



**AGENDA
CITY OF LAUREL
BUDGET/FINANCE COMMITTEE
TUESDAY, FEBRUARY 22, 2022
5:30 PM
COUNCIL CONFERENCE ROOM**

Public Input: *Citizens may address the committee regarding any item of business that is not on the agenda. The duration for an individual speaking under Public Input is limited to three minutes. While all comments are welcome, the committee will not take action on any item not on the agenda.*

General Items

1. Review and approve the January 25, 2022 Budget and Finance Committee minutes.
2. Review and approve purchase requisitions.
3. Review and recommend approval to Council claims entered through February 18, 2022.
4. Review and approve payroll register for the pay period ending January 23, 2022 totaling \$190,982.99.
5. Review and approve payroll registers for pay periods ending thru February 6, 2022 totaling \$209,508.01.

New Business

6. Discussion regarding Altana CD renewal.
7. Voting in of Committee Chair and Vice-Chair.
8. Generate new claims review schedule.

Unfinished Business

Other Items

9. Review the COMP/OT reports for the pay period ending January 23, 2022.
10. Review COMP/OT reports for the pay period ending February 6, 2022.
11. Mayor's Executive Update.
12. Clerk Treasurer's financial update.

Announcements

13. The next Budget and Finance Committee meeting will be held on March 8, 2022 at 5:30 pm.

The City makes reasonable accommodations for any known disability that may interfere with a person's ability to participate in this meeting. Persons needing accommodation must notify the City Clerk's Office to make needed arrangements. To make your request known, please call 406-628-7431, Ext. 2, or write to City Clerk, PO Box 10, Laurel, MT 59044, or present your request at City Hall, 115 West First Street, Laurel, Montana.

File Attachments for Item:

1. Review and approve the January 25, 2022 Budget and Finance Committee minutes.

**Minutes of City of Laurel
Budget/Finance Committee
Tuesday, January 25, 2022**

Members Present: **Emelie Eaton** **Richard Klose**

Others Present: **Mayor Waggoner**
 Michelle Mize, Ward 2b Council Member
 Bethany Langve, City Clerk/Treasurer

The meeting was called to order by the Committee Chair at 5:35 pm.

Public Input: *Citizens may address the committee regarding any item of business that is not on the agenda. The duration for an individual speaking under Public Input is limited to three minutes. While all comments are welcome, the committee will not take action on any item not on the agenda.*

There was no public in attendance

General Items –

1. Review and approved January 11, 2022, Budget and Finance Committee meeting minutes. Richard Klose moved to approve the minutes of January 11, 2022, Budget and Finance Committee meeting. Emelie Eaton seconded the motion, all in favor, motion passed 3-0.
2. Review and approve purchase requisitions – There were no purchase requisitions presented to the committee
3. Review and recommend approval to Council; claims entered through 01/21/2022. The Committee had previously reviewed the claims and check register. Richard Klose made a motion to approve the claims entered through 01/21/2022. Emelie Eaton seconded the motion, all in favor, motion passed 3-0.
4. Review and approve Payroll Register for the pay period ending 01/09/2022 totaling \$208,094.18. Richard Klose motioned to approve the payroll register for the pay period ending 01/09/2022 totaling \$208,094.18. Emelie Eaton seconded the motion, all in favor, motion passed 3-0.

New Business – There was no new business

Unfinished Business –

5. The Committee would like to have the voting in of Committee Chair and Vice-Chair added to the next meeting agenda.
6. The Committee would like to have the claims review schedule added to the next meeting agenda.

Other Items –

7. Review Comp/OT reports for the pay period ending 01/09/2022. The Committee reviewed the 01/09/2022 Comp/Overtime reports.
8. Clerk/Treasurer Update – The Clerk/Treasurer gave a report regarding City finances.
9. Mayor Update – Mayor Waggoner had no update regarding administrative activities.

Announcements –

10. The next Budget and Finance Committee meeting will be held on February 08, 2022, at 5:30 pm.
11. Emelie will be reviewing claims for the next meeting.

Respectfully submitted,

Bethany Langve
Clerk/Treasurer

NOTE: This meeting is open to the public. This meeting is for information and discussion of the Council for the listed workshop agenda items.

DRAFT

File Attachments for Item:

2. Review and approve purchase requisitions.

PURCHASE
REQUISITIONCITY OF LAUREL
MONTANA
59044Date: 2/22/2022Fund: waterDept.: Water DistributionVENDOR: Superior Water Solutions
2921 First Ave South
Billings MT 59101VENDOR NO.: 1339

Quantity	Fully Itemize	Est. Cost	Account Number
1	6.2 Hp Hot Water Pressure Washer with Install less discount	\$9,100 ⁰⁰	Shop \$2,275 Water \$2,275 Sewer \$2,275 Solid waste \$2,275
Total estimated cost		\$9,100 ⁰⁰	

The items listed above are a proper charge against the account shown hereon and the services or materials are to be used exclusively for the purpose against which said items are charged.

SUPERIOR WATER SOLUTIONS

2921 FIRST AVENUE SOUTH
BILLINGS, MT 59101
406-896-1534

Estimate

DATE	ESTIMATE #
1/28/2022	172801

NAME / ADDRESS *
CITY OF LAUREL P.O. BOX 10 LAUREL, MT 59044

Ship To
CITY OF LAUREL P.O. BOX 10 LAUREL, MT 59044

		P.O. NO.	REP
			JON
DESCRIPTION	QTY	COST	TOTAL
VHG4-2200 LANDA 6.2HP 230V 1PH WASHER	1	9,985.00	9,985.00
89035410 STAINLESS STEEL COIL WRAP, 4 PANEL SKIRT AND COVER, VHG PRESSURE WASHERS	1	925.55	925.55
			10,910.55
Discount		-2,510.55	-2,510.55
			8,400.00
BASIC INSTALLATION To replace existing machine in same location gas line and hose needs replaced. Assuming the venting and draft diverter and no electrical needs done (will be more if these items need replaced) (\$700-\$1500)	1	700.00	700.00
TOTAL			\$9,100.00



2304 1st Avenue South
P.O. Box 50734
Billings, MT 59105-0734
Phone: (406) 252-8090
Fax: (406) 252-9798
www.HotsyWyMont.com

*Hotsy celebrating 51 years
Hotsy Wy-Mont celebrating 47 years*



QUOTATION

Prepared For:

Brandon
City of Laurel
20 South 7th Street
Laurel, MT 59044
Phone: 406-812-0276
Email: mechanic@laurel.mt.gov

Date: 0/02/2022

Hotsy Sales Consultant: **BethAnn Chenoweth Cook**

Phone: (406) 252-8090

Email: **bethann@hotsywymont.com**

Estimated Ship Date: 04/21/2022 (3 month build)

Proud to also offer these fine brands:



Hotsy Model No.	Part Number	Description	Qty	List Price	Discount	%/\$	Extended Price
1453N	1.109-705.0	Hotsy® Stationary Hot Water NG-Fired Electric Pressure Washer - 4.0 GPM @ 3000 PSI, 7.5HP 230V/1PH 34 AMP Baldor® Electric Motor, Belt Drive Hotsy® Triplex Pump w/NESTechnology™, 50' High Pressure Hose, Trigger Gun Shut-Off, Shipping Weight 735lbs (364,835 BTU/HR). Dimensions: 47.5"L x 21"W x 51"H.	1	\$9,922.00	5	%	\$9,425.90
87177280	8.717-728.0	8" Natural Gas Draft Diverter	1	\$176.00	5	%	\$167.20
	***	Recommended Accessories/Options	***				\$0.00
89248140	8.924-814.0	R-Con Wireless Remote Kit (1 Remote /1 Receiver)	1	\$749.30	5	%	\$711.84
87504810	8.750-481.0	200' Fixed Base Hose Reel with 100' Hose, and 3' Jump Hose	1	\$550.00	5	%	\$522.50
		Wand Assembly (Red Hotsy Trigger Gun, 36" Wand with side handle, 1/4" F Coupler, and Nozzle Pack) Included with the machine	1	\$0.00	5	%	\$0.00
87088810	8.708-881.0	SS RIGID WAND HOLDER (WALL MOUNT)	1	\$98.45	5	%	\$93.53
	***	Recommended Detergent(s)	***				
		** All installation of stacking, plumbing, gas lines and electrical, will not be provided by Hotsy Wy-Mont.**					\$0.00
Sub-Total							\$10,920.96
Mandatory Shipping Surcharge 4%							\$500.09
Shipping & Handling							\$0.00
Prompt Pay Discount (1/2 down, 1/2 delivery) -5.0%							-\$546.05
TOTAL							\$10,875.00

THIS QUOTE IS VALID FOR THIRTY (30) DAYS

Terms & Conditions: All orders are subject to approval and acceptance by Hotsy Wy-Mont and shall be subject to the terms and conditions herein contained, and to no others whatsoever unless altered or modified by Hotsy Wy-Mont in writing. Hotsy Wy-Mont shall be excused for any delay due to strikes, accidents, war, fires, Acts of God, or any other causes beyond our control. Promises of delivery are based on our expectations, and does not guarantee to accomplish shipment on the dates or estimated time period mentioned. Orders cannot be canceled, specifications changed, or good returned without written permission. Goods permitted to be returned are subject to restocking and freight charges.

Office Use Only:

Beware the High Cost of the Low Price!!

TO ACCEPT THIS QUOTATION, PLEASE SIGN & DATE HERE: _____

Nothing Cleans Like a Hotsy!

THANK YOU FOR THE OPPORTUNITY TO EARN YOUR BUSINESS

PURCHASE REQUISITION

CITY OF LAUREL
MONTANA
59044

Date: 1-26-22

Fund: Water

Dept.: System

VENDOR: Northwest Pipe

VENDOR NO.: _____

Quantity	Fully Itemize	Est. Cost	Account Number
1	3" Mach 10 meter	\$1948 ³⁵	5210 540 430 550 360
1	6" Mach 10 Meter	\$6234 ⁹²	
1	10" Mach 10 Meter	\$12013 ⁹⁹	
Total estimated cost			

The items listed above are a proper charge against the account shown hereon and the services or materials are to be used exclusively for the purpose against which said items are charged.

NORTHWEST PIPE FITTINGS, INC.

Servicing Montana and Wyoming Since 1957

Wholesale Plumbing, Heating, Water Works, Industrial Supplies, SERVICE with our own trucks



1725 MAJESTIC LANE
P.O. BOX 1258
BILLINGS, MT 59103
PHONE (406) 252-0142
FAX (406) 248-8072

1901 MEADOWLARK
P.O. BOX 4163
BUTTE, MT 59701
PHONE (406) 494-2120
FAX (406) 494-3767

404 17TH AVENUE N.E.
GREAT FALLS, MT 59404
PHONE (406) 727-9843
FAX (406) 454-1743

1780 MT HWY 35 EAST
KALISPELL, MT 59904
PHONE (406) 752-6562
FAX (406) 752-6553

360 FLOSS FLATS RD.
BELGRADE, MT 59714
PHONE (406) 388-2045
FAX (406) 388-2093

34930 HWY 23
SIDNEY, MT 59270
PHONE (406) 630-5120
FAX (406) 630-5125

**NOT FOR SHIPPING
MATERIAL MAY NOT BE SHIPPED
FROM THIS DOCUMENT**

PICK LIST / QUOTATION FORM

QUOTE NO. 392851

QUOTE TO

50027
LAUREL CITY WATER DEPT
115 W 1ST ST
P.O. BOX 10
LAUREL, MT 59044

QUOTE DATE	TO DATE	JOB REFERENCE	FOB	TERMS	PREPARED BY
01/25/22	02/25/22	MACH 10 METERS		NET 30	CORY DUNNING

(1) MACH 10 METERS

PART#	QTY	DESCRIPTION	UNIT	PRICE	EXT. PRICE
	1	3" X 17" FL MACH 10/R900I GALLON METER	EA	\$2,948.35	\$2,948.35
	1	6" X 24" FL MACH 10/R900I GALLON METER	EA	\$6,234.92	\$6,234.92
	1	10" X 26" FL MACH 10/R900I GALLON METER	EA	\$12,013.99	\$12,013.99

Segment Total \$21,197.26

(2) FIRE HYDRANT

PART#	QTY	DESCRIPTION	UNIT	PRICE	EXT. PRICE
2130954	1	K81-D 8"0" HYDRANT 6" MJ SHOE OL	EA	\$3,058.40	\$3,058.40

Segment Total \$3,058.40

We are pleased to quote you on the above material
All quotes are subject to Northwest Pipe Fittings "Terms of Sale"
Quoted prices are subject to change after the "TO DATE" above.

Segments Total \$24,255.66
Tax Total \$0.00
Quotation Total \$24,255.66

PURCHASE
REQUISITIONCITY OF LAUREL
MONTANA
59044Date: 2/22/2022
Fund: General
Dept.: AmbulanceVENDOR: Multiple
ABC Metal Mart
Denver Mattress Co.
Ace Electric

VENDOR NO.: _____

Quantity	Fully Itemize	Est. Cost	Account Number
	ABC Metal	11657.50	
	Ace Electric	3,035-	
	Denver Mattress	1249.94	
Total estimated cost		8,159.95	

The items listed above are a proper charge against the account shown hereon and the services or materials are to be used exclusively for the purpose against which said items are charged.



CITY OF LAUREL
MONTANA
EMERGENCY MEDICAL SERVICES
215 W 1ST ST
LAUREL, MONTANA – 59044
OFFICE: (406) 628 – 1611 | DISPATCH: (406) 628 – 8737



December 7, 2021

Budgeting and Finance Committee,

As you know we have an ambulance station that was built without the idea of having crews that would stay overnight to cover calls. With having full time staff and many of our volunteers coming from out of town and needing to stay in quarters for full shifts, we need a safe, up to code, private place for them to sleep. Currently there is a bunk bed in the office/crew area. This does not provide for any privacy when we have a female/male crew and is not a place where they can truly rest. The bunk beds are really meant for children and most of our staff over 5'6" do not fit properly on the bed due to their height. We had reviewed with Mayor Nelson and Karen Courtney an area within the building that we feel could be the most inexpensive, easiest solution that would meet building code standards. They both agreed that it would work and Mayor Nelson felt the quotes provided were all that was needed and that it would be appropriate to bring forward to the Budget and Finance Committee prior to his passing.

This would greatly improve the safety of any overnight stays, provide appropriate privacy for our male and female staffing and would be a huge benefit to the moral of our staff so that they can be somewhat comfortable when having to do long shifts to cover the city. I also believe this will make recruitment easier when bringing new people on for both full time and volunteer positions. I would very much appreciate it if you would approve this plan to move forward with creating a sleeping area for the ambulance department.

Quotes provided:

ABC Metal Mart Construction:

- build a divider wall in the room
- install 2 windows for personnel egress
- shelving for storage in the garage

Total cost estimation \$4,875.00

Beds:

Denver Mattress:
2 - xlong twin beds and frames
Total cost estimation \$1,249.95

Ace Electric:

- install heating and cooling in sleeping quarters (there is currently none)
- install a light switch (currently there is a motion light, no way to turn on and off)

Total cost estimation \$3035.00

Total cost estimation: (quotes attached)
\$8159.95

Please let me know if you have any questions and thank you all so much for your time and support.

Respectfully,

Lyndy Gurchiek, NRP, Director
Laurel EMS
406-670-5021

PROPOSAL # 5400

To: LYNDY GURCHIEK
Reference: LAUREL AMBULANCE SLEEP ROOMS
Date: 05/10/2021

WE PROPOSE TO FURNISH ALL LABOR AND MATERIAL FOR A COMPLETE WORK INSTALLATION IN ACCORDANCE WITH: INFORMATION FROM SITE VISIT.

- INSTALL NEW CIRCUIT FROM EXISTING PANEL TO SLEEP ROOM AREA FOR ELECTRIC HEAT POWER.
- INSTALL NEW CIRCUIT FROM EXISTING PANEL TO SLEEP ROOMS FOR POWER RECEPTACLES.
- INSTALL NEW BREAKERS IN EXISTING PANEL AS NEEDED FOR HEAT AND POWER CIRCUITS.
- INTERCEPT LIGHTING CIRCUIT AND RUN CONDUIT FOR LIGHT SWITCH IN EACH ROOM.
- MOUNT NEW ELECTRIC HEATER IN EACH ROOM TO BE CONTROLLED BY THERMOSTAT IN EACH ROOM.

***** NEW CIRCUITS WILL BE RUN THROUGH ATTIC SPACE TO SLEEP ROOM AREA. EVERYTHING IN THE ROOM WILL BE CONDUIT ON THE WALL SURFACE. *****

TOTAL PROPOSED PRICE: \$3,035.00

1. THIS PROPOSAL IS FIRM FOR 30 DAYS
2. INSTALLATION IS GUARANTEED FOR ONE YEAR

Mark Stricker

mstricker@aceelectricmt.com

ACE ELECTRIC INC.

406-628-8886

808 W. MAIN ST PO BOX 520

LAUREL, MT 59044



BRECO-BEC	LAUREL AMBULANCE 215 W 1ST ST LAUREL, MT 59044	8108 S. FRONTAGE RD BILLINGS, MT 59101 (406) 656-5822
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DATE	SALESPERSON	PRIMARY PHONE NUMBER	SECONDARY PHONE NUMBER	ADDITIONAL INFORMATION	INVOICE NUMBER
05/11/21	LES	(406) 670-5021			416-I0000000

ITEM CODE	PART NO.	DESCRIPTION	QTY SOLD	QTY CARRY	WS	UNIT PRICE	AMOUNT
MA-DMDNPLTX	M0007-10	DOCTOR'S CHOICE NF PL TWI	2	0		529.99	1059.98
FO-DMUN2TX	F0001-50	UNIVERSAL FOUND #2 TWIN X	2	0		130.00	260.00
FR-HWWHLQ	2165BG	HOLLYWOOD HOLLY LOCK Q (T	2	0		64.99	129.98
99-EVENT		SALE EVENT	-1	-1		100.00	-100.00
99-HMS		MEMORIAL DAY	-1	-1		100.00	-100.00

***** PRODUCT QUOTE ONLY EXPIRES - 06/10/21
***** REQUESTED PICK UP DATE -
***** NO PRODUCT WILL BE RELEASED WITHOUT A COPY OF THE INVOICE
***** no returns/exchanges on adjustable bases
***** PRODUCT QUOTE ONLY
***** PRODUCT QUOTE ONLY
***** PRODUCT QUOTE ONLY
***** I have read and understand the 365 Better Sleep Guarantee and Mattress Warranty.
***** I understand a mattress protector or waterproof mattress pad must be purchased
***** at the same time as the mattress for the 365 Better Sleep Guarantee to be valid.
***** Stains or signs of abuse will void the 365 Better Sleep Guarantee and Mattress
***** Warranty which will prevent returns for any reason.
***** X _____.

FOB SELLER'S LOCATION:	
Remarks: _____ _____ _____	
Rec'd in Good Condition X _____	Date _____
<div>Sub-Total: \$ 1,249.96 Tax: 0.00% 0.00 Service Options: 0.00 Misc: 0.00 Total: 1,249.96 Balance Due: \$ 1,249.96</div>	

OUR GENERAL POLICIES

In the event of damaged or defective merchandise which is our responsibility, the seller will, at it's option, choose to repair or replace in order to correct the damage or defect.

IF PICKING PRODUCT UP

1. No product will be released without a copy of the invoice.
2. Make sure product will fit in your vehicle prior to attempting pick up. Bring rope, adequate wraps and blankets to protect product.
3. We will assist in loading product into your vehicle, but you are responsible for tying and securing of load. Due to insurance reasons, we are not authorized to tie down loads.
4. Obtain assembly instructions prior to leaving our dock. If you have questions, please ask your salesperson for assistance.
5. An imperfect or incorrect item could be shipped to us by the vendor. Please check your merchandise while loading; It is your responsibility to return any imperfect or incorrect product for exchange.

IF HAVING PRODUCT DELIVERED

1. We regret that we cannot schedule specific times for delivery. You will be contacted the night before the day of delivery to inform you of an approximate time.
2. To change a delivery date, you must call a MINIMUM of 24 hours prior to the scheduled date. Please allow one week for rescheduling.
3. Please check to ensure the delivery address, phone number and directions are correct on the invoice.
4. An adult over the age of 18 must be on hand with a copy of the invoice to sign for the delivery.
5. Please ensure that the room in which you want the merchandise placed is empty. Our delivery schedule will not allow time to accomodate the rearrangement of existing personal property.

This sale is FOB Seller's warehouse. At the request and on behalf of the purchaser the seller will arrange for delivery of the goods to the place specified hereon at the sole risk and expense of the purchaser. In any event, title to the goods will pass to the purchaser upon identification of the goods and acceptance of the goods for delivery by the delivery company.

PURCHASE
REQUISITIONCITY OF LAUREL
MONTANA
59044Date: 2/22/2022
Fund: General
Dept.: CLERKSVENDOR: Actuaries Northwest
116618 SE 45th St
Bellevue WA 98006VENDOR NO.: 1484

Quantity	Fully Itemize	Est. Cost	Account Number
1	2021 / 2022 GASB 75 Valuation	5,000	1000.150.410500.397
1	2022 / 2023 Roll-Forward	2,000	
Total estimated cost		7,000	

The items listed above are a proper charge against the account shown hereon and the services or materials are to be used exclusively for the purpose against which said items are charged.



Authorized Signature



Actuaries Northwest

February 11, 2022

16618 SE 45th Street
Bellevue, WA 98006

Phone: 425-835-3805
Mobile: 425-220-6966
Fax: 425-341-9104

E-mail: Michael@actuariesnw.com

Bethany Langve
City Clerk/Treasurer
City of Laurel
P.O. Box 10
Laurel, MT 59044

Re: City of Laurel 2021/2022 Fiscal Year GASB 75 Valuation

Dear Bethany:

We are contacting you regarding the required 2021/2022 City of Laurel GASB 75 valuation. Our records show when we provided you with the prior valuation the next valuation would be required in a few years. We welcome the opportunity to provide City of Laurel with our services again and have provided a description of the project deliverable and proposed fee schedule below.

Project Deliverable

The project deliverable consists of two items: a full valuation and report for the current year complying with the new regulations of GASB 75, and a roll-forward valuation and report in the following year also required by the new regulation. The reports will be based on assumptions, methodologies and reporting requirements prescribed by GASB 75 regulations and all corresponding actuarial standards of practice.

The timing of the valuation reports will be based on the phase-in rules prescribed in the regulations, along with receipt of the required data and information as outlined in Exhibit A. Our goal is to complete the valuations within four weeks of receipt of all required data.

Proposed Fees

The proposed fee is as follows:

2021 / 2022 Fiscal Year Valuation: \$5,000
2022 / 2023 Roll-forward Valuation: \$2,000

The fees assume data collection by the City of Laurel, with verification and review performed by Actuaries Northwest. The fees do not include travel expenses or report presentations to the

district, which are reimbursable based on actual travel costs without mark-up and standard hourly billing rates.

If you are in agreement with us providing the 2021/2022 valuation services for the proposed fees, please sign the document below and return to my attention.

Signed and agreed to by:

CLIENT (signature)

CLIENT (print name and title)

TODAY'S DATE

Thank you again for your consideration. Please call me with any questions at (425) 835-3805.

Sincerely,



Michael Elliston
ASA, MAAA, FCA

City of Laurel GASB 75 – 02-11-22.doc
MLE/kwg

CC: Kelly Grebinsky

Exhibit A: Data Requirements List

Written materials:

- Current employee booklets, bargaining agreements or other materials describing the benefits
- Year-end asset statements showing trust funds set aside to pay retiree benefits, if any
- Summary of changes in benefits over last 2-3 years

Census information (spreadsheet format preferred):

Census data needed for each benefit eligible employee and retiree (except as otherwise indicated):

- SSN (or some other unique identifier)
- Last Name
- First Name
- Gender
- Group ID (department, division, bargaining group, etc.)
- Date of birth
- Date of hire
- Service (as may be applicable to various plans)
- Payroll "earnings" as defined for any applicable benefit (may require multiple earnings fields)
- Date of retirement (retirees only)
- Spouse date of birth if married
- Enrollment status in plans (single, two party, family)
- Current monthly retiree contributions by individual
- Employer contribution
- Custom fields related to your specific plans

Premiums/Claim Costs

- Claims and number covered by month for the medical, Rx, dental, and vision providers for the current year and most recent prior years. If claims data is not available, premiums by month can be substituted.
- Premiums by month for life insurance providers for current year and most recent prior years
- Administrative charges by month for each coverage for current year and most recent prior years

If there are any items on the data request that either don't seem applicable to your plan or organization, or appear that they would require an inordinate amount of time to gather, let us know and we can discuss if there are any alternate approaches to the request as written.

SUMMARY - STATEMENT NO. 75

SUMMARIES / STATUS

SUMMARY OF STATEMENT NO. 75

ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

(ISSUED 06/15)

The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

In addition, this Statement details the recognition and disclosure requirements for employers with payables to defined benefit OPEB plans that are administered through trusts that meet the specified criteria and for employers whose employees are provided with defined contribution OPEB. This Statement also addresses certain circumstances in which a nonemployer entity provides financial support for OPEB of employees of another entity.

In this Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet the following criteria:

- Contributions from employers and nonemployer contributing entities to the OPEB plan and earnings on those contributions are irrevocable.
- OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
- OPEB plan assets are legally protected from the creditors of employers, nonemployer contributing entities, the OPEB plan administrator, and the plan members.

DEFINED BENEFIT OPEB

Defined Benefit OPEB That Is Provided through OPEB Plans That Are Administered through Trusts That Meet the Specified Criteria

For OPEB that is administered through a trust that meets the specified criteria, requirements differ based on the number of employers whose employees are provided with OPEB through the OPEB plan and whether OPEB obligations and OPEB plan assets are shared by the employers. Employers are classified in one of the following categories for purposes of this Statement:

- Single employers are those whose employees are provided with defined benefit OPEB through single-employer OPEB plans—OPEB plans in which OPEB is provided to the employees of only one employer (as defined in this Statement).
- Agent employers are those whose employees are provided with defined benefit OPEB through agent multiple-employer OPEB plans—OPEB plans in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees.
- Cost-sharing employers are those whose employees are provided with defined benefit OPEB through cost-sharing multiple-employer OPEB plans—OPEB plans in which the OPEB obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides OPEB through the OPEB plan.

Measurement of the OPEB Liability to Employees for Benefits

This Statement requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

The total OPEB liability generally is required to be determined through an actuarial valuation. However, if fewer than 100 employees (active and inactive) are provided with OPEB through the plan, use of a specified alternative measurement method in place of an actuarial valuation is permitted. An actuarial valuation or a calculation using the specified alternative measurement method of the total OPEB liability is required to be performed at least every two years, with more frequent valuations or calculations encouraged. If an actuarial valuation or a calculation using the alternative measurement method is not performed as of the measurement date, the total OPEB liability is required to be based on update procedures to roll forward amounts from an earlier actuarial valuation or alternative measurement method calculation (performed as of a date no more than 30 months and 1 day prior to the employer's most recent fiscal year-end). Unless otherwise specified by this Statement, all assumptions underlying the determination of the total OPEB liability and related measures set forth by this Statement are required to be made in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

Projections of benefit payments are required to be based on claims costs, or age-adjusted premiums approximating claims costs, and the benefit terms and legal agreements existing at the measurement date. For purposes of evaluating the benefit terms, consideration is required to be given to the written plan document, as well as other information, including other communications between the employer and employees and an established pattern of practice with regard to the sharing of benefit-related costs with inactive employees. Certain legal or contractual caps on benefit payments to be provided are required to be considered in projections of benefit payments.

This Statement requires that projections of benefit payments incorporate the effects of projected salary changes (if the OPEB formula incorporates future compensation levels) and service credits (if the OPEB formula incorporates periods of service), as well as projected automatic postemployment benefit changes, including automatic cost-of-living-adjustments (COLAs). The effects of ad hoc postemployment benefit changes (including ad hoc COLAs), if they are considered to be substantively

automatic, also are required to be included in the projections. This Statement also requires that projections of benefit payments include certain taxes or other assessments expected to be imposed on the benefit payments.

Projected benefit payments are required to be discounted to their actuarial present value using the single rate that reflects (1) a long-term expected rate of return on OPEB plan investments to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and OPEB plan assets are expected to be invested using a strategy to achieve that return and (2) a tax-exempt, high-quality municipal bond rate to the extent that the conditions for use of the long-term expected rate of return are not met.

This Statement requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the entry age actuarial cost method with each period's service cost determined as a level percentage of pay. The actuarial present value is required to be attributed for each employee individually, from the first period in which the employee provides service under the benefit terms, through the period in which the employee exits active service.

Alternative measurement method

This Statement includes an option for the use of a specified alternative measurement method in place of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through an OPEB plan in which fewer than 100 employees (active and inactive) are provided with OPEB through the plan. The alternative measurement method is an approach that includes the same broad measurement steps as an actuarial valuation (projecting benefit payments, discounting projected benefit payments to a present value, and attributing the present value of projected benefit payments to periods using an actuarial cost method). However, it permits simplification of certain assumptions.

Single and Agent Employers

In financial statements prepared using the economic resources measurement focus and accrual basis of accounting, a single or agent employer that does not have a special funding situation is required to recognize a liability equal to the net OPEB liability. The net OPEB liability is required to be measured as of a date no earlier than the end of the employer's prior fiscal year and no later than the end of the employer's current fiscal year (the measurement date), consistently applied from period to period.

The OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB that are required to be reported by an employer primarily result from changes in the components of the net OPEB liability—that is, changes in the total OPEB liability and in the OPEB plan's fiduciary net position.

This Statement requires that most changes in the net OPEB liability be included in OPEB expense in the period of the change. For example, changes in the total OPEB liability resulting from current-period service cost, interest on the total OPEB liability, and changes of benefit terms are required to be included in OPEB expense immediately. Projected earnings on the OPEB plan's investments also are required to be included in the determination of OPEB expense immediately.

In circumstances in which the net OPEB liability is determined based on the results of an actuarial valuation, the effects of certain other changes in the net OPEB liability are required to be included in OPEB expense over the current and future periods. The effects on the total OPEB liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in OPEB expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period.

Under all means of determining the net OPEB liability, the effect on the net OPEB liability of differences between the projected earnings on OPEB plan investments and actual experience with regard to those earnings is required to be included in OPEB expense in a systematic and rational

manner over a closed period of five years, beginning in the current period.

Changes in the net OPEB liability that have not been included in OPEB expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to OPEB.

Employer contributions subsequent to the measurement date of the net OPEB liability are required to be reported as deferred outflows of resources.

In governmental fund financial statements, a net OPEB liability is required to be recognized to the extent the liability is normally expected to be liquidated with expendable available financial resources. OPEB expenditures are required to be recognized equal to the total of (1) amounts paid by the employer to the OPEB plan, including amounts paid for OPEB as the benefits come due, and (2) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources.

Notes to financial statements

This Statement requires that notes to financial statements of single and agent employers include descriptive information, such as the types of benefits provided and the number and classes of employees covered by the benefit terms. Single and agent employers also are required to disclose information that includes the following, as applicable:

- For the current year, sources of changes in the net OPEB liability
- Significant assumptions and other inputs used to calculate the total OPEB liability, including those about inflation, the healthcare cost trend rate, salary changes, ad hoc postemployment benefit changes (including ad hoc COLAs), and inputs to the discount rate, as well as certain information about mortality assumptions and the dates of experience studies
- The date of the actuarial valuation or calculation using the alternative measurement method used to determine the total OPEB liability, information about changes of assumptions or other inputs and benefit terms, the basis for determining employer contributions to the OPEB plan, and information about the purchase of allocated insurance contracts, if any.

Required supplementary information

This Statement requires single and agent employers to present in required supplementary information the following information, determined as of the measurement date, for each of the 10 most recent fiscal years:

- Sources of changes in the net OPEB liability
- The components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and the net OPEB liability as a percentage of covered-employee payroll.

If an actuarially determined contribution is calculated for a single or agent employer, the employer is required to present in required supplementary information a schedule covering each of the 10 most recent fiscal years that includes information about the actuarially determined contribution, contributions to the OPEB plan, and related ratios. If a single or agent employer does not have information about an actuarially determined contribution but has a contribution requirement that is established by statute or contract, the employer is required to present a schedule covering each of the 10 most recent fiscal years that includes information about the statutorily or contractually required contribution rates, contributions to the OPEB plan, and related ratios.

Significant methods and assumptions used in calculating the actuarially determined contributions, if applicable, are required to be presented as notes to required supplementary information. In addition, the employer is required to explain certain factors that significantly affect trends in the amounts reported in the schedules.

Cost-Sharing Employers

In financial statements prepared using the economic resources measurement focus and accrual basis of accounting, a cost-sharing employer that does not have a special funding situation is required to recognize a liability for its proportionate share of the net OPEB liability (of all employers for benefits provided through the OPEB plan)—the collective net OPEB liability. An employer's proportion is required to be determined on a basis that is consistent with the manner in which contributions to the OPEB plan are determined. The use of the employer's projected long-term contribution effort as compared to the total projected long-term contribution effort of all employers as the basis for determining an employer's proportion is encouraged.

A cost-sharing employer is required to recognize OPEB expense and report deferred outflows of resources and deferred inflows of resources related to OPEB for its proportionate shares of collective OPEB expense and collective deferred outflows of resources and deferred inflows of resources related to OPEB.

In addition, the effects of (1) a change in the employer's proportion of the collective net OPEB liability and (2) differences during the measurement period between certain of the employer's contributions and its proportionate share of the total of certain contributions from employers included in the collective net OPEB liability are required to be determined. These effects are required to be recognized in the employer's OPEB expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees). The portions of the effects not recognized in the employer's OPEB expense are required to be reported as deferred outflows of resources or deferred inflows of resources related to OPEB. Employer contributions to the OPEB plan subsequent to the measurement date of the collective net OPEB liability also are required to be reported as deferred outflows of resources related to OPEB.

In governmental fund financial statements, the cost-sharing employer's proportionate share of the collective net OPEB liability is required to be recognized to the extent the liability is normally expected to be liquidated with expendable available financial resources. OPEB expenditures are required to be recognized equal to the total of (1) amounts paid by the employer to the OPEB plan, including amounts paid for OPEB as the benefits come due, and (2) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources.

This Statement requires that notes to financial statements of cost-sharing employers include descriptive information about the OPEB plans through which the OPEB is provided. Cost-sharing employers are required to identify the discount rate and assumptions made in the measurement of their proportionate shares of net OPEB liabilities, similar to the disclosures about those items that should be made by single and agent employers. Cost-sharing employers, like single and agent employers, also are required to disclose information about how their contributions to the OPEB plan are determined.

This Statement requires cost-sharing employers to present in required supplementary information 10-year schedules containing (1) the net OPEB liability and certain related ratios and (2) if applicable, information about statutorily or contractually required contributions, contributions to the OPEB plan, and related ratios.

Defined Benefit OPEB That Is Provided through OPEB Plans That Are Not Administered through Trusts That Meet the Specified Criteria

For employers that provide insured benefits—defined benefit OPEB through an arrangement whereby premiums are paid or other payments are made to an insurance company while employees are in active service, in return for which the insurance company unconditionally undertakes an obligation to pay the OPEB of those employees—this Statement requires recognition of OPEB expense/expenditures equal to the amount of premiums or other payments required in accordance with their agreement with the insurance company. In addition to the amount of OPEB expense/expenditures recognized in the current period, a brief description of the benefits provided through the arrangement is required to be disclosed.

For defined benefit OPEB, other than insured benefits, that are provided through OPEB plans that are not administered through trusts that meet the specified criteria, this Statement requires an approach to measurement of OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB parallel to that which is required for OPEB provided through OPEB plans that are administered through trusts that meet the specified criteria. Similar note disclosures and required supplementary information are required to be presented. However, the requirements incorporate modifications to reflect the absence of OPEB plan assets for financial reporting purposes.

DEFINED CONTRIBUTION OPEB

This Statement requires an employer whose employees are provided with defined contribution OPEB to recognize OPEB expense for the amount of contributions or credits to employees' accounts that are defined by the benefit terms as attributable to employees' services in the period, net of forfeited amounts that are removed from employees' accounts. A change in the OPEB liability is required to be recognized for the difference between amounts recognized in expense and amounts paid by the employer to (or benefit payments through) a defined contribution OPEB plan. In governmental fund financial statements, OPEB expenditures are required to be recognized equal to the total of (1) amounts paid by the employer to (or benefit payments through) an OPEB plan and (2) the change between the beginning and ending balances of amounts normally expected to be liquidated with expendable available financial resources. An OPEB liability is required to be recognized to the extent the liability is normally expected to be liquidated with expendable available financial resources. Notes to financial statements of an employer with a defined contribution plan are required to include descriptive information about the OPEB plan and benefit terms, contribution rates and how they are determined, and amounts attributed to employee service and forfeitures in the current period.

SPECIAL FUNDING SITUATIONS

In this Statement, special funding situations are defined as circumstances in which a nonemployer entity is legally responsible for providing certain forms of financial support for OPEB of the employees of another entity. Relevant forms of financial support are contributions directly to an OPEB plan that is administered through a trust that meets the specified criteria, including benefit payments as OPEB comes due for OPEB provided through such a plan, or making benefit payments directly as the OPEB comes due in circumstances in which OPEB is provided through an OPEB plan that is not administered through a trust that meets the specified criteria. Such support is a special funding situation if either (1) the amount of contributions or benefit payments, as applicable, for which the nonemployer entity legally is responsible is not dependent upon one or more events unrelated to the OPEB or (2) the nonemployer entity is the only entity with a legal obligation to make contributions directly to an OPEB plan or to make benefit payments as OPEB comes due, as applicable.

This Statement requires an employer that has a special funding situation for defined benefit OPEB to recognize an OPEB liability and deferred outflows of resources and deferred inflows of resources related to OPEB with adjustments for the involvement of nonemployer contributing entities. The employer is required to recognize its proportionate share of the collective OPEB expense, as well as additional OPEB expense and revenue for the OPEB support of the nonemployer contributing entities. This Statement requires that the employer disclose in notes to financial statements information about the amount of support provided by nonemployer contributing entities and present similar information about the involvement of those entities in 10-year schedules of required supplementary information.

The approach that is required by this Statement for measurement and recognition of liabilities, deferred outflows of resources and deferred inflows of resources, and expense by a governmental nonemployer contributing entity in a special funding situation for defined benefit OPEB is similar to the approach required for cost-sharing employers.

The information that is required to be disclosed in notes to financial statements and presented in required supplementary information of a governmental nonemployer contributing entity in a special funding situation depends on the proportion of the collective net OPEB liability that it recognizes. In circumstances in which a governmental nonemployer contributing entity recognizes a substantial proportion of the collective net OPEB liability, requirements for note disclosures and required supplementary information are similar to those for cost-sharing employers. Reduced note disclosures and required supplementary information are required for governmental nonemployer contributing entities that recognize a less-than-substantial portion of the collective net OPEB liability.

This Statement also establishes requirements related to special funding situations for defined contribution OPEB.

EFFECTIVE DATE

This Statement is effective for fiscal years beginning after June 15, 2017. Earlier application is encouraged.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve the decision-usefulness of information in employer and governmental nonemployer contributing entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. Decision-usefulness and accountability also will be enhanced through new note disclosures and required supplementary information, as follows:

- More robust disclosures of assumptions will allow for better informed assessments of the reasonableness of OPEB measurements.
- Explanations of how and why the OPEB liability changed from year to year will improve transparency.
- The summary OPEB liability information, including ratios, will offer an indication of the extent to which the total OPEB liability is covered by resources held by the OPEB plan, if any.
- For employers that provide benefits through OPEB plans that are administered through trusts that meet the specified criteria, the contribution schedules will provide measures to evaluate decisions related to contributions.

The consistency, comparability, and transparency of the information reported by employers and governmental nonemployer contributing entities about OPEB transactions will be improved by requiring:

- The use of a discount rate that considers the availability of the OPEB plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources, rather than utilizing only the long-term expected rate of return regardless of whether the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and is expected to be invested using a strategy to achieve that return
- A single method of attributing the actuarial present value of projected benefit payments to periods of employee service, rather than allowing a choice among six methods with additional variations
- Immediate recognition in OPEB expense, rather than a choice of recognition periods, of the effects of changes of benefit terms
- Recognition of OPEB expense that incorporates deferred outflows of resources and deferred inflows of resources related to OPEB over a defined, closed period, rather than a choice between an open or closed period.

Unless otherwise specified, pronouncements of the GASB apply to financial reports of all state and local governmental entities, including general purpose governments; public benefit corporations and authorities; public employee retirement systems; and public utilities, hospitals and other healthcare providers, and colleges and universities. Paragraph 6 discusses the applicability of this Statement.

**MINUTES
CITY OF LAUREL
CEMETERY COMMISSION
WEDNESDAY, JANUARY 26, 2022**

In attendance: Richard Klose (Chair); Rick Musson; David Gauslow; Richard Herr; Wallace Hall; Kenny Olson; Kurt Markegard, Mayor Waggoner; Kelly Strecker; Fran Schweigert

Public Input: There were none.

General Items

1. Approve Minutes of September 30, 2021.

Motion by Hall 2nd by Olson to approve minutes of the 9-30-2021 meeting, motion passed

New Business

2. Review bids for kiosk

- From Mt. Ironworks, Laurel \$22,000.00 installed-\$16,000.00 delivered only
- From Big Sky Welding, Billings is \$11,000.00
- From Beartooth Ironworks, Billings \$15,000.00

Richard Herr stated that he thought we should do business locally and motioned to accept the \$16,000.00 Mt. Ironworks bid. 2nd by Wallace Hall, motion passed

3. Find new locations for burials.

Discussed what areas should be opened for burials, each area has issues and it was decided that committee Chairman Klose should ask Robert Schessler would sell a 100 foot by the length of the cemetery piece of land. This would solve most issues as water and road access is in place.

4. Address the area by the flagpoles

Area by flagpole to be cemented in; this was decided at our last meeting but did not have a quorum. Motion by Herr 2nd by Hall, passed

5. Need for columbarium.

Old Business

6. Review rates for burials

Opening closing rates; now are \$280.00 for full burials and \$150.00 for cremations. After much discussion motion by Hall 2nd by Herr to increase fees \$100.00 a year for each of the next 5 years . Putting rates at \$780.00 and \$650.00

Other Items

Announcements

Meeting adjourned at 6:15 p.m.

Date: 2/22/2022
Fund: General
Dept.: Cemetery

**PURCHASE
REQUISITION**
CITY OF LAUREL
MONTANA
59044

VENDOR: Big Sky Welding

VENDOR NO.: _____

Quantity	Fully Itemize	Est. Cost	Account Number
1	Kiosk Steel	4800-	
1	Powder Coating	1000-	
1	Corrugated roofing material	1,750-	
1	Hardware	3,500-	
Total estimated cost		11,050-	

The items listed above are a proper charge against the account shown hereon and the services or materials are to be used exclusively for the purpose against which said items are charged.

[Signature]

Dept. Authorized Signature

Big Sky Welding & Design Concepts

550 1ST AVE N
 Billings MT 59101
 406-259-2271

Estimate

Date	Estimate #
1/14/2022	14

Name / Address
Richard Klose Laurel Cemetery

			Project
Description	Qty	Rate	Total
Kiosk Steel	1	4,800.00	4,800.00
Powder coating	1	1,000.00	1,000.00
Corrugated roofing material	1	1,750.00	1,750.00
Hardware, Hinges, locks	1	100.00	100.00
	40	85.00	3,400.00
Total			\$11,050.00



Proposal 21-2625 Rev. 2

01/24/2022

City of Laurel
115 West 1st St
Laurel, MT 59044

Attn: Richard Klose
Project: Cemetery Kiosk

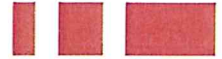
Montana Ironworks (MTI) is pleased to present this proposal for Cemetery Kiosk. Our proposal includes the labor, materials, consumable materials, equipment, and tools necessary to complete the fabrication, finish, delivery, and installation. We have based our proposal on the Bid Documents including: conversation 3/2/2021, and site visit 3/22/2021.

Our proposal includes:

- Drawings for approval
- Cemetery directory kiosk – Option A
 - o All steel construction
 - o Box with latching cover for directory notebook
 - o Sloped roof top
 - o Powder coated finish
 - o Concrete footers
 - Form footers
 - Install rebar cage
 - Pour and finish concrete
- Cemetery directory kiosk – Option B
 - o All steel construction
 - o Box with latching cover for directory notebook
 - o Sloped roof top
 - o Powder coated finish
 - o Delivery on site only
 - Installation, concrete, formwork, and erection by others.

P 800 896 9553 F 406 404 1569

montanaironworks.com



Clarifications:

- Montana Ironworks is 12 weeks from time of approved drawings to delivery
- Design to be finalized per City of Laurel's intent
- Map to be provided by others
- Please note that we are seeing higher than normal material pricing for steel pricing for steel products. Should the prices continue to climb, we will need to revisit our final costs at award of project.
- MTI requires a 25% down payment upon noticed to proceed.

The cost to complete the work outlined above with installation is broken out below:

Cemetery Kiosk with installation: \$19,500

Concrete: \$2,500

Option A- Total: \$22,000

The cost to complete the work outlined above with delivery only is broken out below:

Option – B Cemetery Kiosk with delivery only: \$16,000

Thank you for the opportunity to propose on this project.

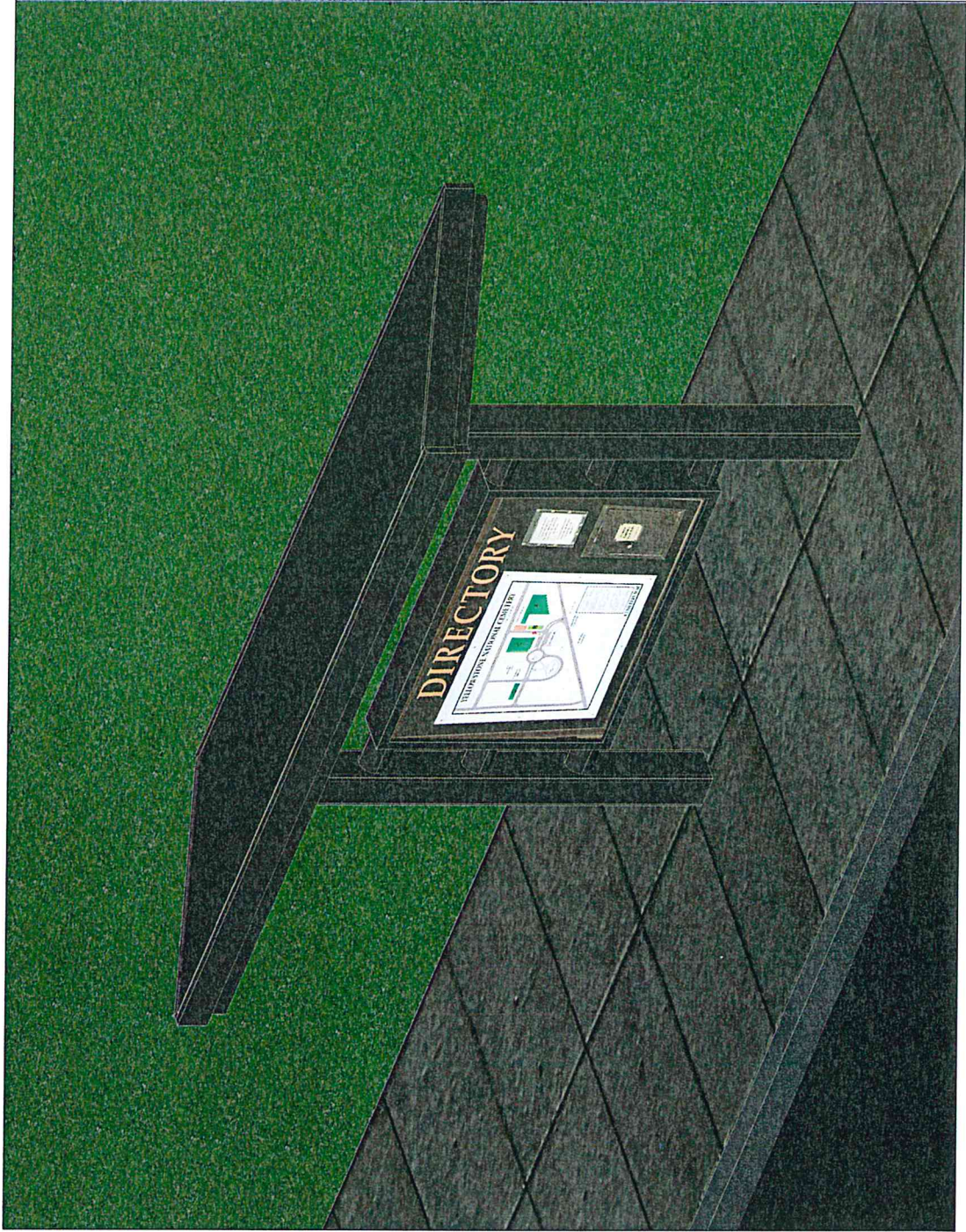
If there are any questions, please let us know.

Respectfully,



Brian Ruddick
Montana Ironworks, Inc.

Attachments: Proposal drawing



**MONTANA
IRONWORKS**

P.O. Box 8008, Bozeman, MT 59711
 TEL: (406) 592-2222 FAX: (406) 592-4449

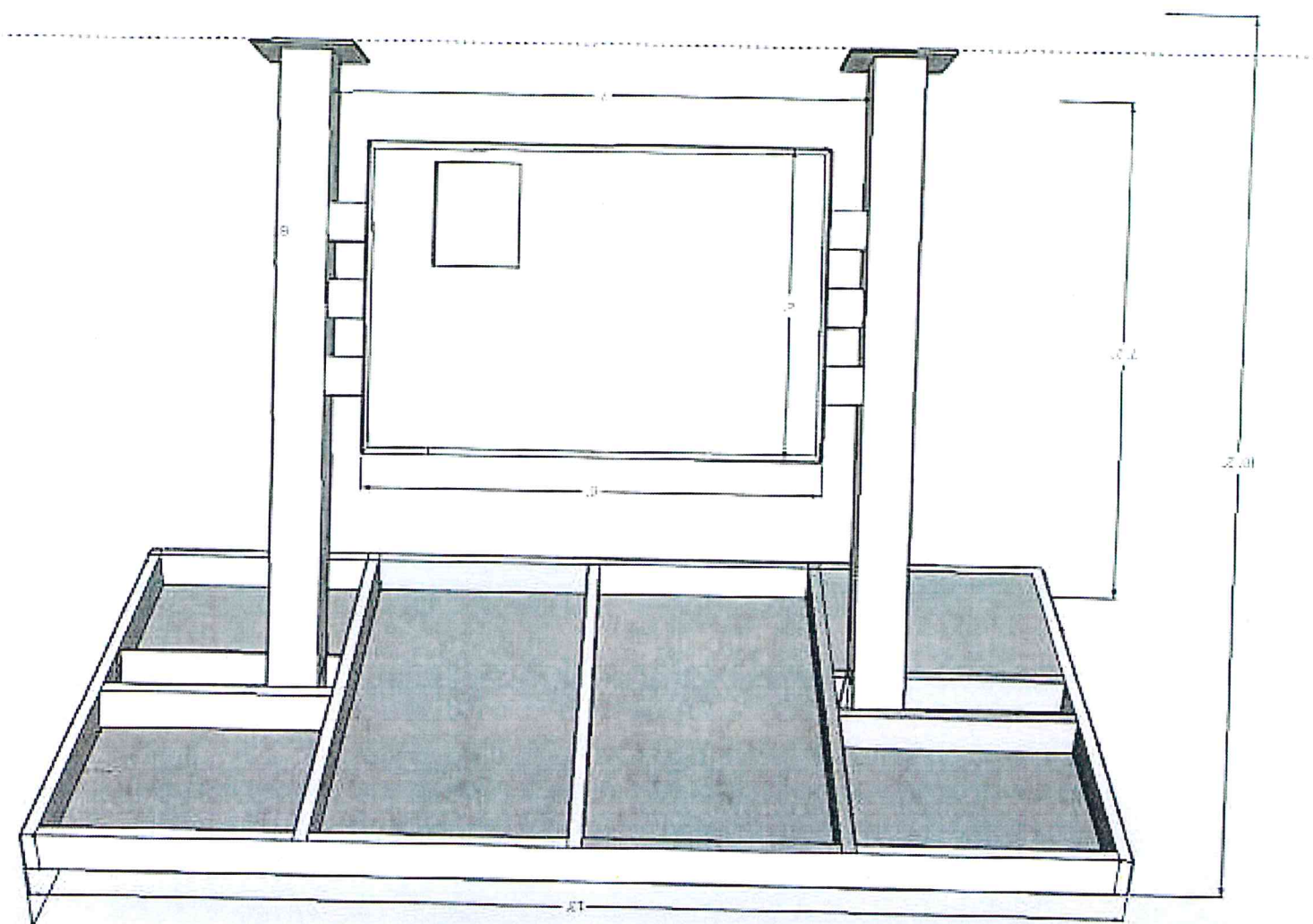
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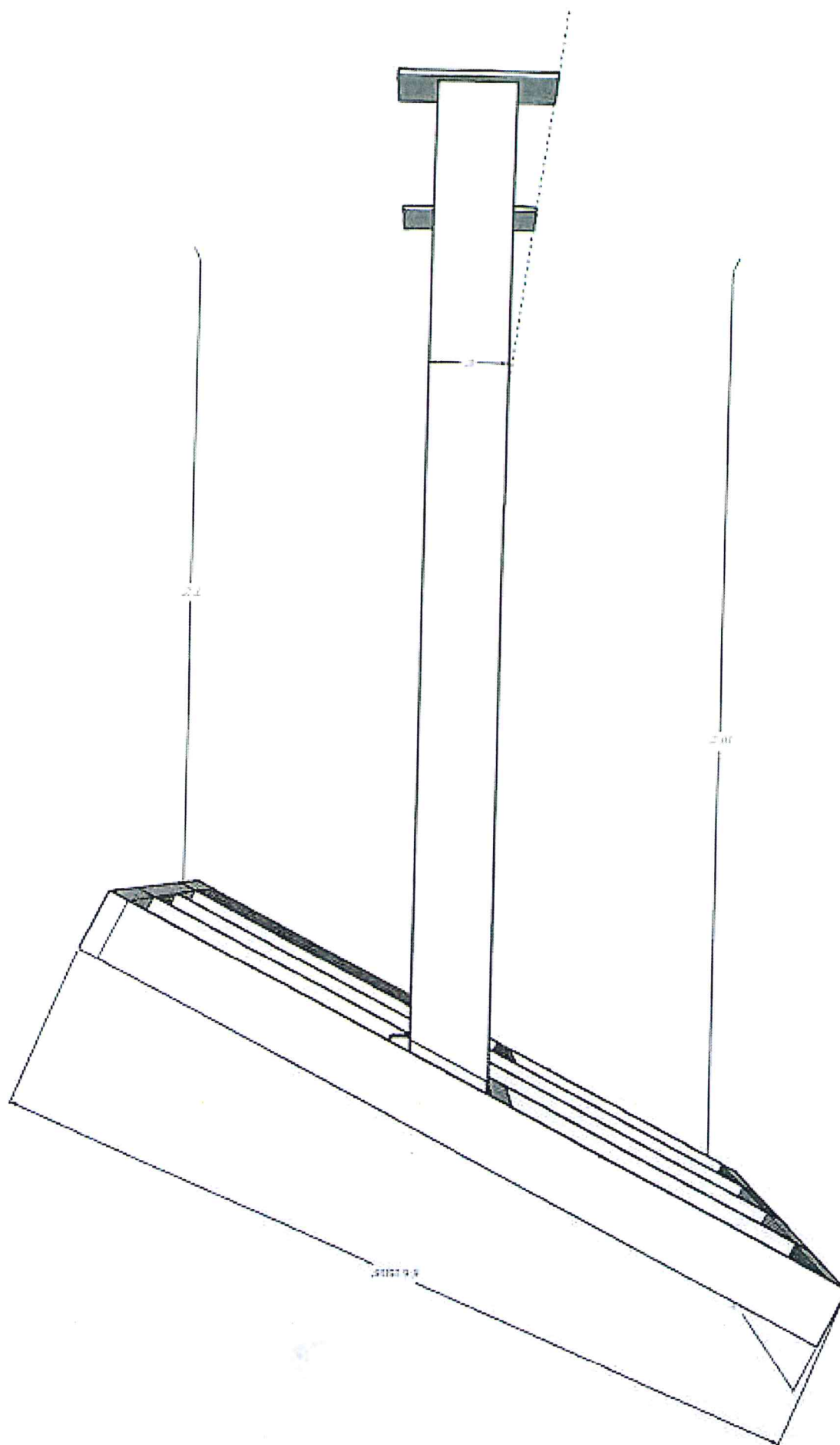
KIOSK

APPROVAL DRAWING
 LAUREL CITY CEMETERY
 LAUREL, MT.

CUSTOMER

DATE	SALES	DRAWN	ENGINEER	CHECKED	PROJECT NUMBER
04/28/21	JE	THO			21-2825
DRAWING NUMBER	REVISION	SHEET			
KIOSK PROPOSAL	A	1	OF	1	





File Attachments for Item:

4. Review and approve payroll register for the pay period ending 01/23/2022 totaling \$190,982.99.

01/27/22
11:25:29

CITY OF LAUREL
Payroll Register
For Payrolls from 01/28/22 to 01/28/22

Page: 64 of 65
Report ID: P100

Total for Payroll Checks

	Employee	Employer	Amount
	-----	-----	-----
ADD1 HOURS (Additional lump sum pay)	0.00		23.08
ADD2 HOURS (Addtnl lump sum - On call)	0.00		346.17
ADDG HOURS (Longevity)	0.00		2,270.69
ADDL HOURS (Additional)	0.00		350.25
ADDT HOURS (Transport pay)	0.00		552.50
COMA HOURS (Comp Time Accumulated)	132.75		
HOL HOURS (Holiday Pay)	337.50		8,220.74
HOLP HOURS (Regular holiday-police)	80.00		2,177.87
J004 HOURS (UNIFORM ALLOW.)	1.00		800.00
J015 HOURS (STEP-YRS OF SER)	19.00		920.00
J028 HOURS (FLEX/MED REIMBU)	0.00		155.98
*Non Taxable (added to gross wages, no addition to SS, Med, FIT & SIT bases)			
OVER HOURS (Overtime - shift 1)	43.50		1,608.34
OVTH HOURS (Holiday worked)	116.00		4,267.80
PAYP HOURS (Personal time payout)	40.00		1,113.64
PERS HOURS (Personal Time Used)	19.75		524.01
REG HOURS (Regular Time)	4,125.00		101,694.78
REG3 HOURS (Addition to regular pay)	24.00		630.48
REGA HOURS (Amb on-call Pay)	276.50		957.75
SHF2 HOURS (Shift 2 Differential)	246.00		184.50
SHF3 HOURS (Shift 3 Differential)	208.00		208.00
SHFA HOURS (Overtime Diff.-shift 2)	28.00		31.64
SHFE HOURS (Overtime Diff.-shift 3)	16.00		24.00
SICK HOURS (Sick Time)	288.25		8,092.02
TRMS HOURS (Termination Sick Pay)	18.33		510.32
TRMV HOURS (Termination Vacation Pay)	93.85		2,612.87
VACA HOURS (Vacation Time Used)	209.50		5,495.28
XLV1 HOURS (Save Holidays)	80.00		
GROSS PAY	143,772.71	0.00	
NET PAY	99,763.42	0.00	
AFLAC	292.16	0.00	
AFLAC 125	553.19	0.00	
AFSCME #303	399.85	0.00	
AFSCME #316	574.50	0.00	
CAF 125-MEDICAL	115.84	0.00	
COLLIFE	32.08	0.00	
DEFERRED COMP	150.00	0.00	
DELTA DENTAL	0.00	1,360.61	
DENTAL-CAF125	602.56	0.00	
FIT	12,044.25	0.00	
HSA-CAF 125	212.50	0.00	
HSA-MEDICAL	0.00	490.48	
MEDICAL LIFE	0.00	207.36	
MEDICARE	2,026.28	2,026.28	
MPORS	2,566.86	4,109.84	
MPPA	206.12	0.00	
P.E.R.S.	8,415.80	9,449.15	

01/27/22
11:25:29

CITY OF LAUREL
Payroll Register
For Payrolls from 01/28/22 to 01/28/22

Page: 65 of 65
Report ID: P100

PACIFIC - CAF 12	2,486.83	0.00
PACIFIC SOURCE	0.00	27,061.23
SEG CU	50.00	0.00
SIT	6,328.00	0.00
SOCIAL SECURITY	6,803.81	6,803.81
UNEMPL. INSUR.	0.00	486.77
VISION-CAF125	116.35	0.00
VSP - VISION	0.00	191.70
WORKERS' COMP	0.00	4,023.05
WY CHILD SUPPOR	32.31	0.00
FIT/SIT BASE	128,609.30	0.00
MEDICARE BASE	139,741.96	0.00
PERS BASE	135,730.15	0.00
SOC SEC BASE	109,738.55	0.00
UN BASE	139,077.75	0.00
WC BASE	141,658.01	0.00

Total 56,210.28
Total Payroll Expense (Gross Pay + Employer Contributions): 199,982.99

of Employees 95 # of Checks 98

Prepared by:

Approved by:

Andy Strucker

File Attachments for Item:

5. Review and approve payroll registers for pay periods ending thru 02/06/2022 totaling \$209,508.01.

02/02/22
12:31:26

CITY OF LAUREL
Payroll Register
For Payrolls from 02/02/22 to 02/02/22

Page: 2 of 2
Report ID: P100

Total for Payroll Checks

	Employee -----	Employer -----	Amount -----
PAYP HOURS (Personal time payout)	7.50		129.90
REG HOURS (Regular Time)	58.50		1,013.22
TRMS HOURS (Termination Sick Pay)	7.39		127.99
GROSS PAY	1,271.11	0.00	
NET PAY	1,015.23	0.00	
FIT	18.48	0.00	
MEDICARE	18.43	18.43	
P.E.R.S.	90.16	101.23	
SIT	50.00	0.00	
SOCIAL SECURITY	78.81	78.81	
UNEMPL. INSUR.	0.00	4.45	
WORKERS' COMP	0.00	3.58	
FIT/SIT BASE	1,180.95	0.00	
MEDICARE BASE	1,271.11	0.00	
PERS BASE	1,141.21	0.00	
SOC SEC BASE	1,271.11	0.00	
UN BASE	1,271.11	0.00	
WC BASE	1,271.11	0.00	
Total		206.50	
Total Payroll Expense (Gross Pay + Employer Contributions):		1,477.61	

of Employees 1 # of Checks 1

Prepared by:

Approved by:

Henry Strecker

02/10/22
11:17:04

CITY OF LAUREL
Payroll Register
For Payrolls from 02/11/22 to 02/11/22

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Total for Payroll Checks

	Employee	Employer	Amount
	-----	-----	-----
ADD1 HOURS (Additional lump sum pay)	0.00		23.08
ADD2 HOURS (Addtnl lump sum - On call)	0.00		346.17
ADDG HOURS (Longevity)	0.00		2,243.69
ADDL HOURS (Additional)	0.00		703.85
ADDT HOURS (Transport pay)	0.00		525.00
COMA HOURS (Comp Time Accumulated)	66.38		
COMP HOURS (Comp Time Used)	34.00		730.66
J004 HOURS (UNIFORM ALLOW.)	1.00		800.00
J015 HOURS (STEP-YRS OF SER)	19.00		928.00
J020 HOURS (HOLIDAY PAYOUT)	64.00		1,642.88
J024 HOURS (FIELD TRAINING)	12.00		12.00
J026 HOURS (CANINE PAY)	1.00		350.00
J027 HOURS (DRILL PAY)	36.00		378.00
J028 HOURS (FLEX/MED REIMBU)	0.00		420.62
*Non Taxable (added to gross wages, no addition to SS, Med, FIT & SIT bases)			
OVER HOURS (Overtime - shift 1)	38.75		1,527.20
PAYC HOURS (Comp time payout)	35.25		904.87
PERS HOURS (Personal Time Used)	32.00		697.44
REG HOURS (Regular Time)	4,963.75		116,197.48
REG1 HOURS (Additional to regular)	48.00		1,283.44
REGA HOURS (Amb on-call Pay)	161.00		554.50
SHF2 HOURS (Shift 2 Differential)	278.00		208.50
SHF3 HOURS (Shift 3 Differential)	233.00		233.00
SHFA HOURS (Overtime Diff.-shift 2)	11.00		12.43
SICK HOURS (Sick Time)	220.50		6,249.02
STIP HOURS (Amb. meeting pay)	0.00		30.00
TRMS HOURS (Termination Sick Pay)	79.83		2,049.24
TRMV HOURS (Termination Vacation Pay)	265.75		6,821.80
VACA HOURS (Vacation Time Used)	259.00		6,973.39
XLV1 HOURS (Save Holidays)	-64.00		
GROSS PAY	152,846.26	0.00	
NET PAY	107,934.28	0.00	
AFLAC	292.15	0.00	
AFLAC 125	553.12	0.00	
AFSCME #303	423.36	0.00	
AFSCME #316	551.28	0.00	
CAF 125-MEDICAL	115.83	0.00	
COLLIFE	32.08	0.00	
DEFERRED COMP	150.00	0.00	
DELTA DENTAL	0.00	1,269.08	
DENTAL-CAF125	602.49	0.00	
FIT	13,673.23	0.00	
HSA-CAF 125	100.00	0.00	
HSA-MEDICAL	0.00	436.24	
MEDICAL LIFE	0.00	280.32	
MEDICARE	2,154.00	2,154.00	
MPORS	2,553.21	4,087.98	

02/10/22
11:17:04

CITY OF LAUREL
Payroll Register
For Payrolls from 02/11/22 to 02/11/22

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MPPA	206.05	0.00
OR CHILD SUPPOR	42.00	0.00
P.E.R.S.	7,503.55	8,424.89
PACIFIC - CAF 12	2,486.82	0.00
PACIFIC SOURCE	0.00	26,302.12
SEG CU	50.00	0.00
SIT	6,594.00	0.00
SOCIAL SECURITY	6,680.25	6,680.25
UNEMPL. INSUR.	0.00	517.64
VISION-CAF125	116.25	0.00
VSP - VISION	0.00	175.88
WORKERS' COMP	0.00	4,855.74
WY CHILD SUPPOR	32.31	0.00
FIT/SIT BASE	138,344.37	0.00
MEDICARE BASE	148,551.13	0.00
PERS BASE	124,030.66	0.00
SOC SEC BASE	107,746.42	0.00
UN BASE	147,886.66	0.00
WC BASE	151,916.58	0.00

Total 55,184.14
Total Payroll Expense (Gross Pay + Employer Contributions): 208,030.40

of Employees 132 # of Checks 136

Prepared by:

Kathy Strecker

Approved by:

File Attachments for Item:

6. Discussion regarding Altana CD renewal.



3212 Central Ave
Billings, MT 59102
406.651.AFCU (2328)
800.221.7555
www.altanafcu.org

February 7, 2022

CITY OF LAUREL
PO BOX 10
LAUREL, MT 59044

Dear City Of Laurel,

Your Term Share Certificate 0101 in the amount of \$106,730.16 will mature on 03/09/2022. This certificate carried a dividend rate of 0.399% and 0.404% APY.

Please contact a Financial Services Representative at (406) 651-2328 or (800) 221-7555 for information on our present certificate rates. We offer a wide variety of certificates designed to meet your specific financial needs!

If you wish to change the terms of this certificate, please complete the bottom portion of this notice, state your preference, and return this letter to one of the credit union locations listed below:

3212 Central Ave	1111 24th St W	219 N 25th St	1280 Main St
Billings, MT 59102	Billings, MT 59102	Billings, MT 59101	Billings, MT 59105

220 1st Ave.	PO Box 143	PO Box 1188
Laurel, MT 59044	Columbus, MT 59019	Red Lodge, MT 59068

If you do not wish to change the terms of this certificate, disregard this notice and we will automatically renew it at the prevailing rate.

Transfer the balance to Account Number: _____

Send a check for the balance to: _____

Change the terms of the certificate as follows: _____

Signature: _____ Date: _____

Amber Hatton



Tuesday, February 15, 2022 4:38 PM

Amber Hatton

RE: City of Laurel - CD Renewal

Sorry, Unfortunately we are not matching currently.

Sabrina Yates | Member Services Representative

Altana Federal Credit Union

220 First Avenue, Laurel, MT 59044

Main: 406.651.AFCU (2328)

Direct: 406.651.2345

www.altanafcu.org



404 Mt4

[Checking Accounts](#) | [Savings Accounts](#) | [Credit Cards](#) | [Auto Loans](#) | [Personal Loans](#) | [Mortgages](#)

NOTICE: This electronic mail message and any files transmitted with it are intended exclusively for the individual or entity to which it is addressed. The message, together with any attachment, may contain confidential and/or privileged information. Any unauthorized review, use, printing, saving, copying, disclosure or distribution is strictly prohibited. If you have received this message in error, please immediately advise the sender by reply email and delete all copies.

From: Amber Hatton

Sent: Tuesday, February 15, 2022 3:57 PM

Subject: City of Laurel - CD Renewal

WARNING: This email originated outside of Altana Federal Credit Union. DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Sabrina,

Will Altana match SEG rate of .70% for 12 months?

100,000+

Amber Hatton

Accounts Payable

City of Laurel, Montana

File Attachments for Item:

9. Review the COMP/OT reports for the pay period ending January 23,2022.

Submitted by : Pitts_____

$$\begin{array}{r} 12 \times (23.38 \times 1.5) = 420.84 \\ 51.5 \times (24.59 \times 1.5) = 1899.59 \\ 12 \times (24.93 \times 1.5) = 448.74 \\ 4 \times (32.26 \times 1.5) = 193.56 \\ \hline 2962.73 \end{array}$$

Comp and Overtime Report

PPE: 1/23/2022

Division: Shop

Submitted by: Kelly Strecker

Date	Comp Hours	O/T Hours	Name	Reason	Rate
1/13		(.5)	J. Baker	Attend Class	26.86
1/21	.5		J. Baker	Curbbox Repair Worked through lunch	26.86
1/22	8		B. Gonzalez	Scheduled OT Cont. Site	25.61
1/15	8		H. Guy	Scheduled OT C.S.	24.69
1/22	8		H. Guy	Scheduled OT Saturday	24.69
1/13	.5		R. Harris	Training	23.95
1/18	2.5		R. Harris	Stayed late sanding	23.95
1/21	.5		R. Harris	Curbbox Repair no lunch	23.95
1/13	.5		K. Hoffman	Training	25.41

28.5

X 1.5

42.75 Comp hours

5.25 X 23.95 =	125.74
24 X 24.69 =	592.56
.75 X 25.41 =	19.06
12 X 25.61 =	307.32
.75 X 26.86 =	20.15
	1064.83

.5 OT hours

.5 X (26.86 X 1.5) 20.15

Total \$ 1084.98

Comp and Overtime Report

PPE: 1/23/22

Division: WTP + WWTP

Submitted by:

Date	Comp Hours	O/T Hours	Name	Reason	Rate
1/13	7		A. Arneson	CEC Credit Class	25.41
1/17	8		A. Arneson	Holiday Worked	25.41
1/21	8		A. Arneson	Cover Daniel Sick	25.41
1/17		(8)	C. Caswell	Holiday Worked	26.27
1/17		(8)	D. Craser	Holiday Worked	26.27
1/17		(8)	T. Henry	Holiday Worked	27.72
1/13		(7)	D. Nauman	CEC Credit Class	26.27
1/17		(8)	D. Nauman	Holiday Worked	26.27
1/13	1		H. Nuerenburger	CEC Credit Class	27.72
<hr/>					
24					
X 1.5					
36 comp hours					
<hr/>					
34.5 X 25.41 =					876.65
1.5 X 27.72 =					41.58
					918.23
<hr/>					
<hr/>					
<hr/>					
39 OT hours					
<hr/>					
31 X (26.27 X 1.5)					1221.51
8 X (27.72 X 1.5)					332.64
					1554.20
<hr/>					
<hr/>					
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Total \$2472.43

Comp and Overtime Report

PPE: 1/23/2022

Division: Building

Submitted by: Kelly Strucker

[illegible]

Comp and Overtime Report

PPE: 1/23/22

Division: Ambulance

Submitted by: Philip Breck

Date	Comp Hours	O/T - Hours	Name	Reason	Rate
1/10		(2.5)	E. Grayson	Late call no driver	22.00
1/12		(3.5)	E. Grayson	2 calls 2nd Ambulance.	
1/14		(2)	E. Grayson	ALS for CPR	
1/17		(24)	E. Grayson	Holiday Worked	
1/18		(8)	E. Grayson	No Coverage.	
<p>40 OT hours</p> <p>HOV (22.00 x 1.5) = 1320.00</p> <p>1 total \$ 1320.00</p>					

File Attachments for Item:

10. Review COMP/OT reports for the pay period ending February 6, 2022.

Comp and Overtime Report

PPE: 02-06-2022

Division: Police

Submitted by : Langve / Pitts

Date	Comp Hours	OT Hours	Name	Reason *Reimbursed OT*	Rate
02-06	4		Baumgartner	Scheduled OT	24.59
01-26	1		Bryant	CFS202200647 Child Abuse	27.30
02-06	4		Cortese	Scheduled OT	24.59
02-03	4		Johnson	Scheduled OT	25.67
01-26	4		McCartney	Cover Vacant Shift	22.88
01-25		2.5	Pitts	Send new officer interview notices	32.26
02-06		4	Pitts	Scheduled OT	32.26
02-03		4	Rasmussen	Scheduled OT	25.67
02-06	4		Sedgwick	Scheduled OT	24.59
02-03		4	Booth	Scheduled OT	24.59
02-05		2.5	Booth	K9 Call out	24.59
01-31		2.5	Swan	Return of Search Warrant	24.59
02-01		3	Swan	P202100589 District Court	24.59
02-06	4		McFarland	Scheduled OT	24.59
1-24		3	Brew	* P202200078*	DEA OT 28.30
1-27		5	Brew	*DEA OT*	DEA OT 28.30
2-2	4		Canape	Cover dispatch/ dispatcher shortage	24.93
2-3	4		Swan	Scheduled OT	24.59
	33				
	X 1.5				
	49.5		Comp hours		
				6 X 22.88 =	137.28
				30 X 24.59 =	737.70
				6 X 24.93 =	149.58
				6 X 25.67 =	154.02
				1.5 X 27.30 =	40.95
					1219.53
					=
		30.5	OT hours		

$12 \times (24.59 \times 1.5) = 442.62$
 $4 \times (25.67 \times 1.5) = 154.02$
 $8 \times (28.30 \times 1.5) = 339.60$
 $6.5 \times (32.26 \times 1.5) = 314.54$
1250.78

Comp and Overtime Report

PPE: 2/6/22

Division: Shop

Submitted by: Kelly Grecker

Reason	Rate
--------	------

[illegible]

Comp and Overtime Report

PPE: 2/4/22

Division: Building

Submitted by: Andy Strecker

Date	Comp Hours	O/T Hours	Name	Reason	Rate
2/1		(1.25)	K. Courtney	Blid Insp. + Council Meeting	24.83
		1.25		OT hours	
				$1.25 \times (24.83 \times 1.5)$	<u>46.56</u>
Total					46.56

Comp and Overtime Report

PPE: 2/6/22

Division: Court

Submitted by:

Date	Comp Hours	O/T Hours	Name	Reason	Rate
1/29	1.75		S. Phillips	End of Month Prep	21.81
2/1		①	S. Phillips	Jail Court / Court Session	21.81
2/5		③	S. Phillips	Court Prep + A/R	21.81
<hr/>					
	1.75				
	X 1.5				
	2.63			Comp hours	
				$2.63 \times 21.81 =$	57.36
<hr/>					
		4		OT hours	
				$4 \times (21.81 \times 1.5) =$	130.86
<hr/>					
<div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block;"> <p>188.22</p> </div>					

Comp and Overtime Report

PPE: 2/6/22

Division: Ambulance

Submitted by:

Date	Comp Hours	O/T Hours	Name	Reason	Rate	
1/24		(2)	E. Grayson	Training	22.00	
2/3		(1)	E. Grayson	I call no coverage	22.00	
		3 OT hours				