

TIMBER LAKE CITY BOARD
REGULAR MEETING
DECEMBER 9, 2024
6:00 PM
CITY FINANCE OFFICE

- 1) Board President Tom Hermes called the meeting to order at 6:02 PM.
 - Board Present: Tom Hermes, Michael LaCompte (by telephone), Brent Biegler, and Tanner Kraft
 - Board Absent: Jess Schlosser
 - Employees Present: Karla Nordyke and Jerimiah Garon
 - Guests/Others Present: Kathy Nelson, Ashley Arpan, and Della Dearborn

- 2) Declaration of Conflict of Interest
None of the Trustees self-disclosed a conflict of interest on any agenda item. No conflict of interest was identified by the Board.

- 3) Approval of Agenda:
LaCompte motioned to approve the agenda with no changes. Biegler seconded. Motion carried.

- 4) Public Forum and Visitors: None

- 5) Approval of Last Meeting Minutes:
Biegler motioned to approve the regular meeting minutes of November 7, 2024 with no corrections. LaCompte seconded. Motion carried.

- 6) Financial Report:
 - A) Reconciliation Report – Checking Account
The Board reviewed and discussed the reconciliation summary, detail, and bank statement for the City’s checking account for the month of November.
 - B) Cash Flow Report
The Board reviewed and discussed the monthly financial report. LaCompte motioned to approve the November Cash Flow Report. Biegler seconded. Motion carried.

| | ENTERPRISE FUNDS | | | TOTAL |
|---|------------------|------------|------------|--------------|
| | GENERAL FUND | WATER FUND | SEWER FUND | |
| Beginning Balance (Checking Account) (as of 11/01/2024) | 840,685.86 | 118,343.03 | 317,514.59 | 1,276,543.48 |
| Total Receipts (Income) | 77,141.09 | 12,377.08 | 15,640.30 | 105,158.47 |
| Total Expenditures | 36,754.13 | 11,696.92 | 5,575.66 | 54,026.71 |
| Ending Balance (Checking Account) (as of 11/30/2024) | 881,072.82 | 119,023.19 | 327,579.23 | 1,327,675.24 |
| Savings Account Balance (as of 11/30/2024) | 58,006.37 | | | 58,006.37 |
| Cash Value of Certificate of Deposits (as of 11/30/2024) | 28,000.00 | | | 28,000.00 |
| Petty Cash (as of 11/30/2024) | 150.00 | | | 150.00 |
| TOTAL FUND BALANCES (as of 11/30/2024) | 967,229.19 | 119,023.19 | 327,579.23 | 1,413,831.61 |

Daily Ledger Balance (Bank) -- Checking Account
(as of 11/30/2024) 1,329,130.60

7) Accounts/Claims Payable:

Biegler motioned to approve the claims presented for payment totaling \$49,928.86 and \$16,948.83 payroll expenses. Kraft seconded. Motion carried. See Attachment 1.

8) OLD BUSINESS: None

9) NEW BUSINESS

A) Dewey County Emergency Management (Della Dearborn)

Della Dearborn, Dewey County Emergency Manager, presented to discuss grant opportunities for funding an installed 60 kW generator to power the Community Center. She reiterated that the Timber Lake Community Center was established as Dewey County's Emergency Operations Center in 2023. As such, the Center is a critical structure and is critical to the continuity of the community before, during, and after an emergency event. A generator is needed to prepare for mitigating a natural disaster. She explained the Hazard Mitigation Grant Program (HMPG), which requires a 25% match. She also explained the Building Resilient Infrastructure and Communities (BRIC) Grant, which will fund up to 20% of the 25% match to a HMPG grant. Discussion occurred. The Board agreed to pursue both grant applications.

B) Ordinance Revision: #2024-12-01 (First Reading)

The Board reviewed and discussed Ordinance Number 2024-12-01, an ordinance revising municipal code found in Section 8.0102 to permit taxation under the current Cheyenne River Sioux Tribe Tax Compact with the State of South Dakota. Nordyke presented historical information, dating back to June 2023, regarding the matter. Discussion occurred. It was agreed the ordinance revision is needed to comply with SD Codified Law and the current compact agreement between the SD Department of Revenue and the Cheyenne River Sioux Tribe. Revising the ordinance also aligns with current business practices. Biegler motioned to approve Ordinance Number 2024-12-01 on its first reading. Kraft seconded. Motion carried by roll call vote (Biegler-yes; Kraft-yes; LaCompte-yes; Hermes-yes). Motion carried. The required second reading and adoption is scheduled for the next regular board meeting.

10) Department Reports:

A) Custodial (Char Boysen)

Char was not present for discussion. Jerimiah reported the lights in the meeting room, kitchen, bathrooms, and hallway have been replaced with LED lights.

B) Maintenance (Jerimiah Garon)

i) Streets: No report; no discussion.

ii) Water: Jerimiah reported Well 5 was repaired and it will be back online by the end of this week. He intends to complete a required raw water sample collection soon. He serviced the generator and is feeling prepared for freezing weather.

iii) Sewer: Jerimiah reported the pumps at the main lift station were recently pulled and repaired. He serviced the lift station generator and is feeling prepared for freezing conditions.

- iv) Landfill: Jerimiah shared the SD Department of Agriculture and Natural Resources (SD-DANR) on-site compliance inspection report, completed October 2, 2024. Based upon this inspection, the City's restricted use site is operating in an overall satisfactory compliance manner.
 - v) Park: No discussion.
 - vi) Other Matters: None
- C) Law Enforcement Activity Report (Sheriff Arpan):
- Sheriff Ashley Arpan presented the Dewey County Sheriff's Office law enforcement report for the month of November. The report details the following services provided to Timber Lake: 104 total records and total patrol time of 146:13:07 hours. Sheriff Arpan reported he is not yet prepared to answer the Board's questions from last month. Discussion occurred. As directed by the Board, Nordyke presented consumer price index (CPI) rates from 2010 through 2025; as provided by the SD Department of Revenue. At 6:25 PM, Kraft motioned the Board enter executive session to prepare for contract negotiations pursuant to SDCL 1-25-2-4. Biegler seconded. Motion carried. At 6:45 PM, Board President Hermes returned the Board to open session. Action taken in open session: The Board directed Nordyke to draft a letter, for Hermes's signature, to Sheriff Arpan. Letter needs to request detailed reporting that shows what services are performed for the City; the Board needs to validate the contracted time per week (40-hours) is being received.
- D) Finance (Karla Nordyke)
- i) Auto-Supplement 2024 Budget: Karla requested the Board's authority to supplement the 2024 budget, as follows:

| | | |
|---------|---------|---|
| Revenue | \$2,790 | State Grant: Mosquito Control (101-330-334.2) |
| Expense | \$2,790 | Health, West Nile, Supplies (440-441.3-426) |

Hermes motioned to auto-supplement the 2024 budget for the receipt of the Mosquito Control State Grant and as requested by Karla. LaCompte seconded. Motion carried.
 - ii) Year-End Fund Transfer(s) and Commitment(s): Karla presented a 2024 Budget vs. Actual Comparison report for all financial data through December 9, 2024. The Board carefully reviewed and discussed the report. The Board finds it necessary to take the following action at year-end.
 - (1) Legislative Contingency Transfer: Hermes motioned to transfer Legislative Contingency funds (101-411.5), as follows. Biegler seconded. Motion carried.
 - (a) \$8,620 to Solid Waste Collection (430-432.3-422.SW)
 - (b) \$2,500 to Miscellaneous: Fund Balances/Credit Card Fees (410-490.5)
 - (2) Commitment of Funds: Hermes motioned to commit funds from the 2024 budget to the 2025 budget, as follows. Biegler seconded. Motion carried.

- (a) Unexpended Fire Department budget funds
 - (i) \$5,000 Pumper/Equipment Maintenance (420-422-425.2)
 - (ii) \$1,200 Supplies & Materials (420-422-426)
 - (iii) \$1,600 Utilities (420-422-428)
 Commit \$7,800 to Equipment (New Pumper) (420-422-434)
- (b) Unexpended Fire Department budget funds
 - (i) \$8,000 Fire Hall Building Maintenance (420-422-425.1)
 Commit \$8,000 to Fire Hall Building Maintenance (420-422-425.1)
- (c) Unexpended Street Department budget funds
 - (i) \$57,700 Equipment (430-431.1-434)
 Commit \$57,700 to Street Improvement: Main Street Asphalt (430-431.1-425.2)
- iii) Advertise Deputy Finance Officer Position: Karla requested the Board's approval to begin advertising for a Deputy Finance Officer. The Board agreed it is in the City's best interest to hire as soon as possible to support training.
- iv) Project(s) Funding and Next Steps – Update: Karla provided an update on the water and sewer infrastructure improvement projects. Karla reported the Notice to Award documents are received. The contracts have been sent to the contractors. The City will then sign the contracts prior to December 31. Once the contracts are fully executed, the funding agencies will provide a Notice to Proceed. Karla also reported next steps involved in pursuing additional funding for the new water tower project. It was agreed that the City, TriCounty Water, and Indian Health Services (IHS) need to meet very soon. The City needs a firm understanding of what TriCounty and/or IHS can and will do for the City.
- v) Delinquent Accounts – Update and Actions: Karla reported the following information regarding customer accounts.
 - (1) Late Payment Charges & Disconnect Warnings (31-60 days past due) – 7 accounts were assessed a \$10 late payment charge and 8 accounts were assessed a \$10.00 late payment charge with disconnection warning.
 - (2) Disconnections – 1 service disconnection is scheduled.
 - (3) Due Process Notice(s) – 0 customers received a first notice. 0 customers received a second notice. 0 customers received a final notice.
 - (4) Court Collection Process – No discussion.
 - (5) Financial Arrangements – 2 accounts have an approved financial arrangement and both are compliant.
 - (6) Legal Action Status – 2 accounts remain referred to CRST Small Claims Court and 1 account remains referred to CRST Civil Claims Court. No change.
 - (7) Delinquent Account Status (61+ days past due) -- Overall, the delinquent account balance total shows a small decrease from last month (\$100.21).
 - (8) Uncollectable Debt and Board Write-Off – None

11) Schedule Next Meeting:

The next regularly scheduled meeting is set for Wednesday, January 8, 2025 at 6:00 PM in the City Finance Office.

12) Adjourn:

At 7:55 PM, LaCompte motioned the meeting be adjourned. Biegler seconded. Motion carried.



APPROVED:

Handwritten signature of Tom Hermes in cursive script.

Tom Hermes, Board President

Handwritten signature of Karla Nordyke in cursive script.

Karla Nordyke, City Finance Officer

Recorded: December 10, 2024

Published: December 19, 2024

Published at an approximate cost of _____

CITY OF TIMBER LAKE

ACCOUNTS/CLAIMS PAYABLE: NOVEMBER 2024

APPROVED: DECEMBER 9, 2024

GENERAL GOVERNMENT

| | | | |
|--|------------------|--------------------------------------|---|
| Timber Lake Historical Society | 500.00 | Already Paid: 11/14/24; Check #32862 | Community Support: Culture & Recreation |
| SD Dept of Revenue | 271.90 | Already Paid: 11/18/24; EFT | Sales Tax Liability (October) |
| VISA | 118.76 | Already Paid: 11/25/24; Check #32869 | Office Supplies: Microsoft; Adobe; Quickbooks Monthly Payroll Fees, Postage |
| US Treasury (Internal Revenue Service) | 1,823.43 | Already Paid: 11/25/24; EFT | Payroll Liabilities & Employer Payroll Taxes (November) |
| SD Retirement System | 718.50 | Already Paid: 11/25/24; Check #32868 | Employee Benefits: Retirement (Payroll Liabilities & Employer Match) |
| Postalia | 690.00 | Already Paid: 12/05/24; EFT | Postage |
| A&B Business Solutions | 114.72 | | Printer Maintenance (November) |
| American Solutions for Business | 624.40 | | Office Supplies |
| Biegler Equipment | 6.49 | | Community Center: General Supplies |
| Century Link | 220.14 | | Telephone & Fax Lines |
| CRST Telephone Authority | 146.90 | | Internet |
| Dewey County Treasurer | 5,000.00 | | Law Enforcement Services (December) |
| G & O Paper and Supplies | 239.90 | | Library: Paper Products; Community Center: Cleaning Supplies |
| Health Pool of SD | 882.34 | | Employee Benefits: Health & Life Insurance |
| Insurance Benefits, Inc. | 3,457.00 | | Airport Liability Insurance |
| Mobridge Gas | 938.10 | | Community Center: Propane |
| Moreau Grand Electric Coop. | 849.35 | | Electricity: Community Center, Fire Hall |
| Penfield Law Firm | 600.00 | | Legal Services (October & November) |
| SD Municipal League | 887.00 | | Annual Municipal Membership |
| Servall Uniform & Linen Supply | 355.42 | | Mats & Mops & Linens |
| Timber Lake Topic | 658.14 | | Publishing (November) |
| | <u>19,102.49</u> | | |

STREETS/PARK/LANDFILL/SANITATION

| | | | |
|--|------------------|--------------------------------------|--|
| VISA | 29.79 | Already Paid: 11/25/24; Check #32869 | Supplies: Microsoft 365 Subscription (40%) |
| US Treasury (Internal Revenue Service) | 443.38 | Already Paid: 11/25/24; EFT | Payroll Liabilities & Employer Payroll Taxes (November) -- 40% |
| SD Retirement System | 230.10 | Already Paid: 11/25/24; Check #32868 | Employee Benefits: Retirement (Payroll Liabilities & Employer Match) 40% |
| AT&T Mobility | 38.20 | | iPad Connectivity (40%) |
| Biegler Equipment | 1,403.78 | | Tools, Equipment Maintenance, Materials, Supplies |
| Biegler's Timber Lake Service | 107.37 | | Fuel (October) -- 40% |
| CRST Telephone Authority | 40.76 | | Internet (City Shop) 40% |
| Health Pool of SD | 352.94 | | Employee Benefits: Health & Life Insurance 40% |
| Heartland Waste Management | 5,625.00 | | Garbage Collection (November) |
| Herman's Service | 135.74 | | Fuel (November) |
| Mobridge Gas | 612.15 | | City Shop: Propane |
| Moreau Grand Electric Coop. | 1,422.44 | | Electricity: Airport, City Shop, Street Lights, Camper Site |
| Runnings | 48.98 | | Tools |
| Western Dakota Bank | 1,605.35 | | Loan Payment #48/60 (Blade): Principal (1,539.06) & Interest (66.29) |
| | <u>12,095.92</u> | | |

WATER/SEWER

| | | | |
|--|--------|--------------------------------------|--|
| VISA | 44.60 | Already Paid: 11/25/24; Check #32869 | Supplies: Microsoft 365 Subscription (60%) |
| US Treasury (Internal Revenue Service) | 665.06 | Already Paid: 11/25/24; EFT | Payroll Liabilities & Employer Payroll Taxes (November) -- 60% |
| SD Retirement System | 345.14 | Already Paid: 11/25/24; Check #32868 | Employee Benefits: Retirement (Payroll Liabilities & Employer Match) 60% |
| AT&T Mobility | 57.30 | | iPad Connectivity (60%) |
| Biegler Equipment | 497.34 | | Generator Maintenance, Materials |
| Biegler's Timber Lake Service | 161.06 | | Fuel (October) -- 60% |

CRST Telephone Authority
Health Pool of SD
IMEG
Moreau Grand Electric Coop.
ND Dept of Health
SD Public Health Lab
Shaun Maher
Vidalinda Thompkins

61.14
529.40
15,000.00
886.05
25.00
331.00
2.36
125.00
18,730.45

Grand Total

49,928.86

Internet (City Shop) 60%
Employee Benefits: Health & Life Insurance 60%
Water Project: Engineering Services (to 11/17/24)
Electricity: Well Houses & Lift Stations
Water Analysis
Water Analysis
Deposit Refund - Minus Final Bill
Deposit Refund - Minus Final Bill

PAYROLL & BENEFITS SUMMARY -- BY DEPARTMENT
November 2024

| | Board Trustees | Board President | Financial Administration | General Government | Streets, Parks, Landfill | Water | Sewer | Total |
|--|----------------|-----------------|--------------------------|--------------------|--------------------------|----------|----------|-----------|
| Gross Pay | 0.00 | 0.00 | 5,483.97 | 680.88 | 1,917.48 | 1,438.11 | 1,438.11 | 10,958.54 |
| SD Retirement System | | | | | | | | |
| Employee Contribution | 0.00 | 0.00 | 329.04 | 30.21 | 115.05 | 86.29 | 86.29 | 646.87 |
| Employer Contribution | 0.00 | 0.00 | 329.04 | 30.21 | 115.05 | 86.29 | 86.29 | 646.87 |
| Federal Tax Withholding | | | | | | | | |
| Employee Contribution | 0.00 | 0.00 | 801.00 | 79.23 | 150.00 | 112.50 | 112.50 | 1,255.23 |
| Employer Contribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Security Tax Withholding | | | | | | | | |
| Employee Contribution | 0.00 | 0.00 | 340.01 | 42.21 | 118.88 | 89.16 | 89.16 | 679.43 |
| Employer Contribution | 0.00 | 0.00 | 340.01 | 42.21 | 118.88 | 89.16 | 89.16 | 679.43 |
| Medicare Tax | | | | | | | | |
| Employee Contribution | 0.00 | 0.00 | 79.51 | 9.87 | 27.80 | 20.85 | 20.85 | 158.89 |
| Employer Contribution | 0.00 | 0.00 | 79.51 | 9.87 | 27.80 | 20.85 | 20.85 | 158.89 |
| Medical & Life Insurance | | | | | | | | |
| Employee Contribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employer Contribution | 0.00 | 0.00 | 882.34 | 0.00 | 352.94 | 264.70 | 264.70 | 1,764.68 |
| SD Reemployment Assistance Tax (Employer) | | | | | | | | |
| Workers' Compensation Insurance (Employer) | | | | | | | | |
| Other Payroll Liabilities (Employee) | | | | | | | | |
| | 0.00 | 0.00 | 8,664.43 | 924.69 | 2,943.89 | 2,207.91 | 2,207.91 | 16,948.83 |