

**AGENDA
CITY OF MILLER
MONDAY, MAY 6, 2024
7:00 P.M.**

The City of Miller is an equal opportunity employer.

Call to Order

Pledge of Allegiance

Approval of Agenda

Approval of Minutes pgs. 1-4

Public Input

New Business

1. 2023 Annual Report pgs. 5-12

Adjourn

Oath of Office

Reconvene as New Council

Election of President & Vice President

Board of Conduct

Department Head Reports pgs. 13-16

Unfinished Business

1. Malt Beverage License Renewal – Family Dollar Stores of SD, LLC

New Business

2. Mayoral Appointments pg. 17

3. Steven Melnick – Colonial Life

4. Ted Huss – Federal FY25 Hwy Safety Grant pg. 18

5. KBA – 2022-2023 Audit engagement letter pgs. 19-20

6. Ballpark – hire seasonal help

7. Helms & Associates Inv. 33481 - \$18,266.45 pg. 21

8. Bank Account Signatories: ABT, Quoin, SD FIT – add/delete officials

9. Building Permits

- Runnings – fence
- Dale & Susan Hargens – shed
- Carrie White – expand deck, install fence

10. Jan Kittelson – “Understanding South Dakota’s Open Government Laws”

11. First Reading: Ordinance #752 – Ph. IV Water Surcharge (a) pgs. 22-23

Public comments are welcomed during public input, but no action can be taken by the Council on comments received at this meeting. Anyone wishing to have the Council vote on an item should call the Finance Office at 853-2705 by 5:00 p.m. on the Wednesday preceding the next scheduled meeting to be placed on the agenda.

12. First Reading: Ordinance #753 – Ph. IV Sewer Surcharge pgs. 24
13. Ph. IV Water Storage Bids pgs. 25-26
 - a. Bid Schedule A
 - b. Bid Schedule B
14. SPN Invoices: 33592-33594 Total: \$10,700..... pgs. 27-28
15. Part-time police officer

Executive Session

Personnel Pursuant to SDCL 1-25-2(1)

16. Electric Department: resignation/advertise for position
17. Police Department: advertise for position

Approval of Bills

Correspondence

- SD DANR Drinking Water Award pg. 29
- Miller School District – Preconstruction meeting: Armory parking lot.....pg. 30-31

Adjourn

Public comments are welcomed during public input, but no action can be taken by the Council on comments received at this meeting. Anyone wishing to have the Council vote on an item should call the Finance Office at 853-2705 by 5:00 p.m. on the Wednesday preceding the next scheduled meeting to be placed on the agenda.

**CITY OF MILLER
CITY COUNCIL MEETING
APRIL 15, 2024**

The City of Miller is an equal opportunity employer.

The City Council met in regular session at city hall at 6:00 p.m. on Monday, April 15, 2024.

MEMBERS PRESENT: Mayor Tom McGough, Aldermen: Dale Hargens, Will Jones, Patrick Price, and Mike Wetz. Alderwomen: Susan Hargens and Tammy Lichty.

CALL TO ORDER: Mayor McGough called the meeting to order.

Pledge of Allegiance was said by all present.

AGENDA: Motion by Alderman Price, seconded by Alderwoman Lichty to approve the agenda with two deletions. All members voted aye. Motion carried.

MINUTES: Motion by Alderman Hargens, seconded by Alderman Wetz to approve the minutes for the regular meeting held April 1, 2024. All members voted aye. Motion carried.

EXECUTIVE SESSION: Motion by Alderman Wetz, seconded by Alderman Hargens to go into executive session for personnel matters to conduct interviews pursuant to SDCL 1-25-2(1) at 6:02 p.m. All members voted aye. Motion carried. Mayor McGough returned the meeting to regular session at 6:52 p.m.

PUBLIC INPUT

Mayor McGough addressed peddler's licenses and clarified when the city requires a license to be obtained. He has reached out to business owners in Miller to answer their questions.

NEW BUSINESS

Miller Swim Club: Suzanne Keck and Stephanie Kjetland were present to ask permission to use the pool. Aubrey DeHaai is the head swim coach. Motion by Alderman Price, seconded by Alderman Jones to allow the swim club to utilize the pool and to provide a lifeguard for practice free of charge and coordinate such with Sydney Jessen, pool manager. All members voted aye. Motion carried. The swim club is planning to host a Lazy Man's Iron Man triathlon fundraiser in July and requests that the participants be granted free lap swim for this event. Motion by Alderman Price, seconded by Alderman Jones to allow the swim club to use lap swim time for the fundraiser and to waive the lap swim fee for participants of the event. All members voted aye. Motion carried.

"Welcome to Miller" Signs: The sign along Highway 14 near the municipal airport needs repair. Dustin Graham asked who is responsible for the maintenance and repair of the signs. Currently, the city's electric department provides and pays for the electricity to the signs. Alderman Price stated that if the city doesn't maintain them, they will continue to fall into disrepair. Motion by Alderman Price, seconded by Alderman Wetz for the city to do the maintenance/upkeep of the landscaping around the signs. All members voted aye. Motion carried.

Resolution No. 2024-3: Mayor McGough read Resolution No. 2024-3 – Drinking Water Facilities Improvements Bond in its entirety. Motion by Alderman Hargens, seconded by Alderman Price to approve Resolution No. 2024-3. All members voted aye. Motion carried.

Resolution No. 2024-4: Mayor McGough read Resolution No. 2024-4 – Drinking Water Surcharge in its entirety. Motion by Alderwoman Hargens, seconded by Alderman Hargens to approve Resolution No. 2024-4. 5 members voted aye; 1 member voted nay. Motion carried.

Alderman Hargens left the meeting momentarily at 7:46 p.m. and returned at 7:54 p.m.

Resolution No. 2024-5: Alderman Wetz read Resolution No. 2024-5 – Sewer Facilities Improvements Bond. Motion by Alderman Price, seconded by Alderwoman Hargens to approve Resolution No. 2024-5. All members voted aye. Motion carried.

Resolution No. 2024-6: Alderman Wetz read Resolution No. 2024-6 – Sewer Surcharge. Motion by Alderwoman Hargens, seconded by Alderman Price to approve Resolution No. 2024-6. Alderman Jones wanted it clarified that the worst-case scenario Phase IV surcharge is \$14.15 per month as presented by Ted Dickey at the last regular meeting for the water portion of the project. The \$3.70 per month Phase IV surcharge is for the wastewater portion of the project. 4 members voted aye; 2 members voted nay. Motion carried. Alderman Jones would like to explore available city funds that could potentially be used to pay down the water and wastewater loans.

Water Storage Project – RFPs: Motion by Alderman Price, seconded by Alderman Jones to have SPN move forward with Requests for Proposal to abandon the city's old wells. All members voted aye. Motion carried.

Phase IV Utilities: Motion by Alderman Jones, seconded by Alderman Hargens to proceed to bid the Phase IV Utility project. All members voted aye. Motion carried.

Malt Beverage Renewals: Motion by Alderman Price, seconded by Alderman Jones to approve the following malt beverage license renewals: 4 Amigos, LLC – Cowboy Country Stores, DOLGEN Midwest, LLC – Dollar General, MILAN, INC. – Pump 'N Pak, and Turtle Creek Steakhouse, LLC; and to table the renewal for Family Dollar Stores of SD, LLC until the next regular meeting. All members voted aye. Motion carried.

HR & FO School: Motion by Alderman Price, seconded by Alderman Wetz to send Cindy Deuter and Christi Danburg to Human Resources and Finance Officer schools in Spearfish on June 11-14, 2024, upon the new hire being able to run the office in their absence. All members voted aye. Motion carried.

Resolution No. 2024-7 – Canvass Election: Alderman Wetz read Resolution No. 2024-7. Motion by Alderman Hargens, seconded by Alderman Wetz to approve Resolution No. 2024-7. After review by all council members present, the votes were verified as: Ward I – Kecia Beranek - 61 and Gale E. Auch – 79; Total voters 140 and ballots counted 140. All members voted aye. Motion carried.

Approval of the Bills: Motion by Alderman Hargens, seconded by Alderman Jones to approve the bills. All members voted aye. Motion carried.

EXECUTIVE SESSION: Motion by Alderman Price, seconded by Alderwoman Hargens to go into executive session for personnel matters to conduct interviews pursuant to SDCL 1-25-2(1) at 8:25 p.m. All members voted aye. Motion carried. Mayor McGough returned the meeting to regular session at 10:00 p.m.

Finance Office Position: Motion by Alderman Price, seconded by Alderman Hargens to offer the open office position to candidate A and upon acceptance (*by reason of confidentiality*) publish his/her name and wage per hour.

Candidate A declined the position the next morning. An offer was made to candidate B, Allison Nelson, who accepted the position at \$20.00/hr.

Electric Department Position: Motion by Alderman Price, seconded by Alderman Jones to offer the open lineman position to candidate B and upon acceptance (*by reason of confidentiality*) publish his/her name and wage per hour.

After the meeting was adjourned, Andrew Knox accepted the position at \$25.00/hr.

Motion by Alderman Price, seconded by Alderwoman Lichty to adjourn the meeting. There being no further business, the meeting was adjourned at 10:06 p.m. All members voted aye. Motion carried.

Tom McGough, Mayor

Cindy Deuter, Finance Officer

LEGAL NOTICE OF RECEIPT

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Bills April 2024 (2)

| | | |
|------------------------|--------------------------|---------------------|
| A & B Business | Supplies | 207.82 |
| American Solutions | Supplies | 42.79 |
| Blaseg, Susie | Prof Fees | 300.00 |
| Cowboy Country Stores | Fuel | 60.52 |
| Creative Printing | Supplies | 160.78 |
| Hammer, Darlene | Prof Fees | 300.00 |
| Heartland Energy | Power | 14,593.16 |
| Miller Ace | Supplies | 736.80 |
| MMUA | Prof Fees | 7,052.65 |
| Muth Electric | Supplies | 900.00 |
| Napa | Parts | 276.39 |
| OHED | Industry | 16,600.00 |
| Petty Cash | Postage | 25.18 |
| Riter Rogers Law | Prof Fees | 577.50 |
| Rural Development | Loans | 16,403.00 |
| SD DOR | Sales Tax | 13,276.20 |
| SD DOT | CIP | 1,869.31 |
| Sinkbeil, Jean | Prof Fees | 300.00 |
| SD 811 | Locates | 45.92 |
| Stuart C Irby | Supplies | 329.20 |
| Sturdevant's | Parts | 392.52 |
| Tony's Repair | Repairs | 287.66 |
| Visa | Water Purchased/Supplies | 20,343.79 |
| WAPA | Power | 53,946.66 |
| Wesco | Supplies | 61.93 |
| Accounts Payable Total | | <u>\$149,089.78</u> |

Payroll Salary plus

| Benefits by Department: | | 4/11/2024 | | |
|-------------------------|----------------|--------------------|-------------------|--------------------|
| | Department | w/o OT | OT | Total |
| 41402 | FINANCE OFFICE | 4,966.17 | 0.00 | 4,966.17 |
| 41902 | BUILDING | 0.00 | 0.00 | 0.00 |
| 42101 | POLICE | 12,564.30 | 744.61 | 13,308.91 |
| 43101 | STREET | 8,615.88 | 91.20 | 8,707.08 |
| 43201 | SEWER | 6,625.88 | 49.02 | 6,674.90 |
| 43305 | WATER | 6,625.80 | 49.01 | 6,674.81 |
| 43403 | ELECTRIC | 11,152.95 | 254.91 | 11,407.86 |
| 45202 | PARK | 219.61 | 0.00 | 219.61 |
| | | <u>\$50,770.59</u> | <u>\$1,188.75</u> | <u>\$51,959.34</u> |

**CITY OF MILLER
CITY COUNCIL MEETING
MAY 1, 2024**

The City of Miller is an equal opportunity employer.

The City Council met in special session at city hall on Wednesday, May 1, 2024, at 9:15 a.m.

MEMBERS PRESENT: Mayor Tom McGough, Aldermen: Will Jones, Patrick Price, and Mike Wetz and Alderwoman Tammy Lichty. Absent: Alderman Hargens and Alderwoman Hargens.

CALL TO ORDER: Mayor McGough called the meeting to order. Pledge of Allegiance was said by all present.

AGENDA: Motion by Alderman Price, seconded by Alderman Wetz to approve the agenda. All members voted aye. Motion carried.

Public Input: None.

NEW BUSINESS

Finance Office Position – hire: Motion by Alderman Price, seconded by Alderman Wetz to hire Allison Nelson at \$20.00/hour effective immediately and retroactive to 8:00 a.m. on May 1, 2024. All members voted aye. Motion carried.

Motion by Alderman Price, seconded by Alderman Wetz to adjourn the meeting. There being no further business, the meeting was adjourned at 9:17 a.m. All members voted aye. Motion carried.

Tom McGough, Mayor

Cindy Deuter, Finance Officer

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Published once at the _____

approximate cost of: _____

CITY OF MILLER

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CITY OF MILLER
COMPILED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

KOHLMAN, BIERSCBACH & ANDERSON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
 EMILY SCHAEFER, CPA
 WILLIAM J BRACHMEIER, CPA
 CHRISTINE OLSEN, CPA

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

WILLIAM OREGEN
 MOBRIDGE, SOUTH DAKOTA

City Council
 City of Miller
 102 West 2nd Street
 Miller, SD 57362

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Miller, South Dakota, as of and for the year ended December 31, 2023, which collectively comprise the City of Miller's basic financial statements as listed in the table of contents, included in the accompanying prescribed form in accordance with the modified cash basis of accounting and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's assets, liabilities, net position, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the budgetary comparison information and the schedule of changes in long-term debt included in the prescribed form are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Department of Legislative Audit of the State of South Dakota, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the City of Miller and the Department of Legislative Audit of the State of South Dakota, and is not intended to be, and should not be, used by anyone other than these specified parties.

Kohlman, Bierschbach & Anderson, LLP
 April 19, 2024

CITY OF MILLER
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
DECEMBER 31, 2023

| | Governmental Activities | Primary Government Business-Type Activities | Total |
|-------------------------------------------|-------------------------|---------------------------------------------|---------------------|
| ASSETS: | | | |
| Cash and Cash Equivalents | 886,578.00 | 1,294,592.00 | 2,181,170.00 |
| Investments | 1,503,139.00 | 1,482,032.00 | 2,985,171.00 |
| Restricted Assets: | | | |
| Cash and cash equivalents | | 500,786.00 | 500,786.00 |
| Investments | | | 0.00 |
| TOTAL ASSETS | 2,389,717.00 | 3,247,910.00 | 5,639,627.00 |
| NET POSITION: | | | |
| Restricted For: (See Note 1) | | | |
| Capital Projects Purposes | 78,416.00 | | 78,416.00 |
| Debt Service Purposes | | 259,598.00 | 259,598.00 |
| Permanently Restricted Purposes | | | 0.00 |
| Liquor, Lodging and Dining Gross Receipts | | | |
| Tax Purposes | 63,644.00 | 241,248.00 | 241,248.00 |
| Federal Grants Purposes | 2,248,657.00 | 2,747,024.00 | 4,995,681.00 |
| Unassigned (Deficit) | | | |
| TOTAL NET POSITION | 2,391,717.00 | 3,247,910.00 | 5,639,627.00 |

CITY OF MILLER
STATEMENT OF ACTIVITIES AND FINANCIAL CASH BASIS
YEAR ENDED DECEMBER 31, 2023

| Programs/Departments | Expenses | Program Revenues | | | | Net Program Revenues and Expenses | |
|----------------------------------|--------------|----------------------|------------------------------------|----------------------------------|-----------------------|-----------------------------------|----------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Revenues | Primary Government | Total |
| General Government | 181,465.00 | 31,336.00 | 4,394.00 | | (145,695.00) | | (145,695.00) |
| Public Safety | 486,140.00 | 777.00 | | | (485,363.00) | | (485,363.00) |
| Health and Welfare | 1,765,604.00 | 4,320.00 | 10,424.00 | | (1,750,860.00) | | (1,750,860.00) |
| Culture and Recreation | 18,554.00 | 28,410.00 | 10,490.00 | | 40,294.00 | | 40,294.00 |
| Community and Development | 146,131.00 | | | | (146,131.00) | | (146,131.00) |
| Transportation | | | | | 0.00 | | 0.00 |
| Capital Outlay - Unassigned | | 4,817.00 | | | 4,817.00 | | 4,817.00 |
| Interest on Long Term Debt | | | | | 0.00 | | 0.00 |
| Total Governmental Activities | 2,088,970.00 | 12,483.00 | 14,814.00 | | (1,467,322.00) | | (1,467,322.00) |
| Business Type Activities | | | | | | | |
| Water | 202,449.00 | 555,849.00 | | | 353,400.00 | | 353,400.00 |
| Sewer | 1,297,439.00 | 820,941.00 | | | (476,498.00) | | (476,498.00) |
| Electric | 2,492,362.00 | 2,159,060.00 | 3,267.00 | | (330,035.00) | | (330,035.00) |
| Total Business Type Activities | 4,092,250.00 | 3,535,850.00 | 3,267.00 | | (553,133.00) | | (553,133.00) |
| Total Primary Government | 7,011,220.00 | 3,535,850.00 | 18,081.00 | | (1,467,322.00) | | (1,467,322.00) |
| Governmental Revenues | | | | | | | |
| State Taxes | | | | | 446,041.00 | | 446,041.00 |
| Local Taxes | | | | | 16,611.00 | | 16,611.00 |
| Grants and Contributions | | | | | 64,844.00 | | 64,844.00 |
| Unrestricted Investment Earnings | | | | | 358,444.00 | | 358,444.00 |
| Interfund Transfers | | | | | 2,065.00 | | 2,065.00 |
| Special Items | | | | | 27,619.00 | | 27,619.00 |
| Capital Assets | | | | | 0.00 | | 0.00 |
| Interest | | | | | 0.00 | | 0.00 |
| Total Governmental Revenues | | | | | 1,002,965.00 | | 1,002,965.00 |
| Change in Net Position | | | | | (464,357.00) | | (464,357.00) |
| Net Position Beginning | | | | | 2,297,717.00 | | 2,297,717.00 |
| Net Position Ending | | | | | 1,833,360.00 | | 1,833,360.00 |

See Independent Accountants' Compilation Report

| | |
|--------------------------------------|---------------------|
| ASSETS: | |
| Cash and Cash Equivalents | 770,026.00 |
| Cash with Fiscal Agent | 78,418.00 |
| Investments | 30,136.00 |
| Restricted Cash and Cash Equivalents | 28,508.00 |
| Restricted Investments | 1,505,138.00 |
| TOTAL ASSETS | 2,397,717.00 |
| FUND BALANCES: (See Note 1) | |
| 263 Nonspendable | 78,416.00 |
| 264 Restricted | 63,644.00 |
| 266 Committed | 142,060.00 |
| 267 Assigned | 238,870.00 |
| 267 Unassigned | 2,009,787.00 |
| TOTAL FUND BALANCES | 2,397,717.00 |

CITY OF MILLER
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

| | General Fund | Capital Projects Fund | Other Governmental Fund | Total Governmental Funds |
|-------------------------|---------------------|-----------------------|-------------------------|--------------------------|
| General Fund | 770,026.00 | 78,418.00 | 30,136.00 | 896,578.00 |
| Capital Projects Fund | 1,479,631.00 | | 28,508.00 | 1,505,138.00 |
| Other Governmental Fund | | | | 0.00 |
| TOTAL | 2,249,657.00 | 78,416.00 | 63,644.00 | 2,397,717.00 |

CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023

| | General Fund | Capital Projects Fund | Other Governmental Funds | Total Governmental Funds |
|-------------------------------------------------|---------------------|-----------------------|--------------------------|--------------------------|
| Revenues: | | | | |
| 310 Taxes: | | | | |
| 311 General Property Taxes | 437,249.00 | | | 437,249.00 |
| 312 Allright Property Tax | | | | 0.00 |
| 313 General Sales and Use Taxes | 1,016,323.00 | | 53,936.00 | 1,069,259.00 |
| 314 Gross Receipts Business Taxes | | | | 0.00 |
| 315 Amusement Taxes | | | | 0.00 |
| 317 Excise Tax | | | | 0.00 |
| 318 Tax Deed Revenue | | | | 0.00 |
| 319 Penalties and Interest on Delinquent Taxes | 1,792.00 | | | 1,792.00 |
| Total Taxes | 1,474,364.00 | 0.00 | 53,936.00 | 1,528,300.00 |
| 320 Licenses and Permits | 8,345.50 | | | 8,345.50 |
| 330 Intergovernmental Revenue: | | | | |
| 331 Federal Grants | | 1,024.00 | | 1,024.00 |
| 332 Federal Shared Revenue | 13,184.00 | | | 14,188.00 |
| 333 Federal Payments in Lieu of Taxes | | | | 0.00 |
| 334 State Grants | 404,346.00 | 67.00 | | 404,408.00 |
| 335 State Shared Revenue: | | | | |
| 335.01 Bank Franchise Tax | 6,238.00 | | | 6,238.00 |
| 335.02 Private License Fees | 9,081.00 | | | 9,081.00 |
| 335.03 Motor Tax Revenue (25%) | 9,273.00 | | | 9,273.00 |
| 335.04 Motor Vehicle License | 37,175.00 | | | 37,175.00 |
| 335.05 Fire Insurance Premium Revenue | | | | 0.00 |
| 335.06 Local Government Highway and Bridge Fund | 54,045.00 | | | 54,045.00 |
| 335.09 911 Reimburses | | | | 0.00 |
| 335.20 Other | | | | 0.00 |
| 336 State Payments in Lieu of Taxes | | | | 0.00 |
| 338 County Shared Revenue: | | | | |
| 338.01 County Road Tax (25%) | 4,323.00 | | | 4,323.00 |
| 338.02 County Road and Bridge Tax (25%) | | | | 0.00 |
| 338.03 County Wheel Tax | | | | 0.00 |
| 338.88 Other | 2,008.00 | | | 2,008.00 |
| 339 Other Intergovernmental Revenues | | | | 0.00 |
| Total Intergovernmental Revenue | 541,367.00 | 1,091.00 | 0.00 | 542,458.00 |
| 340 Charges for Goods and Services: | | | | |
| 341 General Government | 61.00 | | | 61.00 |
| 342 Public Safety | 716.00 | | | 716.00 |
| 343 Highways and Streets | 4,282.00 | | | 4,282.00 |
| 344 Sanitation | | | | 0.00 |
| 345 Health | | | | 0.00 |
| 346 Culture and Recreation | 29,410.00 | | | 29,410.00 |
| 347 Ambulance | | | | 0.00 |
| 348 Cemetery | | | | 0.00 |
| 349 Other | 4,012.00 | | | 4,012.00 |
| Total Charges for Goods and Services | 39,503.00 | 0.00 | 0.00 | 39,503.00 |
| 350 Fees and Fines: | | | | |
| 351 Court Fees and Costs | 67.36 | | | 67.36 |
| 352 Animal Control Fees | | | | 0.00 |
| 353 Parking Meter Fines | | | | 0.00 |
| 354 Library | | | | 0.00 |
| 359 Other | | | | 0.00 |
| Total Fees and Fines | 67.36 | 0.00 | 0.00 | 67.36 |
| 360 Miscellaneous Revenue: | | | | |
| 361 Investment Earnings | 42,667.00 | | 316.00 | 43,183.00 |
| 362 Rentals | 73,049.00 | | | 73,049.00 |
| 363 Special Assessments | | | | 0.00 |

CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023

| | General Fund | Capital Projects Fund | Other Governmental Funds | Total Governmental Funds |
|------------------------------------------------------|---------------------|-----------------------|--------------------------|--------------------------|
| 364 Maintenance Assessments | | | | 0.00 |
| 367 Contributions and Donations from Private Sources | 26,672.00 | | | 26,672.00 |
| 368 Liquor Operating Agreement Income | | | | 0.00 |
| 369 Other | 20,380.00 | | | 20,380.00 |
| Total Miscellaneous Revenue | 113,068.00 | 0.00 | 316.00 | 113,184.00 |
| Total Revenue | 2,170,078.00 | 1,091.00 | 54,252.00 | 2,235,409.00 |
| Expenditures: | | | | |
| 410 General Government: | | | | |
| 411 Legislature | 43,687.00 | | | 43,687.00 |
| 412 Executive | | | | 0.00 |
| 413 Elections | 1,783.00 | | | 1,783.00 |
| 414 Financial Administration | 117,793.00 | | | 117,793.00 |
| 419 Other | 23,043.00 | | | 23,043.00 |
| Total General Government | 185,045.00 | 0.00 | 0.00 | 185,045.00 |
| 420 Public Safety: | | | | |
| 421 Police | 400,975.00 | | | 400,975.00 |
| 422 Fire | 26,267.00 | | | 26,267.00 |
| 423 Protective Inspection | | | | 0.00 |
| 424 Corrections | 2,888.00 | | | 2,888.00 |
| 429 Other Protection | | | | 0.00 |
| Total Public Safety | 429,130.00 | 0.00 | 0.00 | 429,130.00 |
| 430 Public Works: | | | | |
| 431 Highways and Streets | 1,079,725.00 | | | 1,079,725.00 |
| 432 Sanitation | | | | 0.00 |
| 433 Water | | | | 0.00 |
| 434 Electricity | | | | 0.00 |
| 435 Airport | 23,600.00 | | | 23,600.00 |
| 436 Parking Facilities | | | | 0.00 |
| 437 Cemeteries | | | | 0.00 |
| 438 Natural Gas | | | | 0.00 |
| 439 Transit | | | | 0.00 |
| Total Public Works | 1,105,653.00 | 0.00 | 0.00 | 1,105,653.00 |
| 440 Health and Welfare: | | | | |
| 441 Health | | | | 0.00 |
| 442 Home Health | | | | 0.00 |
| 443 Mental Health Centers | | | | 0.00 |
| 444 Humane Society | | | | 0.00 |
| 445 Drug Education | | | | 0.00 |
| 446 Ambulance | | | | 0.00 |
| 447 Hospitals, Nursing Homes and Real Homes | | | | 0.00 |
| 449 Other | 6,443.00 | | | 6,443.00 |
| Total Health and Welfare | 6,443.00 | 0.00 | 0.00 | 6,443.00 |
| 450 Culture and Recreation: | | | | |
| 451 Recreation | 163,143.00 | | | 163,143.00 |
| 452 Parks | 55,441.00 | | | 55,441.00 |
| 453 Libraries | | | | 0.00 |
| 454 Museums | | | | 0.00 |
| 455 Historical Preservation | | | | 0.00 |
| 459 Miscelano | | | | 0.00 |
| Total Culture and Recreation | 218,584.00 | 0.00 | 0.00 | 218,584.00 |
| 460 Conservation and Development: | | | | |

**CITY OF MILLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2023**

| | General Fund | Capital Projects Fund | Other Funds | Total Governmental Funds |
|----------------------------------------------------------|---------------------|-----------------------|------------------|--------------------------|
| 483 Urban Redevelopment and Housing | 23.00 | | | 23.00 |
| 485 Economic Development and Assistance | 64,101.00 | | 44,001.00 | 140,102.00 |
| 486 Economic Opportunity | | | | 0.00 |
| Total Conservation and Development | 64,124.00 | 0.00 | 44,001.00 | 140,125.00 |
| 470 Debt Service | | | | 0.00 |
| 480 Intergovernmental Expenditures | | | | 0.00 |
| 485 Capital Outlay | | | | 0.00 |
| 480 Miscellaneous: | | | | 0.00 |
| 481 Judgments and Losses | | | | 0.00 |
| 482 Other Expenditures | | | | 0.00 |
| 483 Liquor Operating Agreements | | | | 0.00 |
| Total Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 2,051,973.00 | 0.00 | 44,001.00 | 2,095,974.00 |
| Excess of Revenues Over (Under) Expenditures | 128,101.00 | 1,081.00 | 10,251.00 | 137,433.00 |
| Other Financing Sources (Uses): | | | | |
| 381.01 Transfers In | | | | 0.00 |
| 511 Premiums on Bonds Issued | | | | 0.00 |
| 513 Premiums on Refunded Debt Excess Agent | | | | 0.00 |
| 381.03 Sale of Miscellaneous Property | | | | 0.00 |
| 381.04 Compensation for Loss or Damage to Capital Assets | | | | 0.00 |
| 381.2 Long-Term Debt Issued | 1,705.00 | | | 1,705.00 |
| Total Other Financing Sources (Uses) | 1,705.00 | 0.00 | 0.00 | 1,705.00 |
| Special Items | | | | 0.00 |
| 381.08 (514) Extraordinary Items | | | | 0.00 |
| Net Change in Fund Balance | 127,806.00 | 1,081.00 | 10,251.00 | 139,138.00 |
| Fund Balance - Beginning | 2,121,851.00 | 77,238.00 | 50,393.00 | 2,249,482.00 |
| Fund Balance - Ending | 2,249,657.00 | 78,319.00 | 60,644.00 | 2,388,620.00 |

**CITY OF MILLER
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
DECEMBER 31, 2023**

| | Water Fund | Sewer Fund | Enterprise Funds Electric Fund | Total |
|------------------------------------------------|-------------------|-------------------|--------------------------------|---------------------|
| ASSETS: | | | | |
| Current Assets: | | | | |
| 108 Cash and Cash Equivalents | 373,823.00 | 426,128.00 | 539,041.00 | 1,338,992.00 |
| 109 Cash with Fiscal Agent | 230,000.00 | 250,000.00 | 972,032.00 | 1,452,032.00 |
| 107 Investments | | | | 0.00 |
| Total Current Assets | 603,823.00 | 676,128.00 | 1,511,073.00 | 2,790,924.00 |
| Noncurrent Assets: | | | | |
| 107.1 Restricted Cash and Cash Equivalents | 310,186.00 | 121,651.00 | 68,748.00 | 500,585.00 |
| 107.2 Restricted Investments | | | | 0.00 |
| Total Noncurrent Assets | 310,186.00 | 121,651.00 | 68,748.00 | 500,585.00 |
| TOTAL ASSETS | 913,009.00 | 797,779.00 | 1,579,821.00 | 3,290,605.00 |
| NET POSITION: | | | | |
| 253.20 Restricted For: | | | | |
| 253.21 Revenue Bond Debt Service | 68,928.00 | 121,651.00 | 68,748.00 | 259,327.00 |
| 253.22 Revenue Bond Retirement | | | | 0.00 |
| 253.23 Revenue Bond Contingency | | | | 0.00 |
| 253.24 Special Assessment Bond Guarantees | | | | 0.00 |
| 253.25 Special Assessment Bond Sinking | | | | 0.00 |
| 253.26 Equipment Repair and/or Replacement | | | | 0.00 |
| 253.27 Landfill Closure and Post Closure Costs | | | | 0.00 |
| 253.28 Fund Grants | | | | 0.00 |
| 253.20 Permanently Restricted Purposes | 241,246.00 | 676,128.00 | 1,511,073.00 | 2,428,447.00 |
| TOTAL NET POSITION | 913,009.00 | 797,779.00 | 1,579,821.00 | 3,290,605.00 |

See Independent Accountants' Compilation Report
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See Independent Accountants' Compilation Report
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CITY OF MILLER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2023

| | Water Fund | Sewer Fund | Enterprise Funds Electric Fund | Totals |
|--------------------------------------------------------------------------------------|--------------|----------------|--------------------------------|----------------|
| Operating Revenue: | | | | |
| 371 Surcharge as Security for Debt | 197,033.00 | 371,473.00 | 1,008,132.00 | 1,577,238.00 |
| 372-398 Charge for Goods and Services | 460,286.00 | 259,398.00 | 1,155,518.00 | 1,894,202.00 |
| 390-05 Utility Sales | | | | 0.00 |
| 399 Miscellaneous | | | | 0.00 |
| Total Operating Revenue | 657,319.00 | 630,871.00 | 2,163,650.00 | 3,451,840.00 |
| Operating Expenses: | | | | |
| 410 Personnel Services | 154,324.00 | 182,291.00 | 291,605.00 | 598,390.00 |
| 420 Other Current Expense | 71,281.00 | 50,294.00 | 148,137.00 | 277,899.00 |
| 428-2 Materials | 212,315.00 | | 875,042.00 | 1,087,357.00 |
| Total Operating Expenses | 437,920.00 | 232,585.00 | 1,314,784.00 | 1,985,289.00 |
| Operating Income (Loss) | 219,399.00 | 398,286.00 | 848,866.00 | 1,466,551.00 |
| Nonoperating Revenue (Expense): | | | | |
| 330 Operating Grants | | | 1,237.00 | 1,237.00 |
| 331 Capital Grants | 186,285.00 | 637,123.00 | 5,000.00 | 811,408.00 |
| 382 Investment Earnings | 13,250.00 | 18,382.00 | 33,036.00 | 64,668.00 |
| 430 Capital Assets | | | | 0.00 |
| 441 Debt Service (Principal) | (270,257.00) | (1,082,944.00) | (283,575.00) | (1,636,776.00) |
| 442 Debt Service (Interest) | (95,757.00) | (185,571.00) | (579,651.00) | (860,979.00) |
| 384-03 Sale of Municipal Property | (92,415.00) | (186,776.00) | (245,334.00) | (494,525.00) |
| 512 Disbursements on Bonds Issued | | | 2,825.00 | 2,825.00 |
| 391-20 Long-Term Debt Issued | 7,197.00 | 382,247.00 | | 389,444.00 |
| 440-01 Other | | | | 0.00 |
| Total Nonoperating Revenue (Expense) | (259,087.00) | (407,536.00) | (1,046,865.00) | (1,712,859.00) |
| Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers | (29,688.00) | 12,750.00 | (197,797.00) | (214,935.00) |
| 391-07 Capital Contributions | | | | 0.00 |
| 391-10 Transfers In | | | | 0.00 |
| 511 Transfers Out | | | | 0.00 |
| 391-06 (514) Special Items | | | | 0.00 |
| 391-06 (515) Extraordinary Items | | | | 0.00 |
| Change in Net Position | (29,688.00) | 12,750.00 | (197,797.00) | (214,935.00) |
| Net Position - Beginning | 899,897.00 | 785,198.00 | 1,777,819.00 | 3,462,715.00 |
| Adjustments: | | | | 0.00 |
| Adjusted Net Position - Beginning | 899,897.00 | 785,198.00 | 1,777,819.00 | 3,462,715.00 |
| NET POSITION - ENDING | 870,209.00 | 797,948.00 | 1,579,822.00 | 3,247,810.00 |

SUPPLEMENTARY INFORMATION

SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|-------------------------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| 310 Taxes: | | | | |
| 311 General Property Taxes | 431,000.00 | 431,000.00 | 467,249.00 | 6,249.00 |
| 312 Affliction Property Tax | | | | 0.00 |
| 313 General Sales and Use Taxes | 990,000.00 | 990,000.00 | 1,015,323.00 | 63,323.00 |
| 314 Gross Receipts Business Taxes | | | | 0.00 |
| 315 Amusement Taxes | | | | 0.00 |
| 317 Excise Tax | | | | 0.00 |
| 318 Tax Credit Revenues | 500.00 | 500.00 | 1,792.00 | 1,292.00 |
| 319 Penalties and Interest on Delinquent Taxes | | | | 0.00 |
| Total Taxes | 1,421,500.00 | 1,421,500.00 | 1,474,364.00 | 72,864.00 |
| 320 Licenses and Permits | | | | |
| 321 Intergovernmental Revenue: | 0.00 | 0.00 | 0.00 | 0.00 |
| 331 Federal Grants | | | | |
| 332 Federal Shared Revenue | | | | |
| 333 Federal Payments in Lieu of Taxes | 0.00 | 4,764.00 | 13,164.00 | 8,000.00 |
| 334 State Grants | | | | |
| 335 State Shared Revenue: | 387,000.00 | 387,000.00 | 404,349.00 | 17,349.00 |
| 335.01 Bank Franchise Tax | 5,000.00 | 5,000.00 | 6,238.00 | 1,238.00 |
| 335.02 Private License Fees | 9,000.00 | 9,000.00 | 9,831.00 | 831.00 |
| 335.03 Liquor Tax Reversion (25%) | 10,000.00 | 10,000.00 | 9,273.00 | (727.00) |
| 335.04 Motor Vehicle Licenses | 33,000.00 | 33,000.00 | 37,175.00 | 4,175.00 |
| 335.05 Fire Insurance Premiums Reversion | | | | 0.00 |
| 335.06 Local Government Highway and Bridge Fund | 52,000.00 | 52,000.00 | 54,045.00 | 2,045.00 |
| 335.09 911 Reimbursements | | | | 0.00 |
| 335.20 Other | | | | 0.00 |
| 336 State Payments in Lieu of Taxes | | | | |
| 338.01 County Shared Revenue: | 4,300.00 | 4,300.00 | 4,323.00 | 23.00 |
| 338.02 County Road Tax (25%) | | | | 0.00 |
| 338.03 County Road and Bridge Tax (25%) | | | | 0.00 |
| 338.04 County Wheel Tax | | | | 0.00 |
| 338.99 Other | 3,250.00 | 3,250.00 | 2,908.00 | (341.00) |
| 339 Other Intergovernmental Revenues | | | | |
| Total Intergovernmental Revenue | 904,950.00 | 904,950.00 | 941,357.00 | 33,143.00 |
| 340 Charges for Goods and Services: | | | | |
| 341 General Government | | | | |
| 342 Public Safety | | | | |
| 343 Highway and Streets | 10,000.00 | 10,000.00 | 715.00 | 61.00 |
| 344 Sanitation | | | | |
| 345 Health | | | | |
| 346 Culture and Recreation | 22,000.00 | 22,000.00 | 29,410.00 | 7,410.00 |
| 347 Ambulance | 10,000.00 | 10,000.00 | 4,612.00 | (5,388.00) |
| 348 Cemetery | | | | |
| 349 Other | 42,000.00 | 42,000.00 | 36,060.00 | (5,939.00) |
| Total Charges for Goods and Services | 84,000.00 | 84,000.00 | 62,000.00 | (22,000.00) |
| 350 Fines and Forfeits: | | | | |
| 351 Court Fines and Costs | | | | |
| 352 Animal Control Fines | | | | |
| 353 Parking Meter Fines | | | | |
| 354 Library | | | | |
| 359 Other | 0.00 | 0.00 | 62.00 | 62.00 |
| Total Fines and Forfeits | 0.00 | 0.00 | 62.00 | 62.00 |
| 360 Miscellaneous Revenue: | | | | |
| 361 Investment Earnings | 1,500.00 | 1,500.00 | 42,867.00 | 41,367.00 |

SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|------------------------------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------|
| | Original | Final | | |
| 362 Fertilis | 23,400.00 | 23,400.00 | 23,249.00 | 549.00 |
| 363 Special Assessments | | | | 0.00 |
| 364 Maintenance Assessments | | | | 0.00 |
| 367 Contributions and Donations from Private Sources | 22,600.00 | 22,600.00 | 26,672.00 | 4,172.00 |
| 368 Liquor Operating Agreement Income | | | | 0.00 |
| 369 Other | 15,000.00 | 15,000.00 | 20,380.00 | 5,380.00 |
| Total Miscellaneous Revenue | 61,000.00 | 61,000.00 | 70,301.00 | 9,301.00 |
| Total Revenue | 2,013,450.00 | 2,013,450.00 | 2,178,078.00 | 164,628.00 |
| Expenditures: | | | | |
| 410 General Government: | | | | |
| 411 Legislative | 44,328.00 | 44,328.00 | 43,287.00 | 2,298.00 |
| 411.5 Council | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 412 Amount Transfers | | | | |
| 413 Executive | 1,250.00 | 1,250.00 | 1,775.00 | 525.00 |
| 414 Financial Administration | 125,880.00 | 125,880.00 | 117,758.00 | 8,122.00 |
| 416 Other | 31,275.00 | 31,275.00 | 25,845.00 | 5,430.00 |
| Total General Government | 226,533.00 | 226,533.00 | 209,665.00 | 16,868.00 |
| 420 Public Safety: | | | | |
| 421 Police | 392,507.00 | 415,455.00 | 406,975.00 | 8,480.00 |
| 422 Fire | 29,350.00 | 29,350.00 | 26,287.00 | 3,063.00 |
| 423 Protective Inspection | 6,000.00 | 6,000.00 | 2,899.00 | 3,101.00 |
| 424 Corrections | | | | 0.00 |
| 425 Other Protection | 1,000.00 | 1,000.00 | | 1,000.00 |
| Total Public Safety | 428,857.00 | 461,805.00 | 436,161.00 | 25,644.00 |
| 430 Public Works: | | | | |
| 431 Highway and Streets | 1,200,985.00 | 1,200,985.00 | 1,079,725.00 | 121,260.00 |
| 432 Sanitation | | | | 0.00 |
| 433 Water | | | | 0.00 |
| 434 Electricity | | | | 0.00 |
| 435 Airport | | | | 0.00 |
| 436 Parking Facilities | 31,335.00 | 31,335.00 | 25,908.00 | 5,427.00 |
| 437 Gas | | | | 0.00 |
| 438 Natural Gas | | | | 0.00 |
| 439 Transit | | | | 0.00 |
| Total Public Works | 1,232,320.00 | 1,232,320.00 | 1,105,633.00 | 126,687.00 |
| 440 Health and Welfare: | | | | |
| 441 Health | | | | 0.00 |
| 442 Home Health | | | | 0.00 |
| 443 Mental Health Centers | | | | 0.00 |
| 444 Human Society | | | | 0.00 |
| 445 Drug Education | | | | 0.00 |
| 446 Antibiotics | | | | 0.00 |
| 447 Hospitals, Nursing Homes and Rest Homes | 6,250.00 | 6,887.00 | 6,443.00 | 444.00 |
| 449 Other | | | | 0.00 |
| Total Health and Welfare | 6,250.00 | 6,887.00 | 6,443.00 | 444.00 |
| 450 Culture and Recreation: | | | | |
| 451 Recreation | 160,140.00 | 164,336.00 | 163,143.00 | 1,693.00 |
| 452 Parks | 61,915.00 | 61,915.00 | 55,441.00 | 6,474.00 |
| 453 Libraries | | | | 0.00 |
| 458 Audition | | | | 0.00 |

SUPPLEMENTARY INFORMATION
CITY OF MILLER
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2023

| | Original | Budgeted Amounts Final | Actual Amounts | Variance with Final Budget Positive (Negative) |
|----------------------------------------------------------|--------------|---------------------------|----------------|------------------------------------------------------|
| 457 Historical Preservation | | | | |
| 458 Museums | | | | |
| Total Culture and Recreation | 222,059.00 | 220,751.00 | 218,584.00 | 6,167.00 |
| 460 Conservation and Development | | | | |
| 463 Urban Redevelopment and Housing | 200.00 | 200.00 | 29.00 | 171.00 |
| 465 Economic Development and Assistance | 94,700.00 | 95,110.00 | 95,101.00 | 8.00 |
| 466 Economic Opportunity | | | | |
| Total Conservation and Development | 64,900.00 | 95,310.00 | 95,130.00 | 180.00 |
| 470 Debt Service | | | | |
| 480 Intergovernmental Expenditures | | | | |
| 490 Miscellaneous: | | | | |
| 491 Judgments and Losses | | | | |
| 492 Other Expenditures | | | | |
| 493 Liquor Operating Agreements | | | | |
| Total Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 2,713,412.00 | 2,231,578.00 | 2,051,975.00 | 178,701.00 |
| Excess of Revenues Over (Under) Expenditures | (194,812.09) | (208,112.09) | (28,101.49) | 334,213.50 |
| Other Financing Sources (Uses): | | | | |
| 391.01 Transfers In | | | | 0.00 |
| 312 Discount on Bonds Issued | | | | 0.00 |
| 313 Payments to Refunded Debt Excess Agent | | | | 0.00 |
| 391.03 Sale of Municipal Property | | | | 0.00 |
| 391.04 Compensation for Loss of Damage to Capital Assets | | | | 1,705.00 |
| 391.20 General Long-Term Debt Issued | | | | 1,705.00 |
| Total Other Financing Sources (Uses) | 0.00 | 0.00 | 1,705.00 | 1,705.00 |
| 391.05 (514) Special Items | | | | 0.00 |
| 391.05 (515) Extraordinary Items | | | | 0.00 |
| Net Change in Fund Balances | (194,812.09) | (208,112.09) | (27,396.00) | 335,518.00 |
| Fund Balance - Beginning | 2,121,851.00 | 2,121,851.00 | 2,121,851.00 | |
| Adjustments: | | | | |
| Adjusted Fund Balance - Beginning | 2,121,851.00 | 2,121,851.00 | 2,121,851.00 | 0.00 |
| FUND BALANCE - ENDING | 1,927,039.00 | 1,913,739.00 | 2,249,587.00 | 335,848.00 |

CITY OF MILLER
SCHEDULE OF CHANGES IN LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 2023

| Indebtedness | Long-Term Debt 1-Jan-23 | Add New 2023 | Less Paid Retired | Long-Term Debt 31-Dec-23 |
|-----------------------------------------------------------------------------------------------|-------------------------------|--------------------|-------------------------|--------------------------------|
| Governmental Long-Term Debt: | | | | |
| 231.01 General Obligation Bonds | | | | |
| 231.02 Revenue Bonds | | | | |
| 231.03 Special Assessment Bonds | | | | |
| 232 Subscription Liabilities | | | | |
| 234 Lease Liabilities | | | | |
| 236 Advance from Other Funds | | | | |
| 237 Other Long-Term Liabilities | | | | |
| 238 Net OPEB Obligation | | | | |
| Enterprise Long-Term Debt (only cash basis entities need to complete this enterprise section) | | | | |
| 231.01 General Obligation Bonds | | | | |
| 231.02 Revenue Bonds | 18,384,940.00 | 350,444.00 | 630,680.00 | 18,504,704.00 |
| 232 Special Assessment Bonds | | | | |
| 234 Lease Liabilities | | | | |
| 236 Advance from Other Funds | | | | |
| 237 Other Long-Term Liabilities | | | | |
| 238 Net OPEB Obligation | | | | |
| Total | 18,384,940.00 | 350,444.00 | 630,680.00 | 18,504,704.00 |

(Do not include interest in the above figures)

Note 1 - Long-Term Debt:

Debt payable at December 31, 2023, is comprised of the following:

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Revenue Bonds: | |
| Series 2009 Rural Development Water Project Revenue Bond, due in monthly installments of \$3,038 including 3.5% interest, maturing November 1, 2049. This debt is serviced by the Water Fund. | \$ 619,597.00 |
| Drinking Water Revenue Revenue Bond Series 2014, due in quarterly installments of \$16,165, including 3.0% interest, maturing January 15, 2040. This debt is serviced by the Water Fund. | \$ 1,248,741.00 |
| Drinking Water Project Revenue Bond Series 2017, due in quarterly installments of \$12,715, including 2.25% interest, maturing November 15, 2040. This debt is serviced by the Water Fund. | \$ 1,003,603.00 |
| Drinking Water Project Revenue Bond Series 2020, due in quarterly installments of \$2,653, including 2.25% interest, maturing February 15, 2052. This debt is serviced by the Water Fund. | \$ 387,316.00 |
| Electric Revenue Revenue Bonds, Series 2020, due in semi-annual installments maturing from \$412,493 to \$420,132, including interest ranging from 2.75% to 3.5%, maturing December 1, 2035. This debt is serviced by the Electric Fund. | \$ 6,393,858.00 |
| Series Project Revenue Bond Series 2015, due in monthly installments of \$13,985, including 1.75% interest, maturing October 31, 2030. This debt is serviced by the Sewer Fund. | \$ 3,193,598.00 |
| Sewer Revenue Revenue Bond Series 2017, due in quarterly installments of \$22,547, including 2.50% interest, maturing November 15, 2040. This debt is serviced by the Sewer Fund. | \$ 1,203,420.00 |
| Clean Water Project Revenue Revenue Bond Series 2020, due in quarterly installments of \$10,289, including 2.50% interest, maturing February 15, 2052. This debt is serviced by the Sewer Fund. | \$ 1,276,106.00 |

**City Council Meeting
Department Head Reports
May 6, 2024**

Police Department Report

April 2024 Stats:

- a. Traffic Warnings (33): Speeding = 15, Other = 18
 - b. Traffic & Criminal Citations (24): Speeding = 20, Ingesting Controlled Substance = 1 **Total Fines = \$2,615.00**
 - c. Felony Arrests (2): Ingesting Controlled Substance = 1, Felony Missouri Warrant = 1
 - d. Agency Assists (14): Fire = 1, Ambulance = 7, Accidents = 2, Careflights = 2, Sheriff's Office/HP = 2
 - e. 911 Misdialed = 4
 - f. Funeral Escorts = 0
 - g. Fingerprints = 7
 - h. 24/7 = 0
- Total Calls for Service (CFS) = 61

Street Department Report

1. We opened the park & ballpark bathrooms.
2. We built a bridge for the disc golf course at the park. The structure was made from reused metal that was removed from the superstructure of the substation by the football field. When we helped tear some of it down, we realized it would be good metal for a bridge.
3. We serviced some of the mowers before the grass needed mowed.
4. We took the mosquito foggers out of moth balls. Then we took the mosquito foggers to Pierre to be recertified.
5. I picked up the fire rings for the park.
6. We bladed most of the roads and alleys.
7. Dan helped the Water/Sewer Dept. with a valve at the lagoons and the water leak north of town. He also helped the Electric Dept. with a bunch of locates.
8. We cut a tree down.
9. I talked to SD LTAP (Local Transportation Assistance Program) about the Alco road. He gave me a pretty good idea of what they would do. Drainage will need improved first.
10. We have swept some streets; weather has slowed progress.
11. I worked on the John Deere blade, a couple incidentals, & installed a new slope meter.
12. We used the Hand County Highway's magnet trailer and picked up quite a bit of nails, screws, metal shards, & other metallic things off our gravel roads.
13. The playground equipment that was damaged last year has finally arrived. We will be working on replacement as soon as we can.
14. We had several locates for ALL the new signs that will be replaced in the next week or two.

Water/Sewer/Airport Department Report

1. We've all been busy doing lots of locates with the sign project that's going on in the county & City.
2. Turned water on at Park & Ball Park.
3. Burned a bunch of weeds at lagoon area & also discharged water from lagoon.
4. Dale, Susan & I attended the Airport Conference the 2nd week of April.
5. There's an airport meeting with the South Dakota Office of Aeronautics & FAA in Pierre on Wed. May 8th at 9:30 AM to go over our CIP plans. If there are any interested Council members, let Cindy or me know.

**City Council Meeting
Department Head Reports
May 6, 2024**

6. The pool heaters have been ordered & are currently sitting in a warehouse in Aberdeen at the time of this writing & will be installed as soon as we receive them.

Electric Department Report

1. Fixed a secondary Fault.
2. Meter reads.
3. Installed more meters.
4. Lots of Locates
5. Sub checks.
6. Helped with bridge at park.
7. Worked on cleaning up the old sub by school.
8. Work on streetlights.

Finance Office Report

1. Sales Tax Report: short 3.82% as compared to last year at this time – see attachment
2. Allison started Wednesday, May 1. Christi has been great getting her trained on the duties of the front office for her first 3 days of work.
3. The 2022-2023 audit process with KBA will begin next month upon approval from council. See agenda.
4. SD DANR – The Drinking Water Facilities funding application has been reviewed and determined to be complete. The next DANR board meeting for funding consideration: Thursday, June 27, 2024. Mayor McGough and I plan to attend the meeting online.

| Sales Tax Comparison | | | |
|----------------------|----------------------------|---------------------------|--------------------------|
| | 2024 | 2023 | <i>\$100,000 to OHED</i> |
| January | \$29,870.52 \$63,998.40 | \$5,538.74 \$84,909.08 | <i>\$8,500.00</i> |
| February | \$24,312.95 \$61,761.31 | \$8,948.46 \$77,211.64 | <i>\$8,300.00</i> |
| March | \$6,749.81 \$70,018.56 | \$9,448.03 \$61,202.63 | <i>\$8,300.00</i> |
| April | \$2,874.12 \$53,687.32 | \$6,140.47 \$72,324.14 | <i>\$8,300.00</i> |
| May | | | <i>\$8,300.00</i> |
| June | | | <i>\$8,300.00</i> |
| July | | | <i>\$8,500.00</i> |
| August | | | <i>\$8,300.00</i> |
| September | | | <i>\$8,300.00</i> |
| October | | | <i>\$8,300.00</i> |
| November | | | <i>\$8,300.00</i> |
| December | | | <i>\$8,300.00</i> |
| Total | \$313,272.99 | \$325,723.19 | -3.82% |
| | up/down from last year | | -\$12,450.20 |

Gross Receipts Tax - Split Fund 211

| Current Year | | | |
|--------------|--------------------------|----------------------|--------------------------|
| Month | Total | City 20% | OHED 80% |
| JAN | \$2,212.81 \$3,181.54 | \$442.56 \$636.31 | \$1,770.25 \$2,545.23 |
| FEB | \$939.57 \$2,312.45 | \$187.91 \$462.49 | \$751.66 \$1,849.96 |
| MAR | \$791.67 \$3,299.35 | \$158.33 \$659.87 | \$633.34 \$2,639.48 |
| APR | \$0.00 \$1,763.52 | \$0.00 \$352.70 | \$0.00 \$1,410.82 |
| MAY | | \$0.00 \$0.00 | \$0.00 \$0.00 |
| JUN | | \$0.00 \$0.00 | \$0.00 \$0.00 |
| JUL | | \$0.00 \$0.00 | \$0.00 \$0.00 |
| AUG | | \$0.00 \$0.00 | \$0.00 \$0.00 |
| SEP | | \$0.00 \$0.00 | \$0.00 \$0.00 |
| OCT | | \$0.00 \$0.00 | \$0.00 \$0.00 |
| NOV | | \$0.00 \$0.00 | \$0.00 \$0.00 |
| DEC | | \$0.00 \$0.00 | \$0.00 \$0.00 |
| | \$14,500.91 | \$2,900.18 | \$11,600.73 |

\$3,625.23
average/month

| Previous Year | | |
|--------------------------|----------------------|--------------------------|
| Total | City 20% | OHED 80% |
| \$662.73 \$2,956.97 | \$132.55 \$591.39 | \$530.18 \$2,365.58 |
| \$865.95 \$3,257.58 | \$173.19 \$651.52 | \$692.76 \$2,606.06 |
| \$306.44 \$2,522.67 | \$61.29 \$504.53 | \$245.15 \$2,018.14 |
| \$870.10 \$2,739.31 | \$174.02 \$547.86 | \$696.08 \$2,191.45 |
| \$782.47 \$3,108.55 | \$156.49 \$621.71 | \$625.98 \$2,486.84 |
| \$1,047.08 \$3,847.81 | \$209.42 \$769.56 | \$837.66 \$3,078.25 |
| \$1,440.45 \$4,058.20 | \$288.09 \$811.64 | \$1,152.36 \$3,246.56 |
| \$1,669.91 \$4,675.39 | \$333.98 \$935.08 | \$1,335.93 \$3,740.31 |
| \$1,450.21 \$4,112.78 | \$290.04 \$822.56 | \$1,160.17 \$3,290.22 |
| \$985.47 \$3,182.77 | \$197.09 \$636.55 | \$788.38 \$2,546.22 |
| \$1,672.94 \$3,385.54 | \$334.59 \$677.11 | \$1,338.35 \$2,708.43 |
| \$1,862.36 \$2,472.44 | \$372.47 \$494.49 | \$1,489.89 \$1,977.95 |
| \$53,936.12 | \$10,787.22 | \$43,148.90 |

\$4,494.68
average/month

| up/down from previous year | | |
|----------------------------|--------|-------|
| Total | 319.16 | 2.25% |
| City | 63.83 | 2.25% |
| OHED | 255.33 | 2.25% |

Pay OHED through AP using expense code: 211-4651-4510

OHED 80%

Check # _____

Check Date _____

| | |
|-----|-------------------|
| APR | 0.00 |
| APR | 1,410.82 |
| | \$1,410.82 |

2024
Committee Assignments
Mayoral Appointments
(Committee Chair is first person listed; Alternate is 3rd person listed)

| | |
|---------------------------------------------------------------------------------------------|---------------------------|
| <u>FINANCE OFFICE:</u> | Jones, S Hargens, Auch |
| <u>PUBLIC SAFETY:</u> | Gab, D Hargens, S Hargens |
| Police, Fire, Civil Defense, Emergency Warning System, Emergency Management | |
| <u>STREETS, PARK, BALLPARK:</u> | D Hargens, Jones, Gab |
| Streets, Alleys, Sidewalks, Park, Ballpark, City Hall Mowing, Storm Sewer, Street Equipment | |
| <u>UTILITIES:</u> | Jones, Price, Auch |
| Lights and Power, Water, Sewer, Pool, City Hall Snow Removal, Utility Equipment | |
| <u>AIRPORT, CITY PLANNING & ZONING:</u> | S Hargens, Auch, Gab |
| <u>BUILDINGS MAINTENANCE:</u> | Price, D Hargens, Auch |
| <u>PERSONNEL:</u> | Auch, Price, S Hargens |
| <u>BEAUTIFICATION:</u> | Gab, D Hargens |
| <u>WORKPLACE SAFETY:</u> | S Hargens, Gab, Jones |
| <u>ON HAND EC. DEV. DELEGATE:</u> | Price |
| <u>HOUSING:</u> | D Hargens, Jones |

The Mayor is a member of each committee as ex-officio. (By virtue of his title.)

Mayor Appointments

| | |
|------------------------------------------------------------|---------------------------------------------------------------------------|
| <u>CITY ATTORNEY:</u> | Riter Rogers, LLP |
| <u>OFFICIAL NEWSPAPER:</u> | "The Miller Press" |
| <u>OFFICIAL DEPOSITORS:</u> | American Bank & Trust - Miller Quoin Financial Bank - Miller SD FIT |
| <u>PUBLIC HEALTH OFFICER:</u> | Matt Campion |
| <u>LEPC LIAISON:</u> | Ronald Hoftiezer |
| <u>NECOG LIAISON:</u> | Dale Hargens |
| <u>AMERICANS WITH DISABILITIES REPRESENTATIVES:</u> | Susan Hargens, Gale Auch |
| <u>TREE CITY USA:</u> | Will Jones |
| <u>CONSOLIDATED EQUALIZATION:</u> | Patrick Price |
| <u>NATURAL GAS EXPANSION BOARD:</u> | Landon Gab |
| <u>BASEBALL ASSOCIATION DELEGATE:</u> | Will Jones |



Last Saved 4/3/2024 6:44 PM

[New Note](#) | [Print](#) | [Save](#) | [Delete](#)

Budget Summary Table

Instructions:
Please complete this page, then click the **Save** button.If you have additional Equipment Budget information, click **Save** for the row to repeat.

Required fields are marked with an *.

| | Budget Category | Federal Share Requested | Local Match Percent | Local Match | Total Project Cost | Price Per Unit | Number of Units |
|---|--------------------|-------------------------|---------------------|-------------|--------------------|----------------|-----------------|
| 1 | Personal Services | \$ 4,600.00 | 20 ▾ | \$1,150.00 | \$5,750.00 | N/A | N/A |
| 2 | Travel | \$ | ▾ | \$0.00 | \$0.00 | N/A | N/A |
| 3 | Contractual | \$ | ▾ | \$0.00 | \$0.00 | N/A | N/A |
| 4 | Equipment | \$ | ▾ | \$ | \$0.00 | \$ | |
| | Equipment | \$ | ▾ | \$ | \$0.00 | \$ | |
| 5 | Other Direct Costs | \$ | ▾ | \$0.00 | \$0.00 | N/A | N/A |
| 6 | Indirect | \$ | ▾ | \$0.00 | \$0.00 | N/A | N/A |
| 7 | Total | \$4,600.00 | | \$1,150.00 | \$5,750.00 | | |

< Previous Form

Next Form > 

KOHLMAN, BIRSCHBACH & ANDERSON, LLP
CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
EMILY SCHAEFERS, CPA
WILLIAM J BACHMEIER, CPA
CHRISTINE OLSEN, CPA

117 E 3RD STREET • PO Box 127
MILLER, SD 57362
605- 853-2744 • 605- 853-2745 (FAX)
KBACPAS.COM

WITH AN OFFICE IN
MOBRIDGE, SOUTH DAKOTA

April 29, 2024

To the City Council and Cindy Deuter, Finance Officer
City of Miller
120 West 2nd Street
Miller, SD 57362

We are pleased to confirm our understanding of the services we are to provide for the City of Miller for the years ended December 31, 2022 and 2023.

Audit Scope and Objective

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the City of Miller as of and for the years ended December 31, 2022 and 2023.

We have also been engaged to report on supplementary information other than required supplementary information (RSI) that accompanies the City of Miller's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Schedule of expenditures of federal awards.
2. Budgetary comparison schedules.
3. Pension schedules.

City of Miller
April 29, 2024
Page Thirteen

based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the City of Miller and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Kohlman, Bierschbach & Anderson, LLP

KOHLMAN, BIRSCHBACH & ANDERSON, LLP

RESPONSE:

This letter correctly sets forth the understanding of the City of Miller.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Helms & Associates

416 Production Street N.

Aberdeen, SD 57401-8194

Tel: (605) 225-1212 Fax: (605) 225-3189

BOBB@HELMSENGINEERING.COM

State.

CITY OF MILLER
120 West 2nd Street
MILLER, SD 57362-

Invoice

Invoice Date: Apr 23, 2024

Invoice Num: 33481

Billing Through: Apr 20, 2024

MILLER AIRPORT TAXIWAY RECONSTRUCTION & ACCESS ROAD DESIGN (A8967:02) - Managed by (205)

AIP # 3-46-0035-015-2024

AGREEMENT DATED 12/06/2023

INVOICE FIVE

| Project ID | Project Name | Contract Amount | % Comp. | Previously Billed | Amount Due |
|------------|------------------------------------------------------------|-----------------|---------|-------------------|-------------|
| A8967:02 | MILLER AIRPORT TAXIWAY RECONSTRUCTION & ACCESS ROAD DESIGN | \$84,960.27 | 53.50 | \$27,187.29 | \$18,266.45 |

Total Amount Due: **\$18,266.45**

This invoice is due upon receipt

VERIFICATION OF CLAIM I declare and affirm under the penalties of perjury that this claim has been examined by me and to the best of my knowledge and belief, is in all things true and correct. Dated this 23rd day of April 2024.

HELMS AND ASSOCIATES Kl-M-L

APPROVAL:

BY: _____

TITLE: _____

DATE: _____

Account Summary

| Services BTD | Expenses BTD | Billed To Date | Paid To Date | Balance Due |
|--------------|--------------|----------------|--------------|--------------|
| \$ 45,453.74 | \$ 0.00 | \$ 45,453.74 | \$ 27,187.29 | \$ 18,266.45 |

ORDINANCE #752

The City of Miller is an equal opportunity employer.

AN ORDINANCE FOR THE PURPOSE OF AMENDING THE REVISED ORDINANCE OF THE CITY OF MILLER, SOUTH DAKOTA, NO. 748 TO PROVIDE FOR AMENDING THE WATER RATE TO BE CHARGED BY THE MILLER MUNICIPAL WATER SYSTEM.

Be it ordained by the Common Council of the City of Miller, South Dakota that the City Fee Schedule listing water rates be amended as follows:

1. Rates. Rate to be charged to customers be amended as follows:

| | Current Rate w/ Debt Service | Total Rate |
|----------------------------------------------|---------------------------------|------------|
| <u>Residential Rate</u> | | |
| \$4.25 per thousand gallons | | |
| (Plus) | | |
| Base Fee | 25.00 | |
| (Plus) | | |
| Debt Service Surcharge - Water Tower | 3.94 | |
| (Plus) | | |
| Debt Service Surcharge - Phase I | 8.00 | |
| (Plus) | | 51.69 |
| Debt Service Surcharge - Phase II | 5.60 | |
| (Plus) | | |
| Debt Service Surcharge - Phase III | 2.00 | |
| (Plus) | | |
| Debt Service Surcharge - Phase IV | 7.15 | |
| <u>Residential Rate - No Base Fee</u> | | |
| \$4.25 per thousand gallons | | |
| <u>Commercial Rate</u> | | |
| \$4.25 per thousand gallons | | |
| (Plus) | | |
| Base Fee according to meter size: | | |
| 5/8 - 1" Base Fee | 39.71 | |
| (Plus) | | |
| Debt Service Surcharge - Water Tower | 3.94 | |
| (Plus) | | |
| Debt Service Surcharge - Phase I | 8.00 | |
| (Plus) | | 66.40 |
| Debt Service Surcharge - Phase II | 5.60 | |
| (Plus) | | |
| Debt Service Surcharge - Phase III | 2.00 | |
| (Plus) | | |
| Debt Service Surcharge - Phase IV | 7.15 | |
| 1 1/2" Base Fee | 47.03 | |

| | | |
|--------------------------------------|------|-------|
| (Plus) | | |
| Debt Service Surcharge - Water Tower | 3.94 | |
| (Plus) | | |
| Debt Service Surcharge - Phase I | 8.00 | |
| (Plus) | | 73.72 |
| Debt Service Surcharge - Phase II | 5.60 | |
| (Plus) | | |
| Debt Service Surcharge - Phase III | 2.00 | |
| (Plus) | | |
| Debt Service Surcharge - Phase IV | 7.15 | |

| | | |
|--------------------------------------|-------|-------|
| 2" Base Fee | 54.34 | |
| (Plus) | | |
| Debt Service Surcharge - Water Tower | 3.94 | |
| (Plus) | | |
| Debt Service Surcharge - Phase I | 8.00 | |
| (Plus) | | 81.03 |
| Debt Service Surcharge - Phase II | 5.60 | |
| (Plus) | | |
| Debt Service Surcharge - Phase III | 2.00 | |
| (Plus) | | |
| Debt Service Surcharge - Phase IV | 7.15 | |

| | | |
|--------------------------------------|-------|--------|
| 3" Base Fee | 83.69 | |
| (Plus) | | |
| Debt Service Surcharge - Water Tower | 3.94 | |
| (Plus) | | |
| Debt Service Surcharge - Phase I | 8.00 | |
| (Plus) | | 110.38 |
| Debt Service Surcharge - Phase II | 5.60 | |
| (Plus) | | |
| Debt Service Surcharge - Phase III | 2.00 | |
| (Plus) | | |
| Debt Service Surcharge - Phase IV | 7.15 | |

Commercial Water Rate - No Base Fee

\$4.25 per thousand gallons

This Ordinance should be in full force and effect so as to commence and include all water billings beginning with water usage for the month of June 2024.

Tom McGough, Mayor

ATTEST:

ORDINANCE #753

The City of Miller is an equal opportunity employer.

AN ORDINANCE FOR THE PURPOSE OF AMENDING THE REVISED ORDINANCE OF THE CITY OF MILLER, SOUTH DAKOTA, NO. 722 TO PROVIDE FOR AMENDING THE SEWER RATE TO BE CHARGED BY THE MILLER MUNICIPAL SEWER SYSTEM.

Be it ordained by the Common Council of the City of Miller, South Dakota that the City Fee Schedule listing sewer rates be amended as follows:

1. Rates. Rate to be charged to customers be amended as follows:

| | Current Rate w/ Debt Service | Total Rate |
|--------------------------------------|---------------------------------|------------|
| <u>Residential Sewer Rate</u> | | |
| Base Fee | 25.00 | |
| (Plus) | | |
| Debt Service Surcharge - Phase I | 18.75 | |
| (Plus) | | |
| Debt Service Surcharge - Phase II | 10.60 | 68.90 |
| (Plus) | | |
| Debt Service Surcharge - Phase III | 10.85 | |
| (Plus) | | |
| Debt Service Surcharge - Phase IV | 3.70 | |

Commercial Sewer Rate

| | | |
|------------------------------------|-------|-------|
| Base Fee | 25.00 | |
| (Plus) | | |
| Debt Service Surcharge - Phase I | 18.75 | |
| (Plus) | | |
| Debt Service Surcharge - Phase II | 10.60 | 68.90 |
| (Plus) | | |
| Debt Service Surcharge - Phase III | 10.85 | |
| (Plus) | | |
| Debt Service Surcharge - Phase IV | 3.70 | |

****Commercial accounts using over 6,000 gallons of water per month add \$1.00/1,000.**

This Ordinance should be in full force and effect so as to commence and include all sewer billings beginning with sewer usage for the month of June 2024.

Tom McGough, Mayor

ATTEST:

Cindy Deuter, Finance Officer

Cindy Deuter

From: Camden Hofer <chofer@spn-assoc.com>
Sent: Friday, May 3, 2024 1:30 PM
To: Cindy Deuter
Cc: Terry Manning (terry.manning@cityofmiller.com); Jeff P. McCormick
Subject: Miller Water Storage Bid
Attachments: Miller Water Storage Bid Tab .pdf

Cindy,

Attached is a bid tab for the Water Storage Project. I will return the bids to you soon.

The bid from Great Plains Structures is considered to be non responsible according to your attorney. So this bid is not presented in the bid tab.

Since we set up this project as two separate contracts, I recommend that the City award Bid Schedule B (the tank mixers) to Maguire Iron at \$50,000. Maguire Iron's bid is under the engineer estimate and Maguire Iron has done many of these types of projects in the past with SPN.

Bid Schedule A (the ground storage tank reseal) is a little more complicated. One option is to award to Northern Steel Tanks and try to negotiate with them since they are above the engineer's estimate. However, initial conversations indicate that the negotiations probably will not result in a significant reduction in cost. The benefit of proceeding with the current low bid is that we know what we have.

Another option is to rebid Bid Schedule A and hope for a similar low bid that was rejected. If this outcome would happen, the City would save around \$50,000. Of course, this is a risk since we do not really know until bid day how things will turn out. Conversations with Great Plains Structures (who had their bid rejected) indicate that they would provide a similar low bid to the one that was rejected if the project was bid again.

We think that the City should proceed with the rebid because the potential cost savings is significant. Even if the rejected low bidder raises their price in the second bid, the bid most likely would be below the current price that we currently have on the table.

Please note that SPN will have some extra cost involved in rebidding the project. This cost needs to be figured. I offer an initial estimate of \$3,000.

Thanks,

Camden A. Hofer, P.E.

Project Engineer
SPN and Associates
2100 North Sanborn Blvd.
PO Box 398
Mitchell, SD 57301
Phone: 605 996-7761

Miller Water Storage Improvements
 Bid Tabulation
 SPN #16085

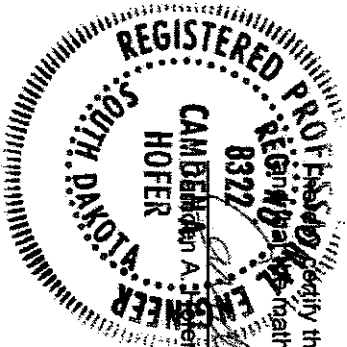
Bid Date: April 30, 2024

| Northern Steel Tanks | | Maguire Iron Inc | | Great Plains Structures LLC | | Engineer Estimate | |
|----------------------|------------------------------------------|----------------------|-------------|-----------------------------|-------------|-------------------|--------------|
| 7301 Parkview Drive | | PO Box 1446 | | 3301 Labore Road | | | |
| Mounts View MN 55112 | | Sioux Falls SD 57101 | | Vadnais Heights MN 55110 | | | |
| Item | Description | Quantity | Unit Price | Total Price | Unit Price | Total Price | Unit Price |
| 1 | Mobilization | 1 LS | \$6,000.00 | \$6,000.00 | \$5,000.00 | \$5,000.00 | \$9,600.00 |
| 2 | Interior Reseal | 1 LS | \$65,500.00 | \$65,500.00 | \$70,000.00 | \$70,000.00 | \$50,000.00 |
| 3 | Exterior Reseal | 1 LS | \$40,000.00 | \$40,000.00 | \$44,900.00 | \$44,900.00 | \$32,000.00 |
| 4 | Reseal Node Covers on Dome and Vent | 1 LS | \$5,000.00 | \$5,000.00 | \$2,500.00 | \$2,500.00 | \$4,000.00 |
| 5 | Overcoat Overflow Pipe | 1 LS | \$3,000.00 | \$3,000.00 | \$2,500.00 | \$2,500.00 | \$4,000.00 |
| 6 | Cathodic Anode Bars and Testing Bulkhead | 1 LS | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$5,600.00 |
| Total Bid Schedule A | | | | \$124,500.00 | | \$129,900.00 | \$105,200.00 |

| Maguire Iron Inc | | Northern Steel Tanks | | Great Plains Structures LLC | | Engineer Estimate | |
|----------------------|--------------------------------------------------|----------------------|-------------|-----------------------------|-------------|-------------------|-------------|
| PO Box 1446 | | 7301 Parkview Drive | | 3301 Labore Road | | | |
| Sioux Falls SD 57101 | | Mounts View MN 55112 | | Vadnais Heights MN 55110 | | | |
| Item | Description | Quantity | Unit Price | Total Price | Unit Price | Total Price | Unit Price |
| 1 | Furnish and Install Mixer in Water Tower | 1 LS | \$25,000.00 | \$25,000.00 | \$55,500.00 | \$55,500.00 | \$30,000.00 |
| 2 | Furnish and Install Mixer in Ground Storage Tank | 1 LS | \$25,000.00 | \$25,000.00 | \$44,000.00 | \$44,000.00 | \$25,000.00 |
| Total Bid Schedule B | | | | \$50,000.00 | | \$99,500.00 | \$55,000.00 |

| | | | | | |
|------------------------------------------------|--|--------------|--------------|--|--------------|
| Optional Deduction for Bid Schedules A and B | | \$0.00 | (\$8,000.00) | | (\$5,000.00) |
| Total for Bid Schedules A and B with Deduction | | \$179,900.00 | \$216,000.00 | | \$155,200.00 |

I hereby certify that the foregoing is an accurate representation and tabulation of all bids received.



CAMBERLAIN A. HOFFER, P.E., Project Engineer - SPN & Assoc.

SPN

ASSOCIATES

ENGINEERS & SURVEYORS

INVOICE

CITY OF MILLER
120 WEST 2ND
MILLER, SD 57362

Schmucker, Paul, Nohr and Associates
2100 North Sanborn Blvd -- PO Box 398
Mitchell SD 57301-0398
Phone (605) 996-7761
Fax (605) 996-0015
www.spn-assoc.com

| | |
|---------------------------------|----------------------|
| Invoice Date Apr 30, 2024 | Invoice Num 33592 |
| Billing Through Apr 27, 2024 | |

Miller Phase IV - Waste Water Final Design Phase approval from DANR.
Billing period 3/24/24 thru 4/27/24

| Project ID | Project Name | Contract Amount | % Complete | Previously Billed | Amount Due |
|------------|----------------------------------------------------------------------|-----------------|------------|-------------------|------------|
| M16085-03W | MILLER PHASE IV UTILITY IMPROVEMENTS - SANITARY SEWER - FINAL DESIGN | \$8,000.00 | 100.00 | \$7,200.00 | \$800.00 |

Total Amount Due \$800.00
This invoice is due upon receipt

VERIFICATION OF CLAIM

I declare and affirm under the penalties of perjury that this claim has been examined by me, and to the best of my knowledge and belief, is in all things true and correct.

Dated this 15th day of May, 2024.

Schmucker, Paul, Nohr & Associates

[Signature]
Signed

Due upon receipt. Overdue accounts will be assessed a 1.5% monthly finance charge from the date of billing until the account is paid in full.

SPN

ASSOCIATES

ENGINEERS & SURVEYORS

INVOICE

CITY OF MILLER
120 WEST 2ND
MILLER, SD 57362

Schmucker, Paul, Nohr and Associates
2100 North Sanborn Blvd -- PO Box 398
Mitchell SD 57301-0398
Phone (605) 996-7761
Fax (605) 996-0015
www.spn-assoc.com

| | |
|---------------------------------|----------------------|
| Invoice Date Apr 30, 2024 | Invoice Num 33593 |
| Billing Through Apr 27, 2024 | |

Miller Phase IV - Water Final Design Phase approval from DANR.
Billing period 3/24/24 thru 4/27/24

| Project ID | Project Name | Contract Amount | % Complete | Previously Billed | Amount Due |
|------------|------------------------------------------------------------------|-----------------|------------|-------------------|------------|
| M16085-03W | MILLER PHASE IV UTILITY IMPROVEMENTS - WATER MAIN - FINAL DESIGN | \$84,000.00 | 100.00 | \$75,600.00 | \$8,400.00 |

Total Amount Due \$8,400.00
This invoice is due upon receipt

VERIFICATION OF CLAIM

I declare and affirm under the penalties of perjury that this claim has been examined by me, and to the best of my knowledge and belief, is in all things true and correct.

Dated this 15th day of May, 2024.

Schmucker, Paul, Nohr & Associates

[Signature]
Signed

Due upon receipt. Overdue accounts will be assessed a 1.5% monthly finance charge from the date of billing until the account is paid in full.

SPN

& ASSOCIATES

ENGINEERS & SURVEYORS

INVOICE

Schmucker, Paul, Nohr and Associates
 2100 North Sanborn Blvd — PO Box 398
 Mitchell SD 57301-0398
 Phone (605) 996-7761
 Fax (605) 996-0015
 www.spn-assoc.com

CITY OF MILLER
 120 WEST 2ND
 MILLER, SD 57362

| Invoice Date | Invoice Num |
|---------------------------------|-------------|
| Apr 30, 2024 | 33594 |
| Billing Through Apr 27, 2024 | |

Miller Phase IV - Abandon Wells - Final Design Completed
 Billing period through: 4/27/2024

| Project ID | Project Name | Contract Amount | % Complete | Previously Billed | Amount Due |
|-------------|---------------------------------------------------------------------------|-----------------|------------|-------------------|------------|
| M16085:03AW | MILLER PHASE IV UTILITY IMPROVEMENTS - ABANDON WELLS - FINAL DESIGN | \$1,500.00 | 100.00 | \$0.00 | \$1,500.00 |

Total Amount Due \$1,500.00

This invoice is due upon receipt

VERIFICATION OF CLAIM

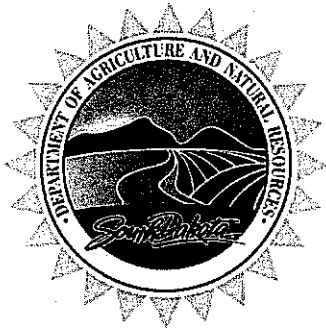
I declare and affirm under the penalties of perjury that this claim has been examined by me, and to the best of my knowledge and belief, is in all things true and correct.

Dated this 1st day of May 2024

Schmucker, Paul, Nohr & Associates

[Signature]
 Signed

Due upon receipt. Overdue accounts will be assessed a 1.5% monthly finance charge from the date of billing until the account is paid in full.



**DEPARTMENT of AGRICULTURE
and NATURAL RESOURCES**

JOE FOSS BUILDING
523 E CAPITOL AVE
PIERRE SD 57501-3182
danr.sd.gov

April 2, 2024

Sheila Coss
120 West 2nd Street
Miller, SD 57362

RE: City of Miller Public Water System

Dear Ms Coss:

Congratulations to you from DANR! The City of Miller public water system has met the requirements of the Safe Drinking Water Act and the state of South Dakota's regulations for supplying safe drinking water to the public. For your efforts and concern for safe drinking water, we would like to present this achievement award to you. The Drinking Water Program has started this program to reward those systems and their certified operators that have demonstrated excellence in water system management and maintenance.

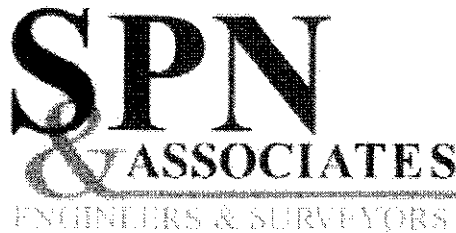
You will also find enclosed a draft press release concerning the award your system has received. The press release can be provided to your local newspaper and includes information about the award.

Thank you for your interest in maintaining safe drinking water for your consumers. If we can be of assistance to you, please contact us at (605) 773-3754.

Sincerely,

Mark McIntire, P.E.
Administrator
Drinking Water Program

Enclosure



Schmucker, Paul, Nohr and Associates

2100 North Sanborn Blvd — PO Box 398

Mitchell SD 57301-0398

Phone (605) 996-7761

Fax (605) 996-0015

www.spn-assoc.com

April 30, 2024

Kris Edwards, President
Quality Concrete Construction Inc
PO Box 216
Ft Pierre SD 57532

RE: Miller School District Parking Lot Improvements
Miller, South Dakota
SPN #16263

Mr. Edwards:

A pre-construction conference is scheduled for Tuesday, May 7, 2024, for the above project. It will begin at 10:00 AM local time at the Miller School. Enter the school at the main High School entrance and take a left. The conference room is at the end of the hall. It is important that you or a representative from your firm be in attendance as contract documents will be signed and distributed at that time.

By copy of this letter, the following individuals and/or agencies that may have an interest in construction activities related to this project are being notified of and invited to attend the Preconstruction Conference.

Miller School District:

Eric Norden, Superintendent

Natalie Bertsch, Vance Caffee, and Johnathan Hurd,
Buildings/Grounds Committee

City of Miller:

Cindy Deuter, Finance Officer
Ron Hofteizer, Street Superintendent
Terry Manning, Street Superintendent
Dustin Graham, Electrical Superintendent

SD DOT:
Telephone:
Cable:

Brad Letcher, Area Engineer
CenturyLink
Midcontinent Communications

Thank you for your attention to this matter. If you have any subcontractors that you think need to be in attendance, please call them and give them the above information. If you have any questions, please feel free to call our office.

Sincerely,

SCHMUCKER, PAUL, NOHR & ASSOCIATES

A handwritten signature in cursive script, reading "Jacob D. Sonne".

Jacob D. Sonne, P.E.
Project Engineer