

(Published in The Clark County Press March 30, 2022)

**COMMON COUNCIL
COUNCIL ROOM
MARCH 22, 2022
7:00 P.M.**

The Common Council met in regular session, Mayor Murphy presiding. On roll call: all members present. The Pledge of Allegiance was recited.

The minutes of the previous meeting were declared approved.

City Attorney Wachsmuth read the minutes of the March 3, 2022 joint meeting of the Common Council, Planning Commission and Economic Development Commission regarding: 1) presentation by S. C. Swiderski, LLC representatives on a residential development in the Boon Subdivision, 2) potential financing of street construction and developers incentive with a Tax Incremental Financing District, 3) a memorandum of understanding between the City and S.C. Swiderski, LLC and 4) discussion on these items. (See the Common Council minutes of March 3, 2022)

Council Member Neville reported on the March 10, 2022 meeting of the Neillsville Community Fire Hall Board regarding: 1) payment of bills, 2) thanked the City crew for snowplowing, 3) the Smokey the Bear sign will be going up soon, 4) building some shelves, 5) discussion on and approved the use of the Fire Hall for the Girl Scouts spaghetti feed fundraiser, 6) reviewed and accepted the 2021 financial statements and 7) discussion on and approved putting a bell tower out front of the Fire Hall.

Council Member Counsell reported on the March 15, 2022 meeting of the Library Board regarding: 1) librarians' reports, 2) discussion on and approval of materials and labor to bring the building exterior landscaping and flower gardens up to standard, 3) reviewed and approved the Public Library Annual Report as submitted to the WVLS, 4) reviewed and approved the Public Library System Effectiveness Statement as submitted to the WVLS and 5) reviewed and filed the bills.

Council Member Clough reported on the March 22, 2022 meeting of the Commission on Public Works/Utilities regarding: 1) current activities and 2) payment of bills.

Mayor Murphy declared all reports filed as presented with the City Clerk.

Jerilyn St. Amand stated that she is all for development in the City. The City adopted Public Participation Procedures (Resolution No. 609) and an updated Comprehensive Plan (Ordinance No. 1066). On page 196 of the Comprehensive Plan a survey done February 2020 for the Marshfield Medical Center-Neillsville found 69% of the households responding prefer to own their own single-family home while 6% would prefer a condo/townhouse home. There is a need for side-by-side condos, people want to own not rent. The Public Participation Procedure was not what happened at the joint meeting.

Natalie Erpenbach stated that as a part of the Planning Commission she would have appreciated having the materials prior to the meeting. When is the Planning Commission going to meet – there are things to talk about and zoning changes needed. The Economic Development Commission should start the process of writing more grant applications for City projects. The Economic Development budget should have more funding, the Historic Preservation budget should become a non-lapsing fund. The Tourism Commission should make changes to the grant application process, any group applying should demonstrated how to put people into hotel rooms and how the funds will be used. She was not aware of the six-month time frame for using the grant funds, previously it was twelve months. The Chamber of Commerce should get funded first with what is left for grants.

Council Member Counsell stated that there was a law change by the State to put more heads in beds. It can be used for advertising, but it cannot fund the Chamber.

Erpenbach stated that the Chamber is our tourism arm and there should be a limit on how much can be asked for. The Jail Museum asked for \$2,500 they should have asked for more.

Diane Kren, Chamber of Commerce Executive Director, stated she was asked to give a Chamber update. In February a group met with Chippewa Valley Technical College representatives and their partner Swing Digital Corporation to gather information on the City needs. Kren presented the Neillsville Farmer's Market Rules for 2022, a poster and she will be putting ads in the paper. During Autumn Harvest Fest the Farmer's Market will be moved to the Library Parking Lot. Participants will be required to have their own insurance and food processing licenses. The June Dairy Breakfast will be hosted by Boon Farms in Christie on June 12th. The Chamber Golf Outing will be June 25th.

Kren reported that the Tourism Commission met March 15, 2022. Six people sit on the Commission, it is a thankless job. Her concerns are where is the money being used, the rules are followed and putting heads in beds. Requests received totaled \$64,600 with available funds of \$29,500. There is never enough money. Farm Tech Days is a one-time deal and Heritage Days a yearly event. She does what the Commission tells her, she doesn't have a say in the issues, she just wants it done properly.

Jon Counsell stated Erpenbach referred to the Swiderski development and referral to Committee and Kren mentioned a meeting with Chippewa Valley Technical College (CVTC). How the process comes about, committees not being involved early enough.

Projects that the City has engaged in the past – the Super 8 hotel had City dollars involved, the Lisenby project in the future, the Swiderski project in the future. The CVTC was given land in the Industrial Park as it would benefit the employers, employees and community. How is CVTC doing out there – look at their classes. What will they be doing for Spring/Summer/Fall classes – there is only one class scheduled in May and it is not there, it is at the Fire Hall. The City needs to be careful, make sure everyone does their homework. The CVTC building is not being used, why not. Why can't it be used more. Why at the joint meeting were handouts given to the Council Members but not the other two committees.

Joy Palmer, CliftonLarsenAllen, presented the City, Water, Sewer, TIF District #2, TIF District #3, Special Revenue Funds and Other Governmental Funds 2021 Annual Audit Reports regarding: 1) auditor's report and opinion, 2) the City has \$2.9 million in the General Fund with \$1.8 million in Unassigned Fund Balance, which is a very good financial condition and very stable, 3) the Water Utility shows a positive change in net position (\$18,643) and the Sewer Utility shows a positive change in net position (\$67,328) with Rates of Returns (Water 1.96% and Sewer 1.91%) these were very close – oversight is needed to make sure the fluctuations are monitored and utility rates are updated and sufficient to cover increasing expenses and remove changes. Water rates were updated in 2013 when the PSC approved a 2.5% rate of return – a rate study would be required, 4) TIF Districts #2, #3 and #4 were reviewed – TIF Districts are a large up-front investment (\$2.1 million, \$1.8 million and \$22,000) recovered in future tax increments from the individual TIF Districts. The Council needs to be aware that TIF #2 has a deficit of \$25,726 with 11 years remaining, the district was extended by the granting of distressed status in February 2016 by the State of Wisconsin, with a dissolution date of 2032. TIF #2 should pay off early. TIF #3 has 5 years of remaining life with a deficit of \$450,151 which may not break even unless more development occurs. TIF #4 has a deficit of \$22,018 with 20 years remaining, 5) risk disclosure on the City's cash and investments were reviewed at year end – the majority (93.4%) was FDIC or NCUSIF insured or collateralized - the remaining 6.6% was under the State Deposit Guarantee Fund, which is not considered to be insured or collateralized, 6) reviewed the City's long term debt – City Statutory limit is \$6.7 million with current borrowing of \$1.4 – \$5.3 million is available, the City is in good financial shape, 7) reviewed the GASB 68 and 71 Statements regarding the City's share of the Wisconsin Retirement Pension Plan, 8) the General Fund Budget Comparison was reviewed, 9) reviewed the Complied Schedule Report of long term debt, non-lapsing funds, insurance, water and sewer rates of return – regulatory basis, 10) reviewed the City's internal control structure – lack of separation of duties, preparation of financial statements, audit adjustments and new lease standards and 11) in conclusion the records are in very good working order, the staff was open and cooperative, the City had an overall good year with good financial planning in place.

Council Member Clough stated it sounds like we are doing a good job and are on track.

Palmer replied correct, there are no problems and she thanked the Clerk's Office staff for all their work. Palmer stated that the Water and Sewer Utilities rates of return should continue to be monitored.

Council Member Counsell stated that she would like to get the audit report a week before, so it could be reviewed.

Palmer replied it could be provided digitally.

Motion Neville, second Clough, to accept and file the 2021 Annual Audit report as presented. All Aye.

City Clerk Roehl presented a report on the City's continuing appropriation accounts and their respective balances as of December 31, 2021. The following is a list of said accounts: Account No. 52100 Police Department Administration (K9 and Police Training), Account No. 53450 Parking Lots and Meters, Account No. 55110 Library (City and Foundation), Account No. 55250 Parks and Recreation – Room Tax 30%, Account No. 55340 Celebrations – July 4th, etc., Account No. 55360 Christmas Decorations, Account No. 56300 Planning (Historic Preservation), Account No. 56600 Urban Development, Account No. 56700 Economic Development, Account No. 56750 Tourism Promotion – Room Tax 70%, Account No. 57140 Public Buildings, Account No. 57220 Public Safety – Fire Department Vehicles, Account No. 57320 Machinery and Equipment, Account No. 57330 Street Construction, Account No. 57332 Bridges and Culverts, Account No. 57350 Airport and Account No. 57620 Parks.

Motion Counsell, second Neville, to carry forward to 2022 the continuing appropriations as presented. All Aye.

Margaret Gelhaus, Police and Fire Commission Chair, stated that Commission Member Lowell Gesche, Robert Johnson and Alan Hoesly are also present.

Gelhaus stated that she is speaking on behalf of the Police and Fire Commission. We are not just talking about hiring, we need to talk about retention. The veteran officers train the new ones. We don't just want to be a training ground, we want them to come and stay. It is not just the pay, if they are unhappy, they will leave for 5% more pay, however if they have satisfaction they will stay even if offered 20% more pay. The other things looked for are career growth, feedback, recognition, training and equipment.

Gelhaus stated that she compared other departments around us and sheriff's departments and there

is really no standard, they are all different from each other (Example: Thorp gives 80 hours of leave the first year – Neillsville 40 hours). They say you should have 3.4 officers for every 1,000 of population. Clothing allowance varies, some kind of longevity is needed. The Clark County Sheriff's Department starting pay is \$25.65 per hour – Neillsville \$25.13, however they County's second year goes to \$27.23 and the third year \$30.61 – we are not keeping up.

Gelhaus stated it is not like the past where someone stays their whole career in one place. They want to belong, fit in, find acceptance, accomplishment, recognition and responsibility. They want a challenge, training and equipment. Neillsville package is not bad at all, but we are competing with bigger departments and County Sheriff Departments. Recognition can be little things, it says we notice what you are doing.

Gelhaus stated that she doesn't know how Chief of Police Mankowski does it, with a lack of officers, repeated training cycles, etc. – you are going to have burn out.

Gelhaus suggested pay for a candidate academy school in exchange for a three-year commitment, increasing longevity pay (currently the City offers 1% after five years) and giving it sooner, increasing the clothing allowance (currently the City gives \$150 per quarter) – a uniform costs \$250.

Gelhaus stated right now the City's sitting pretty good as all full-time officer positions are filled.

Chief Mankowski stated that we need to touch on the uniform allowance, maybe going through the City to purchase things, having an amount the officer can draw from versus being paid on allowance.

Council Member Neville stated that he requested the Tourism Committee's distribution of Tourism funds for reconsideration due to questionable distribution and reconsideration of a new meeting for redistribution of Tourism funds be placed on the agenda as he received calls regarding conflicts of interest. A Neillsville Improvement Corporation (NIC) Board Member is on the Committee and the wife of a Committee member is also and money was given to NIC.

Council Member Neville presented City Ordinance Sec. 2-8-5 Conflict of Interest and Wisconsin Statutes Sec. 19.59 were present.

Council Member Neville stated NIC is getting \$5,500 did they vote for it. The minutes show James Voss' comment about not knowing why presentations were being done, because he had the distribution all figured out. How could it all be figured out; they didn't have a meeting.

Council Member Neville stated we want to handle it locally not go outside.

Council Member Clough stated that he is not on the Committee, the Mayor makes the nominations and we as the Council approve them – there is no conflict.

Council Member Neville stated one of your Directors is on the Committee.

City Attorney Wachsmuth stated if someone on the Tourism Committee has a connection with the applicant they have to abstain, they should not be a part of the discussion. Have a meeting, motions can be made with abstentions made.

Council Member Neville stated it was not intentional, we can't force them to have another meeting. If they don't correct the action taken, there may be other actions.

Council Member Clough yielded the floor to James Voss.

James Voss stated that he reviewed the grant applications over the weekend. Do the requests meet the criteria, state law guidelines – reasonably likely to use a hotel, six-month use period, re-occurring events should be moving to self-sustaining status, etc.

Council Member Neville asked did Chair Buchsteiner take part in the vote.

Voss replied yes.

Voss stated everyone believes there is a need, if they meet the criteria, we take a percentage of requests by available funds.

Council Member Neville stated if you don't have cap everyone will come in for more. The conflict of interest needs to be addressed.

Council Member Counsell stated that she took time to read all the applications. Most of the money should be used for advertising, it is your jobs to determine which are going to benefit the community the most, put heads in beds. That is the reason the State changed the law.

City Attorney Wachsmuth stated we are getting away from the agenda.

Council Member Clough stated the Committee Chair is not here.

Council Member Harnisch stated he is on the Tourism Committee, but missed the last meeting. Chair Rick Buchsteiner knows his position - a vote is not listed in the minutes.

City Attorney Wachsmuth stated the vote does not list an abstention.

Council Member Harnisch stated another meeting could have the same vote with Buchsteiner abstaining. Kren and Buchsteiner should set up another meeting.

Diane Kren stated Mary Mashin is not on the Committee anymore.

City Attorney Wachsmuth stated Mashin needs to resign so the Mayor can nominate and Council can appoint a new person.

Mayor Murphy reported on representing the City of Neillsville at The Highground recognition banquet – the City received a recognition plaque for support of The Highground.

Chief of Police Mankowski requested a moment of silence in memory of Retired Police Chief Thomas Woods who passed away on March 21, 2022. Woods

served as Chief of Police from 1983 to 2001. The Neillsville Police Department will be providing an honor guard for the visitation and funeral on April 8 and 9, 2022.

Chief of Police Mankowski reported on attending the Wisconsin Chief of Police Association Conference, working on a pre-employment background check on a part-time officer candidate, construction and painting the Police Department office, squad car maintenance, February citations, complaints, business checks and activities.

City Clerk Roehl reported that Clark County will resume monthly testing of the outdoor warning sirens beginning April 6th between 5:00 P.M. and 6:00 P.M. Open Book will be Wednesday, April 13, 2022 from 11:00 A.M. to 1:00 P.M. and Board of Review will be Monday, May 16, 2022 from 8:00 A.M. to 10:00 A.M.

Tavern Operators License Applications:

Jessica D. Henriksen
Motion Neville, second Clough, to grant. All Aye.
Motion Clough, second Perrine, that City Bills Nos. 275 to 325 in the amount of \$146,252.75 be paid. All Aye.

Motion Neville, second Perrine, to adjourn. All Aye.
/s/ Diane L. Murphy, Mayor

/s/ Rex R. Roehl, Clerk

WNAXLP

(Published in The Clark County Press March 30, 2022)

**Ordinance 239-2-22
Approving Amendments to Clark County Code of Ordinances, Chapter 8**

NOW, THEREFORE BE IT ORDAINED, the Clark County Board of Supervisors hereby rescinds Chapter 8, Article III Public Assemblies Sec. 8-58 – 8-69 set forth in Exhibit A.

I, Christina M. Jensen, Clerk for the County of Clark, hereby certify that Ordinance 239-2-22 was ordained by the Clark County Board of Supervisors at their meeting held on March 17, 2022.

WNAXLP

(Published in The Clark County Press March 30, April 6 and 13, 2022)

**STATE OF WISCONSIN, CIRCUIT COURT,
CLARK COUNTY**

PennyMac Loan Services, LLC
Plaintiff,

vs.
Chelsea M. Batdorf
Defendants.

**NOTICE OF
FORECLOSURE SALE**
Case No. 19-CV-000152

PLEASE TAKE NOTICE that by virtue of a judgment of foreclosure entered on February 3, 2022 in the amount of \$124,941.00, the Sheriff will sell the described premises at public auction as follows:

TIME: May 4, 2022 at 10:00 a.m.
TERMS: Pursuant to said judgment, 10% of the successful bid must be paid to the sheriff at the sale in cash, cashier's check or certified funds, payable to the clerk of courts (personal checks cannot and will not be accepted). The balance of the successful bid must be paid to the clerk of courts in cash, cashier's check or certified funds no later than ten days after the court's confirmation of the sale or else the 10% down payment is forfeited to the plaintiff. The property is sold 'as is' and subject to all liens and encumbrances.

PLACE: 3rd Floor of the Clark County Courthouse located at 517 Court Street, Neillsville, WI.

DESCRIPTION: Lot Twenty-two (22), and the North 20 feet of Lot Twenty-one (21) of Block 14 of the Second Addition to the Village of Dorchester, Clark County, Wisconsin. AND The South One-half of Vacated Alley lying North of and Adjacent to Lot Twenty-two (22) of Block 14 of the Second Addition to the Village of Dorchester, Clark County, Wisconsin, as vacated in Volume 18 of Miscellaneous Records, Page 555.

Tax ID #116.0126.000
PROPERTY ADDRESS: 139 S 3rd St., Dorchester, WI 54425-9524
DATED: March 7, 2022

/s/ Scott A. Haines
Clark County Sheriff

GRAY & ASSOCIATES, L.L.P.
Attorneys for Plaintiff
16345 West Glendale Drive
New Berlin, WI 53151-2841
(414) 224-8404

Please go to www.gray-law.com to obtain the bid for this sale.

Gray & Associates, L.L.P. is attempting to collect a debt and any information obtained will be used for that purpose. If you have previously received a discharge in a chapter 7 bankruptcy case, this communication should not be construed as an attempt to hold you personally liable for the debt.

SHERIFF SALE SUBJECT TO CHANGE, PLEASE ACCESS COUNTY'S WEBSITE TO VERIFY DATE AND TIME.

WNAXLP

(Published in The Clark County Press March 30, April 6 and 13, 2022)

**STATE OF WISCONSIN, CIRCUIT COURT,
CLARK COUNTY**

UNITED STATES DEPARTMENT OF AGRICULTURE
ACTING THROUGH RURAL HOUSING SERVICE
(RHS) SUCCESSOR IN INTEREST TO THE
FARMERS HOME ADMINISTRATION,
Plaintiff,

vs.
TERI L. MADLAND; CLARK COUNTY; and
STATE OF WISCONSIN - DEPT. OF CHILDREN AND
FAMILIES,
Defendants.

Case No: 19-CV-125

PLEASE TAKE NOTICE that by virtue of a judgment of foreclosure entered on November 13, 2019, in the amount of \$76,197.09, the Sheriff will sell the described premises at public auction as follows:

TIME: April 20, 2022 at 10:00 a.m.
TERMS: Pursuant to said judgment, 10% of the successful bid must be paid to the Sheriff at the sale in cash, cashier's check or certified funds, payable to the Clerk of Courts (personal checks cannot and will not be accepted). The balance of the successful bid must be paid to the Clerk of Courts in cash, cashier's check or certified funds no later than ten days after the Court's confirmation of the sale or else the 10% down payment is forfeited to the plaintiff. The property is sold 'as is' and subject to all liens and encumbrances. The buyer to pay applicable Wisconsin Real Estate Transfer Fee.
PLACE: The third-floor lobby entrance of the Clark County Courthouse located at 517 Court Street, Neillsville, Wisconsin 54456.
DESCRIPTION: Lots 5 and 7, Block A, Stiles Addition to the Village of Humbird, County of Clark, State of Wisconsin.
PROPERTY ADDRESS: W11521 Prospect Street, Humbird, Wisconsin 54746.
TAX PARCEL NO.: 040.0660.000

/s/ Scott Haines, Sheriff
Clark County

Velnetske Law Offices, LLC
Attorneys for Plaintiff
212 N. Green Bay Road,
Suite 101
Thiensville, WI 53092
Phone: (262) 241-9339

Velnetske Law Offices, LLC is attempting to collect a debt and any information obtained will be used for that purpose. If you have previously received a discharge in a Chapter 7 bankruptcy case, this communication should not be construed as an attempt to hold you personally liable for the debt.

WNAXLP

(Published in The Clark County Press March 23 and 30, 2022)

PUBLIC HEARING NOTICE

Village of Granton
Village Hall
210 Maple Street, Granton, WI 54439
April 13, 2022
6:00 PM

The Village of Granton will conduct a public hearing regarding its proposed application for a Community Development Block Grant – Public Facilities Program (CDBG-PF). The public is invited to attend to learn about the CDBG program, to help identify additional local community and economic development needs, and to comment on the activities proposed to be included in the CDBG application.

The agenda for the public hearing is:

1. Identification of total potential funds
2. Eligible CDBG activities
3. Presentation of identified community development needs
4. Identification of any community development needs by public
5. Presentation of activities proposed for CDBG application, including potential residential displacement.
6. Citizen input regarding proposed and other CDBG activities

Residents of the Village of Granton are encouraged to attend, especially residents with low to moderate incomes. The meeting room is handicapped accessible. Persons needing additional accommodations should contact the Village Clerk via telephone at (715) 238-7339.

Published: March 23, 2022
March 30, 2022

Submitted by: Joye Eichten, Village Clerk/Treasurer
WNAXLP

(Published in The Clark County Press March 16, 23 and 30, 2022)

**STATE OF WISCONSIN, CIRCUIT COURT,
CLARK COUNTY**

IN THE MATTER OF THE ESTATE OF
Arlyn J. Lawrence

**Amended
Notice to Creditors
(Informal Administration)**
Case No. 21PR45

PLEASE TAKE NOTICE:

1. An application for informal administration was filed.
2. The decedent, with date of birth February 22, 1956 and date of death June 15, 2021, was domiciled in Clark County, State of Wisconsin, with a mailing address of W9190 Gaylord Road, Merrillan, WI 54754.
3. All interested persons waived notice.
4. The deadline for filing a claim against the decedent's estate is June 17, 2022.
5. A claim may be filed at the Clark County Courthouse, Wisconsin, Room 403.

/s/ Kimberly Bredlau
Probate Registrar
March 10, 2022

Attorney William C. Gamoke
Wolfgram, Gamoke & Hutchinson, S.C.
114 West Fifth Street, Marshfield, WI 54449
715-387-1155
Bar No. 1007717

WNAXLP

TOWN OF MENTOR

The Town of Mentor will hold its
Annual Meeting on April 23, 2022
at 10 a.m., in the Mentor Town Hall.

WNAXLP

ATTENTION FARMERS

The Clark County Land Conservation Department would like to remind you that if you are required to do a Nutrient Management Plan (NMP) update it is due April 1st. Failure to submit an updated NMP with checklist may be subject to a citation. Please call the Land Conservation Department at 715-743-5102 if you have questions.

PUBLIC NOTICE

THE FINANCIAL REPORT and supporting documentation of the City of Neillsville, Clark County, Wisconsin for the calendar year 2021 is available for inspection in the Office of the CITY CLERK, CITY HALL, 106 W. Division Street, Neillsville, WI 54456 during regular business hours.
Rex R. Roehl, Clerk
CITY OF NEILLSVILLE

WNAXLP

**NOTICE OF OPEN BOOK
CITY OF NEILLSVILLE**

Notice is hereby given that the Assessment Roll will be open for public inspection prior to the Board of Review at the Office of the City Clerk, 106 W. Division Street, during regular office hours beginning April 6, 2022.

A representative of the Assessor will be available by telephone at 920-749-1995, Wednesday, April 13, 2022 from 11:00 a.m. to 1:00 p.m. for inspection of the roll and consultation with taxpayers.

Objection forms requesting a Board of Review hearing will be available. **Completed objection forms are required to be filed with the City Clerk at least 48 hours before the Board of Review.**

**NOTICE OF BOARD OF REVIEW
CITY OF NEILLSVILLE**

Notice is hereby given that the Board of Review for the City of Neillsville will meet in the Council Room, City Hall, 106 W. Division Street, on **Monday, May 16, 2022 from 8:00 a.m. to 10:00 a.m.** for the purpose of reviewing and examining the Assessment Roll of Real and Personal Property and correcting all errors on said rolls whether in description of property or otherwise and to perform such other duties as imposed by law.

Anyone wishing to file an objection must contact the City Clerk to complete the required objection form prior to appearing at the Board of Review.

Rex R. Roehl, City Clerk-Treasurer
City of Neillsville

WNAXLP

**NOTICE TO RESIDENTS
CITY OF NEILLSVILLE**
~Neillsville Cemetery~
 Any decorations that you would like to use next year must be removed by April 1st.
 Any flowers or decorations left in the cemetery on April 1st will be removed.

**CITY OF NEILLSVILLE, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021**

	Sewer Utility	Water Utility	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 1,257,557	\$ 1,407,024	\$ 2,784,581
Customer Accounts Receivable	181,042	118,853	283,695
Inventories	4,673	32,457	37,423
Due From Other Funds	-	14,683	14,683
Total Current Assets	1,923,592	1,573,747	3,007,339
Restricted Assets:			
Wisconsin Retirement System Pension Plan Net Asset	51,237	50,392	101,629
Noncurrent Assets:			
Capital Assets Not Being Depreciated	43,298	90,842	133,848
Capital Assets Being Depreciated, Net of Accumulated Depreciation	3,347,305	1,638,135	5,278,411
Total Capital Assets	3,390,603	1,729,027	5,412,269
Total Assets	4,985,994	3,854,806	8,820,790
DEFERRED OUTFLOWS OF RESOURCES			
Wisconsin Retirement System Pension Related	83,822	98,812	161,634
LIABILITIES			
Current Liabilities:			
Accounts Payable	3,551	70,385	207,47
Accrued Liabilities	6,832	6,972	12,873
Due to Other Funds	78,236	160,904	177,212
Total Current Liabilities	88,619	138,261	210,279
Noncurrent Liabilities:			
Compensated Absences	8,084	8,178	16,267
Total Noncurrent Liabilities	8,084	8,178	16,267
Total Liabilities	96,703	146,439	231,496
DEFERRED INFLOWS OF RESOURCES			
Wisconsin Retirement System Pension Related	112,722	130,908	243,320
NET POSITION			
Net Investment in Capital Assets	3,360,512	2,026,747	5,412,269
Restricted for Pension Plan	51,237	50,392	101,629
Unrestricted	1,706,849	1,402,366	2,908,230
Total Net Position	\$ 4,818,598	\$ 3,480,464	\$ 8,328,058

**CITY OF NEILLSVILLE, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021**

	Sewer Utility	Water Utility	Total
OPERATING REVENUES			
Residential	\$ 250,522	\$ 241,733	\$ 492,255
Commercial	137,444	52,938	200,382
Industrial	35,930	20,641	56,571
Public Authority	45,791	38,900	84,691
Multitenant Residential	30,290	18,610	48,900
Franchise	3,486	2,824	6,310
Unincorporated	1,577	-	1,577
Private Fire Protection	-	18,088	18,088
Public Fire Protection	-	188,544	188,544
Miscellaneous	75	3,124	3,199
Total Operating Revenues	676,627	625,923	1,221,748
OPERATING EXPENSES			
Operations	160,474	186,920	347,404
Maintenance and Repairs	89,042	32,887	111,929
Customer Accounting and Collecting	26,614	38,132	55,746
General and Administrative	88,728	84,018	171,647
Depreciation	151,717	182,836	344,662
Total Operating Expenses	617,575	545,715	1,043,288
Operating Income	69,052	80,210	155,460
NONOPERATING REVENUES			
Interest Income	2,075	5,685	7,760
Income Before Transfers	71,127	85,895	163,228
TRANSFERS			
	-	(17,255)	(17,255)
CHANGE IN NET POSITION	67,228	18,643	85,871
NET POSITION - BEGINNING OF YEAR	4,770,288	3,460,821	8,240,087
NET POSITION - END OF YEAR	\$ 4,837,516	\$ 3,480,464	\$ 8,328,058

**NOTICE FOR BIDS
TOWN OF WESTON**

The Town of Weston is accepting bids for approximately 10,000 yards of gravel with the following specs:

- Material must meet current WADOT Standard Specification 305 Dense-Graded Base Material, with the following revised specifications.
- Material is 100% processed (decomposed granite/crushed stone) screened to a maximum of 48 inch and shall be well graded from crown to toe. Sieve analysis sampled from current stockpile required.
- Material must be free from wood, concrete, asphalt and other deleterious materials.
- Supply delivered material at the above price to any location within the Town of Weston.
- Material shall have no additional water added. Manual watering unavoidable moisture is acceptable. Mechanical watering of material prior to weighing and delivery will not be allowed without written consent from Town Chairman. Any load of bid material found to have water intentionally added without consent will either be rejected or reimbursed in full cost by the supplier to the Town.
- All material shall be delivered with a copy of an electronic printed scale ticket for each load. Scale ticket shall include date, time, location, truck number, tare weight, gross weight.
- Supplier shall operate with an adequate number of delivery trucks to avoid wait time for Town patrol operator. Town has the right to stop delivery at any time if an adequate amount of delivery trucks are not supplied.
- Delivery trucks must operate within the legal weight limits at all times.
- Town has the right to refuse any material that is not consistent with the material on bid.
- Town has the right to accept any bid, except all bids or a combination of bids, reject any bid, reject all bids, waive any technicality in a bid, and right to ask supplier for clarification in a bid prior to award.
- Delivery must be received by June 16, 2022.

Send sealed bids to Jack Kischke,
 92302 8TH ST, Neillsville WI 54456
 Bids will be opened at Weston Town Hall at
 7:00 p.m. on Tuesday, April 12, 2022.
 Donna Amling, Clerk

WMAJLP