operate and Maintain a Telecommunications System in the City of Mills

Motion made by Council Member Neumiller, Seconded by Council Member Sutherland.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

8. Ordinance 786: Second Reading: An Ordinance To Rezone A Portion of Lot 1 and A1 of Lot 2 , block 21 of the Mountain View Suburb from Developing Residential to Established Business

Council Member Neumiller made the motion to table Ordinance 786 on Seconded Reading until we get all the information we need. Council Member McCarthy seconded. Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

9. Ordinance 787: First Reading: An Ordinance Amending Section 2.04.060 of the Mills Municipal Code and Adding 2.88.040

Council Member Neumiller made the motion to table, Seconded by Council Member Sutherland. Mayor asked if there were any discussion. How Does Council Vote, Yea: Councilman Neumiller, Council Member Sutherland. Voting Nay: Mayor Juarez, Council Member Butcher, Council Member McCarthy. Motion does not pass.

Mayor asked for a motion to pass Ordinance 787 on first reading. Mayor asked if there was any discussion. Council Member Neumiller stated that we should have had this to review before the meeting. Mayor asked if there was any more discussion and Dara Ives from the audience stood up and spoke. She asked the Mayor what this Ordinance was pertaining to. What are we amending? Mayor stated that the current Ordinance bounds her hands that she was elected to do and that is fire department heads and hire her own people. Plus, it benefits the employees that get fired to appeal to a board to get their job back. Darla stated that none of the council has seen this Ordinance? Council member

Neumiller stated he had not seen it except for an hour before this meeting. She asked Tim if he had seen it and he stated no. The Mayor stated that they are right they did not see it but the other two Council Member McCarthy and Butcher were briefed on this and had seen it before this meeting. Mayor stated that this is the first reading and now that all have seen it we can have discussions about it. Darla stated that it is not right to hide this from your Council. They all need to know what is happening. Mayor stated that she does not disagree with her, but again this is only the first reading. Darla stated that it would be in the best interested to table this ordinance until all can have time to review it. If you want transparency then the right thing to do is table the ordinance. All council members need the same time to review items on the agenda. Mayor asked again if there was any more discussion on this issue. If no other discussion then how does council vote.

Motion made by Council Member Neumiller, Seconded by Council Member Sutherland.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Sutheraand
Voting Nay: Council Member Neumiller

10. Ordinance 788: First Reading: An Ordinance Amending Sections 2.20.060 through 2.20.130, Certain Sections Pertaining to Fire Fighters and The Fire Department

Motion made by Council Member Neumiller, Seconded by Council Member Sutherland.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

11. Ordinance 789: First Reading: An Ordinance Amending Sections 2.20.060 through 2.20.130, Certain Sections Pertaining to Water Systems Operating Within the City of Mills

Council Member Neumiller stated he would like to table Ordinance 789 on First Reading. Council Member McCarthy seconded. Mayor asked is there any discussion. How does Council Vote.

Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

COUNCIL APPROVALS

12. Council Authorizes the Mayor to Sign the Lease Agreement with Community Leasing for a New Ambulance

Motion made by Council Member Neumiller, Seconded by Council Member Sutherland.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

13. Council Authorizes the Mayor to Sign the Consent Title Letter with Exhibits

Motion made by Council Member Neumiller, Seconded by Council Member Sutherland.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

14. Council Authorizes the Mayor to Sign the Agreement with Community Education Centers INC (CEC)

Motion made by Council Member McCarthy, Seconded by Council Member Sutherland.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

OPEN DISCUSSION

Mayor asked if there was anyone in wishes to speak in open discussion.

Rob Day spoke up. He wanted to know why he was being targeted by the police. He has vehicles that have been ticketed and he thinks that is unfair. Last meeting Rob talked to the Mayor and he was told to come talk again to the council. Robb stated that his vehicles were ticket then towed in 24 hours. He was trying to figure out what to do. He needed more time. He has lived in Mills for over 45 years. He has kept us his properties. He feels there should be a grace period and give more time. Mayor asked Chief Preciado to come talk. Chief stated that those were not tickets on the vehicles. It was a warning sticker. The vehicles where not towed for up to two to three weeks later. The towing company is a new company in the area. All Robb has to do is come talk to us and we can work things out. But trailers are not allowed on City streets and vehicles that have been sitting there for a while will be towed. Then Robb asked about the shed on poison spider. He would like to buy it. It has been sitting there for a while and it is a hazard to cars turning onto Poison Spider. The City Administrator stated that the shed has been moved and we are using for a bus stop by the fire department for the kids.

Mayor asked for a third and final time if there was anyone who wishes to speak in open discussion. No one else spoke up.

Councilman McCarthy stated that she went to a MPO meeting tonight and there was talk about the bridge from Ft Casper to Mills over the river. CEPI is doing the study. We are also on the first phase of the property by the by pass that comes into Mills. They would like to come to Mills and talk and we can do it in a work session. Mayor stated get with the City Clerk to make arrangements.

EXECUTIVE SESSION

15. Legal Issue

Mayor asked for a motion to go into Executive Session at 7:23pm.

Motion made by Council Member Sutherland, Seconded by Council Member McCarthy.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland.

Back from Executive Session at 7:31pm.

Action: Council Authorizes the City Attorney to proceed with joining the PFAST Class Action after completion of analysis of the same.

Motion made by Council Member Neumiller, Seconded by Council Member Butcher.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

16. Personnel Issue

Mayor asked for a motion to go into Executive Session for a personnel issue at 7:32pm.

Motion made by Council Member Neumiller, Seconded by Council Member Butcher.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland.

Back from Executive Session at 7:50pm

No Action Taken

17. Legal Issue

Mayor asked for a motion to go into Executive Session for a Legal Issue at 7:51pm.

Motion made by Council Member Neumiller, Seconded by Council Member Sutherland.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland.

Back from Executive Session at 8:17pm.

No Action Taken

ADJOURNMENT

Mayor asked for a motion to adjourn at 8:17pm.

Motion made by Council Member Sutherland, Seconded by Council Member McCarthy.
Voting Yea: Mayor Juarez, Council Member Butcher, Council Member McCarthy, Council Member Neumiller, Council Member Sutherland

NEXT MEETING - March 14th, 2023 @ 7:00pm/ March 28th, 2023 @ 7:00pm

NEXT WORK SESSION - March 13th, 2023 @ 9:00am/ March 14th, 2023 @ 6:00pm

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.

Mayor, Leah Juarez

City Clerk, Christine Trumbull

Council Meeting MARCH 14th, 2023

Item # 6.

NEW BUSINESS LICENSES

	BUSINESS NAME	FIRE INSPECTION	INSURANCE
1			
2			
3			
4			

RENEWAL BUSINESS LICENSES

	BUSINESS NAME	FIRE INSPECTION	INSURANCE
1	ALL IN ONE MECHANICS	NO	YES
2	BIOACTION	YES	NO
3	DONALD HOLLANDSWORTH PROPERTIES	NO	YES
4	DRAKES CONSTRUCTION	YES	YES
5	ELEVATED HIGHWAY	NO	YES
6	HERCULES INDUSTRIES	YES	YES
7	J & L LANDSCAPING	NO	YES
8	KOMPAC MEAT PROCESSING	YES	NO
9	MAVERIK #547	NO	YES
10	MOBILE CONCRETE	YES	NO
11	PACIFIC STEEL & RECYCLING	YES	YES
12	PROJECT KENNY	YES	NO
13	TECH ENERGY	YES	NO
14	THE DOG SPOT	NO	NO
15	THIEL ENTERPRISES	YES	YES
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			

Council Meeting MARCH 14th, 2023

Item # 6.

NEW CONTRACTOR LICENSES

	BUSINESS NAME	FIRE	INSURANCE	CONTRACTOR ID
1				
2				
3				

RENEWAL CONTRACTOR LICENSES

	BUSINESS NAME	FIRE	INSURANCE	CONTRACTOR ID
1	ANCHOR ELECTRIC	N/A	YES	YES
2	CK MECHANICAL PLUMBING & HEATING	N/A	NO	NO
3	CROWN CONSTRUCTION	N/A	YES	NO
4	EAGLE ELECTRIC	N/A	NO	NO
5	ELKHORN ELECTRIC	N/A	NO	NO
6	GINSBACH CONSTRUCTION	N/A	NO	YES
7	J H MECHANICAL	N/A	NO	NO
8	LIVING WATER PLUMBING	N/A	NO	NO
9	TOLAND CONSTRUCTION	N/A	YES	YES
10				
11				
12				
13				
14				
15				
16				
17				



CITY OF MILLS

EST. 1921

PAYROLL

Meeting Date: March 14th, 2023

Payroll Type: Fire Payroll

Date Range: 2-18-2023 to 3-1-2023

NET..... \$11,343.98

DEDUCTIONS.....\$4466.44

Federal Taxes.....\$1073.00

Medicare..... \$213.30

Retirement \$1777.88

Union Dues..... \$192.50

Supplemental Insurance.....\$127.85

Insurance.....\$1081.91

TOTAL PAYROLL.....\$15,810.42

City Clerk, Christine Trumbull

Mayor, Leah Juarez



CITY OF MILLS

EST. 1921

PAYROLL

Meeting Date: March 14th, 2023

Payroll Type: Regular/Police Payroll

Date Range: 2-13-2023 to 2-26-2023

NET..... \$80,452.03

DEDUCTIONS.....\$32,260.16

Federal Taxes.....\$8434.00

Medicare.....\$1570.31

Retirement \$9832.73

Social Security.....\$6518.88

Supplemental Retirement..... \$1100.00

Supplemental Insurance.....\$648.48

Child Support..... \$76.00

Insurance.....\$4079.76

TOTAL PAYROLL.....\$112,712.19

City Clerk, Christine Trumbull

Mayor, Leah Jaurez

COURT INCOME REPORT

February 2023

Item # 9.

	Date	Cash, Check, Card Payments	Bonds Received	Prior Bonds Applied/Forf.	Victims Comp	Court Cost / Restitution	MCPF (Dare)	Bank Fees	TOTAL
Sales Activity	2/1-2/3	\$3,006.00		\$1,200.00					\$4,206.00
Court Report									\$0.00
								Difference	\$4,206.00
Sales Activity	2/6-2/10	\$7,260.00		\$985.00					\$6,275.00
Court Report			\$2,330.00						-\$2,330.00
								Difference	\$3,945.00
Sales Activity	2/13-2/17	\$4,907.00		\$435.00					\$4,472.00
Court Report									\$0.00
								Difference	\$4,472.00
Sales Activity	2/20-2/24	\$6,173.00							\$6,173.00
Court Report			\$4,265.00						-\$4,265.00
								Difference	\$1,908.00
Sales Activity	2/27-2/28	\$6,479.00							\$6,479.00
Court Report									\$0.00
								Difference	\$6,479.00

Sales Activity Month Total	\$21,010.00
Proceedings Report Month Total	-\$6,595.00
Difference	\$27,605.00
Court Proceedings Check	\$21,010.00

Division of Victim Services Checks

Completed by: _____
City Treasurer

Approved by: _____
Court Clerk

Attested by: _____
City Clerk

Account	Beginning Balance	Deposits	Interest / Distributions	Disbursements	Ending Balance	Interest Earned FYTD
WGIF Water 7198 (99-10230)	\$30.03		\$0.10		\$30.13	\$270.73
Transfer 5% of billing						
WGIF Sewer 7199 (99-10240)	\$29.98		\$0.10		\$30.08	\$234.11
Transfer 7% of billing						
WGIF Sanitation 7200 (99-10250)	\$30.03		\$0.10		\$30.13	\$268.97
Transfer 10% of billing						
WGIF Reserve 7197 (99-10260)	\$29.96		\$0.10		\$30.06	\$212.15
WGIF General Fund 7207 (99-10270)	\$30.55		\$0.11		\$30.66	\$703.24
WGIF Parks 7240 (99-10280)	\$0.00		\$0.00		\$0.00	\$1.33
WGIF Police Fund (99-10310)	\$0.02		\$0.02		\$0.02	\$16.48
WGIF DWSRF #146 Radio Read (99-10300)	\$21,450.26		\$74.05		\$21,524.31	\$446.49
WGIF Fire Dept Trust Fund (99-10290)	\$0.02		\$0.00		\$0.02	\$17.46
WGIF Sewer Tap Fund (99-10320)	\$30.13		\$0.10		\$30.23	\$358.26
WGIF Buffalo Meadows Debt Reserve <i>Cannot touch this account</i>	\$0.01		\$0.00		\$0.01	\$6.91
WGIF Buffalo Meadows Asset Account	\$30.21		\$0.10		\$30.31	\$421.45
Wyo Class General Fund	\$315,785.91		\$762.05	\$200,000.00	\$116,547.96	\$5,315.58
Wyo Class Police Reserve	\$8,407.29		\$29.75		\$8,437.04	\$160.11
Wyo Class Cooley Trust Reserve	\$8,902.73		\$31.51		\$8,934.24	\$168.52
Wyo Class Parks Reserve	\$684.06		\$2.46		\$686.52	\$12.92
Wyo Class Sanitation Reserve	\$90,742.89		\$321.06		\$91,063.95	\$1,359.59
Wyo Class Sewer Reserve	\$65,471.90		\$231.64		\$65,703.54	\$935.72
Wyo Class Sewer Tap Reserve	\$106,444.15		\$376.62		\$106,820.77	\$1,861.48
Wyo Class Water Reserve	\$88,379.77		\$312.70		\$88,692.47	\$1,465.77

RESERVES REPAY ACCOUNT DETAIL	
Account	Repay Balance
Wyo Class Gen Fund Reserve	\$116,547.96
Wyo Class Water Reserve	\$88,692.47
Wyo Class Sewer Reserve	\$65,703.54
Wyo Class Sanitation Reserve	\$91,063.95
Total Repay Balance	\$362,007.92

TOTAL ACCOUNTS DETAIL	
Account	Balance
Investments Accounts Total	\$652,304.10
FIB Sweep Account	\$500.01
City Accounts	\$727,099.94
Total Accounts Balance	\$1,379,904.05

Wyo Class Buffalo Meadows Asset Account	\$138,688.13		\$490.70		\$139,178.83	\$2,502.49
Wyo Class Buffalo Meadows Debt Reserve Cannot touch this account	\$3,490.49		\$12.33		\$4,502.82	\$35.39
Totals	\$848,658.52	\$0.00	\$2,645.60	\$200,000.00	\$652,304.10	\$16,775.15

City Accounts					
Account	Ending Balance	Interest	Account	Ending Balance	Interest
Jonah Operations Account	\$495,073.45		Jonah Water Deposit Account	\$109,202.78	
Jonah Police Account	\$23,707.75		Jonah Municipal Account	\$53,051.96	
Jonah Court Bond Account	\$46,064.00				



February 2023 Account Balances

Operations Account	\$495,073.45
Water Deposit	\$109,202.78
Municipal Court	\$53,051.96
Court Bond	\$46,064.00
Police	\$23,707.75
Jonah Steel Eagle	\$500.01
WFIG Water Reserve	\$30.13
WGIF Sewer Reserve	\$30.08
WGIF Sanitation Reserve	\$30.13
WGIF General Fund Reserve	\$30.66
WGIF Reserve	\$30.06
WGIF Sewer Tap Reserve	\$30.23
WGIF Police Reserve	\$0.02
WGIF Parks Reserve	\$0.00
WGIF FD Trust Fund	\$0.02
WGIF Radio Read Fund	\$21,524.31
WGIF Buffalo Meadows Asset Account	\$30.31
WGIF Buffalo Meadows Debt Reserve	\$0.01
Wyo Class General Fund Reserve	\$116,547.96
Wyo Class Police Reserve	\$8,437.04
Wyo Class Cooley Trust Reserve	\$8,934.24
Wyo Class Parks Reserve	\$686.52
Wyo Class Sanitation Reserve	\$91,063.95
Wyo Class Sewer Reserve	\$65,703.54
Wyo Class Sewer Tap Reserve	\$106,820.77
Wyo Class Water Reserve	\$88,692.47
Wyo Class Buffalo Meadows Asset Acct	\$139,178.83
Wyo Class Buffalo Meadows Debt	\$3,502.82
Totals	\$1,379,904.05
Equity Line of Credit Balance - \$84,718.72	

City Treasurer, Alyssa Hartmann

Mayor, Leah Juarez

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only paid invoices included.

[Report].Vendor Number = {<>} {AND} 380 {AND} 4910 {AND} 790 {AND} 1310 {AND} 1340 {AND} 2080 {AND} 4200 {AND} 4210 {AND} 5470 {AND} 5480 {AND} 5950 {AND} 6480 {AND} 7040 {AND} 7280 {AND} 6450 {AND} 7170

[Report].Vendor Number = {OR} {IS NULL}

Vendor	Vendor Name	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Last Check Date	Last Check Number
Airpro Inc								
8248	Airpro Inc	IN18021	02/23/2023	20,150.00	20,150.00	03/07/2023	03/07/2023	30935
Total Airpro Inc:				20,150.00	20,150.00			
B & B Rubber Stamp								
650	B & B Rubber Stamp	123642	02/17/2023	31.95	31.95	03/07/2023	03/07/2023	30936
Total B & B Rubber Stamp:				31.95	31.95			
Big Horn Tire, Inc								
7983	Big Horn Tire, Inc	04-64590	02/21/2023	1,596.24	1,596.24	03/07/2023	03/07/2023	30937
7983	Big Horn Tire, Inc	04-64598	02/21/2023	1,371.36	1,371.36	03/07/2023	03/07/2023	30937
Total Big Horn Tire, Inc:				2,967.60	2,967.60			
Carrot-Top Industries								
1110	Carrot-Top Industries	SO52014899-C	01/13/2023	251.02	251.02	03/07/2023	03/07/2023	30938
Total Carrot-Top Industries:				251.02	251.02			
City of Casper								
1510	City of Casper	1491005	03/01/2023	2,667.77	2,667.77	03/07/2023	03/07/2023	30939
1510	City of Casper	22208-201 SE	02/27/2023	30,002.74	30,002.74	03/07/2023	03/07/2023	30939
1510	City of Casper	3839	02/23/2023	1,266.71	1,266.71	03/07/2023	03/07/2023	30939
1510	City of Casper	3855	03/01/2023	2,140.00	2,140.00	03/07/2023	03/07/2023	30939
1510	City of Casper	612476	06/07/2022	915.30	915.30	03/07/2023	03/07/2023	30939
1510	City of Casper	612506	06/08/2022	748.98	748.98	03/07/2023	03/07/2023	30939
1510	City of Casper	613082	07/06/2022	813.78	813.78	03/07/2023	03/07/2023	30939
1510	City of Casper	613638	08/01/2022	285.12	285.12	03/07/2023	03/07/2023	30939
1510	City of Casper	614749	09/20/2022	785.70	785.70	03/07/2023	03/07/2023	30939
1510	City of Casper	617394	02/22/2023	896.50	896.50	03/07/2023	03/07/2023	30939
1510	City of Casper	617416	02/24/2023	620.95	620.95	03/07/2023	03/07/2023	30939
1510	City of Casper	617424	02/27/2023	832.54	832.54	03/07/2023	03/07/2023	30939
1510	City of Casper	617449	02/28/2023	655.05	655.05	03/07/2023	03/07/2023	30939
1510	City of Casper	617475	03/01/2023	573.65	573.65	03/07/2023	03/07/2023	30939
1510	City of Casper	617496	03/02/2023	474.10	474.10	03/07/2023	03/07/2023	30939
1510	City of Casper	617522	03/03/2023	532.95	532.95	03/07/2023	03/07/2023	30939
1510	City of Casper	617542	03/06/2023	471.35	471.35	03/07/2023	03/07/2023	30939
Total City of Casper:				44,683.19	44,683.19			
Civil Engineering Professionals, Inc.								
8184	Civil Engineering Professionals, In	22-033-07	02/28/2023	14,118.40	14,118.40	03/08/2023	03/08/2023	30940
Total Civil Engineering Professionals, Inc.:				14,118.40	14,118.40			
Collins Communications, Inc								
7427	Collins Communications, Inc	624486	03/01/2023	275.00	275.00	03/07/2023	03/07/2023	30909

Vendor	Vendor Name	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Last Check Date	Last Check Number
Total Collins Communications, Inc:				275.00	275.00			
Communication Technologies Inc								
1640	Communication Technologies Inc	91344	02/20/2023	120.00	120.00	03/07/2023	03/07/2023	30910
Total Communication Technologies Inc:				120.00	120.00			
Dewitt Water Systems & Service								
2100	Dewitt Water Systems & Service	800178072	03/01/2023	125.05	125.05	03/07/2023	03/07/2023	30911
Total Dewitt Water Systems & Service:				125.05	125.05			
Energy Laboratories Inc								
2370	Energy Laboratories Inc	536171	02/23/2023	132.00	132.00	03/07/2023	03/07/2023	30912
Total Energy Laboratories Inc:				132.00	132.00			
Fastenal								
2490	Fastenal	WYCAS16480	02/10/2023	4.15	4.15	03/07/2023	03/07/2023	30913
Total Fastenal:				4.15	4.15			
Floyd's Truck Center WY								
3410	Floyd's Truck Center WY	X302055895:0	02/10/2023	190.04	190.04	03/07/2023	03/07/2023	30914
Total Floyd's Truck Center WY:				190.04	190.04			
Grainger, Inc								
2840	Grainger, Inc	9622530278	02/27/2023	443.57	443.57	03/07/2023	03/07/2023	30915
2840	Grainger, Inc	9622530286	02/27/2023	110.23	110.23	03/07/2023	03/07/2023	30915
Total Grainger, Inc:				553.80	553.80			
Greiner Ford								
2890	Greiner Ford	276610	12/07/2022	99.09	99.09	03/07/2023	03/07/2023	30916
Total Greiner Ford:				99.09	99.09			
Hach Company								
2950	Hach Company	13437029	01/25/2023	3,621.40	3,621.40	03/07/2023	03/07/2023	30917
2950	Hach Company	13440380	01/26/2023	3,118.00	3,118.00	03/07/2023	03/07/2023	30917
2950	Hach Company	13472983	02/20/2023	3,325.00	3,325.00	03/07/2023	03/07/2023	30917
Total Hach Company:				10,064.40	10,064.40			
Homax								
3120	Homax	0620365-JN	02/08/2023	47.88	47.88	03/07/2023	03/07/2023	30918
Total Homax:				47.88	47.88			
Ingersoll Rand								
3280	Ingersoll Rand	26427100	02/07/2023	619.00	619.00	03/07/2023	03/07/2023	30919
3280	Ingersoll Rand	26438553	02/16/2023	400.00	400.00	03/07/2023	03/07/2023	30919
Total Ingersoll Rand:				1,019.00	1,019.00			

Vendor	Vendor Name	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Last Check Date	Last Check Number
Laramie Peak Humane Society								
8255	Laramie Peak Humane Society	101	02/16/2023	100.00	100.00	03/07/2023	03/07/2023	30920
Total Laramie Peak Humane Society:				100.00	100.00			
Mike Prewitt								
8256	Mike Prewitt	BOATRIGHT A	02/23/2023	1,850.00	1,850.00	03/07/2023	03/07/2023	30921
8256	Mike Prewitt	ROBERTSON	02/23/2023	1,850.00	1,850.00	03/07/2023	03/07/2023	30921
Total Mike Prewitt:				3,700.00	3,700.00			
Mountain West Technologies Corporation								
7658	Mountain West Technologies Corp	AR-183	02/09/2023	34,000.00	34,000.00	03/07/2023	03/07/2023	30922
Total Mountain West Technologies Corporation:				34,000.00	34,000.00			
NAPA Auto Parts								
4600	NAPA Auto Parts	951537	02/13/2023	46.92	46.92	03/07/2023	03/07/2023	30923
4600	NAPA Auto Parts	956749	02/27/2023	13.98	13.98	03/07/2023	03/07/2023	30923
4600	NAPA Auto Parts	958092	03/02/2023	26.99	26.99	03/07/2023	03/07/2023	30923
Total NAPA Auto Parts:				87.89	87.89			
Norco, Inc								
4760	Norco, Inc	38783569261	02/27/2023	202.33	202.33	03/07/2023	03/07/2023	30924
4760	Norco, Inc	HO313 - 37069	02/21/2023	41.51	41.51	03/07/2023	03/07/2023	30924
Total Norco, Inc:				243.84	243.84			
Peden's Inc.								
5010	Peden's Inc.	5606	02/16/2023	50.00	50.00	03/07/2023	03/07/2023	30925
Total Peden's Inc.:				50.00	50.00			
PMCH								
8013	PMCH	252962	01/24/2023	60,000.00	60,000.00	03/07/2023	03/07/2023	30926
8013	PMCH	253119	02/21/2023	945.00	945.00	03/07/2023	03/07/2023	30926
Total PMCH:				60,945.00	60,945.00			
Quadient, Inc								
7985	Quadient, Inc	8732	02/19/2023	87.32	87.32	03/07/2023	03/07/2023	30927
Total Quadient, Inc:				87.32	87.32			
Rocky Mountain Electric								
8096	Rocky Mountain Electric	8088	02/20/2023	2,955.82	2,955.82	03/07/2023	03/07/2023	30928
Total Rocky Mountain Electric:				2,955.82	2,955.82			
Rocky Mountain Industrial Supply								
7849	Rocky Mountain Industrial Supply	152545	02/09/2023	59.98	59.98	03/07/2023	03/07/2023	30929
7849	Rocky Mountain Industrial Supply	152563	02/15/2023	146.27	146.27	03/07/2023	03/07/2023	30929
Total Rocky Mountain Industrial Supply:				206.25	206.25			

Vendor	Vendor Name	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Last Check Date	Last Check Number
Rocky Mountain Power								
5560	Rocky Mountain Power	78356	02/22/2023	221.95	221.95	03/07/2023	03/07/2023	30930
Total Rocky Mountain Power:				221.95	221.95			
Sutherlands								
6050	Sutherlands	006501	02/13/2023	41.94	41.94	03/07/2023	03/07/2023	30931
6050	Sutherlands	007920	03/01/2023	7.14	7.14	03/07/2023	03/07/2023	30931
6050	Sutherlands	008056	03/02/2023	31.98	31.98	03/07/2023	03/07/2023	30931
6050	Sutherlands	008191	03/03/2023	14.39	14.39	03/07/2023	03/07/2023	30931
6050	Sutherlands	06485	02/13/2023	66.74	66.74	03/07/2023	03/07/2023	30931
Total Sutherlands:				162.19	162.19			
Trans Union Risk & Alternative								
7392	Trans Union Risk & Alternative	233312-20230	03/01/2023	75.00	75.00	03/07/2023	03/07/2023	30932
Total Trans Union Risk & Alternative:				75.00	75.00			
Wyoming Machinery Co Inc								
7110	Wyoming Machinery Co Inc	PO7491748	02/03/2023	146.26	146.26	03/07/2023	03/07/2023	30933
Total Wyoming Machinery Co Inc:				146.26	146.26			
Wyoming Steel & Recycling								
7230	Wyoming Steel & Recycling	174974	02/08/2023	27.17	27.17	03/07/2023	03/07/2023	30934
Total Wyoming Steel & Recycling:				27.17	27.17			
Grand Totals:				197,841.26	197,841.26			

Vendor	Vendor Name	Invoice Number	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Last Check Date	Last Check Number
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Dated: _____

Mayor: _____

City Clerk: _____

City Council: _____

City Council: _____

City Council: _____

City Council: _____

City Council: _____

Department Heads: _____

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only paid invoices included.

[Report].Vendor Number = (<>) {AND} 380 {AND} 4910 {AND} 790 {AND} 1310 {AND} 1340 {AND} 2080 {AND} 4200 {AND} 4210 {AND} 5470 {AND} 5480 {AND} 5950 {AND} 6480 {AND} 7040 {AND} 7280 {AND} 6450 {AND} 7170

[Report].Vendor Number = {OR} {IS NULL}



CITY OF MILLS

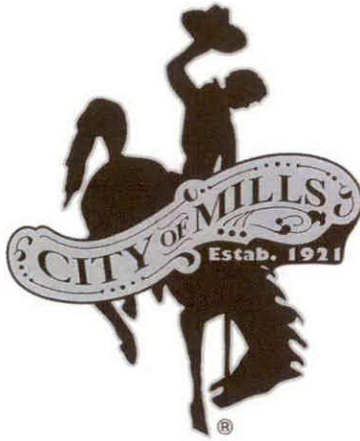
EST. 1921

BILLS

Meeting Date: March 14th, 2023

Bills

ACH.....	\$0
VOUCHERS.....	\$183,722.86
MANUAL CHECKS CITY HALL.....	\$77,513.32
MANUAL CHECKS COURT.....	\$0
TRANSMITTAL CHECKS.....	\$1292.50
VOIDED CHECKS.....	\$0



CITY OF MILLS

EST. 1921

CHECK LIST FOR

March 14th, 2023

COUNCIL MEETING

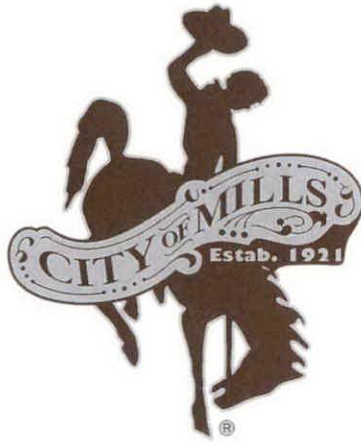
City Hall/Court

2-24-2023	30897-30903	Manual
2-28-2023	30904-30906	Transmittals
3-1-2023	30907-30908	Manual
3-7-2023	30909-30940	Vouchers
	COURT	
	NONE	

COUNCIL:

MAYOR: _____

CITY CLERK: _____



CITY OF MILLS

EST. 1921

MANUAL CHECKS

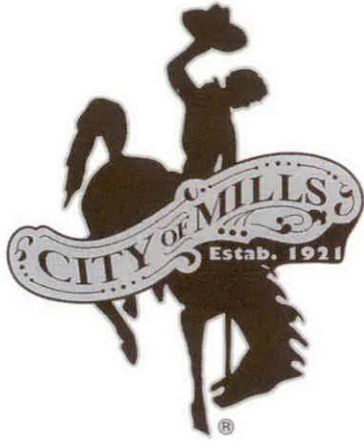
City Hall

March 14th, 2023

COUNCIL MEETING

2-24-2023	30897	Brady Hixson	Water Deposit Refund	\$56.82
2-24-2023	30898	Charter Communications	TV/Internet Bill	\$72.98
2-24-2023	30899	John Deer Financial	Bill Murdochs	\$447.95
2-28-2023	30900	Jerry Rodgers	Stipen	\$550.00
2-28-2023	30901	Justin Buchholz	Stipen	\$550.00
2-28-2023	30902	Rocky Mountain Power	Utility Bill	\$716.58
2-28-2023	30903	Verizon	Bill	\$1639.06
3-1-2023	30907	Department of Work Force Services	Workers Comp Bill	\$5277.87
3-2-2023	30908	HUB International	Benefits	\$68,202.06

TOTAL: \$77,513.32



CITY OF MILLS

EST. 1921

Transmittal Checks

March 14th, 2023

Council Meeting

2-28-2023	30904	American Funds	\$275.00
2-28-2023	30905	Orchard Trust	\$825.00
3-1-2023	30906	Pathfinder FCU	\$192.50

TOTAL:\$1292.50

RESOLUTION NO. 2023-2

A RESOLUTION CONFIRMING THE APPOINTMENT OF THE MAYOR AND COUNCILMEN AT THE CITY COUNCIL MEETING OF JANUARY 10, 2023 AND INSTRUCTING THAT THE MAYOR AND CERTAIN COUNCILMEN BE ADDED AS A SIGNATOR TO CERTAIN ACCOUNTS

WHEREAS, on January 10, 2023, the duly scheduled Council Meeting for the City of Mills convened and took place, and

WHEREAS, at that meeting the tenure as Mayor of Seth Coleman concluded, and the tenure as Mayor of Leah Juarez commenced; and

WHEREAS, Leah Juarez was sworn in as Mayor, duly taking the Oath of Office for Mayor, on January 10, 2023; and

WHEREAS, at the same meeting the Oath of Office was administered to Councilmembers Cheri Butcher and Tim Sutherland, with their periods of office likewise commencing; and

WHEREAS, the minutes for the City Council for the City of Mills, Wyoming a true and accurate copy of which are attached and appended hereto fully reflect the same; and

WHEREAS, the Mayor, as the Chief Executive Officer of the City of Mills has need to be able to be a signator to accounts for the City of Mills, Wyoming, at whatever financial institution, bank, savings and loan, or other similar financial institution; and

WHEREAS, the Council has determined that Brad Neumiller and Sara McCarthy should likewise be signators to the account.

WHEREAS, the City Council of the City of Mills, Wyoming authorized Mayor Leah Juarez to be a signator to said accounts and ratifies her position as a signator to said accounts,

NOW, THEREFORE, The City Council of the City of Mills, Wyoming, hereby notes that Leah Juarez was sworn in as Mayor of the City on January 10, 2023 and that Cheri Butcher and Tim Sutherland were sworn in as Councilmen, and further that the municipal records of the City of Mills, Wyoming, reflect that the below listed Mayor and Councilmen are the duly elected and appointed elected officer for the City of Mills, Wyoming and, further, that Mayor Leah Juarez, Councilman Sara McCarthy and Councilman Brad Neumiller are authorized to be a signators to all accounts, wherever held, by the City of Mills, Wyoming and further are directed become a signators to the same,

and further that all banks, savings and loans and financial institutions holding accounts by or for the City of Mills, Wyoming are instructed to allow Mayor Leah Juarez, Councilman Sara McCarthy and Councilman Brad Neumiller to be signators to the same.

Dated this _____ day of March, 2013.

Mayor, Leah Juarez

Councilman, Sara McCarthy

Councilman, Cherie Butcher

Councilman, Tim Sutherland

Councilman, Brad Neumiller

ATTEST:

City Clerk, Christine Trumbull

CERTIFICATE

I, Christine Trumbull, City Clerk, hereby certify that the foregoing Resolution was adopted by the city of Mills at a public meeting held on March 14, 2023, and that the meeting was held accordingly to law; and that said Resolution has been duly entered in the record of the City of Mills.

City Clerk, Christine Trumbull

ORDINANCE NO. 785

AN ORDINANCE GRANTING A FRANCHISE TO VISIONARY COMMUNICATIONS, LLC "VISIONARY" TO OPERATE AND MAINTAIN A TELECOMMUNICATIONS SYSTEM ("THE SYSTEM") IN THE CITY OF MILLS, WYOMING ("THE CITY").

The City hereby ordains that it is in the public interest to grant Visionary a Franchise to operate the system pursuant to the terms and conditions contained herein.

SECTION 1. Grant of Franchise. The City hereby grants to Visionary the right, privilege and authority to construct, maintain, operate, upgrade, and relocate its cables and related appurtenances ("Facilities") in, under, along, over and across the present and future streets, alleys and public ways in the City ("Public Ways", or in the singular "Public Way"), including for the purpose of providing telecommunication services to the City's inhabitants.

SECTION 2. Acceptance by Visionary. Within sixty (60) days after the passage of this Ordinance by the City, Visionary shall file an unqualified written acceptance thereof with the City Recorder; otherwise the Ordinance and the rights granted herein shall be null and void.

SECTION 3. Term. The initial term of this Franchise is five (5) years commencing on the date of Acceptance by Visionary as set forth above in Section 2 and shall automatically renew from year-to-year unless either party gives advance written notice to the other party at least 120 days prior to expiration of the initial term or subsequent annual term requesting the parties enter into good faith discussions to reach terms of a new agreement.

SECTION 4. Records Inspection. Visionary shall make available to the City, upon reasonable advance written notice of no fewer than sixty (60) days, such information pertinent only to enforcing the terms of this Ordinance in such form and at such times as Visionary can reasonably make available. Subject to applicable laws, any information that is provided to the City, except as otherwise provided herein, and/or that the City reviews *in camera* is confidential and proprietary and shall not be disclosed or used for any purpose other than verifying compliance with the terms of this Ordinance. Except as otherwise provided herein, any such information provided to the City shall be returned to Visionary following review, without duplication, unless Visionary grants the City permission to duplicate the information.

SECTION 5. Non-Exclusive Franchise. The right to use and occupy the Public Ways shall be nonexclusive, and the City reserves the right to use the Public Ways for itself or any other entity. The City's use, however, shall not unreasonably interfere with Visionary's Facilities or the rights granted Visionary herein.

SECTION 6. City Regulatory Authority. The City reserves the right to adopt such additional ordinances and regulations as may be deemed necessary in **the** exercise of its police power for the protection of the health, safety and welfare of its citizens **and their properties** consistent with

applicable federal and state law. The City agrees to promptly notify Visionary of any such changes potentially applicable to this Franchise.

SECTION 7. Indemnification. The City shall not be liable for any property damage or loss or injury to or death of any person that occurs in the construction, operation or maintenance by Visionary of its Facilities. Visionary shall indemnify, defend and hold the City harmless from and against claims, demands, liens and all liability or damage of whatsoever kind on account of Visionary’s use of the Public Ways. The City shall: (a) give prompt written notice to Visionary of any claim, demand or lien with respect to which the City seeks indemnification hereunder; and (b) permit Visionary to assume the defense of such claim, demand, or lien. Visionary shall not be subject to liability for any settlement made without its consent. Notwithstanding the other provisions contained herein, Visionary shall in no event be required to indemnify the City for any claims, demands, or liens arising from the negligence or wrongful actions or inactions of the City, its officials, boards, commissions, agents, contractors, and/or employees.

SECTION 8. Insurance Requirements. Visionary will maintain in full force and effect for the Term of the Franchise, at Visionary’s expense a comprehensive liability insurance policy written by a company authorized to do business in the State of Wyoming, or will provide self-insurance reasonably satisfactory to the City, protecting it against liability for loss, personal injury and property damage occasioned by the operation of the System, including the Facilities, by Visionary. Such insurance will be in an amount not less than \$1,000,000.00. Visionary will also maintain Worker's Compensation coverage throughout the term of this Franchise as required by law. Evidence of such insurance will be made available upon request.

SECTION 9. Annexation. When any territory is approved for annexation to the City, the City shall within ten (10) business days provide by certified mail to Visionary: (a) each site address to be annexed as recorded on City assessment and tax rolls; (b) a legal description of the proposed boundary change; and (c) a copy of the City’s ordinance approving the proposed annexation.

SECTION 10. Plan, Design, Construction and Installation of Visionary Facilities.

10.1 All Facilities under authority of this Ordinance shall be used, constructed and maintained in accordance with applicable law.

10.2 Visionary shall, prior to commencing new construction or major reconstruction work in Public Ways or other public places, apply for a permit from the City, which permit shall not be unreasonably withheld, conditioned, or delayed. Visionary will provide plans of new facilities to be placed in the Public Ways pursuant to a permit issued by the City. Visionary will abide by all applicable ordinances and reasonable rules, regulations and requirements of the City consistent with applicable law, and the City may inspect the manner of such work and require remedies as maybe reasonably necessary to assure compliance. Notwithstanding the foregoing, Visionary shall not be obligated to obtain a permit to perform emergency repairs or for normal maintenance of its facilities.

10.3 To the extent practical all Facilities shall be located so as to cause minimum interference with the Public Ways and shall be constructed, installed, maintained, cleared of vegetation, renovated or replaced in accordance with applicable rules, ordinances and regulations of the City.

10.4 If, during the course of work on its Facilities, Visionary causes damage to or alters the Public Way or other public property, Visionary shall replace and restore such Public Way or public property at Visionary's expense to a condition reasonably comparable to the condition that existed immediately prior to such damage or alteration.

10.5 Visionary shall have the right to excavate the Public Ways subject to reasonable conditions and requirements of the City. Before installing new underground facilities or replacing existing underground facilities, Visionary shall first notify the City of such work.

10.6 Nothing in this Ordinance shall be construed to prevent the City from constructing, maintaining, repairing, or relocating its sewers, streets, water mains, sidewalks, or other public property. However, before commencing any work within a Public Way that may affect Visionary's Facilities, the City shall give written notice to Visionary, and all such work shall be done, insofar as practicable, in such a manner as not to obstruct, injure, or prevent the free use and operation of Visionary's wires, conduits, conductors, pipes, and appurtenances.

10.7 Visionary shall not attach to, or otherwise use or commit to use, any pole owned by City until a separate pole attachment agreement has been executed by the parties.

10.8 Failure by Visionary or their contractors to obtain a street cut permit required by this section, or failure by Visionary to make any repair required by this section, shall result in liquidated damages in the amount of \$5,000.00, except in such instances in which it is reasonably apparent that actual damages will substantially exceed that amount, in which case Visionary shall be responsible for the amount of said repairs.

SECTION 11. Relocation of Facilities.

11.1 Relocation for the City. Visionary shall, upon receipt of advance written notice of not fewer than ninety (90) days, protect, support, temporarily disconnect, relocate, or remove any Visionary property located in a Public Way when required by the City consistent with its police powers. Visionary shall be responsible for any costs associated with these obligations to the same extent as other users of the respective Public Way.

11.2 Relocation for a Third Party. Visionary shall, at the request of any person holding a lawful permit issued by the City, protect, support, raise, lower, temporarily disconnect, relocate in or remove from Public Ways, as applicable, any Visionary property, provided that the cost of such action is borne by the person requesting it and Visionary is given reasonable advance written notice. In such situation, Visionary may also require advance payment. For purposes of this

subsection, "reasonable advance written notice" shall mean no fewer than fourteen (14) days for a temporary relocation, and no fewer than one hundred twenty (120) days for a permanent relocation.

11.3 Alternatives to Relocation. Visionary may, after receipt of written notice requesting a relocation of Facilities, submit to the City written alternatives to such relocation. Such alternatives shall include the use and operation of temporary transmitting facilities in adjacent Public Ways. The City shall promptly evaluate such alternatives and advise Visionary in writing if one or more of the alternatives are suitable. If requested by the City, Visionary shall promptly submit additional information to assist the City in making such evaluation. The City shall give each alternative proposed by Visionary full and fair consideration. In the event the City ultimately determines that there is no other reasonable alternative, Visionary shall relocate the Facilities as otherwise provided herein. Notwithstanding the foregoing, Visionary shall in all cases have the right to abandon the Facilities.

SECTION 12. Vegetation Management. Visionary shall have the authority to trim trees and other natural growth in the Public Ways in order to access and maintain the Facilities in compliance with applicable law and industry standards.

SECTION 13. Payment by Visionary.

13.1 In consideration of the rights, privileges, and franchise hereby granted, said Visionary, its successors and assigns, shall pay the City from and after the date of the acceptance of this franchise an amount equal to 5% of the monthly recurring revenues received for basic local exchange service within the City for services listed in Appendix A, less net uncollectibles, including any extension of those City limits from time to time. Payment shall be made quarterly on or before sixty (60) days after the end of each calendar quarter. Such payment made by Visionary will be accepted by the City from Visionary, also in payment of any license, privilege or occupation or tax or fee for revenue or regulation, franchise fee, or any permit or inspection fees or similar charges for street openings, installations, construction or for any other purpose now or hereafter, or other forms of excise or revenue taxes based upon or measured by revenues, employees, payroll, property, facilities or equipment of Visionary to be imposed by the City upon Visionary during the term of this Franchise.

13.2 Payment shall be made on or before June 1 for the period of January 1 through March 31 of said year, on or before September 1 for the period of April 1 through June 30 of said year, on or before December 1 for the period of July 1 through September 30 of said year, and on or before March 1 for the period of October 1 through December 31 of the preceding year.

SECTION 14. Revocation of Franchise for Noncompliance.

14.1 In the event that the City believes that Visionary has not complied with the terms of the Franchise, the City shall informally discuss the matter with Visionary. If these discussions do not

lead to resolution of the problem, the City shall notify Visionary in writing of the exact nature of the alleged noncompliance.

14.2 Visionary shall have thirty (30) days from receipt of the written notice described in subsection 14.1 to either respond to the City, contesting the assertion of noncompliance, or otherwise initiate reasonable steps to remedy the asserted noncompliance issue, notifying the City of the steps being taken and the projected date that they will be completed.

14.3 In the event that Visionary does not comply with subsection 14.2, above, the City shall schedule a public hearing to address the asserted noncompliance issue. The City shall provide Visionary at least ten (10) days prior written notice of and the opportunity to be heard at the hearing.

14.4 Subject to applicable federal and state law, in the event the City, after the hearing set forth in subsection 14.3, determines that Visionary is noncompliant with this Ordinance, the City may:

- A. Seek specific performance of any provision which reasonably lends itself to such remedy, as an alternative to damages; or
- B. Commence an action at law for monetary damages or other equitable relief; or
- C. In the case of substantial noncompliance with a material provision of the Ordinance, seek to revoke the Franchise in accordance with subsection 14.5.

14.5 Should the City seek to revoke the Franchise after following the procedures set forth above, the City shall give written notice to Visionary. Visionary shall have ninety (90) days from receipt of such notice to object in writing and state its reason(s) for such objection. Thereafter, the City may seek revocation of the Franchise at a public hearing. The City shall cause to be served upon Visionary, at least thirty (30) days prior to such public hearing, a written notice specifying the time and place of such hearing and stating its intent to revoke the Franchise. At the designated hearing, the City shall give Visionary an opportunity to state its position on the matter, after which the City shall determine whether or not the Franchise shall be revoked. Visionary may appeal the City's determination to an appropriate court, which shall have the power to review the decision of the City *de novo*. Such appeal must be taken within sixty (60) days of the issuance of the City's determination. The City may, at its sole discretion, take any lawful action which it deems appropriate to enforce its rights under this Ordinance in lieu of revocation.

14.6 Notwithstanding the foregoing provisions in this Section 14, Visionary does not waive any of its rights under applicable law.

SECTION 15. No Waiver of Rights. Neither the City nor Visionary shall be excused from complying with any of the terms and conditions contained herein by any failure of the other, or any of its officers, employees, or agents, upon any one or more occasions to insist upon or to seek compliance with any such terms and conditions. Each party expressly reserves any and all rights, remedies, and arguments it may have at law or equity, without limitation, and to argue, assert, and/or take any position as to the legality or appropriateness of any provision in this Ordinance that is inconsistent with State or Federal law, as may be amended.

SECTION 16. Transfer of Franchise. Visionary’s right, title, or interest in the Franchise shall not be sold, transferred, assigned, or otherwise encumbered without prior notice to and. Prior approval by the City, such approval not to be unreasonably withheld, except when said sale, transfer, assignment, or encumbrance is to an entity controlling, controlled by, or under common control with Visionary, or for any rights, title, or interest of Visionary in the Franchise or Facilities in order to secure indebtedness.

SECTION 17. Amendment. Amendments to the terms and conditions contained herein shall be mutually agreed upon in writing by the City and Visionary.

SECTION 18. Notices. Any notice required or permitted to be given hereunder shall be deemed sufficient if given by a communication in writing and shall be deemed to have been received (a) upon personal delivery or actual receipt thereof or (b) within two days after such notice is deposited in the United States Mail, postage prepaid, certified, and addressed to the Parties as set forth below:

The City of Mills:
City of Mills, Wyoming
704 Fourth Street
P.O. Box 789
Mills, WY 82644
Attention: Christine Trumbull, City Clerk

Visionary:
Visionary Communications, LLC
Attn: Brian Worthen
1001 S Douglas Hwy, #201
Gillette, WY 82717

SECTION 19. Severability. If any section, sentence, paragraph, term or provision hereof is for any reason determined to be illegal, invalid, or superseded by other lawful authority, including any state or federal regulatory authority having jurisdiction thereof, or unconstitutional, illegal or

invalid by any court of common jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such determination shall have no effect on the validity of any other section, sentence, paragraph, term or provision hereof, all of which will remain in full force and effect for the term of the Franchise or any renewal or renewals thereof.

Appendix A

Service categories included in revenue for calculation of Franchise fee:

- 1. Business Local Access—including Flat Rate, Multiparty, and Extended Area Service
- 2. Business Measured Usage Local Access Service
- 3. Flat Usage Local Access Trunks
- 4. Low Income Telephone Assistance Program Local Access
- 5. Measured Rate Local Access Trunk Usage Message Rate Local Access Trunk Usage
- 6. Public Access Line (PAL) Service
- 7. Residential Local Access—including Flat Rate, Multiparty, and Extended Area Service
- 8. Residential Measured Usage

A non-exclusive listing of categories of revenue not representing the retail sale of basic local exchange services, and therefore excluded from the calculation of any fee due to the City:

- 1. Proceeds from the sale of bonds, mortgages, or other evidences of indebtedness, securities or stocks;
- 2. Bad debt write-offs and customer credits
- 3. Revenue from directory advertising
- 4. Any amounts collected from customers that are to be remitted to a federal or state agency as part of a Universal Service Fund or other government program, including but not limited to support for the hearing impaired
- 5. Any amounts collected for taxes, fees, or surcharges and paid to the federal, state or local governments
- 6. Revenues from Internet access
- 7. Revenues from digital or other electronic content, such as computer software, music and video downloads
- 8. Revenues from equipment sales, rentals, installation and maintenance
- 9. Revenues from any carrier purchased for resale
- 10. Revenues from private- line services not for switched local access service

PASSED on 1st reading the ____ day of _____, 2023.

PASSED on 2nd reading the ____ day of _____, 2023.

PASSED, APPROVED AND ADOPTED on the 3rd and final reading the ____ day of _____, 2023.

APPROVED AS TO FORM

ATTEST

CITY OF MILLS, WYOMING
A Municipal Corporation

Christine Trumbull
Town Clerk

Leah Juarez
Mayor

ACCEPTED BY VISIONARY, INC.:

BY: _____

NAME:

TITLE: President

DATE: _____

ORDINANCE NO. 787

AN ORDINANCE AMENDING SECTION 2.04.060 OF THE MILLS MUNICIPAL CODE AND ADDING 2.88.040

WHEREAS, It is the desire of the City Council of the City of Mills, Wyoming, to remove and revise certain provisions of Title 2 of the Code as it pertains to the retention of Department Heads and the process that pertains to the same, as well as to address the rights of employees to hearings on terminations; and

WHEREAS, Wyoming Statute Section 15-1-103(a)xxxvii provides:

15-1-103. General powers of governing bodies.

(a) The governing bodies of all cities and towns may:

* * *

(xxxvii) In addition to the appointed officers and employees provided by law, establish other positions as are necessary for the efficient operation of the city or town and:

(A) Prescribe duties and rules of all appointees;

(B) Determine working conditions or pay scales and supplementary benefits, as long as those provisions are not in conflict with existing statutes;

(C) During an emergency or special conditions warranting, make additional temporary appointments;

(D) Specify by ordinance that if any person is removed from office for incompetency, neglect of duty or otherwise for cause, the charges against that person shall be specified and the person removed shall be provided an opportunity for a hearing on the charges under procedures established in the ordinance;

and;

WHEREAS, by Charter Ordinance the City of Mills exempted itself from the application of Wyo. Stat. Sec 15-1-103(a)xxxvii; and

WHEREAS, Wyoming Statute Section 15-3-204 provides, as to First Class Cities, which includes Mills, the following:

15-3-204. Appointed officers; removal; conditions for appointive office or position.

(a) Unless otherwise provided by ordinance, the clerk, treasurer, engineer, attorney, fire chief, police chief, municipal judges and department heads as specified by ordinance shall be appointed by the mayor with the consent of the governing body and may be removed by the mayor. All other appointments, except the appointment of members of a board or commission, and removals shall be made by the mayor without consent of the governing body unless consent is required by separate statute. The governing body shall determine the method of appointing members of a board or commission, unless the method of appointing such members is specified by separate statute. The mayor has the power to remove any officer appointed under W.S. 15-1-101 through 15-10-117 for incompetency or neglect of duty.

(b) The governing body, by ordinance or resolution, may specify conditions for any office or position to which a person is appointed under this section including:

- (i) Level or range of salary;
- (ii) A description of the duties and responsibilities of the position;
- (iii) Term of appointment;
- (iv) Requirements for:
 - (A) Promotions;
 - (B) Suspension; and
 - (C) Hearing of appeals from decisions of the mayor to remove or discharge an appointee other than members of a board or commission, after which the governing body may affirm, modify or reverse the decision of the mayor; and
- (v) Other matters which are part of the personnel policies of the city.

and;

WHEREAS, by Charter Ordinance the City of Mills exempted itself from the application of Wyo. Stat. Sec. 15-3-204, and:

WHEREAS, Section 2.04.060 of the Mills City Code reads as follows:

2.04.060 - Appointment of city officials.

(a) The Mayor shall appoint a city administrator, city clerk, city treasurer, city judge, chief of police, fire chief, assistant fire chief, city engineer, city attorney, community development director, and fix their salaries or compensation. The Mayor shall also appoint members of the Planning and Zoning Board, and all members of all other boards and committees created in code. The City Council shall vote to confirm or reject any said appointment, with a majority of the City Council being required in order to approve the appointment. The salary or compensation may be changed from year to year and these appointed officials may be discharged and their employment terminated at any time at the discretion of the Mayor provided, however, that no such termination may occur within the first thirteen (13) months of the term of a new Mayor who did not serve in the prior term without the permission of the City Council.

(b) All other City positions shall be made by the Mayor or his designee. Said positions may be terminated at any time at the discretion of the Mayor or his designee, after the 13th month of his first term. The Mayor may consult the Governing Body on personnel matters when he deems prudent or necessary.

(c) Unless otherwise specifically provided for, all City appointments shall be for a period of four (4) years.

and:

WHEREAS, the Governing Body of the City of Mills, after due and deliberate consideration, is of the view that the thirteen-month prohibition on termination is an awkward restraint on authority of the Mayor and Governing Body, but that the restrictions afforded on termination by Wyo. Stat. Sec. 15-1-103(a)(xxxvii)(D) provide just protection and equity for the employees of the City of Mills, Title 2 of the Mills; and

WHEREAS, the restrictions afforded on termination by Wyo. Stat. Sec. 15-1-103(a)(xxxvii)(D) should apply to all employees, other than those who are subject to contracts which provide specific provisions as to methods of termination and procedures for the appeal of the same; and

WHEREAS, after due and deliberate consideration the view of the City Council is that Sec. 2.04.060 should be revised to read as follows:

2.04.060 - Appointment of city officials.

(a) The Mayor shall appoint a city administrator, city clerk, city treasurer, city judge, chief of police, fire chief, assistant fire chief, city engineer, city attorney, community development director, and fix their salaries or compensation. The Mayor shall also appoint members of the Planning and Zoning Board, and all members of all other boards and committees created in code. The City Council shall vote to confirm or reject any said appointment, with a majority of the City Council being required in order to approve the appointment. The salary or compensation may be changed from year to year and these appointed officials may be discharged and their employment terminated at any time at the discretion of the Mayor provided, however, ~~that no such termination may occur within the first thirteen (13) months of the term of a new Mayor who did not serve in the prior term without the permission of the City Council. that a discharged appointee shall have a right to hearing as allowed for under Wyo. Stat. Sec. 15-1-103(a)(xxxvii)(D) and 15-3-204(b)(v).~~

(b) All other City positions shall be made by the Mayor or his designee. Said positions may be terminated at any time at the discretion of the Mayor or his designee, ~~provided that a discharged appointee shall have a right to hearing as allowed for under Wyo. Stat. Sec. 15-1-103(a)(xxxvii)(D) and 15-3-204(b)(v).after the 13th month of his first term.~~ The Mayor may consult the Governing Body on personnel matters when he deems prudent or necessary.

~~(c) All hearings provided for in this section shall be conducted in accordance with the provisions set forth in Section 2.88.050~~

(d) Unless otherwise specifically provided for, all City appointments shall be for a period of four (4) years.

(e) Nothing in this Section shall be read to be in conflict with any contractual rights afforded to any employee of the City of Mills, or any separate provisions set forth in the City Code for the City of Mills regarding termination of any class or category of employee. In such instances the provisions of such contracts or such separate provisions of the City Code shall govern.

and;

WHEREAS, after due and deliberate consideration the view of the City Council is that Section 2.88.050 should be added providing the following:

2.88.040 – Right to a hearing upon termination.

Any employee of the City of Mills who is terminated from their employment for incompetency, neglect of duty or otherwise for cause, shall have the charges against them be specified and the person removed shall be provided an opportunity for a hearing on the charges under procedures set forth under the Administrative Procedures Act, Wyo. Stat. 16-3-107 et seq, where applicable, including the right of appeal to the District Court. An employee may additionally invoke this provision where the employee asserts that the employee’s termination was for incompetency, neglect of duty or otherwise for cause even though not so stated, or where the employee asserts that the termination was otherwise made for an improper reason recognized by law or statute.

In all such hearings the City Council of the City of Mills, Wyoming, shall act as the hearing panel, except where two or more members shall be

conflicted and recused, in which case the Office of Administrative Hearings or a panel stipulated to by the parties shall preside.

WHEREAS, nothing in this Ordinance is intended to repeal or revoke any actions taken by the City of Mills in regard to exemptions from statutes taken under the Home Rule Provisions of Wyoming Statutes and the Wyoming Constitution, but rather are actions taken by the Governing Body in accordance with the rights granted to municipalities.

NOW, THEREFORE, Section 2.04.060 of the City Code of the City of Mills Wyoming is amended to read as set forth above, and Section 2.88.040 is added to the City Code for the City of Mills.

PASSED on 1st reading the _____ day of _____ 2023.

PASSED on 2nd reading the _____ day of _____, 2023.

PASSED, APPROVED AND ADOPTED on 3rd and final reading this _____ day of _____, 2023

CITY OF MILLS, WYOMING

Mayor, Leah Juarez

Councilman, Sara McCarthy

Councilman, Cherie Butcher

Councilman, Tim Sutherland

Councilman, Brad Neumiller

ATTEST:

City Clerk, Christine Trumbull

ORDINANCE NO. 2023-788

AN ORDINANCE AMENDING SECTIONS 2.20.060 THROUGH 2.20.130, CERTAIN SECTIONS PERTAINING TO FIRE FIGHTERS AND THE FIRE DEPARTMENT

WHEREAS, The City Code for the City of Mills, Wyoming, was amended to add provisions in Title 2 establishing a Fire Department; and

WHEREAS, Now that the Fire Department has been established in the Code in an ongoing fashion, certain of those provisions have been deemed to be appropriate for amendment, notably in regard to the use of anachronistic terms and in regard to levels of staffing and certain positions for the Fire Department.

NOW, THEREFORE, After due deliberation, the City Council of the City of Mills, Wyoming, hereby amends Sections 2.20.060 through 2.20.130 to read as follows, with the amendments reflected in red:

Chapter 2.20.060 – Fire Department Established

There shall be a Combination Fire Department which shall be charged with providing for qualified full-time and paid volunteer fire fighters and such associated emergency service personnel as appropriate and as authorized for a municipality under the laws of the State of Wyoming. At all times the Mills Fire Department shall be organized as a Combination Fire Department featuring both full-time and paid volunteer fire fighters.

2.20.070 - Fire Chief—Powers and duties.

The fire department shall be headed by the Fire Chief who shall be the commanding officer of the fire department. He shall have the following responsibilities and powers:

(a) The Fire Chief shall be responsible for the administration and enforcement of the International Uniform Fire Code, adopted by the City, all ordinances relating to fire prevention and suppression and all applicable state statutes as well as all duties prescribed by Wyoming State Statute.

(b) The Chief of the fire department shall be the administrative officer of the department, subject to the rules and regulations prescribed and the orders and ordinances made from time to time by the governing body and shall have the following powers and duties:

- (i) To be responsible for all property belonging to the department and all ~~firemen~~firefighters and fire companies in the service of the department, in the proper discharge of their duties;
- (ii) To see that the ordinances of the City applicable to the fire department are faithfully observed;
- (iii) To have sole command at all fires over all officers and all persons who may be present, and to take all proper measures for the extinguishment of fires, the protection of lives and property and the preservation of law and order;
- (iv) To examine into the condition of the apparatus, buildings and other property belonging to the City and used by the fire department and see that all fire hydrants are in good working order at all times. Under his supervision, all hose belonging to the department must be tested at least once a year;
- (v) To keep a complete and correct inventory of all property belonging to the department;
- (vi) To keep a roll of members showing attendance at all monthly meetings and fires and report the same to the governing body. The fire chief shall present a monthly written report to the governing body showing all fires and shall, in addition to showing the fires, show the number of meetings held, and, upon request of the governing body, shall include any other information or data that may be necessary or required.

2.20.080 - Fire Chief—Emergency powers.

(a) The Chief of the fire department, or any assistants in command, may prescribe limits in the vicinity of any fire within which no persons excepting those who reside therein, ~~firemen~~firefighters and policemen, and those admitted by any order of any officer of the fire department shall be permitted to come.

(b) The Fire Chief or any assistant in command shall have the power to cause the removal of any property, whenever it shall become necessary for the preservation of such property from fire, or to prevent the spreading of fire or to protect adjoining property.

(c) The Fire Chief shall have the power to issue appropriate citations in performing their duties under the ~~International~~Uniform Fire Code.

(d) The Fire Chief shall ensure that adequate fire department personal and apparatus are available for deployment in the City of Mills before allocating such resources to medical transports, or mutual aid deployments.

(e) The Fire Chief shall ensure every member of the City of Mills Combination Fire Department displays attitudes and actions that promote the service of paid volunteer Mills firefighters, and shall dismiss from employment any member of his department who does not promote such attitudes and actions.

(f) The fire chief shall have the power to issue appropriate citations in performing their duties under the ~~International~~Uniform Fire Code.

2.20.090 - Appointment of Firemen Firefighters.

The fire department shall be composed of the Chief, ~~one (1) assistant full-time fire chief,~~ and such other subordinate officers and ~~firemen firefighters~~ as may be approved by the governing body. All ~~firemen firefighters~~ shall be appointed by the ~~Fire Chief~~ ~~director of emergency services~~. The ~~F~~fire ~~C~~ehief shall have the authority to suspend from duty any ~~fireman firefighter~~ for cause. The department shall be a combination fire department meaning that it shall consist of one full time Chief, ~~seven (7) full time~~ and paid volunteer fire department personnel at a level otherwise determined or approved by the municipality. ~~firefighters consisting of three (3) captains, and four (4) engineers or firefighters. These shall be arranged into three (3) two-man shifts consisting of a captain and either an engineer or firefighter. The seventh position shall join the shift of the Chiefs determination but shall fill in for vacation and sick time for other members of the department. All other fire personal shall be paid volunteer fire department personal.~~

2.20.110 - Duties of Members.

All members of the fire department shall perform such duties as may be required of them by the Fire Chief or other authorized officials.

2.20.120 - Fire Chief—Additional Powers and Duties.

The Fire Chief, or his designee, shall:

(a) To inspect, as often as may be necessary, all buildings and premises for the purpose of ascertaining and causing to be corrected any conditions which would reasonably tend to cause fire or contribute to its spread, or any other violation of the purpose or provisions of the International Uniform Fire Code and of any other law or standard affecting fire safety;

(b) To investigate promptly the cause, origin and circumstances of each and every fire occurring in the jurisdiction involving loss of life or injury or destruction or damage to property and, if it appears that such fire is of suspicious origin, he shall take immediate charge of all physical evidence relating to the cause of the fire and shall pursue the investigation to its conclusion.

2.20.130 - Compensation.

The Chief of the fire department and the full time and volunteer ~~firemen firefighters~~ shall receive such pay as may be from time to time established by the governing body for each fire and department meeting attended, or as set by resolution.

PASSED on 1st reading the ____ day of _____ 2023.

PASSED on 2nd reading the ____ day of _____, 2023.

PASSED, APPROVED AND ADOPTED on 3rd and final reading this ____ day of _____, 2023

CITY OF MILLS, WYOMING

Mayor, Leah Juarez

Councilman, Sara McCarthy

Councilman, Cheri Butcher

Councilman, Tim Sutherland

Councilman, Brad Neumiller

ATTEST:

Town Clerk, Christine Trumbull

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.

Attea CAs & Advisors PLLC

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.

**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	<u>12,274,832</u>	<u>11,566,517</u>	<u>708,315</u>
Deferred outflows of resources	<u>2,224,003</u>	<u>1,362,919</u>	<u>861,084</u>
Liabilities			
Current liabilities	906,325	539,141	367,184
Long-term liabilities	4,671,408	2,293,619	2,377,789
Total Liabilities	<u>5,577,733</u>	<u>2,832,760</u>	<u>2,744,973</u>
Deferred inflows of resources	<u>2,736,930</u>	<u>2,680,647</u>	<u>56,283</u>
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	<u>(2,114,333)</u>	<u>(2,239,694)</u>	<u>125,361</u>
Total net position	<u>\$ 6,184,172</u>	<u>\$ 7,416,029</u>	<u>\$ (1,231,857)</u>

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	<u>8,002,285</u>	<u>8,138,967</u>	<u>(136,682)</u>
Deferred outflows of resources	<u>122,657</u>	<u>168,690</u>	<u>(46,033)</u>
Liabilities			
Current liabilities	200,580	587,050	(386,470)
Long-term liabilities	2,813,229	2,944,982	(131,753)
Total Liabilities	<u>3,013,809</u>	<u>3,532,032</u>	<u>(518,223)</u>
Deferred inflows of resources	<u>340,550</u>	<u>213,705</u>	<u>126,845</u>
Net Position			
Net investment in capital assets	5,443,052	4,723,144	719,908
Unrestricted	<u>(672,469)</u>	<u>(161,224)</u>	<u>(511,245)</u>
Total net position	<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)

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>

**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	<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>

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	<u>478,318</u>	<u>737,089</u>	<u>993,014</u>	<u>222,393</u>
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	<u>19,808,738</u>	<u>1,253,670</u>	<u>74,295</u>	<u>20,988,113</u>
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	<u>12,829,183</u>	<u>575,510</u>	<u>74,295</u>	<u>13,330,398</u>
Total capital assets being depreciated, net	<u>6,979,555</u>	<u>678,160</u>	<u>-</u>	<u>7,657,715</u>
Business-type activities capital assets, net	<u>\$ 7,457,873</u>	<u>\$ 1,990,759</u>	<u>\$ 993,014</u>	<u>\$ 7,880,108</u>

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	<u>12,274,832</u>	<u>8,002,285</u>	<u>20,277,117</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension items	<u>2,224,003</u>	<u>122,657</u>	<u>2,346,660</u>
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	<u>5,577,733</u>	<u>3,013,809</u>	<u>8,591,542</u>
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	<u>2,736,930</u>	<u>340,550</u>	<u>3,077,480</u>
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	<u>\$ 6,184,172</u>	<u>\$ 4,770,583</u>	<u>\$ 10,954,755</u>

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

	<u>General Fund</u>
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	<u>403,618</u>
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

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

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 (2,305,586) (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 (2,276,021) (4,825,185)

Net position of governmental activities \$ 6,184,172

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)

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

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 \$ (1,231,857)

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	<u>\$ 2,684,004</u>
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	<u>2,646,957</u>
Operating income	<u>37,047</u>
Nonoperating expenses	
Interest expense	(5,709)
Total nonoperating expenses	<u>(5,709)</u>
Income before transfers	31,338
Transfers in	184,939
Transfers out	<u>(7,614)</u>
	177,325
Change in net position	208,663
Net position - beginning	<u>4,561,920</u>
Net position - ending	<u><u>\$ 4,770,583</u></u>

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.

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:

<u>Asset</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
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.

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.

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:

	<u>Receivable</u>	<u>Payable</u>
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.

City of Mills
June 30, 2022

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	<u>478,318</u>	<u>737,089</u>	<u>993,014</u>	<u>222,393</u>
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	<u>19,808,738</u>	<u>1,253,670</u>	<u>74,295</u>	<u>20,988,113</u>
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	<u>12,829,183</u>	<u>575,510</u>	<u>74,295</u>	<u>13,330,398</u>
Total capital assets being depreciated, net	<u>6,979,555</u>	<u>678,160</u>	<u>-</u>	<u>7,657,715</u>
Business-type activities capital assets, net	<u>\$ 7,457,873</u>	<u>\$ 1,990,759</u>	<u>\$ 993,014</u>	<u>\$ 7,880,108</u>

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	<u>\$ 887,579</u>	<u>\$ 1,595,508</u>	<u>\$ 87,700</u>	<u>\$ 2,395,387</u>	<u>\$ 2,171,918</u>
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	<u>\$ 2,502,640</u>	<u>\$ 6,097</u>	<u>\$ 44,746</u>	<u>\$ 2,463,991</u>	<u>\$ 162,242</u>

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>

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,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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 contribution 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%
	\$ 2,625,259		

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	\$ 420,508	\$ 1,537,518	\$ 388,634	\$ 2,346,660

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.

	Deferred Outflows			
	PEPP	LEPP	Paid Firemen's	Total
Year ended June 30,				
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>

	Deferred Inflows			
	PEPP	LEPP	Paid Firemen's	Total
Year ended June 30,				
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>

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%
	100.00%		

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.

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	8,507,627	5,173,443	5,001,885	171,558
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	8,822,357	5,810,525	5,982,283	(171,758)
Deficiency of revenues over expenditures	\$ (314,730)	\$ (637,082)	\$ (980,398)	\$ 343,316

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	<u>265,388</u>
Total revenues are reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund	<u><u>\$ 5,267,273</u></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	<u>(163)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund	<u><u>\$ 7,014,681</u></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.



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.



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

Item	Unit	Quantity	Engineers Estimate		Andreen-Hunt		Treto	
			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

Item	Unit	Quantity	Engineers Estimate		Western Plains		KRI	
			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

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, *Leah Juarez*, County Official/Mayor of *Mills*, do hereby proclaim March 17th, 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.



Quick Med Claims
1400 Lebanon Church Road
Pittsburgh, PA 15236

Quick Med Claims,

The City of Mills has been approached regarding the services rendered to Stacy A. Gustafson on October 15, 2022. Mrs. Gustafson is requesting a settlement of the claim and, after due and deliberate consideration, the City Council of the City of Mills has agreed to enter into an accord and satisfaction of this claim which was stated as being in the amount of \$1,610.00 for the amount of \$1,288.00

We ask that you take note of this and regard this amount being reflected by the above referenced accord and satisfaction amount immediately, and accordingly reflect that as the amount now owed.