

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

- 1) Board President Tom Hermes called the meeting to order at 6:03 PM.
 - Board Present: Tom Hermes, Jess Schlosser, Michael LaCompte (by telephone), and Brent Biegler
 - Board Absent: None
 - Employees Present: Karla Nordyke and Roger Hieb
 - Guests/Others Present: Kathy Nelson, Tanner Kraft, and Roger Lawien
- 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:
Schlosser 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 minutes of April 10, 2024 with no corrections. Schlosser seconded. Motion carried.
- 6) Financial Report:
 - A) Reconciliation Report
Board reviewed and discussed the reconciliation summary, detail, and bank statement for the City's checking account for the month of April.
 - B) Cash Flow Report
Board reviewed and discussed the monthly financial report. Schlosser motioned to approve the April Cash Flow Report. Biegler seconded. Motion carried.

	ENTERPRISE FUNDS			
	GENERAL FUND	WATER FUND	SEWER FUND	TOTAL
Beginning Balance (Checking Account) (as of 04/01/2024)	721,132.42	134,809.78	174,859.34	1,030,801.54
Total Receipts (Income)	45,651.20	11,717.75	15,821.87	73,190.82
Total Expenditures	36,564.03	4,534.18	3,657.66	44,755.87
Ending Balance (Checking Account) (as of 04/30/2024)	730,219.59	141,993.35	187,023.55	1,059,236.49
Savings Account Balance (as of 04/30/2024)	57,786.50			57,786.50
Cash Value of Certificate of Deposits (as of 04/30/2024)	28,000.00			28,000.00
Petty Cash (as of 04/30/2024)	150.00			150.00
TOTAL FUND BALANCES (as of 04/30/2024)	816,156.09	141,993.35	187,023.55	1,145,172.99

Daily Ledger Balance (Bank) -- Checking Account
(as of 04/30/2024) 1,059,954.11

- C) Quarterly Reports (January, February, and March 2024)
 - i) Top 10 Revenue & Expense Accounts: Board reviewed the top 10 revenue and top 10 expense accounts for the first quarter of 2023 as compared to the first quarter of 2024. There were no unexpected outcomes.
 - ii) Fund Balance Trends Report: Board reviewed the first quarter-end fund balances for the Water and Sewer enterprise funds. Board also reviewed the first 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 March 2024.
- iv) Budget versus Actual Comparison Report: Not presented; no discussion.

D) Annual Report (2023)

Pursuant to SDCL 9-22-20, Nordyke presented the City's Annual Report for the year ended December 31, 2023. Reports presented were a) the statement to be published; b) the required exhibits for the SD Department of Legislative Audit; and c) the narrative report. The annual report details the receipts, expenses, and financial condition of the City, including the amount of funds in the treasury and where and in what funds amounts are deposited or invested. Biegler motioned to approve the 2023 Annual Report. Schlosser seconded. Motion carried. Nordyke is directed to publish the annual report and to submit the required exhibits and notes to the financial statements to Legislative Audit. The annual report is also available for review at the City Finance Office, the SD Legislative Audit, and posted on the Community website (www.tlsd.us/PublicInformation).

7) Accounts/Claims Payable:

Schlosser motioned to approve the claims presented for payment totaling \$193,990.76 and \$21,978.29 payroll expenses. Biegler seconded. Motion carried. See Attachment 1.

8) OLD BUSINESS

A) Ordinance: Revision of Sales Tax Code Set 8.0102

Discussion occurred. It was agreed to remove this matter from the agenda pending legal review and opinion received from city attorney and SD Attorney General Office.

B) Right-of-Way Easement (CRST Telephone Authority)

Nordyke reported she researched this matter, per the Board's request at the last meeting, to determine: i) exact city limit boundary along H Street; ii) what entity owns H Street, which is also known as County Road 5; and iii) what entity has authority to enter into a right-of-way easement. She discovered, in consultation with Dewey County Equalization Office, Dewey County Highway Superintendent, and Dewey County State's Attorney:

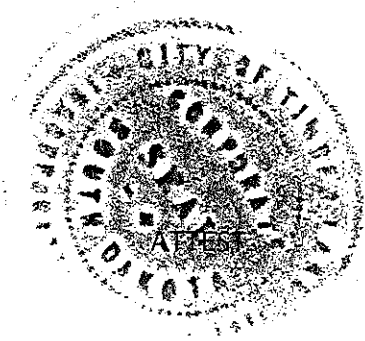
- i) City owns H Street from SD Highway 20 south to 8th Street intersection. City limit boundary ends at the platted point mid-street.
- ii) County owns H Street/County Road 5 from 8th Street intersection south. City limit boundary ends at the platted point mid-street.
- iii) City has authority to approve easement(s) along the eastern side of H Street/County Road 5 to the City limit boundary on the south side of town.

iv) Any easement granting on the west side of H Street/County Road 5 would be between the requester and the adjacent property owner(s).

Nordyke reported she has informed the CRST Telephone Authority representative. She also reported it was agreed a formal agreement needs to exist between the City and the County for H Street/County Road 5; 8th Street/County Road 6; and perhaps Rodeo Avenue.

9) Adjourn:

At 6:35 PM, Schlosser motioned the meeting be adjourned. Biegler seconded. Motion carried.



APPROVED: Tom Hermes
Tom Hermes, Board President

Karla Nordyke
Karla Nordyke, City Finance Officer

Recorded: May 9, 2024

Published: May 16, 2024

Published at an approximate cost of _____

CITY OF TIMBER LAKE

ACCOUNTS/CLAIMS PAYABLE: APRIL 2024

APPROVED: MAY 8, 2024

GENERAL GOVERNMENT

SD Dept of Revenue	310.03	Already Paid: 04/18/24; EFT	Sales Tax Liability (March)
SD Dept of Labor	2.94	Already Paid: 04/18/24; EFT	Reemployment Assistance (1st Quarter 2024)
SD Retirement System	730.68	Already Paid: 04/25/24; Check #32602	Employee Benefits: Retirement (Payroll Liabilities & Employer Match)
US Treasury (Internal Revenue Service)	2,145.47	Already Paid: 04/25/24; EFT	Payroll Liabilities & Employer Payroll Taxes (April)
VISA	1,686.62	Already Paid: 04/25/24; Check #32603	Office Supplies: Microsoft; Adobe; Adobe Zoom; Quickbook Payroll Subscriptions
A&B Business Solutions	89.15		Printer Maintenance (Arl)
American Solutions for Business	240.45		Office Supplies
Anytime Heating & Cooling	2,437.46		Building Maintenance: Fire Hall
Association of Government Accountants	110.00		Membership Dues
Biegler Equipment	37.89		Building Maintenance: Community Center
Century Link	211.51		Telephone & Fax Lines
CRST Telephone Authority	146.90		Internet
Dakota Supply Group	335.92		Community Center: Water Faucet Filters
Dewey County Treasurer	5,000.00		Law Enforcement Services (May)
ELO Prof.	83.00		Cloud Fees (April)
FP Mailing Solutions	81.90		Postage Meter & Scale (2nd Quarter)
G&O Paper and Supplies	64.50		Cleaning Supplies (Community Center)
Health Pool of SD	882.34		Employee Benefits: Health & Life Insurance
Mobridge Gas	1,144.80		Propane: Community Center
Moreau Grand Electric Coop.	644.61		Electricity: Community Center, Fire Hall
Penfield Law Firm	300.00		Legal Services (April)
Servall Uniform & Linen Supply	352.66		Mats & Mops & Linens
Timber Lake Topic	283.91		Publishing (April)
	<u>17,322.74</u>		

STREETS/PARK/LANDFILL/SANITATION

SD Dept of Labor	1.22	Already Paid: 04/18/24; EFT	Reemployment Assistance (1st Quarter 2024) 40%
SD Retirement System	330.92	Already Paid: 04/25/24; Check #32602	Employee Benefits: Retirement (Payroll Liabilities & Employer Match) 40%
US Treasury (Internal Revenue Service)	600.71	Already Paid: 04/25/24; EFT	Payroll Liabilities & Employer Payroll Taxes (April) 40%
VISA	119.52	Already Paid: 04/25/24; Check #32603	Tools, Fuel
AT&T Mobility	38.20		iPad Connectivity (40%)
Automotive, Inc.	656.48		Equipment Maintenance: Skid-Steer
Biegler Equipment	1,220.29		Supplies, Equipment Maintenance; Tools; Patch Mix
Biegler's Timber Lake Service	468.15		Fuel (March)
Health Pool of SD	353.78		Employee Benefits: Health & Life Insurance 40%
Heartland Waste Management	5,625.00		Garbage Collection (April)
Jensen Rock and Sand	975.57		19.51 ton mix rock @31.50; delivery
Mobridge Gas	445.20		Propane: City Shop
Moreau Grand Electric Coop.	1,435.59		Electricity: Airport, City Shop, Street Lights, Camper Site
Running's	20.99		Tools
VanDiest Supply Company	1,955.50		Mosquito & Weed Spray
Western Dakota Bank	1,605.35		Loan Payment #41/60 (Blade): Principal (1,504.53) & Interest (100.82)
	<u>15,852.47</u>		

WATER/SEWER	1.82	Already Paid: 04/18/24; EFT	160,815.55
SD Dept of Labor	496.38	Already Paid: 04/25/24; Check #32602	
SD Retirement System	901.07	Already Paid: 04/25/24; EFT	
US Treasury (Internal Revenue Service)	148.62	Already Paid: 04/25/24; Check #32603	
VISA	57.30		
AT&T Mobility	5.89		
Biegler Equipment	101.33		
Biegler's Timber Lake Service	9.38		
Country Market	949.96		
Hawkins	530.66		
Health Pool of SD	40,500.00		
IMEG	8,300.00		
IMEG	107,700.00		
IMEG	80.18		
Menards -- Aberdeen	1,002.36		
Moreau Grand Electric Coop.	25.00		
ND Dept of Health	5.60		
South Dakota 811	160,815.55		
	<u>193,990.76</u>		
Grand Total			

Reemployment Assistance (1st Quarter 2024) 60%
 Employee Benefits: Retirement (Payroll Liabilities & Employer Match) 60%
 Payroll Liabilities & Employer Payroll Taxes (April) 60%
 Fuel, Lift-Station Maintenance
 iPad Connectivity (60%)
 Sewer -- General Supplies
 Fuel (March)
 Water -- General Supplies
 Water Treatment Chemicals
 Employee Benefits: Health & Life Insurance 60%
 Water Project: Engineering (to 4/28/24) -- Storage Tank
 Water Project: Engineering (to 4/28/24)
 Sewer Project: Engineering (to 4/28/24)
 Maintenance Materials: Lagoon
 Electricity: Well Houses & Lift Stations
 Water Analysis
 Locate Fees (1st Quarter)

PAYROLL & BENEFITS SUMMARY -- BY DEPARTMENT

April 2024

	Board Trustees		Board President	Financial Administration		General Government		Streets, Parks, Landfill		Water	Sewer	Total
Gross Pay	1,375.00		450.00	5,594.82	686.32	2,757.66	2,068.25	2,068.25	15,000.30			
SD Retirement System												
Employee Contribution	0.00		0.00	335.69	29.65	165.46	124.10	124.10	778.99			
Employer Contribution	0.00		0.00	335.69	29.65	165.46	124.10	124.10	778.99			
Federal Tax Withholding												
Employee Contribution	0.00		0.00	826.00	79.23	178.80	134.10	134.10	1,352.23			
Employer Contribution	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Social Security Tax Withholding												
Employee Contribution	85.25		27.90	346.88	42.55	170.97	128.23	128.23	930.01			
Employer Contribution	85.25		27.90	346.88	42.55	170.97	128.23	128.23	930.01			
Medicare Tax												
Employee Contribution	19.94		6.52	81.13	9.95	39.98	29.99	29.99	217.50			
Employer Contribution	19.94		6.52	81.13	9.95	39.98	29.99	29.99	217.50			
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	353.78	265.33	265.33	1,766.78			
SD Reemployment Assistance Tax (Employer)	0.00		0.00	2.52	0.43	1.21	0.91	0.91	5.98			
Workers' Compensation Insurance (Employer)	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Other Payroll Liabilities (Employee)	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	1,585.38		518.84	8,833.08	930.28	4,044.29	3,033.21	3,033.21	21,978.29			