

1 MONROE CITY COUNCIL MEETING
2 December 8, 2020
3 MINUTES
4
5

6 **6:00 p.m.**
7

8 1. Kimball & Roberts, CPA Annual Audit Report
9

10 Mayor Parsons welcomed everyone to tonight's work meeting. He introduced Rick Roberts and
11 Gabe Miller from Kimball and Roberts accounting firm who performed the audit report of
12 Monroe City's financial statements for the fiscal year 2019-2020.
13

14 Present: Mayor Parsons. Councilmembers Janet Cartwright, Dane Buchmiller, Erica Sirrione,
15 Michael Mathie and Perry Payne. Public Works Director Devin Magleby, City Recorder Allison
16 Leavitt, Treasurer Jacee Barney, Utility Clerk Marisa Mathie, Rick Roberts, and Gabe Miller.
17

18 Rick Roberts began by reviewing the report of the city's financial statements. The audited
19 financial statements of governmental activities, the business-type activities, each major fund, and
20 the aggregate remaining fund information of Monroe City, as of the year-end June 30, 2020 are
21 included in this audit report. Also, the related notes to the financial statements which collectively
22 comprise the city's financial statements as listed in the table of contents. He commented that the
23 financial statements are the responsibility of Monroe City's management. His firm's
24 responsibility is to express an opinion on the financial statements based on the audit.
25

26 The audit of Monroe City's financial statements include compliance with certain provisions of
27 laws, regulations, contracts, and grant agreements. The audit was performed in accordance with
28 *Government Auditing Standards* in considering the city's internal control over financial reporting
29 and compliance.
30

31 Page 5 contains management's discussion and analysis of the city's financial activities for the
32 year ending June 30, 2020. The city's purpose is to provide general services to its residents
33 which includes general government, public safety, highways and public improvements and
34 culture and recreation.
35

36 Financial highlights:
37

38 * The assets of the City exceeded its liabilities as of the close of the year by \$13,312,398
39 (net position). Of this amount, \$2,099,198 (unrestricted net position) may be used to meet
40 the city's ongoing obligations to citizens and creditors.

- 41 * The city's total net position increased by \$462,360. The revenues were less than the
42 adopted budgeted amounts, and expenditures were less than the adopted budgeted
43 amounts.
- 44 * At the close of the current year, the city's governmental funds reported ending fund
45 balances of \$748,190, a decrease of \$1,994,061 in comparison with the prior year.
46 Approximately 63% of this total amount, \$498,535, is available for spending at the
47 government's discretion (committed and unassigned fund balance).
- 48 * At the end of the current year, the unassigned fund balance for the General Fund was
49 \$195,209, or 6% of total General Fund Expenditures. This amount is within the limits of
50 unassigned general fund balances as required by state law.
- 51 * The city's total debt decreased by a net amount of \$221,400 during the current year.

52
53 Pages 8 and 9 contain information comparing last year's (2019) to this year's (2020) net position.
54 For the most part, increases in expenses closely paralleled inflation and growth in the demand for
55 services.

56
57 Pages 14 and 15 contain a Statement of Net Position. Gabe Miller reviewed this statement. He
58 explained that restricted cash is for bond payments, perpetual care, construction, class "C" road
59 expenditures, bond reserves, etc.

60
61 Page 16 shows the revenue generated and expenses for each specific category of the different
62 funds. This is the balance sheet for the General Fund, Capital Improvement Fund and nonmajor
63 funds.

64
65 The total shown on page 18 are the beginning and ending fund balances.

66
67 The next several pages provided financial information on the City's water, electric, irrigation,
68 sewer anticipation and non-major funds. These are the City's proprietary funds. The cash goes up
69 and down, depending on the year. Each fund shows an income and expense statement. All the
70 City's funds are in a positive position and spending was within budgeted limitations.

71
72 The city's debt and amortization schedules were summarized on page 45. The final budget of
73 each fund followed all requirements.

74
75 The result of the auditing procedure discovered that the City had not posted the minutes of
76 meetings to the Utah Public Notice Website within three days of minutes being approved as
77 required and the City response was that will post the minutes of meetings to the Utah Public
78 Notice Website within the three- day period.

79
80 Rick Roberts then said that Monroe City's compliance and internal controls were used to assess
81 potential risk of fraud. They found no instances of material deficiencies and that employees are
82 mindful of the controls that are in place.

83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124

7:00 p.m.

2. The regular meeting of the Monroe City Council was called to order by Mayor Parsons at 7:00 p.m.

3. The Pledge of Allegiance was led by Councilmember Cartwright. A prayer was offered by Councilmember Buchmiller.

4. Roll Call

- Mayor Johnny Parsons
Councilmembers:
 Dane Buchmiller
 Janet Cartwright
 Michael Mathie
 Perry Payne
 Erica Serrine

- Public Works Director Devin Magleby
City Recorder Allison Leavitt

5. Consider a motion to approve the minutes of the meetings held November 24, 2020

Councilmember Payne moved to approve the November 24, 2020 Regular City Council Meeting Minutes as submitted. The motion was seconded by Councilmember Serrine. A roll call vote was called. Voting yes: Councilmembers Buchmiller, Cartwright, Mathie, Payne, and Serrine. The vote was unanimous. The motion carried. 5-0

6. Citizen input – No business

7. Approval of December 2020 warrant register, November 2020 cash disbursements, adjustment journal and aging report.

Councilmembers reviewed and signed the December 2020 warrant register, November 2019 cash disbursements, adjustment journal and utility aging report.

8. Business

- a. Acceptance of Monroe 2019-2020 Annual Audited Financial Statements

Councilmember Payne moved to accept the 2019-2020 annual audited financial report as presented to the Council at a work meeting held earlier tonight. Motion seconded by

125 **Councilmember Mathie. A roll call vote was called. Voting yes: Councilmembers Buchmiller,**
126 **Cartwright, Mathie, Payne and Serrine. All were in favor. Motion passed. 5-0**

127
128 b. Adjourn to Monroe Municipal Authority

129
130 **Councilmember Mathie moved to adjourn from regular City Council meeting and convene**
131 **to the Monroe Municipal Building Authority meeting. The motion was seconded by**
132 **Councilmember Payne. A roll call vote was called. Voting yes: Councilmembers**
133 **Buchmiller, Cartwright, Mathie, Payne and Serrine. The vote was unanimous. The motion**
134 **carried. 5-0**

135
136 1.Consideration and adoption of Resolution 12 1 2020 authorizing Revenue Bond
137 2021 to finance the costs for construction of cemetery improvements.

138
139 **Member Mathie moved to adopt Resolution 12 1 2020. A resolution of the board of trustees**
140 **of the municipal building authority of Monroe City, Sevier County, Utah authorizing of an**
141 **annually renewable lease agreement, by and between the authority and Monroe City,**
142 **Sevier County, Utah (The “City”); Authorizing the issuance and sale of its lease revenue**
143 **bond, series 2021 (The “Bond”); Authorizing the execution by the authority of a master**
144 **resolution, security documents and other related documents required in connection**
145 **therewith; Authorizing the financing of the cost of construction of cemetery improvements;**
146 **Providing for the publication of a notice of public hearing and bonds to be issued;**
147 **Providing for the running of a contest period; Authorizing the taking of all other actions**
148 **necessary to the consummation of the transactions contemplated by this resolution; and**
149 **related matters. a Master Resolution, Security Documents and the issuance and sale by the**
150 **Authority of its Municipal Building. The motion was seconded by Member Cartwright. A**
151 **roll call vote was called. Voting yes: Members Buchmiller, Cartwright, Mathie, Payne and**
152 **Serrine. The vote was unanimous. The motion carried. 5-0**

153
154 2. Consider date for public hearing -

155
156 Public hearing to receive comments for construction of cemetery improvements was set for
157 January 12, 2021. Notice will be submitted to Richfield Reaper, City website, and Utah Public
158 Notice website.

159
160 c. Reconvene to Monroe City Council Meeting

161
162 **Member Payne moved to adjourn from Monroe Municipal Building Authority meeting and**

163 reconvene to Monroe City Council meeting. The motion was seconded by Member
164 Cartwright. A roll call vote was called. Voting yes: Members Buchmiller, Cartwright,
165 Mathie, Payne, and Serrine. The vote was unanimous. The motion carried. 5-0
166

167 d. Consideration and adoption of Resolution 12 2 2020 authorizing Revenue Bond 2021
168 to finance the costs for construction of cemetery improvements.
169

170 **Councilmember Mathie moved to adopt of resolution 12 2 2020. A Resolution of the City**
171 **Council of Monroe City, Sevier County, Utah authorizing and approving the execution of**
172 **an annually renewable lease agreement by and between the City and the Municipal**
173 **Building Authority of Monroe City, Sevier County, Utah (The “Authority”); Authorizing**
174 **the issuance and sale by the authority of its lease revenue bonds series 2021; Authorizing**
175 **the execution of a master resolution, security documents, and other documents required in**
176 **connection therewith; Authorizing the financing of the cost of constructing cemetery**
177 **improvements; Authorizing the taking of all other actions necessary to the consummation**
178 **of the transactions contemplated by this resolution; And related matters. The motion was**
179 **seconded by Councilmember Cartwright. A roll call vote was called. Voting yes:**
180 **Councilmembers Buchmiller, Cartwright, Mathie, Payne and Serrine. The vote was unanimous.**
181 **The motion carried. 5-0**
182

183 e. Consideration and adoption of Resolution 12 3 2020 the 2020 Six County Region Pre-
184 Disaster Hazard Mitigation Plan.
185

186 **Councilmember Payne moved to adopt Resolution 12 3 2020 Six County Region Pre**
187 **Disaster Hazard Mitigation Plan. The motion was seconded by Councilmember Serrine. A**
188 **roll call vote was called. Voting yes: Councilmembers Buchmiller, Cartwright, Mathie,**
189 **Payne and Serrine. The vote was unanimous. The motion carried. 5-0**
190

191 f. Consider Monroe Hot Springs Estates Subdivision amendment
192

193 Dave Coe explained to the Council some lots located in the Monroe Hot Springs Estates
194 Subdivision would not accommodate current septic system requirements due to current lot size.
195 Mr. Coe is requesting a Monroe Hot Springs Estates Subdivision amendment to address this
196 issue.
197

198 Mr. Coe reviewed the lot changes with the Council, including lot 3-63-32 which will affect the
199 platted roadway. Per Mr. Coe, Mr. Grow, property owner, has agreed to deed a portion of his
200 property on the south side of the road to compensate for the extra footage needed for lot 3-63-32
201 on the north side of road. This change will not affect the current asphalted street.
202

203 Mr. Coe stated that there are many lots in this subdivision that range from .23 acre to .30 acre.
204 Lots less than .30 acre are hard to get septic systems permitted making the lots unbuildable, so he

205 is proposing that lot lines be amended to decrease the number of lots available which would
206 increase lot sizes for remaining lots making them buildable.

207
208 Mayor Parsons stated this area has a been a field of weeds for some time and developing them
209 will only improve the area. Council agreed the amendment would benefit the development of the
210 subdivision. City Recorder Allison Leavitt explained to Mr. Coe that he must have the area
211 surveyed and mylar maps prepared for the amendment. Mayor Parsons will then sign the
212 completed mylar map if it meets City’s requirement and then he would have to record the
213 amended subdivision map with Sevier County Recorder.

214
215 *g. Consideration and adoption Resolution 12 4 2020 Amending Monroe City Personnel*
216 *Policy to appoint appeal authority – Tabled*

217
218 h. Closed session to discuss the character, professional competence, or physical or mental
219 health of an individual

220
221 **Councilmember Serrine moved to adjourn to an executive session to discuss the character,**
222 **professional competence or physical or mental health of an individual. Motion seconded by**
223 **Councilmember Mathie. A roll call vote was called. Voting yes: Councilmembers Buchmiller,**
224 **Cartwright, Mathie, Payne and Serrine. The vote was unanimous. The motion carried. 5-0**

225
226 **The Council adjourned to an executive session at 7:19 p.m.**

227 **Mayor Parsons signed an affidavit stating that the sole purpose for closing Council meeting**
228 **was to discuss the character, professional competence or physical or mental health of an**
229 **individual. City Recorder Allison Leavitt attested the Mayor’s signature on the document.**

230 Present:

- 231 Mayor Johnny Parsons
232 Councilmembers:
233 Dane Buchmiller
234 Janet Cartwright
235 Michael Mathie
236 Perry Payne
237 Erica Serrine

238
239 Public Works Director Devin Magleby
240 City Recorder Allison Leavitt

241
242 **Councilmember Mathie moved to adjourn the executive session and return to the regular**
243 **Council meeting. Motion seconded by Councilmember Cartwright. A roll call vote was called.**

244 **Voting yes: Councilmembers Buchmiller, Cartwright, Mathie, Payne and Serrine. The vote was**
245 **unanimous. The motion carried. 5-0. The Council returned to the regular Council meeting at**
246 **8:18 p.m.**

247
248 i. Consider proposed action on issue discussed during closed session.

249
250 **Councilmember Buchmiller moved to approve termination of employee discussed during**
251 **the closed session with the option the individual may resign of his own free will.**
252 **Councilmember Mathie amended the motion to state approve termination with cause for**
253 **employee discussed during closed session with the right to voluntarily resign if he so**
254 **chooses.**

255
256 **Councilmember Buchmiller moved to approve termination with cause of employee**
257 **discussed during the closed session with the right to voluntarily resign if he so chooses.**
258 **Motion seconded by Councilmember Cartwright. A roll call vote was called. Voting yes:**
259 **Councilmembers Buchmiller, Cartwright, Mathie, Payne and Serrine. The vote was unanimous.**
260 **The motion carried. 5-0.**

261
262 Mayor Parsons and Councilmember Payne will meet with said employee Wednesday,
263 December 9, 2020 at 8:00 a.m. at the City office to inform him of the Council decision.

264
265 **7. Other Business**

266 a. Staff Reports

267
268 City Recorder Allison Leavitt

269
270 *Distributed monthly budgets to Councilmembers –

271
272 Public Works Director Devin Magleby

273
274 * Parking lot at the landing strip area has been completed.

275
276 *Jared Grundy has started work at the Red Hill to help with controlling water diversion.

277
278 *Josey Parsons, Power Foreman, and himself are registered for the Snow College GIS online
279 classes

280
281 b. Department Business-Council

282
283 Councilmember Buchmiller –

284
285 *Will meet with representatives from Sunrise Engineering to review hydro relicensing project

286 December 17, 2020 at 9:00 a.m. at the City office.

287

288 *Councilmembers will do the light judging this year and will change from 1-5 winner places to
289 1-3 winner places.

290

291 Councilmember Serrine –

292

293 *Swing set and benches and tables for the parks have been delivered. Splash pad and playground
294 equipment should be arriving soon.

295

296 *Parks foreman Kaycee Roberts did a great job on painting some new holiday silhouettes for the
297 park.

298

299 Councilmember Cartwright-

300

301 *Cemetery project is moving along. American Legion will continue working on fund raising for
302 a

303 Veteran’s memorial at the cemetery.

304

305 *Working on an angel memorial, similar to Richfield City’s, for our cemetery. This is a
306 memorial for children who have passed away.

307

308 Councilmember Mathie –

309

310 *Snowplows have not been needed yet this year. Public Works Director Devin Magleby stated
311 they would be ready by the next forecasted storm.

312

313 Councilmember Payne –

314

315 No further business.

316

317 Mayor Parsons

318

319 *Cards from Peggy and Vernon Roundy, owners of Sportkeeper, thanking the city for their
320 support.

321

322 *Set employee meeting December 9, 2020 1:00 p.m. at the City office to review City policies.

323

324 *Postponed Council dinner due to current COVID19 restrictions.

325

326 **8. Adjournment**

327

328 **There being no further business to come before the Council for consideration,**
329 **Councilmember Sirrine moved the Regular Council Meeting adjourn at 8:48 p.m. The**
330 **motion was seconded by Councilmember Payne. The vote was unanimous. The motion**
331 **carried. 5-0**

332

333 The next regular City Council meeting is scheduled to be held on Tuesday, January 12,
334 2021 starting at 7:00 p.m. at Monroe City Office.

335

336 Approved this 12th day of January 2020

337 Allison Leavitt

338 Monroe City Recorder

339

340