

TIMBER LAKE CITY BOARD
REGULAR MEETING
JANUARY 8, 2024
6:00 PM
CITY FINANCE OFFICE

- 1) Board President Tom Hermes called the meeting to order at 6:00 PM.
 - Board Present: Tom Hermes; Jess Schlosser; Michael LaCompte (by telephone); Sandra Koenig; and Brent Biegler
 - Board Absent: None
 - Employees Present: Karla Nordyke and Jerimiah Garon
 - Guests/Others Present: Kathy Nelson; Ann LaCompte (by telephone); and Trent Baumeister

- 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:
Koenig motioned to approve the agenda with no changes. Schlosser seconded. Motion carried.

- 4) Public Forum and Visitors: None

- 5) Approval of Last Meeting Minutes:
Koenig motioned to approve the minutes of December 6, 2023 with no corrections. Schlosser seconded. Motion carried.

- 6) Financial Report:
 - A) Reconciliation Report
 - i) Checking Account: The Board reviewed and discussed the reconciliation summary, detail, and bank statement for the City's checking account for the months of November and December, 2023.
 - ii) Savings Account: The Board reviewed and discussed the reconciliation summary, detail, and bank statement for the City's savings account for the months of October, November, and December (Fourth Quarter) 2023.

B) Cash Flow Report

The Board reviewed and discussed the monthly financial report. Schlosser motioned to approve the December 2023 Cash Flow Report. Koenig seconded. Motion carried.

	GENERAL FUND	ENTERPRISE FUNDS WATER FUND	SEWER FUND	TOTAL
Beginning Balance (Checking Account) (as of 12/01/2023)	861,322.06	290,888.41	100,989.56	1,253,200.03
Total Receipts (Income)	35,627.00	12,203.71	16,486.26	64,316.97
Total Expenditures	31,039.81	35,645.37	10,788.36	77,473.54
Ending Balance (Checking Account) (as of 12/31/2023)	865,909.25	267,446.75	106,687.46	1,240,043.46
Savings Account Balance (as of 12/31/2023)	57,678.65			57,678.65
Cash Value of Certificate of Deposits (as of 12/31/2023)	28,000.00			28,000.00
Petty Cash (as of 12/31/2023)	150.00			150.00
TOTAL FUND BALANCES (as of 12/31/2023)	951,737.90	267,446.75	106,687.46	1,325,872.11



**Daily Ledger Balance (Bank) -- Checking Account
(as of 12/31/2023)** 1,240,274.33

C) Quarterly Reports (October, November, and December)

- i) Top 10 Revenue & Expense Accounts: Board reviewed the top 10 revenue and top 10 expense accounts for the fourth quarter of 2023 as compared to the fourth quarter of 2022. There were no unexpected outcomes.

- ii) Fund Balance Trends Report: Board reviewed the fourth quarter-end fund balances for the Water and Sewer enterprise funds. Board also reviewed the fourth quarter-end fund balances for the Community Center, Solid Waste/Garbage Collection, and the Landfill/Restricted Use Site General fund accounts. There were no unexpected outcomes.
- iii) Taxable Sales: Board reviewed the SD Department of Revenue statistics showing taxable sales subject to the city tax rate for the months of January to November 2023. There were no unexpected outcomes.
- iv) Budget versus Actual Comparison Report
Board reviewed the Budget vs. Actual Report for January 1 through December 31, 2023. Discussion occurred. General Fund revenue is better than expected (112%); Water Fund revenue is as expected to date (33%); Sewer Fund income is 10% of expected. Expenditures to date by fund are as follows: Sewer Fund (29%); Water Fund (15%); and General Fund (59%). It is again noted the City has not received any grant or loan funds for either the water or sewer projects which is causing the revenue to appear lower than expected. The City has not yet expended project construction funds which causes the water and sewer fund expenditure percentage to appear lower than expected. General fund expenses are also forthcoming for building maintenance at the Fire Hall and Community Center for hail damage repairs which effects the General Fund budget to actual expenditures comparison outcome.

D) 2023 Funds Balance Review

- i) Funds Transfer: The Board thoroughly reviewed and discussed the Profit and Loss Budget versus Actual report for calendar/fiscal year 2023. It was agreed there is no need to transfer funds from the contingency account.
- ii) Funds Assignment: It was agreed the planned General Fund expenses for building maintenance at the Fire Hall and Community Center for hail damage repairs need to be assigned to the 2024 budget. Schlosser motioned to assign \$187,312 (Community Center Building Maintenance) and \$24,820 (Fire Hall Building Maintenance) to the 2024 Appropriations Ordinance. Koenig seconded. Motion carried. The Board directed Nordyke to develop a 2024 supplemental appropriations ordinance for the Board's review at the next regularly scheduled meeting.

7) Accounts/Claims Payable:

Schlosser motioned to approve the claims presented for payment totaling \$322,585.01 and \$16,932.56 payroll expenses. Koenig seconded. Motion carried. See Attachment 1.

8) Old Business

A) Ordinance: Revision of Sales Tax Code Set 8.0102

Nordyke reported she has not yet received a response nor guidance from the SD Department of Revenue on this matter. She will follow up.

B) 2024 Liquor License and Municipal Operating Agreement Renewal – Timber Lake Rodeo Association

Nordyke reported the renewal documents have not yet been returned to the office. No change.

9) NEW BUSINESS

A) Water and Sewer Project Planning – Update (Trent Baumeister)

Trent Baumeister, from IMEG Engineering, reported the water system project planning is nearly completed. His team is making some minor edits. He intends to have the water project plans and specifications submitted to the funding agencies by the end of January. Trent said he will send a copy to the City Office for anyone’s review.

Baumeister also reported on their progress regarding the sewer project planning. He said it is still a work in progress but it will be submitted to the funding agencies by March 1, 2024.

B) Solid Waste (Garbage Collection) Bid Notice

The Board reviewed and discussed an advertisement for bids for solid waste garbage services. The City’s current contract with Heartland Waste Management expires March 31, 2024. It is necessary to advertise for bids because a contract for the collection and hauling of garbage and waste in excess of the bid limit is subject to the competitive bidding requirements. The Board directed Nordyke to publish the bid notice for two consecutive weeks and to schedule bid opening at the next regularly scheduled meeting.

C) 2023 Wages & Salaries (SDCL 6-1-10)

SD Codified Law mandates a complete list of all the salaries and wages for all officers and employees of the municipality be published with the minutes of the first meeting following the beginning of the fiscal year. The Board reviewed the 2023 actual wage and salary information. The Board also reviewed and discussed the 2024 budget plan regarding wages and salaries.

Schlosser motioned the Board of Trustees salaries for 2024 remain the same for regular meetings and be reduced to \$50 for special meetings. Biegler seconded. Motion carried. The 2024 salary for each Board of Trustee position are as follows:

Board President: \$150.00 per regular meeting in attendance
 \$50.00 per special meeting in attendance

Trustee (each): \$125.00 per regular meeting in attendance
 \$50.00 per special meeting in attendance

Koenig motioned the hourly wage for all employees be increased by 4%, as planned in the 2024 budget. Schlosser seconded. Motion carried. The 2024 wages for City employees are as follows:

Maintenance Manager	Jerimiah Garon	\$23.36 per hour \$35.04 per hour overtime
Preapproved for 20-hours overtime per month, as needed.		
Maintenance Technician	Roger Hieb	\$20.22 per hour
Finance Officer	Karla Nordyke	\$24.56 per hour \$36.84 per hour overtime
Preapproved for 5-hours overtime per month, as needed.		
Community Center Custodian	Charyl Boysen	\$17.97 per hour
Library Custodian	Debra Thill	\$14.78 per hour
Day Labor (as need and approved)		\$11.20 per hour SD Minimum Wage

D) 2024 Election

- i) Establish Election Date (SDCL 9-13-1 & 9-13-1.1): Pursuant to SD Codified Law (SDCL) 9-13-1 and 9-13-1.1, the governing body must establish the election date no later than January 14. The Board agreed to establish the Timber Lake municipal election date for the second Tuesday in April (April 9, 2024). The voting place will be the Timber Lake Community Center.
- ii) Vacancies to Announce (SDCL 9-13-6 & 9-13-40): The Board reviewed and discussed the Trustee Rotation Schedule prepared by Nordyke. It was agreed three (3) Trustee positions will need announced as vacant. The Board directed Nordyke to publish the Notice of Vacancies.

10) Department Reports:

A) Custodial (Char Boysen)

Char was not present for discussion nor did she have anything to report. The Board discussed the following matters relevant to the Community Center.

- i) Audio-Visual Equipment – New Meeting Room: Karla reported she has requested a quote from two different computer stores but has not received them. Discussion occurred. It was agreed the City’s best interest is served by waiting to see what the users’ actually need. Matter is considered complete.
- ii) Divider Replacement – No change. No discussion.

B) Maintenance (Jerimiah Garon)

- i) Streets: Jerimiah reported he and Roger have moved snow as needed.
- ii) Water: Jerimiah shared the SD Department of Agriculture and Natural Resources (SD-DANR) Drinking Water Program's report of the water system survey completed on November 29, 2023. The purpose of SD-DANR's survey is to evaluate the water system's sources, facilities, equipment, operation, and maintenance, as they relate to provide safe drinking water. SD-DANR cites three (3) recommendations: a) ensure all routine sites are utilized throughout the year for monthly bacteriological water samples; b) ensure water loss does not exceed 15%; and c) develop an emergency response plan. Jerimiah reported the wells are all running throughout the month but Well 5 needs pulled, cleaned, and acidized.
- iii) Sewer: Jerimiah reported the sewer system is functioning effectively.
- iv) Landfill: Jerimiah reported the landfill looks good after a new hole was dug and rubble was moved and buried. He said there is now room for future growth and dirt is available to bury rubble as required by the restricted use site permit. This maintenance expense was costly. Discussion occurred about the need to again charge users. It was agreed charging for services is necessary. Locking down the landfill was also discussed.
- v) Park: No discussion.
- vi) Quarterly Reports: The Board reviewed the Maintenance Department's quarterly reports for the months of October, November, and December 2023. Reports include: Water Consumption and Loss Ratio; Well-House Inspection Logs; Lift Station Inspection Logs; and Lagoon Inspection Logs.
- vii) Other Matter(s): None

C) Law Enforcement Activity Report (Sheriff Arpan):

Sheriff Arpan presented a law enforcement services report for the month of December and 2023 comprehensively. The Board reviewed the Dewey County Sheriff's Office law enforcement reports. Sheriff Arpan reports the following services provided to Timber Lake in December: total incident records of 66; total time of 92:46 hours. Sheriff Arpan reports 525 incident records were documented for the calendar year 2023.

D) Finance (Karla Nordyke)

- i) Personnel Policy/Employee Handbook Update (Discussion): Karla reported this update is still a work in progress. She intends to have a draft prepared for the Board's consideration at the next regularly scheduled meeting.
- ii) Project(s) Funding and Next Steps – Update: Karla reported the SD-DANR is wanting the City to close on the water project loan as soon as possible. The environmental review tasks must be completed first, however. She said she will be working with

the planning district to complete the environmental review matters. See also the engineer's report, above.

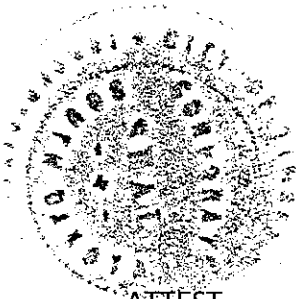
iii) Delinquent Accounts – Update and Actions(s): No report. No discussion.

11) Schedule Next Meeting:

The next regularly scheduled meeting is set for Monday, February 5, 2024 at 6:00 PM in the City Finance Office.

12) Adjourn:

At 7:25 PM, Koenig motioned the meeting be adjourned. Hermes seconded. Motion carried.



ATTEST

APPROVED: Tom Hermes
Tom Hermes, Board President

Karla Nordyke
Karla Nordyke, City Finance Officer

Recorded: January 10, 2024

Published: January 18, 2024

Published at an approximate cost of _____

CITY OF TIMBER LAKE

ACCOUNTS/CLAIMS PAYABLE: DECEMBER 2023

APPROVED: JANUARY 8, 2024

GENERAL GOVERNMENT

SD Dept of Revenue	282.88	Already Paid: 12/18/23; EFT	Sales Tax Liability (November)
VISA	160.98	Already Paid: 12/21/23; Check #32423	Office Supplies: Microsoft & Adobe, 2023 Tax Reporting Forms
US Treasury (Internal Revenue Service)	1,431.23	Already Paid: 12/26/23; EFT	Payroll Liabilities & Employer Payroll Taxes (December)
SD Retirement System	610.92	Already Paid: 12/22/23; Check #32422	Employee Benefits: Retirement (Payroll Liabilities & Employer Match)
Postalia	400.00	Already Paid: 01/08/24; EFT	Postage
A&B Business Solutions	87.79		Printer Maintenance (December)
American Solutions for Business	763.70		Office Supplies & Board Meeting Room Chairs
Biegler Equipment	47.57		Community Center & Library: General Supplies
Central SD Enhancement District	922.33		2024 CSEED Membership Dues
Century Link	212.56		Telephone & Fax Lines
CRST Telephone Authority	146.90		Internet
Dewey County Treasurer	5,000.00		Law Enforcement Services (January)
ELO Prof., LLC	160.00		Cloud Fees (November & December)
G&O Paper and Supplies	182.60		Community Center: Paper Products & Cleaning Supplies
Health Pool of SD	882.34		Employee Benefits: Health & Life Insurance
Karia Nordyke	90.00		Cell Phone Reimbursement: 4th Quarter
L&D Construction	187,312.00		Community Center: Roof Maintenance
Mobridge Gas	1,621.80		Community Center: Propane
Moreau Grand Electric Coop.	737.06		Electricity: Community Center, Fire Hall
Penfield Law	300.00		Legal Services (December)
Pfizer Lawn Care	750.62		2024 Grounds Maintenance
SD Public Assurance Alliance	12,266.96		Insurance (October 2023-2024): Liability, Property
Servall Uniform & Linen Supply	375.39		Mats & Mops & Linens
Slater Oil	636.00		Propane: Fire Hall
Timber Lake Topic	435.98		Publishing (December)
	<u>215,817.61</u>		

STREETS/PARK/LANDFILL/SANITATION

VISA	422.83	Already Paid: 12/21/23; Check #32423	Tools, Fuel, General Supplies
SD Retirement System	283.02	Already Paid: 12/22/23; Check #32422	Employee Benefits: Retirement (Payroll Liabilities & Employer Match) 40%
US Treasury (Internal Revenue Service)	503.26	Already Paid: 12/26/23; EFT	Payroll Liabilities & Employer Payroll Taxes (December) - 40%
AT&T Mobility	38.20		iPad Connectivity (40%)
Automotive Company	320.82		Equipment Maintenance: Skid-Steer
Biegler Equipment	1,107.95		Supplies, Tools, Equipment & Shop Maintenance & Landfill
Biegler's Timber Lake Service	96.83		Fuel (November)
Health Pool of SD	353.78		Employee Benefits: Health & Life Insurance (40%)
Herman's Service	547.27		Fuel (November & December)
Jeremiah Garon	36.00		Cell Phone Reimbursement: 4th Quarter (40%)
Milner Construction	14,280.00		Landfill Maintenance
Mobridge Gas	891.83		Propane: City Shop
Moreau Grand Electric Coop.	1,545.50		Electricity: Airport, City Shop, Street Lights, Camper Site
Roger Hieb	36.00		Cell Phone Reimbursement: 4th Quarter (40%)
Rushmore Equipment, LLC	2,278.00		Skid-Steer Attachment: Heavy Duty Bucket
SD Federal Property Agency	31.50		General Supplies

Insurance (October 2023-2024): Liability, Auto Liability & Damage, Property,
 Equipment
 Loan Payment #37/60 (Blade): Principal (1,481.15 & Interest (124.20)
 Garbage Collection (December)

5,892.22
 1,605.35
 4,500.00
 34,770.36

Employee Benefits: Retirement (Payroll Liabilities & Employer Match) 60%
 Payroll Liabilities & Employer Payroll Taxes (December) - 60%
 iPad Connectivity (60%)
 Shipping & General Supplies
 Fuel (November)
 Water Treatment Chemicals
 Employee Benefits: Health & Life Insurance (60%)
 Fuel (November & December)
 Engineering Fees: Wastewater Project (11/09/23 to 12/17/23)
 Engineering Fees: Water Project -- Storage Tank (10/1/23 to 12/17/23)
 Engineering Fees: Water Project (11/09/23 to 12/17/23)
 Cell Phone Reimbursement: 4th Quarter (60%)
 Electricity: Well Houses & Lift Stations
 MCM Annual Software Maintenance (1/1/22 to 12/31/23)
 Water Analysis
 Cell Phone Reimbursement: 4th Quarter (60%)
 Insurance (October 2023-2024): Liability, Auto Liability & Damage, Property,
 Equipment

424.54 Already Paid: 12/22/23; Check #32422
 754.90 Already Paid: 12/26/23; EFT
 57.30
 20.99
 145.25
 5,636.64
 530.66
 141.59
 8,000.00
 19,450.00
 23,500.00
 54.00
 1,011.01
 7,125.04
 29.00
 54.00
 5,062.12
 71,997.04

SD Public Assurance Alliance
 Western Dakota Bank
 Heartland Waste Management

WATER/SEWER
 SD Retirement System
 US Treasury (Internal Revenue Service)
 AT&T Mobility
 Biegler Equipment
 Biegler's Timber Lake Service
 Hawkins
 Health Pool of SD
 Herman's Service
 IMEG
 IMEG
 IMEG
 Jerimiah Garon
 Moreau Grand Electric Coop.
 Mueller Company, LLC
 ND Dept. of Health
 Roger Hieb
 SD Public Assurance Alliance

Grand Total
 322,585.01