

**Agenda**  
**Elk Point City Council**  
**Regular Meeting**  
**Monday, February 5, 2024 @ 7:00pm**  
**Elk Point City Hall**

- (1) Call to Order and Roll Call
- (2) Approve Agenda
- (3) Approve Minutes
- (4) Approve Payment of Bills
- (5) Public Forum
- (6) Unfinished Business
- (7) New Business
  - Motion to advertise for Seasonal Employees.
  - Motion to hire ELO CPA's & Advisors to conduct the city's 2023 audit.
  - Motion to approve Independent Contractor Agreement with Joel Johnson with Code Enforcement Specialists, LLC.
  - Gilcrest Pro Paver Discussion
  - Community Center Lease extension.
  - Step increase for Mike Holmes.
  - Motion to accept Justin Keegan's resignation.
  - Motion to advertise for an Equipment Operator position.
  - Tax abatement request for the City on the Nursing Home land purchase.
- (8) Executive session per SDCL #1-25-2 (1) Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. The term, employee, does not include any independent contractor; and (5) Discussing marketing or pricing strategies by a board or commission of a business owned by the state or any of its political subdivisions, when public discussion may be harmful to the competitive position of the business.
- (9) City Hall Report
- (10) Information Items
  - February 2024 Calendar
  - Overtime Report

City of Elk Point  
Mission Statement

To provide services that promote the highest quality of life through cost-effective and efficient governance.

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  - Motion to advertise for Seasonal Employees  
*These positions include; lifeguards and public works seasonals.*
  - Motion to hire ELO CPA's & Advisors to conduct the city's 2023 audit.
  - Motion to approve Independent Contractor Agreement with Joel Johnson with Code Enforcement Specialists, LLC.  
*This will be the third year with Code Enforcement Specialists, no verbiage or price changes in this contract, it is the same as our 2022 and 2023 contracts.*
  - Gilcrest Pro Paver Discussion.  
*Our current paver is on its last legs, this paver is listed at \$25k. I would like to discuss the potential projects we can do.*
  - Community Center Lease extension.  
*This is a ten-year lease extension on the Pointe Community Center. The final payment will most likely be in December 2030.*
  - Step increase for Mike Holmes.  
*Mike has worked for us for four years, he was originally a seasonal employee who is now part-time. His position has not seen an increase in several years. He is currently at \$14.25, we would like to bump him to \$16.00.*
  - Motion to accept Justin Keegan's resignation.
  - Motion to advertise for an Equipment Operator position.
- (8) Executive session per SDCL #1-25-2 (1) Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. The term, employee, does not include any independent contractor; and (5) Discussing marketing or pricing strategies by a board or commission of a business owned by the state or any of its political subdivisions, when public discussion may be harmful to the competitive position of the business.
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## **UNAPPROVED MINUTES OF THE REGULAR MEETING OF THE ELK POINT CITY COUNCIL**

The Elk Point City Council met in regular session on Monday, January 8, 2024, at 7:00pm in the council chambers of City Hall located at 106 W. Pleasant Street with Mayor McCreary presiding and these members present: Abraham, Hurlbert, Penfield, Irlbeck and VonHaden. Verros was absent. Also, present were City Attorney Thompson, City Administrator Tuttle, Police Chief Limoges, Public Works Director Job, and Finance Officer Hammitt.

Motion made by VonHaden, seconded by Penfield to approve the agenda. All in favor.

Hurlburt moved and Irlbeck seconded a motion to approve the minutes from the December 4<sup>th</sup> and 18<sup>th</sup>, 2023, council meetings. Unanimous.

Motion and second, Irlbeck/VonHaden to approve the following salaries and bills and to instruct the Finance Officer for payment of the same. All in favor. Salaries: General Fund: \$56,572.12; Enterprise Fund: \$28,120.59; Fringe Benefits: General Fund: \$16,734.78; Enterprise Fund: \$8,358.14; Bills: 2Lazy2P-snow removal: \$549.18; Aflac-insurance: \$1,213.71; Canon Financial Services, Inc.-copier lease: \$177.00; Cardmember Services-supplies: \$2,058.22; Central Square Technologies, LLC-software: \$1,242.12; City of Sioux Falls-water testing: \$87.00; City of Vermillion-tipping fees: \$5,093.84; Craig Thompson Attorney at Law-professional services: \$679.80; Dakota Mechanical, Inc.-supplies: \$5,793.00; DANR Fiscal Office-dues: \$2,500.00; D-P Tools, Inc.-supplies: \$40.92; East River Electric-power: \$94,039.16; Elk Point Ace Hardware-supplies: \$86.93; Humanear, Inc.-hosting fee: \$1,800.00; Interstate Battery System of SD-repairs: \$305.90; Jack's Uniform & Equipment-uniforms: \$228.75; Jeff's Lawn Care-maintenance: \$280.00; Jones' Food Center-supplies: \$43.77; KCAU-publishing: \$250.00; Kevin O'Dell Electric, Inc.-repairs: \$157.14; Leader-Courier-publishing: \$603.52; Matheson Tri-Gas, Inc.-supplies: \$66.83; McKinney Olson Insurance-insurance: \$72,740.00; MidAmerican Energy-utilities: \$578.66; Midcontinent Communications-utilities: \$487.77; Minnesota Municipal Utilities-dues: \$520.00; Orkin-professional services: \$142.28; Per Mar Security Systems-monitoring services: \$685.94; Preferred Printing, Inc.-office expense: \$370.52; Resco-inventory for resale: \$1,683.00; SD Assoc. of Code Enforcement-dues: \$75.00; SD Building Officials Association-dues: \$50.00; SD City Managers Association-dues: \$150.00; SD Government Finance Officers Association-dues: \$40.00; SD Human Resource Association-dues: \$25.00; SD Municipal Electric Association-dues: \$1,313.00; SD Municipal Street Management Association-dues: \$35.00; SD Police Chief's Association-dues: \$200.00; SDML Workers Compensation Fund-insurance: \$21,764.03; South Dakota Municipal League-dues: \$2,075.55; South Dakota One Call-locate tickets: \$12.60; South Eastern Council of Governments-dues: \$3,795.00; Southeast Farmers Elevator Coop.-fuel: \$2,833.62; State Industrial Product-wastewater program: \$2,138.67; The Reinalt-Thomas Corporation-repairs: \$1,703.80; Transource-supplies: \$482.78; Tudogs Computing, LTD-repairs: \$306.30; Union County Register of Deeds-filing fees: \$61.00; Unum Life Insurance Company-insurance: \$95.89; Utility Service Co, Inc.-repairs: \$20,372.53; Verizon Wireless-utilities: \$205.78; Wellmark-insurance: \$19,919.20; Wesco Distribution-supplies: \$4,776.00

A public hearing was held at 7:00pm on a survey plat of Lot 10A in Block 11, Weston and Hoffman's Addition to the City of Elk Point, Union County, South Dakota. Discussion was held.

Motion made by Penfield, seconded by Irlbeck to approve the survey plat of Lot 10A in Block 11, Weston and Hoffman's Addition to the City of Elk Point, Union County, South Dakota. Voting in favor: Penfield, Irlbeck, Hurlbert, and Abraham. No one voted against. VonHaden abstained. Motion carried.

City Administrator Tuttle reviewed the sign survey results. Council advised him to get quotes for a new sign along with quotes to repair the sign. This will not be done until the 2025 budget.

Discussion was held on the Baptist Church land. Penfield moved and Irlbeck seconded a motion to direct City Administrator Tuttle to negotiate to purchase the property. A counteroffer will be discussed at the next regular council meeting. Unanimous.

Penfield moved and Abraham seconded a motion to hold a joint Municipal/School Election on April 9, 2024. Unanimous.

Discussion was held on the library checking and savings accounts and the library board. Motion and second, VonHaden/Abraham to transfer both accounts to a Trust and Agency Account with the school. All in favor. The council would like to work with the school on plans for the library board.

Irlbeck moved and Hurlbert seconded a motion to approve the snow removal contract with 2lazy2P and to pay a \$2,500.00 retainer fee. Voting in favor: Irlbeck, Hurlbert, Abraham, and VonHaden. No one voted against. Penfield abstained. Motion carried.

Motion to adjourn, VonHaden/Abraham. All in favor.

Attest: Erika Hammitt  
Finance Officer

Deb McCreary  
Mayor

Publish: January 18, 2024

## CLAIMS REPORT FEBRUARY 2024

VENDOR NAME	REFERENCE	VENDOR TOTAL
2LAZY2P	SNOW REMOVAL PEARL STREET JANUARY 2024	\$1,071.43
ABC LARSON LLC	HEM PANTS FOR JACOB	\$30.00
AXON ENTERPRISE INC	TASER LEASE PROGRAM	\$2,848.50
BLACK HILLS AMMUNITION	AMMO	\$1,319.00
BORDER STATES ELECTRIC -SFL	12 ITRON CENTRON METERS	\$4,952.53
BURNIGHT GLASS LLC	REMOVED LOCK AND REPAIRED	\$150.00
CANON FINANCIAL SERVICES INC	CANON COPIER LEASE	\$177.00
CARDMEMBER SERVICES	SUPPLIES AND MATERIALS	\$2,164.96
CODE ENFORCEMENT SPECIALISTS	2024 RETAINER FEE AGREEMENT	\$1,500.00
CRAIG THOMPSON ATTORNEY AT LAW	PROFESSIONAL FEES AND SERVICES	\$497.10
DAKOTA PUMP	MAIN LIFT SECURITY ALARM	\$780.00
EAST RIVER ELECTRIC	POWER	\$95,727.98
ELECTRONIC ENGINEERING	EMS PRODUCTS	\$155.00
ELK POINT ACE HARDWARE	SUPPLIES AND MATERIALS	\$196.79
ELK POINT CHAMBER	2 MEALS FOR JANUARY MEETING DEREK & DEB	\$30.00
EQUIPMENT BLADES INC	SNOW PLOW BLADES	\$2,911.52
GPM ENVIRONMENTAL SOLUTIONS LLC	PULSAR ULTRA 3 FLOW METER	\$448.00
HUNDERTMARK, INC.	SINGLE LANCE	\$36.93
INGRAM LIBRARY SERVICES	BOOKS	\$1,624.12
JACKS UNIFORM & EQUIPMENT	CLOTHING ALLOWANCE	\$149.95
JEFF'S LAWN CARE	LAWN CARE PROGRAM 2024 SWIMMING POOL	\$233.00
JOB, TREVOR	CLOTHING ALLOWANCE	\$92.40
LEADER-COURIER	YEAR IN REVIEW SPECIAL	\$206.28
MCKINNEY OLSON INSURANCE	RENEWAL	\$7,048.64
MIDAMERICAN ENERGY	UTILITIES	\$761.87
MIDCONTINENT COMMUNICATIONS	UTILITIES	\$805.43
MID-STATES ORGANIZED CRIME	MOCIC MEMBERSHIP 2024	\$100.00
MOTOROLA SOLUTIONS INC	REPAIR LABOR	\$1,400.00
NORTHERN TRUCK EQUIPMENT	CARBIDE SKID SHOES, CUTTING EDGE AND CUTTING EDGE BOLT KIT	\$8,810.03
ONE OFFICE SOLUTION	BLUE GEL PENS	\$16.99
ORKIN	CITY HALL PEST CONTROL	\$150.78
PER MAR SECURITY SYSTEMS	DUNHAM LIFT STATION	\$554.65
RESCO	2- 85 GALLON WATER HEATERS	\$3,366.00
RICHARZ REPAIR LLC	REPAIRS TO 2005 STERLING DUMP TRUCK	\$4,445.08
RUNNINGS SUPPLY INC	CHAIN, 6" TPR SWV PLATE BRK, TOW ROPE, HOOK & COUPLER	\$158.53
SCHULTZ JESSICA	SEC & METER DEP REFUND 502 S WALNUT ST #23	\$260.84
SIOUXLAND LOCK & KEY	LOCK SERVICE	\$295.00
SIRCHIE ACQUISITION CO INC	EVIDENCE SUPPLIES	\$224.60
SOUTHEAST FARMER ELEVATOR COOP	FUEL	\$7,223.52
STATE INDUSTRIAL PRODUCTS	WASTEWATER PROGRAM	\$2,138.67
STURDEVANT'S AUTO PARTS	WIPERS, FLOOR DRY & ANTI FREEZE	\$342.65
SUNDHEIM WELL REPAIR LLC	DUMP TRUCK HAUL SNOW	\$2,272.96
TEPS CONSTRUCTION	BATHROOM REPAIR	\$432.50
TRANSOURCE	SNOW PLOW LAMP LED HEATED LENS X 2	\$545.18
UTILITY EQUIPMENT CO	COUPLINGS	\$218.76
VERIZON WIRELESS	UTILITIES	\$205.81
VILLA VILLAGE	FULL TAX ABATEMENT 2023	\$12,201.15
WESCO RECEIVABLES CORP	POSITION MOLE	\$1,514.24

**TOTAL CLAIMS**

**\$172,796.37**

## December 2023 Expenditure Report

Fund	Account Description	2023 Budget	December 2023 Amount	2023 YTD Amount	Balance
<b>FUND 101 GENERAL FUND</b>					
<b>DEPT 41100 LEGISLATIVE</b>					
E 101-41100-41100	SALARIES AND WAGES	\$205,900.00	\$17,057.81	\$213,604.41	-\$7,704.41
E 101-41100-41101	EXECUTIVE SALARIES	\$20,760.00	\$0.00	\$13,280.00	\$7,480.00
E 101-41100-41103	OVERTIME WAGES	\$200.00	\$0.00	\$69.36	\$130.64
E 101-41100-41106	LONGEVITY PAY	\$1,350.00	\$800.00	\$1,350.00	\$0.00
E 101-41100-41200	OASI	\$17,450.00	\$1,223.93	\$15,923.12	\$1,526.88
E 101-41100-41300	RETIREMENT	\$12,500.00	\$1,071.46	\$12,901.34	-\$401.34
E 101-41100-42100	INSURANCE	\$36,000.00	\$2,989.12	\$37,472.78	-\$1,472.78
E 101-41100-42150	INS-LIAB/PROP/WCOMP	\$4,600.00	\$0.00	\$5,286.04	-\$686.04
E 101-41100-42200	PROFESSIONAL SERVICES AND FEES	\$32,000.00	\$81.94	\$24,051.38	\$7,948.62
E 101-41100-42300	PUBLISHING	\$1,300.00	\$78.81	\$677.50	\$622.50
E 101-41100-42310	ELECTION EXPENSE	\$2,000.00	\$0.00	\$0.00	\$2,000.00
E 101-41100-42320	DUES	\$6,000.00	\$0.00	\$6,121.28	-\$121.28
E 101-41100-42500	REPAIRS AND MAINTENANCE	\$4,000.00	\$79.07	\$3,344.70	\$655.30
E 101-41100-42600	SUPPLIES AND MATERIALS	\$6,000.00	\$669.13	\$6,024.29	-\$24.29
E 101-41100-42700	TRAVEL AND CONFERENCE	\$2,000.00	\$66.50	\$2,199.02	-\$199.02
E 101-41100-42750	TRAINING	\$750.00	\$0.00	\$0.00	\$750.00
E 101-41100-42800	UTILITIES	\$1,080.00	\$540.00	\$1,284.69	-\$204.69
E 101-41100-42830	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41100-42900	OTHER OTHER CURRENT EXPENSE	\$1,500.00	\$40.00	\$1,601.63	-\$101.63
E 101-41100-43400	MACHINERY AND EQUIPMENT	\$2,000.00	\$25.29	\$628.67	\$1,371.33
E 101-41100-43410	COMPUTER SOFTWARE	\$2,000.00	\$0.00	\$0.00	\$2,000.00
E 101-41100-43440	SUBSCRIPTIONS	\$100.00	\$0.00	\$76.99	\$23.01
		\$359,490.00	\$24,723.06	\$345,897.20	\$13,592.80
<b>DEPT 41120 CITY HALL</b>					
E 101-41120-41100	SALARIES AND WAGES	\$6,200.00	\$420.00	\$5,430.00	\$770.00
E 101-41120-41200	OASI	\$375.00	\$32.14	\$415.52	-\$40.52
E 101-41120-42150	INS-LIAB/PROP/WCOMP	\$3,050.00	\$0.00	\$3,524.02	-\$474.02
E 101-41120-42500	REPAIRS AND MAINTENANCE	\$2,000.00	\$277.64	\$2,179.28	-\$179.28
E 101-41120-42600	SUPPLIES AND MATERIALS	\$3,000.00	\$179.33	\$3,507.50	-\$507.50
E 101-41120-42800	UTILITIES	\$12,500.00	\$854.46	\$10,812.26	\$1,687.74
E 101-41120-42900	OTHER OTHER CURRENT EXPENSE	\$500.00	\$0.00	\$0.00	\$500.00
E 101-41120-44900	OTHER DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00
		\$27,625.00	\$1,763.57	\$25,868.58	\$1,756.42
<b>DEPT 41150 CONTINGENCY</b>					
E 101-41150-42900	OTHER OTHER CURRENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00
<b>DEPT 41900 OTHER GENERAL GOVERNMENT</b>					
E 101-41900-42900	OTHER OTHER CURRENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00
<b>DEPT 42100 POLICE</b>					
E 101-42100-41100	SALARIES AND WAGES	\$297,500.00	\$23,824.81	\$294,005.83	\$3,494.17
E 101-42100-41103	OVERTIME WAGES	\$15,000.00	\$1,075.34	\$16,866.80	-\$1,866.80
E 101-42100-41106	LONGEVITY PAY	\$1,100.00	\$0.00	\$1,100.00	\$0.00
E 101-42100-41200	OASI	\$22,950.00	\$1,824.16	\$22,822.67	\$127.33
E 101-42100-41300	RETIREMENT	\$22,050.00	\$1,890.06	\$24,170.77	-\$2,120.77
E 101-42100-41500	GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-42100	INSURANCE	\$51,000.00	\$3,975.52	\$51,681.76	-\$681.76

E 101-42100-42150	INS-LIAB/PROP/WCOMP	\$10,500.00	\$0.00	\$10,572.08	-\$72.08
E 101-42100-42200	PROFESSIONAL SERVICES AND FEES	\$6,000.00	\$81.94	\$3,121.39	\$2,878.61
E 101-42100-42300	PUBLISHING	\$2,000.00	\$78.81	\$956.67	\$1,043.33
E 101-42100-42320	DUES	\$475.00	\$0.00	\$389.00	\$86.00
E 101-42100-42500	REPAIRS AND MAINTENANCE	\$11,944.64	\$0.00	\$5,645.69	\$6,298.95
E 101-42100-42550	OFFICE EXPENSE	\$2,000.00	\$164.35	\$847.32	\$1,152.68
E 101-42100-42600	SUPPLIES AND MATERIALS	\$6,000.00	\$442.36	\$8,032.22	-\$2,032.22
E 101-42100-42610	UNIFORMS	\$4,000.00	\$349.03	\$3,316.38	\$683.62
E 101-42100-42620	AUTO EXPENSES	\$16,000.00	\$1,209.58	\$12,423.99	\$3,576.01
E 101-42100-42630	POLICE RADIO	\$2,000.00	\$0.00	\$0.00	\$2,000.00
E 101-42100-42700	TRAVEL AND CONFERENCE	\$1,000.00	\$766.50	\$788.50	\$211.50
E 101-42100-42750	TRAINING	\$2,500.00	\$0.00	\$250.00	\$2,250.00
E 101-42100-42800	UTILITIES	\$6,100.00	\$1,269.64	\$6,147.29	-\$47.29
E 101-42100-42900	OTHER OTHER CURRENT EXPENSE	\$2,000.00	\$0.00	\$0.00	\$2,000.00
E 101-42100-43400	MACHINERY AND EQUIPMENT	\$20,000.00	\$25.29	\$9,252.74	\$10,747.26
E 101-42100-43410	COMPUTER SOFTWARE	\$2,000.00	\$0.00	\$1,129.20	\$870.80
E 101-42100-43440	SUBSCRIPTIONS	\$200.00	\$0.00	\$0.00	\$200.00
		\$504,319.64	\$36,977.39	\$473,520.30	\$30,799.34

**DEPT 42900 OTHER PROTECTION-SELF DEFENSE**

E 101-42900-42500	REPAIRS AND MAINTENANCE	\$100.00	\$0.00	\$0.00	\$100.00
E 101-42900-42600	SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42900-42800	UTILITIES	\$3,600.00	\$324.04	\$3,058.27	\$541.73
		\$3,700.00	\$324.04	\$3,058.27	\$641.73

**DEPT 43100 HIGHWAYS AND STREETS**

E 101-43100-41100	SALARIES AND WAGES	\$175,000.00	\$10,012.98	\$147,253.15	\$27,746.85
E 101-43100-41103	OVERTIME WAGES	\$6,000.00	\$33.47	\$2,664.05	\$3,335.95
E 101-43100-41106	LONGEVITY PAY	\$970.00	\$0.00	\$900.00	\$70.00
E 101-43100-41200	OASI	\$13,400.00	\$743.10	\$11,206.33	\$2,193.67
E 101-43100-41300	RETIREMENT	\$9,600.00	\$594.39	\$8,293.19	\$1,306.81
E 101-43100-42100	INSURANCE	\$25,200.00	\$1,980.44	\$25,745.72	-\$545.72
E 101-43100-42150	INS-LIAB/PROP/WCOMP	\$18,300.00	\$0.00	\$21,726.15	-\$3,426.15
E 101-43100-42200	PROFESSIONAL SERVICES AND FEES	\$25,000.00	\$81.94	\$11,526.89	\$13,473.11
E 101-43100-42300	PUBLISHING	\$2,000.00	\$13.81	\$342.68	\$1,657.32
E 101-43100-42320	DUES	\$150.00	\$0.00	\$35.00	\$115.00
E 101-43100-42400	RENTALS	\$3,000.00	\$0.00	\$0.00	\$3,000.00
E 101-43100-42500	REPAIRS AND MAINTENANCE	\$35,000.00	\$7,357.67	\$55,316.77	-\$20,316.77
E 101-43100-42550	OFFICE EXPENSE	\$1,000.00	\$0.00	\$54.45	\$945.55
E 101-43100-42600	SUPPLIES AND MATERIALS	\$20,000.00	\$1,890.39	\$32,455.62	-\$12,455.62
E 101-43100-42610	UNIFORMS	\$900.00	\$325.01	\$870.90	\$29.10
E 101-43100-42620	AUTO EXPENSES	\$17,000.00	\$807.92	\$16,329.69	\$670.31
E 101-43100-42700	TRAVEL AND CONFERENCE	\$1,000.00	\$407.00	\$2,479.85	-\$1,479.85
E 101-43100-42715	STREET REPAIRS	\$85,000.00	\$16,062.32	\$97,477.94	-\$12,477.94
E 101-43100-42720	SNOW REMOVAL	\$10,000.00	\$0.00	\$17,703.15	-\$7,703.15
E 101-43100-42750	TRAINING	\$500.00	\$0.00	\$0.00	\$500.00
E 101-43100-42800	UTILITIES	\$16,500.00	\$1,942.43	\$15,098.06	\$1,401.94
E 101-43100-42900	OTHER OTHER CURRENT EXPENSE	\$1,500.00	\$0.00	-\$11,424.40	\$12,924.40
E 101-43100-43300	IMPROVE OTHER THAN BUILDINGS	\$107,200.00	\$0.00	\$0.00	\$107,200.00
E 101-43100-43400	MACHINERY AND EQUIPMENT	\$80,000.00	\$25.29	\$89,911.87	-\$9,911.87
E 101-43100-43410	COMPUTER SOFTWARE	\$2,000.00	\$0.00	\$0.00	\$2,000.00
E 101-43100-43440	SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00
		\$656,220.00	\$42,278.16	\$545,967.06	\$110,252.94

**DEPT 43700 CEMETERIES**

E 101-43700-41100	SALARIES AND WAGES	\$10,000.00	\$153.84	\$10,424.05	-\$424.05
E 101-43700-41103	OVERTIME WAGES	\$500.00	\$0.00	-\$466.74	\$966.74
E 101-43700-41200	OASI	\$775.00	\$11.50	\$804.18	-\$29.18
E 101-43700-41300	RETIREMENT	\$150.00	\$9.24	\$120.12	\$29.88
E 101-43700-42100	INSURANCE	\$300.00	\$28.34	\$368.01	-\$68.01
E 101-43700-42150	INS-LIAB/PROP/WCOMP	\$1,525.00	\$0.00	\$1,762.01	-\$237.01
E 101-43700-42200	PROFESSIONAL SERVICES AND FEES	\$750.00	\$0.00	\$60.00	\$690.00
E 101-43700-42300	PUBLISHING	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43700-42500	REPAIRS AND MAINTENANCE	\$7,000.00	\$0.00	\$4,197.26	\$2,802.74
E 101-43700-42600	SUPPLIES AND MATERIALS	\$5,000.00	\$280.00	\$2,776.88	\$2,223.12
E 101-43700-42800	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43700-42900	OTHER OTHER CURRENT EXPENSE	\$500.00	-\$30.00	-\$90.00	\$590.00
E 101-43700-43400	MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43700-43410	COMPUTER SOFTWARE	\$500.00	\$0.00	\$432.80	\$67.20
		\$27,000.00	\$452.92	\$20,388.57	\$6,611.43

**DEPT 44130 WEST NILE**

E 101-44130-41100	SALARIES AND WAGES	\$500.00	\$0.00	\$0.00	\$500.00
E 101-44130-41103	OVERTIME WAGES	\$200.00	\$0.00	\$0.00	\$200.00
E 101-44130-41200	OASI	\$50.00	\$0.00	\$0.00	\$50.00
E 101-44130-41300	RETIREMENT	\$50.00	\$0.00	\$0.00	\$50.00
E 101-44130-42500	REPAIRS AND MAINTENANCE	\$250.00	\$0.00	\$0.00	\$250.00
E 101-44130-42600	SUPPLIES AND MATERIALS	\$2,500.00	\$0.00	\$2,268.75	\$2,500.00
E 101-44130-42900	OTHER OTHER CURRENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
		\$3,550.00	\$0.00	\$2,268.75	\$3,550.00

**DEPT 44400 HUMANE SOCIETY**

E 101-44400-42900	OTHER OTHER CURRENT EXPENSE	\$200.00	\$0.00	\$0.00	\$200.00
E 101-44400-43430	ANIMALS	\$400.00	\$0.00	\$110.00	\$290.00
		\$600.00	\$0.00	\$110.00	\$490.00

**DEPT 45100 RECREATION**

E 101-45100-41100	SALARIES AND WAGES	\$72,500.00	\$0.00	\$72,448.79	\$51.21
E 101-45100-41103	OVERTIME WAGES	\$500.00	\$0.00	\$2,510.31	-\$2,010.31
E 101-45100-41200	OASI	\$4,300.00	\$0.00	\$5,734.37	-\$1,434.37
E 101-45100-42150	INS-LIAB/PROP/WCOMP	\$4,000.00	\$0.00	\$2,643.02	\$1,356.98
E 101-45100-42200	PROFESSIONAL SERVICES AND FEES	\$1,000.00	\$81.94	\$2,015.09	-\$1,015.09
E 101-45100-42300	PUBLISHING	\$500.00	\$0.00	\$0.00	\$500.00
E 101-45100-42400	RENTALS	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-42500	REPAIRS AND MAINTENANCE	\$4,000.00	\$0.00	\$587.00	\$3,413.00
E 101-45100-42600	SUPPLIES AND MATERIALS	\$15,000.00	\$0.00	\$16,378.05	-\$1,378.05
E 101-45100-42629	OTHER MATERIALS FOR RESALE	\$7,000.00	\$0.00	\$10,154.89	-\$3,154.89
E 101-45100-42700	TRAVEL AND CONFERENCE	\$100.00	\$0.00	\$0.00	\$100.00
E 101-45100-42750	TRAINING	\$2,000.00	\$0.00	\$2,040.00	-\$40.00
E 101-45100-42800	UTILITIES	\$15,000.00	\$338.28	\$18,949.35	-\$3,949.35
E 101-45100-42900	OTHER OTHER CURRENT EXPENSE	\$500.00	\$0.00	\$0.39	\$499.61
E 101-45100-43300	IMPROVE OTHER THAN BUILDINGS	\$10,000.00	\$0.00	\$2,529.60	\$7,470.40
E 101-45100-43400	MACHINERY AND EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00
E 101-45100-44100	PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-44200	INTEREST	\$0.00	\$0.00	\$600.00	-\$600.00
		\$137,400.00	\$420.22	\$136,590.86	\$809.14



**DEPT 45200 PARKS**

E 101-45200-41100 SALARIES AND WAGES	\$12,700.00	\$373.87	\$13,662.62	-\$962.62
E 101-45200-41103 OVERTIME WAGES	\$275.00	\$0.00	\$17.80	\$257.20
E 101-45200-41106 LONGEVITY PAY	\$75.00	\$0.00	\$0.00	\$75.00
E 101-45200-41200 OASI	\$950.00	\$26.65	\$1,021.19	-\$71.19
E 101-45200-41300 RETIREMENT	\$275.00	\$18.24	\$228.35	\$46.65
E 101-45200-42100 INSURANCE	\$600.00	\$46.16	\$600.08	-\$0.08
E 101-45200-42150 INS-LIAB/PROP/WCOMP	\$3,850.00	\$0.00	\$4,405.03	-\$555.03
E 101-45200-42200 PROFESSIONAL SERVICES AND FEES	\$5,000.00	\$0.00	\$999.40	\$4,000.60
E 101-45200-42300 PUBLISHING	\$100.00	\$0.00	\$77.81	\$22.19
E 101-45200-42400 RENTALS	\$500.00	\$0.00	\$0.00	\$500.00
E 101-45200-42500 REPAIRS AND MAINTENANCE	\$3,500.00	\$400.00	\$5,601.57	-\$2,101.57
E 101-45200-42600 SUPPLIES AND MATERIALS	\$7,000.00	\$1,051.32	\$13,768.41	-\$6,768.41
E 101-45200-42605 FERTILIZER & PEST CONTROL	\$1,500.00	\$0.00	\$1,693.31	-\$193.31
E 101-45200-42620 AUTO EXPENSES	\$1,200.00	\$16.86	\$2,652.95	-\$1,452.95
E 101-45200-42800 UTILITIES	\$16,500.00	\$225.17	\$11,107.67	\$5,392.33
E 101-45200-42900 OTHER OTHER CURRENT EXPENSE	\$500.00	\$0.00	\$265.00	\$235.00
E 101-45200-43100 LAND	\$150,000.00	\$0.00	\$150,260.23	
E 101-45200-43200 BUILDINGS	\$446,430.00	\$0.00	\$332,261.82	\$114,168.18
E 101-45200-43300 IMPROVE OTHER THAN BUILDINGS	\$0.00	\$0.00	\$5,140.00	-\$5,140.00
E 101-45200-43400 MACHINERY AND EQUIPMENT	\$2,000.00	\$0.00	\$0.00	\$2,000.00
E 101-45200-43500 DONATIONS	\$500.00	\$0.00	\$500.00	\$0.00
	\$653,455.00	\$2,158.27	\$544,263.24	\$109,451.99

**DEPT 45500 LIBRARIES**

E 101-45500-41100 SALARIES AND WAGES	\$32,500.00	\$2,820.00	\$26,804.45	\$5,695.55
E 101-45500-41200 OASI	\$2,500.00	\$215.73	\$2,050.49	\$449.51
E 101-45500-42150 INS-LIAB/PROP/WCOMP	\$775.00	\$0.00	\$881.01	-\$106.01
E 101-45500-42200 PROFESSIONAL SERVICES AND FEES	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-42300 PUBLISHING	\$200.00	\$0.00	\$390.45	-\$190.45
E 101-45500-42400 RENTALS	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-42500 REPAIRS AND MAINTENANCE	\$50.00	\$0.00	\$0.00	\$50.00
E 101-45500-42600 SUPPLIES AND MATERIALS	\$5,000.00	\$87.63	\$8,060.64	-\$3,060.64
E 101-45500-42700 TRAVEL AND CONFERENCE	\$500.00	\$0.00	\$0.00	\$500.00
E 101-45500-42900 OTHER OTHER CURRENT EXPENSE	\$500.00	\$25.00	\$143.00	\$357.00
E 101-45500-43100 LAND	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-43300 IMPROVE OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45500-43400 MACHINERY AND EQUIPMENT	\$500.00	\$0.00	\$440.83	\$59.17
E 101-45500-43420 BOOKS	\$7,000.00	\$0.00	\$3,946.87	\$3,053.13
E 101-45500-43440 SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00
	\$49,525.00	\$3,148.36	\$42,717.74	\$6,807.26

**DEPT 45800 MUSEUM**

E 101-45800-42320 DUES	\$260.00	\$0.00	\$0.00	\$260.00
E 101-45800-42800 UTILITIES	\$2,500.00	\$0.00	\$0.00	\$2,500.00
	\$2,760.00	\$0.00	\$0.00	\$2,760.00

**DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC**

E 101-46500-42900 OTHER OTHER CURRENT EXPENSE	\$0.00	-\$250.00	-\$250.00	\$250.00
E 101-46500-43500 DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	-\$250.00	-\$250.00	\$250.00

**DEPT 46520 PLANNING AND ZONING**

E 101-46520-41100 SALARIES AND WAGES	\$4,000.00	\$633.90	\$6,908.83	-\$2,908.83
E 101-46520-41200 OASI	\$175.00	\$0.00	\$4.59	\$170.41
E 101-46520-42100 INSURANCE	\$1,980.00	\$0.00	\$1,640.00	\$340.00

E 101-46520-42200	PROFESSIONAL SERVICES AND FEES	\$5,000.00	\$405.00	\$2,248.77	\$2,751.23
E 101-46520-42300	PUBLISHING	\$300.00	\$24.66	\$100.14	\$199.86
E 101-46520-42320	DUES	\$50.00	\$0.00	\$50.00	\$0.00
E 101-46520-42600	SUPPLIES AND MATERIALS	\$200.00	\$0.00	\$0.00	\$200.00
E 101-46520-42700	TRAVEL AND CONFERENCE	\$100.00	\$0.00	\$0.00	\$100.00
E 101-46520-42900	OTHER OTHER CURRENT EXPENSE	\$95,000.00	\$4,883.37	\$71,987.04	\$23,012.96
		\$106,805.00	\$5,946.93	\$82,939.37	\$23,865.63

**DEPT 46610 STORAGE BUILDING**

E 101-46610-42900	OTHER OTHER CURRENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00

**DEPT 47140 DEBT SERVICE**

E 101-47140-44103	PRINCIPAL	\$70,000.00	\$0.00	\$70,000.00	\$0.00
E 101-47140-44203	INTEREST	\$24,500.00	\$0.00	\$24,213.76	\$286.24
		\$94,500.00	\$0.00	\$94,213.76	\$286.24

**DEPT 51100 OPERATING TRANSFERS OUT**

E 101-51100-42830	TRANSFERS OUT	\$155,000.00	\$0.00	\$0.00	\$155,000.00
		\$155,000.00	\$0.00	\$0.00	\$155,000.00
		\$2,781,949.64	\$117,942.92	\$2,317,553.70	\$466,924.92

**FUND 200 SPECIAL REVENUE**

**DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC**

E 200-46500-42200	PROFESSIONAL SERVICES AND FEES	\$500.00	\$0.00	\$0.00	\$500.00
E 200-46500-44300	UDAG EXPENSE	\$200.00	\$0.00	\$0.00	\$200.00
		\$700.00	\$0.00	\$0.00	\$700.00

**DEPT 47140 DEBT SERVICE**

E 200-47140-44103	PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00
E 200-47140-44203	INTEREST	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00
		\$700.00	\$0.00	\$0.00	\$700.00

**FUND 201 LIBRARY**

**DEPT 45500 LIBRARIES**

E 201-45500-42830	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00

**FUND 211 LIQ, LODG, DINE SALES TAX FUND**

**DEPT 46500 ECONOMIC DEVELOP AND ASSISTANC**

E 211-46500-44100	PRINCIPAL	\$18,050.00	\$1,537.06	\$17,998.62	\$51.38
E 211-46500-44200	INTEREST	\$9,250.00	\$730.49	\$9,211.98	\$38.02
		\$27,300.00	\$2,267.55	\$27,210.60	\$89.40
		\$27,300.00	\$2,267.55	\$27,210.60	\$89.40

**FUND 500 CAPITAL PROJECTS FUND**

**DEPT 41900 OTHER GENERAL GOVERNMENT**

E 500-41900-42200	PROFESSIONAL SERVICES AND FEES	\$0.00	\$0.00	\$0.00	\$0.00
E 500-41900-42830	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00
E 500-41900-43300	IMPROVE OTHER THAN BUILDINGS	\$29,690.00	\$0.00	\$29,689.48	\$0.52
E 500-41900-43400	MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
		\$29,690.00	\$0.00	\$29,689.48	\$0.52
		\$29,690.00	\$0.00	\$29,689.48	\$0.52

**FUND 602 WATER FUND**

**DEPT 43300 WATER**

E 602-43300-41100	SALARIES AND WAGES	\$73,400.00	\$6,085.55	\$75,210.24	-\$1,810.24
E 602-43300-41103	OVERTIME WAGES	\$7,100.00	\$216.48	\$3,447.34	\$3,652.66
E 602-43300-41106	LONGEVITY PAY	\$250.00	\$0.00	\$286.35	-\$36.35
E 602-43300-41200	OASI	\$5,800.00	\$468.54	\$5,855.81	-\$55.81
E 602-43300-41300	RETIREMENT	\$4,600.00	\$378.13	\$4,731.52	-\$131.52
E 602-43300-42100	INSURANCE	\$13,650.00	\$1,071.88	\$13,934.38	-\$284.38
E 602-43300-42150	INS-LIAB/PROP/WCOMP	\$9,200.00	\$0.00	\$10,572.08	-\$1,372.08
E 602-43300-42200	PROFESSIONAL SERVICES AND FEES	\$50,000.00	\$81.94	\$2,325.38	\$47,674.62
E 602-43300-42300	PUBLISHING	\$750.00	\$13.81	\$487.24	\$262.76
E 602-43300-42320	DUES	\$1,350.00	\$10.00	\$1,420.00	-\$70.00
E 602-43300-42400	RENTALS	\$500.00	\$0.00	\$0.00	\$500.00

E 602-43300-42500	REPAIRS AND MAINTENANCE	\$30,000.00	\$2,693.00	\$18,402.65	\$11,597.35
E 602-43300-42550	OFFICE EXPENSE	\$2,400.00	\$54.70	\$2,428.43	-\$28.43
E 602-43300-42600	SUPPLIES AND MATERIALS	\$30,000.00	\$1,472.04	\$48,948.61	-\$18,948.61
E 602-43300-42610	UNIFORMS	\$450.00	\$309.96	\$655.98	-\$205.98
E 602-43300-42620	AUTO EXPENSES	\$5,000.00	\$104.03	\$2,308.10	\$2,691.90
E 602-43300-42700	TRAVEL AND CONFERENCE	\$1,000.00	\$0.00	\$305.78	\$694.22
E 602-43300-42750	TRAINING	\$1,000.00	\$0.00	\$0.00	\$1,000.00
E 602-43300-42800	UTILITIES	\$56,300.00	\$3,026.39	\$42,838.10	\$13,461.90
E 602-43300-42830	TRANSFERS OUT	\$50,000.00	\$0.00	\$0.00	\$50,000.00
E 602-43300-42900	OTHER OTHER CURRENT EXPENSE	\$500.00	\$9.10	\$657.61	-\$157.61
E 602-43300-43100	LAND	\$0.00	\$0.00	\$0.00	\$0.00
E 602-43300-43300	IMPROVE OTHER THAN BUILDINGS	\$75,000.00	\$0.00	\$19,676.00	\$55,324.00
E 602-43300-43400	MACHINERY AND EQUIPMENT	\$61,000.00	\$25.28	\$60,253.67	\$746.33
E 602-43300-43410	COMPUTER SOFTWARE	\$2,200.00	\$0.00	\$0.00	\$2,200.00
E 602-43300-44200	INTEREST	\$34,200.00	\$0.00	\$57,499.08	-\$23,299.08
E 602-43300-45700	DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00
		\$515,650.00	\$16,020.83	\$372,244.35	\$143,405.65
		\$515,650.00	\$16,020.83	\$372,244.35	\$143,405.65

#### FUND 604 SEWER FUND

##### DEPT 43200 SANITATION

E 604-43200-41100	SALARIES AND WAGES	\$73,000.00	\$6,013.43	\$84,588.19	-\$11,588.19
E 604-43200-41103	OVERTIME WAGES	\$7,100.00	\$215.82	\$3,480.33	\$3,619.67
E 604-43200-41106	LONGEVITY PAY	\$250.00	\$0.00	\$100.00	\$150.00
E 604-43200-41200	OASI	\$5,800.00	\$464.61	\$5,802.11	-\$2.11
E 604-43200-41300	RETIREMENT	\$4,500.00	\$373.75	\$4,672.49	-\$172.49
E 604-43200-42100	INSURANCE	\$13,650.00	\$1,071.88	\$13,934.38	-\$284.38
E 604-43200-42150	INS-LIAB/PROP/WCOMP	\$4,600.00	\$0.00	\$6,715.04	-\$2,115.04
E 604-43200-42200	PROFESSIONAL SERVICES AND FEES	\$50,000.00	\$81.94	\$21,141.12	\$28,858.88
E 604-43200-42300	PUBLISHING	\$400.00	\$13.82	\$150.73	\$249.27
E 604-43200-42320	DUES	\$400.00	\$0.00	\$0.00	\$400.00
E 604-43200-42400	RENTALS	\$1,000.00	\$0.00	\$0.00	\$1,000.00
E 604-43200-42500	REPAIRS AND MAINTENANCE	\$35,000.00	\$4,569.12	\$36,546.80	-\$1,546.80
E 604-43200-42550	OFFICE EXPENSE	\$2,000.00	\$25.50	\$1,856.13	\$143.87
E 604-43200-42600	SUPPLIES AND MATERIALS	\$15,000.00	\$1,201.16	\$6,487.10	\$8,512.90
E 604-43200-42610	UNIFORMS	\$450.00	\$0.00	\$218.99	\$231.01
E 604-43200-42620	AUTO EXPENSES	\$3,600.00	\$169.80	\$1,806.26	\$1,793.74
E 604-43200-42700	TRAVEL AND CONFERENCE	\$500.00	\$0.00	\$0.00	\$500.00
E 604-43200-42750	TRAINING	\$250.00	\$0.00	\$0.00	\$250.00
E 604-43200-42800	UTILITIES	\$35,000.00	\$809.72	\$29,876.60	\$5,123.40
E 604-43200-42830	TRANSFERS OUT	\$90,000.00	\$0.00	\$0.00	\$90,000.00
E 604-43200-42900	OTHER OTHER CURRENT EXPENSE	\$0.00	\$9.10	\$154.25	-\$154.25
E 604-43200-43300	IMPROVE OTHER THAN BUILDINGS	\$20,000.00	\$0.00	\$0.00	\$20,000.00
E 604-43200-43400	MACHINERY AND EQUIPMENT	\$21,000.00	\$25.28	\$20,253.69	\$746.31
E 604-43200-43410	COMPUTER SOFTWARE	\$2,200.00	\$0.00	\$0.00	\$2,200.00
E 604-43200-44200	INTEREST	\$10,600.00	\$0.00	\$43,826.35	-\$33,226.35
E 604-43200-45700	DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00
		\$396,300.00	\$15,044.93	\$281,610.56	\$114,689.44
		\$396,300.00	\$15,044.93	\$281,610.56	\$114,689.44

#### FUND 610 ELECTRIC FUND

##### DEPT 43400 ELECTRICITY

E 610-43400-41100	SALARIES AND WAGES	\$143,700.00	\$11,856.18	\$144,972.89	-\$1,272.89
E 610-43400-41103	OVERTIME WAGES	\$9,700.00	\$611.63	\$7,103.67	\$2,596.33
E 610-43400-41106	LONGEVITY PAY	\$1,650.00	\$200.00	\$1,750.00	-\$100.00
E 610-43400-41200	OASI	\$11,500.00	\$952.24	\$11,548.26	-\$48.26
E 610-43400-41300	RETIREMENT	\$9,000.00	\$760.08	\$9,229.60	-\$229.60
E 610-43400-42100	INSURANCE	\$21,400.00	\$1,781.68	\$23,161.78	-\$1,761.78
E 610-43400-42150	INS-LIAB/PROP/WCOMP	\$12,200.00	\$0.00	\$14,096.10	-\$1,896.10

E 610-43400-42200	PROFESSIONAL SERVICES AND FEES	\$20,000.00	\$81.93	\$9,102.88	\$10,897.12
E 610-43400-42300	PUBLISHING	\$500.00	\$13.82	\$214.75	\$285.25
E 610-43400-42320	DUES	\$1,550.00	\$0.00	\$1,197.00	\$353.00
E 610-43400-42500	REPAIRS AND MAINTENANCE	\$12,000.00	\$1,443.18	\$8,369.57	\$3,630.43
E 610-43400-42550	OFFICE EXPENSE	\$5,500.00	\$0.00	\$1,920.55	\$3,579.45
E 610-43400-42600	SUPPLIES AND MATERIALS	\$230,000.00	\$4,335.25	\$109,360.53	\$120,639.47
E 610-43400-42610	UNIFORMS	\$900.00	\$0.00	\$934.81	-\$34.81
E 610-43400-42620	AUTO EXPENSES	\$5,500.00	\$413.61	\$3,897.40	\$1,602.60
E 610-43400-42629	OTHER MATERIALS FOR RESALE	\$1,250,000.00	\$87,425.70	\$1,229,658.28	\$20,341.72
E 610-43400-42700	TRAVEL AND CONFERENCE	\$1,500.00	\$0.00	\$433.95	\$1,066.05
E 610-43400-42750	TRAINING	\$1,500.00	\$0.00	\$495.00	\$1,005.00
E 610-43400-42800	UTILITIES	\$13,600.00	\$1,211.63	\$9,994.84	\$3,605.16
E 610-43400-42810	CONVERSION	\$0.00	\$0.00	\$0.00	\$0.00
E 610-43400-42830	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00
E 610-43400-42900	OTHER OTHER CURRENT EXPENSE	\$2,000.00	\$159.10	\$11,418.77	-\$9,418.77
E 610-43400-43300	IMPROVE OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
E 610-43400-43400	MACHINERY AND EQUIPMENT	\$116,500.00	\$25.29	\$128,678.71	-\$12,178.71
E 610-43400-43410	COMPUTER SOFTWARE	\$2,200.00	\$0.00	\$375.00	\$1,825.00
E 610-43400-44103	PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00
E 610-43400-44200	INTEREST	\$0.00	\$0.00	\$0.00	\$0.00
E 610-43400-45700	DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00
		\$1,872,400.00	\$111,271.32	\$1,727,914.34	\$144,485.66
		\$1,872,400.00	\$111,271.32	\$1,727,914.34	\$144,485.66

**FUND 612 SOLID WASTE FUND**

**DEPT 43250 SEWAGE COLLECTION AND DISPOSAL**

E 612-43250-41100	SALARIES AND WAGES	\$46,600.00	\$2,907.16	\$46,528.21	\$71.79
E 612-43250-41103	OVERTIME WAGES	\$1,300.00	\$14.34	\$685.00	\$615.00
E 612-43250-41106	LONGEVITY PAY	\$150.00	\$0.00	\$250.00	-\$100.00
E 612-43250-41200	OASI	\$3,700.00	\$214.86	\$3,518.90	\$181.10
E 612-43250-41300	RETIREMENT	\$2,550.00	\$171.07	\$2,470.13	\$79.87
E 612-43250-42100	INSURANCE	\$8,250.00	\$649.42	\$8,442.64	-\$192.64
E 612-43250-42150	INS-LIAB/PROP/WCOMP	\$6,900.00	\$0.00	\$7,929.06	-\$1,029.06
E 612-43250-42200	PROFESSIONAL SERVICES AND FEES	\$2,000.00	\$81.93	\$636.90	\$1,363.10
E 612-43250-42300	PUBLISHING	\$2,000.00	\$13.82	\$310.76	\$1,689.24
E 612-43250-42320	DUES	\$50.00	\$0.00	\$285.88	-\$235.88
E 612-43250-42500	REPAIRS AND MAINTENANCE	\$8,000.00	\$879.23	\$4,397.00	\$3,603.00
E 612-43250-42550	OFFICE EXPENSE	\$1,500.00	\$25.50	\$1,856.04	-\$356.04
E 612-43250-42600	SUPPLIES AND MATERIALS	\$7,000.00	\$201.17	\$3,776.09	\$3,223.91
E 612-43250-42610	UNIFORMS	\$900.00	\$0.00	\$739.32	\$160.68
E 612-43250-42620	AUTO EXPENSES	\$7,000.00	\$757.71	\$8,963.90	-\$1,963.90
E 612-43250-42700	TRAVEL AND CONFERENCE	\$500.00	\$0.00	\$28.00	\$472.00
E 612-43250-42710	TIPPING FEES	\$58,000.00	\$5,015.56	\$59,268.20	-\$1,268.20
E 612-43250-42800	UTILITIES	\$2,300.00	\$240.00	\$1,257.00	\$1,043.00
E 612-43250-42830	TRANSFERS OUT	\$40,000.00	\$0.00	\$0.00	\$40,000.00
E 612-43250-42900	OTHER OTHER CURRENT EXPENSE	\$500.00	\$0.00	\$714.00	-\$214.00
E 612-43250-43400	MACHINERY AND EQUIPMENT	\$500.00	\$25.28	\$628.79	-\$128.79
E 612-43250-43410	COMPUTER SOFTWARE	\$2,200.00	\$0.00	\$0.00	\$2,200.00
E 612-43250-45700	DEPRECIATION	\$27,000.00	\$0.00	\$0.00	\$27,000.00
		\$228,900.00	\$11,197.05	\$152,685.82	\$76,214.18
		\$228,900.00	\$11,197.05	\$152,685.82	\$76,214.18
		<b>\$5,852,889.64</b>	<b>\$273,744.60</b>	<b>\$4,908,908.85</b>	<b>\$946,509.77</b>

## December 2023 Revenue Report

Fund	Account Number and Title	2023 Budget	2023 YTD Amount	December 2023 Amount	Balance
<b>GENERAL FUND</b>					
	R 101-00000-31100 GEN PROP TAXES	\$0.00	\$0.00	\$0.00	\$0.00
	R 101-00000-31110 GEN PROP TAXES CURRENT YEAR	\$1,018,615.00	\$1,003,583.92	\$22,471.50	\$15,031.08
	R 101-00000-31120 GEN PROP TAXES LAST YEAR	\$5,000.00	\$3,131.55	\$0.00	\$1,868.45
	R 101-00000-31130 GEN PROP TAXES PRIOR YR	\$1,000.00	\$0.00	\$0.00	\$1,000.00
	R 101-00000-31160 GEN PROP TAXES ALL PRIOR YEARS	\$0.00	\$0.00	\$0.00	\$0.00
	R 101-00000-31170 GEN PROP TAXES ON MOBILE HOMES	\$4,000.00	\$3,744.65	\$208.59	\$255.35
	R 101-00000-31190 GEN PROP TAXES ON OTHER	\$0.00	\$0.00	\$0.00	\$0.00
	R 101-00000-31300 GEN SALES AND USE TAXES	\$775,000.00	\$799,804.16	\$66,511.90	-\$24,804.16
	R 101-00000-31500 AMUSEMENT TAXES	\$0.00	\$0.00	\$0.00	\$0.00
	R 101-00000-31900 PENALTY, INTEREST DELINQ TAXES	\$0.00	\$0.00	\$0.00	\$0.00
	R 101-00000-32000 LICENSES AND PERMITS	\$8,500.00	\$9,614.00	\$900.00	-\$1,114.00
	R 101-00000-32400 VIDEO AND LOTTERY FEE	\$1,500.00	\$1,150.00	\$350.00	\$350.00
	R 101-00000-33100 FEDERAL GRANTS	\$334,825.00	\$2,270.48	\$2,270.48	\$332,554.52
	R 101-00000-33140 LAND/WATER CONSERVATION GRANT	\$0.00	\$0.00	\$0.00	\$0.00
	R 101-00000-33499 OTHER STATE GRANTS	\$45,000.00	\$0.00	\$0.00	\$45,000.00
	R 101-00000-33500 STATE SHARE REVENUE	\$14,500.00	\$14,771.58	\$0.00	-\$271.58
	R 101-00000-33510 BANK FRANCHISE TAX	\$15,000.00	\$14,312.09	\$0.00	\$687.91
	R 101-00000-33530 LIQUOR TAX REVERSION	\$0.00	\$0.00	\$0.00	\$0.00
	R 101-00000-33540 MOTOR VEHICLE LICENSES	\$29,000.00	\$27,105.69	\$1,944.91	\$1,894.31
	R 101-00000-33580 LOCAL GOV HWY AND BRIDGE FUND	\$17,000.00	\$26,359.40	\$0.00	-\$9,359.40
	R 101-00000-33590 OTHER STATE SHARED REVENUE	\$10,000.00	\$10,169.43	\$5,581.51	-\$169.43
	R 101-00000-33830 COUNTY WHEEL TAX	\$6,500.00	\$7,531.97	\$502.43	-\$1,031.97
	R 101-00000-34000 CHARGES FOR GOODS AND SERVICES	\$500.00	\$181.49	\$34.84	\$318.51
	R 101-00000-34110 ZONING AND SUBDIVISION FEES	\$5,000.00	\$4,280.00	\$864.00	\$720.00
	R 101-00000-34200 PUBLIC SAFETY	\$500.00	\$0.00	\$0.00	\$500.00
	R 101-00000-34290 OTHER PUBLIC SAFETY	\$200.00	\$0.00	\$0.00	\$200.00
	R 101-00000-34520 ANIMAL CONTROL AND SHELTER FEE	\$500.00	\$250.00	\$0.00	\$250.00
	R 101-00000-34620 SWIMMING POOL FEES	\$0.00	\$2,597.46	\$0.00	-\$2,597.46
	R 101-00000-34621 DAILY FEES	\$8,000.00	\$9,611.38	\$0.00	-\$1,611.38
	R 101-00000-34622 SINGLE MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$0.00
	R 101-00000-34623 FAMILY MEMBERSHIPS	\$10,000.00	\$15,286.11	\$349.80	-\$5,286.11
	R 101-00000-34624 SWIMMING LESSONS	\$2,500.00	\$5,114.30	\$0.00	-\$2,614.30
	R 101-00000-34640 CONCESSIONS	\$10,000.00	\$15,077.52	\$0.00	-\$5,077.52
	R 101-00000-34670 SIGN ADVERTISEMENT FEES	\$200.00	\$3.00	\$0.00	\$197.00
	R 101-00000-34690 OTHER CULTURE-RECREATION	\$5,000.00	\$5,546.67	\$0.00	-\$546.67
	R 101-00000-35000 FINES AND FORFEITS	\$1,000.00	\$1,000.00	\$0.00	\$0.00
	R 101-00000-35100 COURT FINES AND FORFEITS	\$250.00	\$39.67	\$0.00	\$210.33
	R 101-00000-36000 MISCELLANEOUS REVENUE	\$50.00	\$1,149.04	\$0.13	-\$1,099.04
	R 101-00000-36100 INTEREST EARNED	\$10,000.00	\$24,577.90	\$1,984.46	-\$14,577.90
	R 101-00000-36200 RENTALS	\$3,600.00	\$3,300.00	\$300.00	\$300.00
	R 101-00000-36310 PRINCIPAL COLLECTED BY COUNTY	\$3,800.00	\$2,263.48	\$0.00	\$1,536.52
	R 101-00000-36320 INT AND PENALTY COLLECT COUNTY	\$2,400.00	\$0.00	\$0.00	\$2,400.00
	R 101-00000-36330 PRINCIPAL COLLECT BY MUNICIPAL	\$0.00	\$7,085.00	\$0.00	-\$7,085.00
	R 101-00000-36700 CONTRIB AND DONAT FROM PRIVATE	\$5,000.00	\$8,170.12	\$5,000.00	-\$3,170.12
	R 101-00000-36900 OTHER MISCELLANEOUS REVENUE	\$0.00	\$2,850.62	\$314.99	-\$2,850.62
	R 101-00000-38610 SALE OF LOTS	\$5,000.00	\$5,000.00	\$500.00	\$0.00
	R 101-00000-38620 GRAVE-DIGGING CHARGES	\$3,000.00	\$3,800.00	\$0.00	-\$800.00
	R 101-00000-38750 CABLE TV FRANCHISE FEE	\$11,000.00	\$10,023.78	\$197.93	\$976.22
	R 101-00000-39110 OPERATING TRANSFERS IN	\$160,365.00	\$160,365.00	\$160,365.00	\$0.00
	R 101-00000-39121 BONDS PROCEEDS	\$94,200.00	\$93,690.30	\$2,216.36	\$509.70
	R 101-00000-39130 SALE OF GENERAL FIXED ASSETS	\$0.00	\$59,820.00	\$0.00	-\$59,820.00
	R 101-00000-39140 COMP FOR LOSS OR DAM GEN FIXED ASSET	\$5,944.64	\$5,944.64	\$5,944.64	\$0.00
		\$2,633,449.64	\$2,370,576.40	\$278,813.47	\$262,873.24
<b>SPECIAL REVENUE</b>					
	R 200-00000-36000 MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
	R 200-00000-36100 INTEREST EARNED	\$50.00	\$0.00	\$0.00	\$50.00
	R 200-00000-36340 INT AND PENALTY COLLECT MUNICI	\$3,500.00	\$585.91	\$0.00	\$2,914.09
		\$3,550.00	\$585.91	\$0.00	\$2,964.09

LIQ, LODG, DINE SALES TAX FUND

R 211-00000-31400 GROSS RECEIPTS BUSINESS TAXES	\$31,000.00	\$30,588.64	\$3,493.80	\$411.36
	\$31,000.00	\$30,588.64	\$3,493.80	\$411.36

CAPITAL PROJECTS FUND

R 500-00000-39121 BONDS PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00

WATER FUND

R 602-00000-36100 INTEREST EARNED	\$50.00	\$3.82	\$3.82	\$46.18
R 602-00000-36900 OTHER MISCELLANEOUS REVENUE	\$0.00	\$22.15	\$0.00	-\$22.15
R 602-00000-38100 WATER REVENUE	\$0.00	\$3,503.84	\$167.86	-\$3,503.84
R 602-00000-38110 METERED AND FLAT RATE WATER	\$515,000.00	\$545,408.89	\$35,105.35	-\$30,408.89
R 602-00000-38120 BULK WATER SALES	\$500.00	\$0.00	\$0.00	\$500.00
R 602-00000-38130 SURCHARGE	\$28,000.00	\$28,989.52	\$2,431.42	-\$989.52
R 602-00000-38190 OTHER WATER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
R 602-00000-38295 PENALTY CHARGES	\$2,000.00	\$1,854.44	\$154.56	\$145.56
R 602-00000-38380 UTIL CONNECT FEES	\$1,500.00	\$1,750.00	\$0.00	-\$250.00
R 602-00000-39100 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00
R 602-00000-39110 OPERATING TRANSFERS IN	\$40,000.00	\$0.00	\$0.00	\$40,000.00
R 602-00000-39130 SALE OF GENERAL FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00
	\$587,050.00	\$581,532.66	\$37,863.01	\$5,517.34

SEWER FUND

R 604-00000-36000 MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
R 604-00000-38130 SURCHARGE	\$45,000.00	\$45,554.00	\$3,803.01	-\$554.00
R 604-00000-38295 PENALTY CHARGES	\$2,000.00	\$1,584.58	\$130.10	\$415.42
R 604-00000-38310 SEWER CHARGES	\$348,000.00	\$372,621.54	\$30,860.33	-\$24,621.54
R 604-00000-38380 UTIL CONNECT FEES	\$1,500.00	\$1,750.00	\$0.00	-\$250.00
R 604-00000-38390 OTHER SEWER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
R 604-00000-39100 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00
R 604-00000-39110 OPERATING TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00
R 604-00000-39130 SALE OF FIXED ASSET	\$0.00	\$0.00	\$0.00	\$0.00
	\$396,500.00	\$421,510.12	\$34,793.44	-\$25,010.12

ELECTRIC FUND

R 610-00000-36000 MISCELLANEOUS REVENUE	\$0.00	\$2,092.26	\$558.00	-\$2,092.26
R 610-00000-36100 INTEREST EARNED	\$5,000.00	\$0.00	\$0.00	\$5,000.00
R 610-00000-38210 METERED SALES	\$1,950,000.00	\$1,977,371.69	\$155,757.73	-\$27,371.69
R 610-00000-38220 SALE OF SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00
R 610-00000-38240 RETURN CHECK CHGS	\$500.00	\$30.00	\$0.00	\$470.00
R 610-00000-38290 OTHER ELECTRIC REVENUE	\$52,000.00	\$103,040.44	\$46,331.14	-\$51,040.44
R 610-00000-38295 PENALTY CHARGES	\$7,000.00	\$5,754.29	\$502.32	\$1,245.71
R 610-00000-38296 RECONNECTION CHGS	\$2,000.00	\$3,525.00	\$325.00	-\$1,525.00
R 610-00000-38380 UTIL CONNECT FEES	\$1,000.00	\$1,825.00	\$0.00	-\$825.00
R 610-00000-39110 OPERATING TRANSFERS IN	\$66,000.00	\$0.00	\$0.00	\$66,000.00
R 610-00000-39130 SALE OF GENERAL FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00
	\$2,083,500.00	\$2,093,638.68	\$203,474.19	-\$10,138.68

SOLID WASTE FUND

R 612-00000-38180 SALE OF SUPPLIES AND MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00
R 612-00000-38295 PENALTY CHARGES	\$1,000.00	\$898.05	\$79.95	\$101.95
R 612-00000-38800 SOLID WASTE REVENUE	\$228,000.00	\$237,815.97	\$20,054.58	(\$9,815.97)
R 612-00000-38810 COLLECTION FEES	\$0.00	\$0.00	\$0.00	\$0.00
R 612-00000-38820 LANDFILL FEES	\$5,000.00	\$3,019.12	\$100.00	\$1,980.88
R 612-00000-38890 OTHER SOLID WASTE REVENUE	\$1,500.00	\$5,775.49	\$17.91	(\$4,275.49)
R 612-00000-39130 SALE OF GENERAL FIXED ASSETS	\$0.00	\$400.00	\$0.00	(\$400.00)
	\$235,500.00	\$247,908.63	\$20,252.44	-\$12,408.63
	\$5,970,549.64	\$5,746,341.04	\$578,690.35	\$224,208.60



elocpa.com

January 10, 2024

Erika Hammitt  
City of Elk Point  
PO Box 280  
Elk Point, SD 57025

We are pleased to confirm our acceptance and understanding of the services we are to provide for the City of Elk Point for the year ended December 31, 2023.

You have requested that we prepare the financial statements of the City of Elk Point, which comprise the governmental funds balance sheet and the proprietary funds statement of net position as of December 31, 2023, and the related statement of revenues, expenditures, and changes in fund balance – governmental funds and statement of revenues, expenses, and changes in fund net position – proprietary funds for the year then ended. These financial statements will not include statements of cash flows and related notes to the financial statements as required by accounting principles generally accepted in the United States of America.

#### **Our Responsibilities**

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

#### **Management Responsibilities**

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARs:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.

2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. The prevention and detection of fraud
4. To ensure that the entity complies with the laws and regulations applicable to its activities
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
6. To provide us with:
  - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements.
  - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
  - iii. Unrestricted access to persons within the City of Elk Point of whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

#### **Other Relevant Information**

We estimate that our fees for these services will be \$3,750. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein, and our respective responsibilities.

Sincerely yours,



Acknowledged and agreed on behalf of the City of Elk Point by:

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Signature

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Date



## Independent Contractor Agreement

This Independent Contractor Agreement ("Agreement") is made and entered into on the date on the signature page below, by and between Joel Johnson, President of Code Enforcement Specialists, LLC ("CONTRACTOR") ("Contractor") and the City of \_\_\_\_\_ (the "City"), a municipality located in \_\_\_\_\_ County, South Dakota. Collectively, Contractor and the City are referred to as the "parties."

1. **PURPOSE.** The purpose of this Agreement is to outline the duties of both parties relating to inspection and enforcement of the City's Ordinances.
  - 1.1 Independent Contractor. The parties to this Agreement agree that Contractor is an independent contractor. Contractor works exclusively for himself. While performing services hereunder, Contractor is an independent contractor and not an officer, agent, or employee of the City. Contractor will: (1) realize a profit or loss based on the success of his work performance; (2) work when he chooses and for whom he chooses, in addition to the City; (3) provide his own supplies and equipment; (4) significantly invest in his facilities or equipment used for work and; (5) keep his services available to other municipalities and the public at large. The City will not insulate the loss incurred nor restrict the amount of gain Contractor receives, hire the Contractor for an ongoing or indefinite period, instruct the Contractor on how to perform his work other than through enforcement of this Agreement, require Contractor to work on a regular basis, provide equipment and supplies to Contractor, and limit Contractor from having an ongoing business of his own. This Agreement shall be in no way construed to create an employer-employee relationship between Contractor and the City.
2. **SCOPE OF WORK.** Contractor agrees to provide to the City, in a competent, professional, and workmanlike manner, the following services:
  - 2.1 Ordinance Review. Contractor will review the City's ordinances and any amendments thereto occurring during the term of this contract which affect the City's nuisance codes related to property maintenance. Contractor may review the City's other ordinances if he is requested to do so. After reviewing the City's ordinances, Contractor may recommend that the City alter or adopt ordinances to reflect the most recent Edition of the International Property Maintenance Code.
  - 2.2 Inspection. Contractor will inspect the City's properties to identify code violations that relate to property maintenance issues, property value enhancement, residential and commercial construction issues, and ensuring residents of the City adhere to the most recent Edition of the International Property Maintenance Code, other requirements as codified in the City's nuisance ordinances, and other ordinances related to property maintenance. Property maintenance issues include, but are not necessarily limited to: property maintenance of building exteriors for commercial and residential properties, ensuring properties meet the City's ordinances related to property maintenance, ensuring any residential improvements comply with the City's ordinances, and any other Ordinances which the City requests that Contractor enforce. Contractor shall prevent and help remedy violations of the City's nuisance ordinances or parts of the most recent Edition of the International Property Maintenance Code in accordance with the section below.
  - 2.3 Assistance With Violations. Contractor shall document the violation through photographs and written reports and keep a file on properties which have property

maintenance issues or otherwise violate the City's ordinances or parts of the most recent Edition of the International Property Maintenance Code. After documenting the violation, the Contractor shall report the violation to the City or appropriate state authorities and assist as needed on an on-going basis.

3. **COMPLETION OF WORK.** Contractor shall commence work on a date and time agreed upon by the City and will complete work in a timely and efficient manner that is to the satisfaction of the City.
4. **COMPENSATION PROCEDURES.** City shall place a retainer in the sum of \$1,500.00 with CONTRACTOR annually. The hourly rates for work performed by Contractor shall not exceed \$ 75.00 per hour, which is in addition to mileage (at \$ .60/mile) and reimbursement for actual expenses (rooms, meals, postage, etc.). If the work performed is in excess of \$1,500.00 annually, then and in that event, City agrees to pay invoices submitted by Contractor in a timely manner after the receipt of the invoice. In the event Contractor does not meet the \$ 1,500.00 retainer, any excess will be carried over to the next year or will be refunded at the request of the City.
5. **NON-ASSIGNABILITY.** Both parties recognize that this contract is one for personal services and cannot be transferred, assigned, or sublet by either party without prior written consent of the other.
6. **TERM OF AGREEMENT.** This agreement shall be for a period of one year from the date of the execution of the Agreement. The parties may mutually agree to renew this Agreement by letter agreement to continue under the same terms. All notices shall be given in writing addressed to the other party. No fees shall be earned after the effective date of the termination. Upon any termination, all finished or unfinished document, data, studies, surveys, drawings, maps, models, photographs, reports, or other material prepared by Contractor pursuant to this Agreement shall become the property of the City.
7. **TERMINATION.** The City and Contractor agree this Agreement can be terminated as follows:
  - 7.1 Generally. This Agreement may be terminated by either party hereto upon sixty (60) days written notice.
  - 7.2 Expiration of Term of Contract. This Agreement is terminated upon expiration of the one-year contract term and the failure of the parties to renew this Agreement by the provision in Paragraph 6.
8. **INDEMNIFICATION.** Contractor agrees to indemnify and hold harmless the City, its officers, employees, insurers, and self-insurance pool from and against all liability, claims, and demands on account of injury, loss or damage which arise out of or are in any manner, connected with this contract or the scope of work.
9. **INSURANCE.** The Contractor, at all times during the term of this Agreement, shall obtain and maintain in force insurance coverage, shown by a Certificate of Insurance, the types and with limits as follows:
  - 9.1 Commercial General Liability Insurance. The Contractor shall maintain occurrence based commercial general liability insurance or equivalent form with a limit of not less than \$ 1,000,000.00 for each occurrence. If such insurance contains a general aggregate

limit, it shall apply separately to this Agreement or be no less than two times the occurrence limit.

9.2 Professional Liability Insurance or Miscellaneous Professional Liability Insurance. The Contractor agrees to procure and maintain professional liability insurance or miscellaneous professional liability insurance with a limit not less than \$1,000,000.00.

9.3 Business Automobile Liability Insurance. The Contractor shall maintain business automobile liability insurance or equivalent form with a limit of not less than \$1,000,000.00 for each accident. Such insurance shall include coverage for owned, hired, and non-owned vehicles.

9.4 Worker's Compensation Insurance. The Contractor shall procure and maintain workers' compensation and employers' liability insurance as required by South Dakota law.

9.5 Proof of Insurance. Before beginning work under this Agreement, Contractor shall furnish the City with properly executed Certificates of Insurance which shall clearly evidence maintenance of the foregoing types of insurance required by this Agreement, if requested by City. In the event of a substantial change in insurance, issuance of a new policy, cancellation or nonrenewal of the policy, the Contractor agrees to provide notice to the City and provide a new Certificate of Insurance showing continuous coverage in the amounts required. Contractor shall furnish copies of insurance policies if requested by the City.

10. **OWNERSHIP OF WORK PRODUCT GENERATED.** Contractor hereby acknowledges and agrees that all reports, plans, specifications, technical data, miscellaneous drawings, software system programs and documentation, procedures, or files, operating instructions and procedures, source code(s) and documentation, including those necessary to upgrade and maintain the software program, and all information contained therein provided to the City by the Contractor in connection with its performance of services under this Agreement shall belong to and is the property of the City and will not be used in any way by the Contractor without the express written consent of the City.

11. **WAIVER.** No term, covenant, or condition of this Agreement can be waived except by the written consent of the Client, and forbearance or indulgence by the Client in any regard whatsoever shall not constitute a waiver of any term, covenant, or condition to be performed by Contractor until complete performance by Contractor of this Agreement, the City shall be entitled to invoke any remedy available to it under this Agreement by law despite any such forbearance or indulgence.

12. **CHOICE OF LAW AND VENUE.** The terms of this Agreement shall be interpreted according to the laws of the State of South Dakota. The parties agree any legal dispute arising between the parties regarding this Agreement shall be venued in Gregory County, Sixth Judicial Circuit, South Dakota.

13. **NOTICE.** Any notice or other communication required under this Agreement shall be in writing and sent to the address set forth on the signature page below. Notice shall be given by and to City Council or, \_\_\_\_\_, on behalf of the City, and by and to Contractor on his own behalf, or such authorized designees as either party may from time to time designate in writing. Notices or communications to or between the parties shall be deemed to have been delivered when mailed by first class mail, provided that notice of default or termination shall be sent by registered or certified mail.

14. **COMPLIANCE.** Contractor will comply with all federal, state, and local laws, regulations, ordinances, guidelines, permits and requirements applicable to providing services pursuant to this Agreement, and will solely be responsible for obtaining current information on such requirements.
15. **REPORT OF INJURY.** Contractor agrees to report to the City any event encountered in the course of performance of this Agreement which results in injury to any person or property, or which may otherwise subject Contractor, or the City or its officers, agents or employees to liability. Consultant shall report any such event to the City immediately upon discovery.
16. **COMPLETENESS OF AGREEMENT.** It is expressly agreed that this Agreement contains the entire undertaking of the parties relevant to the subject matter thereof and there are no verbal or written representations, agreements, warranties or promises pertaining to the project matter thereof not expressly incorporated in this writing. Any additions, changes, or modifications to this Agreement upon execution must be in writing and signed by both parties.
17. **ENFORCEMENT AND ATTORNEY'S FEES.** If either party breaches this Agreement, the non-breaching party may seek all available equitable and legal remedies including, but not limited to: specific performance and damages. The breaching party shall pay all reasonable attorney's fees incurred by the non-breaching party seeking enforcement of the terms of this Agreement or damages arising from this Agreement.

IN WITNESS WHEREOF the parties hereto have executed or caused to be executed by their duly authorized officials, this Agreement.

Code Enforcement Specialists, LLC ("Contractor")

Dated: \_\_\_\_\_

\_\_\_\_\_  
BY: Joel Johnson, President  
PO Box 125  
Burke, SD 57523

City of \_\_\_\_\_, a Municipal Corporation

Dated: \_\_\_\_\_

\_\_\_\_\_  
BY: Authorized Client Signature / Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Mailing Address:

\_\_\_\_\_  
City/State/Zip Code:

Prepared by:  
James E. McCulloch  
P.O. Box 335  
Vermillion, SD 57069  
(605) 624-4262



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**CIVIC AND COMMUNITY CENTER LEASE  
WITH OPTION TO EXTEND AS LEASE PURCHASE**

Lease made this 1st day of October, 2012, between Recreation Development Association, P.O. Box 777, Elk Point, South Dakota 57025, herein referred to as "RDA", and City of Elk Point, a municipal corporation, P.O. Box 280, Elk Point, South Dakota 57025 herein referred to as "City."

WHEREAS, City desires to develop a civic and community center that is most cost effective and beneficial to its residents and general public; and

WHEREAS, RDA desires to develop a new building that is most cost effective and beneficial to its members and general public; and

WHEREAS, City and RDA agree that joint participation in the development of a civic and community center building is mutually beneficial to the parties and will provide enhanced civic, community, social and recreational benefits to the greater Elk Point Community, and in furtherance of the provisions contained in a June 18, 2012 Memorandum of Understanding and a September 24, 2012 First Amendment to said Memorandum of Understanding between the parties;

In consideration of the mutual covenants contained herein, the parties agree as follows:

**SECTION ONE  
DESCRIPTION OF PREMISES**

RDA leases to City portions of the premises, located at 212 Truman Lane, Elk Point, South Dakota 57025, and described more particularly as follows:

COUNTRY CLUB TRACT 6 IN THE SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER (SW $\frac{1}{4}$ SE $\frac{1}{4}$ ) OF SECTION 19, AND IN THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER (NW $\frac{1}{4}$ NE $\frac{1}{4}$ ) OF SECTION 30, ALL IN TOWNSHIP 91 NORTH, RANGE 49 WEST OF THE 5<sup>th</sup> P.M., CITY OF ELK POINT, UNION COUNTY, SOUTH DAKOTA (APPROXIMATELY 2.5 ACRES),

for City's use as a civic and community center.

## SECTION TWO TERM AND EFFECTIVE DATE OF LEASE

RDA leases the above described premises to City to use jointly with RDA subject to provisions in Section Sixteen below upon the successful demolition of the structure(s) presently on the premises and the construction of a new building thereon in compliance with the provisions contained in the Memorandum of Understanding and First Amendment thereto mentioned above. The effective date of such lease shall be when the building is ready for shared occupancy by RDA and City or when the first payment of note or mortgage is due, whichever is earlier.

The term of this lease is ten (10) years, beginning on the first day of the month during which note or mortgage repayment obligation begins and terminating 10 years thereafter.

## SECTION THREE RENT AND ASSIGNMENT

A note or mortgage between the RDA and a lending institution will determine payment of RDA's financing obligations to lending institution. Lease and lease-purchase payments from City to RDA hereunder will mirror those in the note and mortgage and will be and hereby are assigned by RDA to lending institution. When note and mortgage are satisfied, pursuant to lease and lease-purchase agreement, the civic and community center and site will be transferred to the City with shared partial use covenants on the site, as determined by the City Civic and Community Center Board from time to time consistent with Section 16 below, reserved to RDA for its golf course and related operations and with SDCL 43-25-5 and SDCL 43-25-6 warranties of title. Upon transfer of the premises by RDA to City as mentioned above, payment and lease terms of RDA will be mutually agreed upon in a new shared use document developed pursuant to Section Sixteen provisions below. The proposed Warranty Deed is attached hereto.

City shall pay RDA the approximate amount of two thousand nine hundred seventy dollars and no cents (\$2,970.00) each month, beginning on the date mentioned in Section 2 above, with succeeding payments due on the first day of each month thereafter during the term of lease and lease purchase. An amendment to this lease and lease purchase agreement is hereby authorized by each party to be executed between the parties once precise long term financing obligations between RDA and its lending institution are known.

After approval and execution of the lease, City shall have no right to cancel this lease or revoke acceptance of the premises prior to the end of the scheduled initial lease term for any reason whatsoever except by mutual agreement of the parties, and in absence of said mutual agreement, City's lease payments shall be made without setoff or deduction until the previously mentioned note and mortgage are satisfied and are unconditional and nonrefundable.

## SECTION FOUR RESTRICTIONS ON USE

Neither party shall use the premises in any manner that will increase risks covered by insurance on the premises and result in an increase in the rate of insurance or a cancellation of any insurance policy, even if such use may be in furtherance of RDA's business and recreational purposes or in furtherance of City's civic or community purposes. Neither party shall keep, use,

or sell anything prohibited by any policy of fire insurance covering the premises, and shall comply with all requirements of the insurers applicable to the premises necessary to keep in force the fire and liability insurance.

#### SECTION FIVE WASTE, NUISANCE, OR UNLAWFUL ACTIVITY

Neither party shall allow any waste or nuisance on the premises, or use or allow the premises to be used for any unlawful purposes.

#### SECTION SIX MAINTENANCE, REPAIRS AND SERVICE

Each of the parties will contribute its services and skills in the use, management and control of the civic and community center.

RDA shall arrange and pay for all utilities furnished to the premises for the term of this lease, including heating, cooling, electricity, gas, water, sewer and garbage, as well as interior costs associated with management of the civic and community center and cost of liability and building content insurance.

The City shall be responsible for all costs of building and parking lot maintenance, including snow removal, and costs of property taxes, if any, and insurance, including fire, wind and extended coverage.

Any insurance procured by the party for the leased premises shall name the other party as an additional insured.

#### SECTION SEVEN SURRENDER OF PREMISES

City shall surrender the premises at the end of the lease term, unless extended below as a lease-purchase agreement, in the same condition as when City took possession, allowing for reasonable use and wear, and damage by acts of God, including fires and storms. Before delivery, City shall remove all business signs placed on the premises by City and restore the portion of the premises on which they were placed in the same condition as when received.

#### SECTION EIGHT ENTRY ON PREMISES BY THE PARTIES

The parties reserve the right to enter on the leased premises at reasonable times to inspect them, and each party shall permit the other party to do so. Each party may with consent from the other, which consent may not be unreasonably withheld, erect scaffolding, fences, and similar structures, post or place relevant notices and moveable equipment in connection with making alterations, additions, or repairs, all without incurring liability to the other party for disturbance of quiet enjoyment of the premises, or loss of occupation thereof.

SECTION NINE  
NONLIABILITY OF PARTIES FOR DAMAGES

Neither party shall be liable to the other for damage claims not covered by insurance for injury to persons or property from any cause relating to the occupancy of the premises by the parties, including those arising out of damages or losses occurring on sidewalks or parking lots and other areas adjacent to the leased premises during the term of this lease or any extension thereof. Neither party shall indemnify the other for liability, loss, or other damage claims or obligations resulting from any injuries or losses of this nature.

SECTION TEN  
LIABILITY AND PROPERTY INSURANCE

RDA shall procure and maintain in force at its expense during the term of this lease and any extension thereof liability and building contents insurance with insurers satisfactory to the parties. Coverage shall be adequate to protect against liability for damage claims through use of or arising out of accidents occurring in or around the leased premises in minimum coverage limit amounts for each person injured, for any one accident, for total aggregate, and for property damage not less than those in effect on December 31, 2012.

City shall maintain other property and fire, wind and extended coverage in amounts at least equal to minimum replacement cost or appraised value of the leased premises, whichever is greater.

The policies or copies thereof shall be delivered to the parties for keeping. The parties shall obtain a written obligation from the insurers to notify each of them in writing at least thirty (30) days prior to cancellation or refusal to renew any policy. If any insurance policies are not kept in force during the entire term of this lease or any extension thereof, the other party may procure the necessary insurance and pay the premium thereof, and the premium shall be repaid to the paying party within thirty (30) days of payment.

SECTION ELEVEN  
ASSIGNMENT, SUBLEASE, OR LICENSE

Neither party, aside from activity and event occurrences, shall convey, transfer, assign or sublease the premises, nor any right or privilege connected therewith, or allow any other person except agents and employees of either party to occupy the premises or any part thereof without first obtaining the written consent of the other party. Consent by a party shall not be consent to a subsequent assignment, sublease, or occupation by other persons. An unauthorized assignment, sublease, or license to occupy the premises shall be void. The interest of either party in this lease is not assignable by operation of law without the written consent of the other party.

SECTION TWELVE  
BREACH

The failure of either party to comply with each and every term and condition of this lease shall constitute a breach of this lease. Each party shall have thirty (30) days after the receipt of



written notice from the other party of any breach to correct the conditions specified in the notice, or if the corrections cannot be made within the thirty (30)-day period, the breaching party shall have a reasonable time to correct the default if corrective action is commenced by the breaching party within thirty (30) days after receipt of the notice.

### SECTION THIRTEEN REMEDIES OF PARTIES FOR BREACH

The parties shall have any and all remedies available to them in South Dakota law or equity for breach of this lease agreement.

However, notwithstanding the sentence above, should City fail to pay RDA any of its payment obligations herein, RDA will have the right to exercise any one or all of the following remedies: sue City for all past due payments, all payments to become due in the applicable unexpired lease term, any other payments or costs due hereunder and any other reasonable collection and other costs.

### SECTION FOURTEEN OPTION TO RENEW AS LEASE-PURCHASE AGREEMENT

RDA grants to City an automatic option to renew this lease as a lease-purchase agreement for a renewal term of ten (10) years after expiration of the term of this lease on terms and conditions mutually agreed upon by the parties, or, if agreement cannot be reached on the terms and conditions of the renewal lease-purchase term, on the same terms and conditions as those for the initial ten (10) year lease term. To avoid automatic exercise of this option to renew as a lease-purchase agreement on the same terms and conditions for the initial ten (10) year lease term, City must give RDA written notice of its intention not to so exercise at least one hundred and eighty (180) days before the initial lease term expires. The City shall have the right to prepay its financial obligations for the lease-purchase agreement term without penalty. Upon satisfaction of all lease and lease-purchase terms and conditions, at the end of the lease-purchase term, the leased premises will be conveyed by RDA to City as mentioned above and in the Memorandum of Understanding and First Amendment to said Memorandum of Understanding.

### SECTION FIFTEEN RIGHT OF FIRST REFUSAL

In the event RDA shall receive a bona fide offer for the purchase of the golf course premises (not including leased premises) and operations during the term of this lease or renewal term as lease-purchase, and the offer of purchase shall be acceptable to RDA, RDA shall give City the right to purchase the premises at the price and on the terms of the offer so made. This right shall be extended by RDA giving written notice of the offer by registered mail to City at its address mentioned above and requiring City to accept the offer in writing and to sign a purchase agreement within thirty (30) days after the mailing of the notice. This lease and lease-purchase agreement shall survive any such purchase and be binding on the third-party purchaser and City.

This right of first refusal on behalf of City shall be available to City during the entire duration of this lease or any renewal thereof as a lease-purchase agreement.

SECTION SIXTEEN  
GOVERNANCE OF PREMISES

A City Civic and Community Center Board, hereinafter board, shall be the governing body for the premises. The board shall be City's board comprised of the City's city council president, the RDA's board president and three resident appointees of Elk Point, South Dakota. The political and corporation officials shall remain on the board during their respective terms of office. The residents shall be appointed for a three (3) year term with the first appointees serving a three (3) year term, a two (2) year term, and a one (1) year term, respectively. All appointees to the board shall be recommended jointly by the City's city council president and RDA's board president.

The board shall be responsible for determination of policy, shared allocation of use and resolution of conflicts or disputes regarding scheduling, fees, function of areas and other matters related to the operation of the civic and community center.

SECTION SEVENTEEN  
MISCELLANEOUS

The laws of the state of South Dakota should govern this lease with option to renew as lease purchase, including SDCL chs. 9-52 and 9-53.

Whenever a party hereto is designated herein by its present name or title, the name of the successor organized or designated to serve any function relating or in any way pertaining to the civic and community center shall be deemed substituted thereof, and such successors shall be and become a party hereto and bound hereby.

This lease and option to renew as lease purchase may be modified or terminated only upon mutual agreement of the parties and in writing.

Any property, real or personal, acquired in carrying out this lease and option to renew as lease purchase may be disposed of only as provided in this lease and option to renew as lease purchase or any amendments thereto or through following state procedures for disposal of surplus property.

A duly executed copy of this lease and option to renew as lease purchase shall be submitted to the RDA and City.

IN WITNESS THEREOF the parties, acting by resolutions as required by law, as acknowledged by their duly authorized officer or representative, have signed and executed this lease and option to renew as lease purchase on the date first above written.

CITY OF ELK POINT

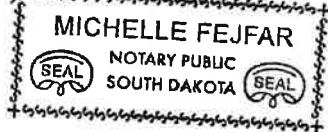
By:   
Mayor

STATE OF SOUTH DAKOTA)  
COUNTY OF UNION )

On this the 2nd day of October, 2012, before me Michelle Fejfar the undersigned officer, personally appeared Nabel Trobaugh, mayor of the City of Elk Point, South Dakota, a municipal corporation, known to me or satisfactorily proven to be the person described in the foregoing instrument and acknowledged that she executed the same in the capacity therein stated and for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.

(SEAL)



Michelle Fejfar  
Notary Public-South Dakota  
My commission expires: 12-2-2017

RECREATION DEVELOPMENT ASSOCIATION

By: [Signature]

Its: President

STATE OF SOUTH DAKOTA)  
COUNTY OF UNION )

On this the 2nd day of October, 2012, before me the undersigned officer personally appeared Keith Bates who acknowledged (himself) (herself) to be the President of the Recreation Development Association, a nonprofit association, and that (he) (she), as such President being authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing the name of the association by (himself) (herself) as President.

In witness whereof I hereunto set my hand and official seal.

(SEAL)



Michelle Fejfar  
Notary Public-South Dakota  
My commission expires: 12-2-2017

1/30/24

Justin Keegan

206 East Lincoln Street

Elk Point, SD 57025

City of Elk Point

106 West Pleasant Street

Elk Point, SD 57025

Dear City of Elk Point,

Please accept this letter as my official notice of resignation from my position on the street department. My last day will be Tuesday, February 13<sup>th</sup>, 2024.

I have appreciated the opportunities that I have had while working for the city. I value the insights that I have learned here and know that they will help me on my future endeavors.

Thank you for your support and understanding my decision.

Sincerely,

A handwritten signature in dark ink, appearing to read "J. Keegan", written in a cursive style.

Justin Keegan

**Application for Abatement and /or Refund of Property Taxes  
Board of County Commissioners of Union County, South Dakota**

Tax Year (payable following year) 2023 Parcel# 03.07.24.1067 Phone# (605) 356-2141

First Name City of Elk Point Last Name \_\_\_\_\_ Email erika.hammitt@elkpoint.org

Street Address S. Harrison St. City Elk Point State SD Zip Code 57025

**Application for an abatement/refund of taxes is being presented due to the following Reason (s):**

	An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in extension of the tax, to the injury of the complainant. SDCL 10-18-1 (1)
	Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment. SDCL 10-18-1 (2)
<b>XX</b>	The property is exempt from taxes. SDCL 10-18-1 (3)
	The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessment. SDCL 10-18-1 (4)
	Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid. SDCL 10-18-1 (5)
	The same property has been assessed against the complainant more than once in the same year, and the complainant produced satisfactory evidence that the taxes for the year have been paid. SDCL 10-18-1 (6)
	A loss occurred because of flood damage, fire, storm or other unavoidable casualty. SDCL 10-18-2 (4) Date and Time of Loss: _____
	Structures have been removed after the assessment date (upon verification by the Director of Equalization). SDCL 10-18-2 (7) Date Structures Removed: _____
	Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline prescribed in § 10-6A-4. SDCL 10-18-2 (8)
	Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to a temporary duty assignment for the military. SDCL 10-18-2 (9)
	Applicant is a veteran who would otherwise qualify for an exemption under SDCL 10-4-40, but failed to comply with the application deadline for either owner occupied classification or the disabled veteran's exemption. SDCL 10-18-2 (10)
	Other/ Comments: _____

(No tax may be abated on any real property which has been sold for taxes, while the tax certificate is outstanding. Any abatement on property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

I hereby apply for an abatement/refund of property taxes  
for the above reason (s)

Subscribed and sworn to, before me on this 23<sup>rd</sup> day  
January, 2024

  
Applicant signature

\_\_\_\_\_  
Notary/Auditor/Deputy Auditor/Treasurer

\_\_\_\_\_  
County Commission Signature

\*Date Received by Auditor's Office: \_\_\_\_\_

\*\*Total Valuation: \_\_\_\_\_

Received By: \_\_\_\_\_

\*\*Valuation/Amount Abated/Refunded: \_\_\_\_\_

Auditor/Deputy Auditor

\*\*\*\*\*

City Approval (if applicable) Tax District \_\_\_\_\_ City \_\_\_\_\_ City Name Elk Point

The contents of the within petition, having been before the governing body of the above named municipality, and having been considered by same, the undersigned hereby certifies that

FAVORABLE UNFAVORABLE action was taken thereon at its meeting the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Town Clerk/City Finance Officer

Applicant must contact the municipality for date and time this abatement/refund request will be considered.

Include this STUB with April 2024 payment.  
Delinquent after April 30th  
Union County Treasurer  
209 E Main, Ste 220  
Elk Point, SD 57025  
uctreas@unioncountysd.org

Tax Due: Full Year or by April 30, 2024  
\$852.22 \$426.11



002735-4657



ELK POINT CITY  
PO BOX 280  
ELK POINT SD 57025

Include this STUB with October 2024 payment.  
Delinquent after Oct. 31st  
Union County Treasurer  
209 E Main, Ste 220  
Elk Point, SD 57025  
uctreas@unioncountysd.org

Tax Due: October 31st, 2024  
\$426.11



cut along dotted line

ELK POINT CITY  
PO BOX 280  
ELK POINT SD 57025

Receipt: 2604.0 Dist: 03617 Parcel: 03.07.24.1067  
Year: 2023 RE

Receipt: 2604.0 Dist: 03617 Parcel: 03.07.24.1067  
Year: 2023 RE

Union County TAX BILL for APRIL, 2024 and OCTOBER, 2024. Keep in a safe place. Send the correct stubs along with your check for payment. If your taxes are paid by your Bank in Escrow, this is for your information only. Based on November 1, 2022 valuations. Taxes for January 1, 2023 through December 31, 2023. Payable April 2024 and October 2024.

P Dist/Parcel 03617 03.07.24.1067 ELK POINT CITY-ELK POINT/

A Receipt# 2604.0 Type: 2023 RE

R Deed: ELK POINT CITY

C Mail: ELK POINT CITY

E

L Legal: LOT 1 OF LOT A IN NE1/4SE1/4 (3.29A)

VALUATIONS AND TAXES: 2023 (This Year)			
	Assessed	Equalized	Taxes
A			
L			
U			
A Other	41,845	40,883	852.22
T			
I TOTAL VALUES:	41,845	40,883	
O			
N NET TAXABLE VALUE:	41,845	40,883	
S			
EQUALS GROSS TAX OF:		\$852.22	
T			
A		\$0.00	
X			
E			
S NET ANNUAL TAXES:		\$852.22	

INDEXING:

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G

O DEED: ELK POINT CITY

W  
N  
E  
R  
S

Taxing Authority: Distribution of YOUR taxes:

Category	Value	Levy	Tax
Elk Point City	40,883	7.095	290.07
Elk Point/Jefferson School	40,883	10.182	416.28
Union County	40,883	2.998	122.57
County Hwy Srcif, 75%	40,883	0.185	7.56
Elk Point Fire District	40,883	0.323	13.21
City Hwy Srcif 25% Elk Point	40,883	0.062	2.53

\$159.54

\*Indicates a local decision to opt out of the tax limitation. If the local vote to increase taxes had not been passed, your taxes would not have included the items marked with\*

Your Tax Receipt Number is: 2023 2604.0

Union County Treasurer  
209 E Main, Ste 220  
Elk Point, SD 57025  
605-356-2391

Due in April 2024

\$426.11

Due in October 2024

\$426.11

Date Paid:

Date Paid:

Check #

Check #

Retain this lower portion for your records. Enter the date paid and your check number for your information. Keep in a safe place.

**First Dakota Title**  
**ALTA Universal ID: 2692**  
**104 W Main St**  
**PO BOX 40**  
**Elk Point, SD 57025**



**First Dakota Title**  
THE TITLE RESOURCE NETWORK

File No./Escrow No.: SD-235908  
 Print Date & Time: June 09, 2023 1:33 pm  
 Officer/Escrow Officer: JC Fielder  
 Settlement Location: 104 W Main St, PO BOX 40  
 Elk Point, SD 57025  
 Property Address: TBD South Harrison Street  
 Elk Point, SD 57025  
 Borrower: City of Elk Point  
 PO Box 280  
 Elk Point, SD 57025  
 Seller: Lantis Enterprises Inc.  
 PO Box 699  
 Spearfish, SD 57783  
 Lender:  
 Settlement Date : June 12, 2023  
 Disbursement Date : June 12, 2023

Description	Borrower	
	Debit	Credit
<b>Financial</b>		
Sale Price of Property	150,000.00	
Deposit		1,000.00
1/2 Owner's Title Insurance		212.50
<b>Prorations/Adjustments</b>		
County Taxes 01/01/23-06/12/23		397.02
<b>Title Charges and Escrow/Settlement Charges</b>		
Settlement Fee to First Dakota Title	225.00	
Search Fee to First Dakota Title	159.75	
Owner's Title Insurance to First Dakota Title Coverage: \$150,000.00 Premium: \$425.00 Version: 2021 ALTA Owner's Policy (07/01/21)	425.00	
<b>Government Recording and Transfer Charges</b>		
Recording Fees to Simplifile	60.00	

Description	Borrower	
	Debit	Credit
Government Recording and Transfer Charges (continued)		
	<b>Debit</b>	<b>Credit</b>
<b>Subtotals</b>	150,869.75	1,609.52
<b>Due from Borrower</b>		149,260.23
<b>Totals</b>	150,869.75	150,869.75

### Acknowledgement

We/I have carefully reviewed the ALTA Settlement Statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of the ALTA Settlement Statement. We/I authorize First Dakota Title to cause the funds to be disbursed in accordance with this statement.

Borrower

City of Elk Point

BY: \_\_\_\_\_  
Derek Tuttle

\_\_\_\_\_  
JC Fielder





## City Hall Report January 2023

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### **City Administrator:**

One month down in 2024, the city was occupied with snow removal and the start of planning big projects in 2024. The meeting this month has an extension of the Community Center lease. The lease for the Pointe was originally ten years, with the freedom for an extension in 2024. We are proposing an extension for the next ten years.

The state water plan application has been completed and submitted. This should provide us with some SRF funding so the ability to fund the project will be less of a burden for us up front. Granted, we will still need to add a surcharge to cover the new loan expense. The resolution for this application will be at the April meeting.

Last year we received a grant for \$58,000 to asphalt the bike path at Lion's Park. With the addition of the tac oil trailer, and hopefully a new paver we can do it ourselves and have a majority of the project covered by the grant. However, that does include purchasing a paver that is \$25,000. The Gilcrest pro paver on the agenda is similar to ours but in much better condition. If we keep our old one we can use it for parts on the new one. Normally pavers of this caliber are around \$250,000-\$300,000.

I now have two interested developers who would like to put apartments up in Elk Point. I originally thought that they would like to visit in January, but they informed me February is better for them. I told them that the land by the car wash could be a potential development spot. I have not heard anything from Troy on the lot since our offer. I will update at the council meeting if anything changes.

The library board has been contentious with the shutdown of the joint account. They would like to come speak to the council about it. This would also be a good time to address the lack of city representation on the board. We have closed the account, but will wait and see if they will come to a council meeting this month or in March before we move forward on the Trust and Agency account. In the meantime, the City Librarian has a credit card and can make purchases she needs to until that is resolved.

As you may have seen on the agenda, Justin Keegan is resigning his position at the City. We will advertise in the Leader Courier, Plaintalk, Broadcaster, and our website for a new Equipment Operator. If you could, please refer potential candidates to our website or City Hall for applications.

### **Board Updates:**

The EDC is still working with another business to secure another purchase at the business park. If this goes through, we will only have one lot available for people to purchase at the park. Our plan after that is to extend the retention pond ultimately making the available land smaller. However, our last 4 acres are entirely in the flood plain, making it unattractive to potential buyers. Our plan is to extend the retention pond and use the dirt as fill to make another lot that is not in the floodplain. I'm sure you all have seen that the Next Mechanical news has gone public. Next Mechanical is hoping to break ground this spring. They are a welder/metal fabrication facility that works on pipelines and ethanol plants. This is a big win for the Elk Point community.

### **Public Works:**

This month was largely occupied with snow plowing and snow removal. After the initial storms, the guys went out and pulled snow away from the curb. Because of the excess snow on the curbs, we were receiving multiple complaints that people's mailboxes were inaccessible. For the rest of the month the guys fixed valves at the main lift station, repaired equipment, and installed new electric services along Country Club Dr.

### **Police Department:**

The police vehicle that needed repairs returned from the shop this week. There were a plethora of snow tickets, along with a few cars being towed due to the lack of following snow alert guidelines. Our new body cameras will be arriving this month, we saved \$25k on the cameras because we opted to keep our old car cameras instead of buying new ones. We decided that we are going to use an annual \$900 warranty on the police car cameras. The Police Dept also arrested a few individuals for multiple drug violations.

## **Finance:**

### **DECEMBER 2023 BANK BALANCES, FUND BALANCES, EXPENDITURES AND REVENUES**

Total December 2023 Expenditures: \$273,744.60

Total December 2023 Revenue: \$578,690.35

First Dakota National Bank Checking Account Beginning Balance for December 2023:  
\$4,361,344.29

First Dakota National Bank Checking Account Ending Balance for December 2023:  
\$4,497,466.42

UDAG/Trust & Agency Account Ending Balance as of December 2023: \$87,091.46

SD FIT Account Ending Balance as of December 2023: \$620,638.11

Liberty National Bank Water Fund Reserve as of December 2023: \$45,804.71

Liberty National Bank CD - \$576,946.84

<b>Cash Balance Worksheet</b>	
<b>December 2023</b>	
<b>Fund</b>	<b>Fund Balances December 2023</b>
<b>General Fund</b>	
Restricted for Dump Truck, mowers & Pay Loader	\$120,000.00
Restricted for Equipment Purchase – Police Car	\$51,130.00
Restricted for Street Repairs (Court St and Lions Park asphalt)	\$225,000.00
Unassigned Fund Balance	\$1,168,378.85
<b>Special Revenue Fund (UDAG Fund)</b>	
Restricted Fund Balance	\$76,716.28
<b>Liquor, Lodging, Dining Sales Tax Fund</b>	
Restricted Fund Balance	\$92,126.85
<b>Capital Improvement Fund</b>	
Swimming Pool Bond	\$521,812.44
<b>Water Fund</b>	
Restricted for Revenue Bond	\$17,256.23
Restricted for Loan Requirement	\$107,616.23

Restricted for Future Water Line Replacement	\$100,000.00
Unassigned Fund Balance	\$422,144.33
<b>Sewer Fund</b>	
Restricted for Revenue Bond	\$26,357.05
Restricted for Loan Requirement	\$40,000.00
Restricted for Future Sewer Projects	\$80,000.00
Restricted for SucVac Truck	\$20,000.00
Unassigned Fund Balance	\$68,619.19
<b>Electric Fund</b>	
Restricted for Revenue Bond	\$162,926.11
Restricted for Machinery & Equipment	\$113,000.00
Unassigned Fund Balance	\$2,806,315.37
<b>Garbage Fund</b>	
Unassigned Fund Balance	\$323,465.92
Restricted for Machinery & Equipment	\$80,000.00
<b>T&amp;A Fund</b>	
Unassigned Fund Balance	\$1,590.02

Sales Tax Revenue to Date 2023 (December 2023) - \$813,156.55

Sales Tax Revenue to Date 2022 (December 2023) - \$856,924.60

Bed, Board & Booze Tax to Date 2023 (December 2023) - \$30,869.33

Bed, Board & Booze Tax to Date 2022 (December 2023) - \$33,719.51



# February 2024

SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5 City Council Meeting @7pm	6	7	8	9	10
11	12	13	14 Valentine's Day	15	16	17
18	19 Presidents Day City Hall Closed	20	21	22 Chamber Meeting @ Noon	23 EDC Meeting @ 7:30am	24
25	26	27	28	29		

## Overtime Sheets

[illegible]

## Overtime Sheets

[illegible]

## Overtime Sheets

[illegible]

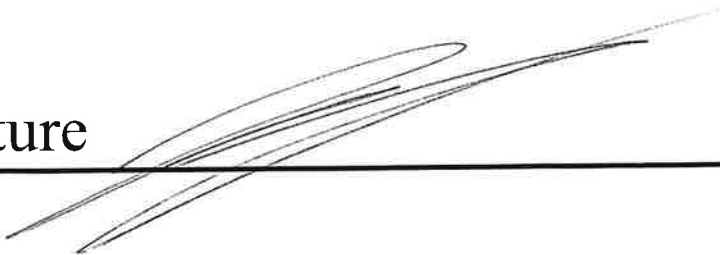


# Overtime Sheet - Police Department

Neilson Conley 12/25/2023 to 01/07/2024

Date		Duties Performed	Hours
01/01/2024		New Year's Day	11.00
		Total	11.00


Officer Signature  Date 1/7/24

Chief Signature  Date 1/8/24

# Overtime Sheet - Police Department

Neilson Conley 12/11/2023 to 12/24/2023

Date		Duties Performed	Hours
12/22/23		State Declared Holiday	12.00
		Total	12.00

Officer Signature 

Date

Chief Signature

Date

Overtime Sheet - Police Department

Officer N. Fenske		
Date	Duties Performed	Hours
12/20/2023	Grand Jury	1
Total		1.00

Officer Signature: 

Date: 12/20/23

OT Approval/Chiefs Signature :

Date:

Supervisor Comments

Overtime Sheet - Police Department

Officer N. Fenske		
Date	Duties Performed	Hours
12/25/2023	Christmas Day	9
12/26/2023	Christmas Day...After	9
01/01/2024	New Year's Day	11
Total		29.00

Officer Signature: *N. Fenske* Date: 1/3/2024

OT Approval/Chiefs Signature : *[Signature]* Date: 1/3/24

Supervisor Comments

# Overtime Sheet - Police Department

Will Strawn 12/25/23 to 1/7/24

Date		Duties Performed	Hours
01/03/24		Late Call	1.25
01/05/24		Search Warrant	4.00
12/25/24		CHRISTMAS	11
12/26/24		Holiday	11
		Total	<del>5.25</del> 27.25

Officer Signature Will Strawn Date 1/8/24

Chief Signature \_\_\_\_\_ Date \_\_\_\_\_

# Overtime Sheet - Police Department


Neilson Conley 12/25/2023 to 01/07/2024

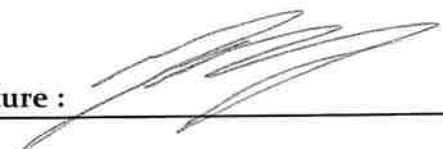
Date		Duties Performed	Hours
1/15/2024		MLK Day	11.00
		Total	11.00

Officer Signature  Date 1/21/2024

Chief Signature  Date 1/23/24

Officer N. Fenske		
Date	Duties Performed	Hours
12/25/2023	Martin Luther King Jr. Day	11
Total		11.00

Officer Signature:  Date: 1/22/24

OT Approval/Chiefs Signature :  Date: 1/22/24

Supervisor Comments