

**MINUTES  
HARRISVILLE CITY COUNCIL  
January 9, 2024  
363 West Independence Blvd  
Harrisville, UT 84404**

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Minutes of a regular Harrisville City Council meeting held on January 9th, 2024 at 7:00 P.M. in the Harrisville City Council Chambers, 363 West Independence Blvd., Harrisville, UT.

**Present:** Mayor Michelle Tait, Council Member Karen Fawcett, Council Member Grover Wilhelmsen, Council Member Steve Weiss, Council Member Blair Christensen.

**Excused:** Council Member Jackson, Bryan Fife, Parks and Recreation Director,

**Staff:** Jennie Knight, City Administrator, Brody Flint, City Attorney, Mark Wilson, Chief of Police, Justin Shinsel, Public Works Director, Jack Fogal, City Recorder, Brody Flint, City Attorney, Jessica Hardy, Finance Director.

**Visitors:** Arnold Tait, Kevin Butters, Amy Christensen, Donovan Alabaster, Tyler King, Kris Fawcett, Diana Wilhelmsen, Rob Wood.

**1. Call to Order.**

Mayor Tait called the meeting to order and welcomed all in attendance.

**2. Opening Ceremony.**

Council Member Christiansen opened with the Pledge of Allegiance.

**3. Oath of Office**

Jack Fogal administered the Oath of Office to Karen Fawcett, Grover Wilhelmsen, and Blair Christensen.

**4. Consent Items**

**a. Approval of Meeting Minutes for December 12, 2023 as Presented.**

**Motion:** Council Member Weiss made a motion to approve the meeting minutes for December 12<sup>th</sup>, 2023 as presented, second by Council Member Wilhelmsen.

The vote on the motion was as follows:

Council Member Wilhelmsen, Yes  
Council Member Weiss, Yes  
Council Member Christensen, Yes  
Council Member Jackson, Excused  
Council Member Fawcett, Yes

The motion passed unanimously

**b. Discussion/possible action on advice and consent to Mayor's appointment for Mayor Pro Tem.**

Mayor Tait recommended Council Member Weiss as Mayor Pro Tem.

**Motion:** Council Member Christensen made a motion to approve the appointment of Council Member Wiess for Mayor Pro Tem, second by Council Member Wilhelmsen.

The vote on the motion was as follows:

Council Member Wilhelmsen, Yes  
Council Member Weiss, Yes  
Council Member Christensen, Yes  
Council Member Jackson, Excused  
Council Member Fawcett, Yes

The motion passed unanimously.

**5. Business Items.**

**a. Discussion/possible action to approve the hiring of a part time crossing guard.**

Jennie Knight reminded Council in July they approved Resolution 23-11; an interlocal agreement with UDOT to create a drop off zone for Majestic Elementary on 2425 N. Since the completion of the project the City has received multiple complaints of unsafe traffic crossings. Staff is recommending the City provide a crossing guard and put-up flashing school zone lights. Staff has prepared a cost estimate for the lights and the job posting. Council's permission is needed to create a new job position and expend the funds for the crossing light. This was not included in this year's fiscal budget; the budget would need to be amended when it is opened later this year. Council Member Christensen inquired if we have any other crossing guards in the City. Jennie Knight explained there is another crossing guard on 2550 N but that position is through Pleasant View City. Mayor Tait asked when they would like the position to start. Jennie Knight clarified as soon as possible. Council Member Weiss inquired about the cost. Jennie Knight explained the average salary is between \$15 and \$18 per hour for a crossing guard. Staff's estimate is the crossing guard will be needed two hours per day. Justin Shinsel answered there are three different options for lights ranging from \$6,000 to \$12,000. His recommendation is the \$6,000 option, it meets all of our needs. He has extra in his budget to cover the cost of the signs but needs Council's approval to expend the funds. Staff has scheduled a meeting with the school district on January 10, about cost sharing. Council Member Wilhelmsen inquired if there is a lock on the light to prevent vandalism. Justin Shinsel clarified yes, the crossing guard and public works will be the only ones with the key. Council Member Fawcett asked how many signs we were proposing to install. Justin Shinsel explained two, one at each end of the school zone.

**Motion:** Council Member Weiss made a motion to approve the hiring of a part time crossing guard and the funds for the signs, second by Council Member Christiansen.

The vote on the motion was as follows:

Council Member Wilhelmsen, Yes  
Council Member Weiss, Yes  
Council Member Christensen, Yes

Council Member Jackson, Excused  
Council Member Fawcett, Yes

The motion passed unanimously.

**b. Fiscal Year 2023 Audit Presentation**

Rob Wood with HBME presented on the FY 2023 audit. He is the lead for their auditing department with a specialty in governmental accounting. A large focus of the audit is making sure the City's financial statements are conducted according to standard accounting practices. This is the first year HBME has audited the City. There are some issues that need to be fixed but staff has taken proactive steps to learn and fix the mistakes. He discussed the independent auditor's report that had eight findings. In the report he provided a side-by-side comparison of fiscal year 2022 to fiscal year 2023. Total governmental assets went from \$17,900,000 in 2022 to \$29,400,000 in 2023. There was a large increase in liabilities and cash due to issuing a \$9,000,000 bond for the public works and public safety building. Overall, the City is operating relatively healthy except for the garbage fund which is operating at a deficit. Per state code you cannot have a deficit in a fund, we must budget to avoid a deficit. The City will need to look at transferring funds from a different line item to cover the deficit or raising rates. There is a net pension liability which shows the City's participation in URS. It ebbs and flows according to the market. In 2022 there was no net pension liability across the state. The City is contributing what it needs to on a bi-weekly basis. This is a paper liability and can change very quickly. In the General fund the state looks at assigned and unassigned general funds balance. They take that balance and divide it by the general fund operating revenue. That calculation must be between 5 and 35%. We are currently at 37.3% approximately \$120,000 over the allowable amount. This is better than being under, it means the City can expend those extra funds to line items like capital projects. This fund can be hard to predict because you have to make guesses at what taxes will be for the budget and the exact amount will not be known until those taxes are received. Overall, the general fund is healthy; there was a \$345,000 increase. He recommends creating a debt service fund instead of using the capital project fund to hold bond payments. \$200,000 cash will be moved to the debt service fund to make bond payments. This will make it easier to track. General fund is the main operating fund for the City. Revenues came in at \$5,200,000 budgeted at \$4,500,000. There was a \$715,000 increase in those categories. The largest increase was in licenses and permits which was up \$194,000. That fund can fluctuate year to year based on development and what permits are issued. The second largest increase was \$161,000 in interest income. There was a finding with certain taxes not being reported in the correct fiscal year. Certain agencies do not provide the tax revenue in the month they are to be recorded. An example; anything from the state tax commission will be two months behind. Items received in July are meant to be recorded in May. Training was provided to staff on where to find the dates the taxes should be recorded in. Rob Wood along with staff made the adjustments to fix what year the taxes were reported in. There was a \$6,000,000 bond issued in June of 2022. This was recorded in Fiscal Year 2023 which started in July. The correct way to record it was at the issuance date of June of 2022 Fiscal Year 2022. The City sold the public works building and removed the land value but not the building value. Compensated absences were reviewed and found there is a potential payout for sick time. If an employee retires, they are eligible for a payout on sick leave hours. That is a liability that was not recorded. There were two vehicles leased in September of 2021 which were not recorded on financial statements. All issues found during the audit were fixed and staff has been provided with additional training. Staff has implemented additional internal controls to avoid future problems. Mayor Tait thanked Rob Wood for providing an in-depth audit and the presentation of results.

**Motion:** Council Member Wilhelmsen made a motion to accept the audit as presented, second by Council Member Fawcett.

The vote on the motion was as follows:

Council Member Wilhelmsen, Yes  
Council Member Weiss, Yes  
Council Member Christensen, Yes  
Council Member Jackson, Excused  
Council Member Fawcett, Yes

The motion passed unanimously.

#### **6. Public Comment**

Mayor Tait opened the public comment period.

No public comment was offered.

Mayor Tait closed the public comment period.

#### **7. Mayor/Council Follow-Up.**

Chief Wilson explained they just received a grant for new car cameras for the officers' patrol cars. They have been working with the Public Works department to enforce winter parking ordinances.

Justin Shinsel explained that the new public works facility construction is moving forward. They will start moving dirt next week. A new contractor has been selected and he is excited to move forward. On Sunday a storm dropped almost nine inches of snow in a few hours. Public Works knew they would be plowing but did not expect that much snow in such a short time. As calls have come in Public Works has been taking the skid steer and the backhoe out to clean any extra areas. The parks and pathways in the parks have been cleared. There were no major accidents reported. Public Works started plowing at 1 A.M. on Sunday and did not stop until 1 P.M. Sunday afternoon. The current forecast calls for more snow this week, they are making preparations now to create the best conditions possible. His cell phone is always on if Council receives a complaint that a resident has been blocked in or has an issue, please let him know asap.

Jennie Knight thanked Rob Wood for the audit presentation. She thanked Jessica Hardy for her help in getting our financials to where they need to be. The City is happy to have a new auditor that caught the issues. We want to be managing our finances correctly and we appreciate knowing what we need to do to improve. There is a retreat on January 23<sup>rd</sup> at 6 P.M. We will go over budget findings and upcoming items. Brody Flint will also provide training.

Council Member Wilhelmsen reported on the Senior Luncheon. There were several new faces. He wants to set up a phone tree to remind people about the luncheon.

Council Member Wiess inquired about the progress of cabin pictures with the history committee. Jennie Knight clarified she will seek more information and report back to Council.

**8. Closed Executive Session** – A closed executive session for the purposes described under UCA §52-4-205(1)(c); strategy sessions to discuss pending or reasonably imminent litigation.

**Motion:** Council Member Christensen made a motion to enter a Closed Executive Session for the purpose described under UCA §52-4-205(1)(c); strategy sessions to discuss pending or reasonably imminent litigation, second by Council Member Weiss.

The vote on the motion was as follows:

Council Member Wilhelmsen, Yes  
Council Member Weiss, Yes  
Council Member Christensen, Yes  
Council Member Jackson, Excused  
Council Member Fawcett, Yes

The motion passed unanimously.

**Motion:** Council Member Weiss made a motion to close a Closed Executive Session for the purpose described under UCA §52-4-205(1)(c); strategy sessions to discuss pending or reasonably imminent litigation, second by Council Member Wilhelmsen.

The vote on the motion was as follows:

Council Member Wilhelmsen, Yes  
Council Member Weiss, Yes  
Council Member Christensen, Yes  
Council Member Jackson, Excused  
Council Member Fawcett, Yes

The motion passed unanimously.

## **9. Adjournment**

Council Member Christensen motioned to adjourn the meeting, second by Council Member Weiss.

The vote on the motion was as follows:

Council Member Wilhelmsen, Yes  
Council Member Weiss, Yes  
Council Member Christensen, Yes  
Council Member Jackson, Excused  
Council Member Fawcett, Yes

The motion passed unanimously.

The meeting adjourned at 8:15 P.M.

**ATTEST:**

  
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**Jack Fogal**  
City Recorder



  
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**MICHELLE TAIT**  
Mayor

Approved this 13th day of February, 2024