



MONROE CITY COUNCIL MEETING
Tuesday, January 14, 2025, at 6:00 pm
MINUTES

6:00 p.m.

Present: Mayor Parsons, Janet Cartwright, Ryan Johnson, Erica Serrine, Perry Payne, City Recorder Allison Leavitt, and City Treasurer Jacee Barney

1. 2023-2024 Audit Report - Kimball & Roberts

Mayor Parsons welcomed everyone to tonight's work meeting. He introduced Rick Roberts and Gabe Miller from Kimball and Roberts accounting firm who performed the audit report of Monroe City's financial statements for the fiscal year 2023-2024.

Rick Roberts began by reviewing the report of the City's financial statements. The audited financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Monroe City, as of the year-end June 30, 2024, are included in this audit report. Also, the related notes to the financial statements which collectively comprise the City's financial statements as listed in the table of contents. He commented that the financial statements are the responsibility of Monroe City's management. His firm's responsibility is to express an opinion on the financial statements based on the audit.

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

Page 6 contains management's discussion and analysis of the City's financial activities for the year ending June 30, 2024. The City's purpose is to provide general services to its residents which includes general government, public safety, highways and public improvements and culture and recreation.

Financial highlights:

- 41 * The assets of the City exceeded its liabilities as of the close of the most recent year by
42 \$16,524,863 (net position). Of this amount, \$4,679,568 (unrestricted net position) may
43 be used to meet the City’s ongoing obligations to citizens and creditors.
- 44 * The City’s total net position increased by \$1,091,295. The revenues were less than the
45 adopted budgeted amounts, and expenditures were less than the adopted budgeted
46 amounts.
- 47 * At the close of the current year, the City’s governmental funds reported ending fund
48 balances of \$2,013,982, an increase of \$476,448 in comparison with the prior year.
49 Approximately 90 percent of this total amount, \$2,013,982, is available for spending at
50 the government’s discretion (assigned and unassigned fund balance).
- 51 * At the end of the current year, the unassigned fund balance for the General Fund was
52 \$385,705 or 30 percent of total General fund expenditure.
- 53 * The City’s total bonded debt decreased by a net amount of \$222,000 during the current
54 year.

55
56 Pages 9 and 10 contain information comparing last year’s (2023) to this year’s (2024) net
57 position. Increases in expenses closely paralleled inflation and growth in the demand for
58 services.

59
60 Pages 15 and 16 contain a Statement of Net Position. Rick Roberts reviewed this statement. He
61 explained that restricted cash is for bond payments, perpetual care, construction, class “C” road
62 expenditures, bond reserves, etc.

63
64 Page 17 shows the revenue generated and expenses for each specific category of the different
65 funds. This is the balance sheet for the General Fund, Capital Improvement Fund and nonmajor
66 funds.

67
68 The next several pages provided financial information on the City’s water, electric, irrigation,
69 sewer anticipation and non-major funds. These are the City’s proprietary funds. The cash goes
70 up and down, depending on the year. Each fund shows an income and expense statement.

71
72 Gabe Miller reviewed the compliance section with the Council and identified the following
73 findings for the state and budgetary compliance; The City exceeded the adopted budget in the
74 Sewer, Landfill, Irrigation, and Garbage funds. The City had a material invoice for the
75 Secondary Irrigation Water project that had not been properly accrued and included in the
76 financial statements, and the City asset list and annual depreciation schedule was not complete
77 for the year ending June 2024.

78
79 **7:00 p.m.**
80
81 **2. The regular meeting of the Monroe City Council was called to order by Mayor Parsons at**
82 **7:00 p.m.**

83

84 **3. The Pledge of Allegiance was led by Mayor Parsons and a prayer was offered by**
85 **Councilmember Cartwright.**

86

87 **4. Roll Call**

88 Mayor Johnny Parsons

89 Councilmembers:

90 Janet Cartwright

91 Ryan Johnson

92 Michael Mathie - absent

93 Perry Payne

94 Erica Sirrine

95 Public Works Director John Draper

96 City Recorder Allison Leavitt

97 City Treasurer Jacee Barney

98

99 **5. Consider a motion to approve the minutes of the meetings held December 10, 2024.**

100

101 **Councilmember Payne moved to approve the December 10, 2024 Regular City Council**
102 **Meeting Minutes as submitted. The motion was seconded by Councilmember Sirrine . A roll**
103 **call vote was called. Voting yes: Councilmembers Cartwright, Johnson, Payne, and Sirrine. The**
104 **vote was unanimous. The motion carried. 4-0**

105

106 **6. Citizen input – Limit of 3 minutes per comment**

107

108 **7.Approval of December 2024 warrant register, cash disbursements, adjustment journal and**
109 **aging report.**

110

111 **Councilmembers reviewed and signed the December 2024 warrant register, cash,**
112 **disbursements, adjustment journal and aging report.**

113

114 **8. Business**

115

116 **a. Consider updated Monroe City Culinary Water Emergency Response Plan**

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118 City Recorder Allison Leavitt stated that the Culinary Water Emergency Response Plan was updated
119 with those responsible for responding to a water emergency. These changes were primarily to update
120 employee and Councilmember changes.

121

122 **Councilmember Payne moved to approve the updated Monroe City Culinary Water**
123 **Emergency Response Plan. The motion was seconded by Councilmember Cartwright. A roll**
124 **call vote was called. Voting yes: Councilmembers Cartwright, Johnson, Payne, and Sirrine.**
125 **The vote was unanimous. The motion carried. 4-0**

126

127 **b. Appointment of Mayor Pro-tempore**

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129 Mayor Parsons appointed Councilmember Serrine as Mayor Pro-tempore.

130

131 c. Approve Monroe City's 2025 annual meeting schedule

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133 This schedule will be posted on the City's website, monroeut.gov, Utah Public Notice website
134 and City Hall.

135

136 **Councilmember Payne moved to accept Monroe City's 2025 Annual meeting schedule. The**
137 **motion was seconded by Councilmember Serrine. A roll call vote was called. Voting yes:**
138 **Councilmembers Cartwright, Johnson, Payne and Serrine. All were in favor. Motion passed.**
139 **4-0**

140

141 d. Acceptance of Monroe 2023-2024 Annual Audit Financial Statement

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143 **Councilmember Payne moved to accept the 2023-2024 annual audited financial report as**
144 **presented to the Council by Kimball and Robert CPA firm earlier in the meeting. The motion**
145 **was seconded by Councilmember Cartwright. A roll call vote was called. Voting yes:**
146 **Councilmembers Cartwright, Johnson, Payne, and Serrine. All were in favor. Motion passed.**
147 **4-0**

148

149 **10. Other Business**

150

151 a. Staff Reports

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153 City Recorder Allison Leavitt

154

155 *Distributed to the Council 2025 Conflict of Interest, and Ethical Behavior Pledge forms for
156 them to sign. These will be uploaded to our City website.

157

158 Jacee Barney

159

160 No further business

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162 Public Works Director John Draper

163

164 *Explained that the secondary water meter project is moving along. The contractor has
165 completed 36% of phase I. It does appear that this is going to be a two-year project with
166 phase I being completed this year and phase II being completed by April 2026.

167

168 *Penstock was installed earlier this month. There was a lot of frost, but the project was
169 completed in a week's time.

MONROE CITY COUNCIL

MINUTES

1 14 2025

170 *Canal project is scheduled to begin Feb. 1, 2025. Nate Young, Monroe Irrigation Canal
171 Company, presented City Recorder Allison Leavitt with a contract agreement for the project
172 and this has been forwarded to our City Attorney Eric Johnson for his review before the Mayor
173 will sign the agreement.

174
175 *Meeting is scheduled for January 16, 2025, with the engineers, South Sevier Senior Citizens
176 board members, Councilmember Cartwright, and Public Works Director John Draper to begin
177 preliminary plans for the new senior citizens building to be located on the southwest side of
178 the City's triangle piece property that is located at approximately 650 S Jones Road.

179
180 *Purchase of property located at approximately 100 E 800 S is just about complete. During the
181 title search it was discovered that the property was listed in two family trusts. Our title
182 company, Security Title and Escrow, has been working with the Hutchingson family to clear
183 this matter up and it is nearly complete.

184
185 b. Department Business-Council

186
187 Councilmember Johnson-

188
189 No further business.

190
191 Councilmember Cartwright-

192
193 No further business.

194
195 Councilmember Sirrine-

196
197 No further business.

198
199 Councilmember Payne-

200
201 *Power Apprentice lineman Chris Dowell will be attending a meter school. The school will
202 provide the fundamentals of how meters and equipment are used and how to make repairs.
203 To help defray travel costs he will be traveling with employees from Beaver City and Parowan
204 City.

205
206 *Four of our fire fighters will be attending winter fire school in St. George January 24-26,
207 2025.

208
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210

211 Mayor Parsons-

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213 *Reviewed with the Council new assignments for the year 2025. No main changes were made.

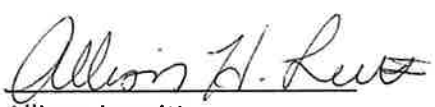
214
215 *Preston and Heather Gilbert are requesting to move an existing culinary tap right located at
216 approximately 530 N 300 W to approximately 450 W 500 N. The water meter is already
217 located outside the City limits and moving it to the new location it would remain outside the
218 City limits. Gilbert's want permission to move the tap right for future resident or commercial
219 use. The Council reviewed the aerial map and the location of the current tap right and the
220 new proposed location and determined that the new location is within existing water
221 connections and would not interfere with current culinary water delivery to existing
222 customers. The Council stated that Gilbert's would be responsible for all costs associated with
223 moving the tap right. City Recorder Allison Leavitt will notify the Gilbert's of the Council
224 determination and prepare a document to be attached to their current utility account for
225 record of the decision.


226
227 **11. Adjournment**

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229 **There being no further business to come before the Council for consideration,**
230 **Councilmember Cartwright moved the Regular Council Meeting adjourn at 7:11 p.m. The**
231 **motion was seconded by Councilmember Johnson . The vote was unanimous. The motion**
232 **carried. 4-0**

233
234 The next regular City Council meeting is scheduled to be held on Tuesday, January 28, 2025
235 starting at 7:00 p.m. at Monroe City Office.

236
237 Approved this 28th day of January 2025.

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240 
241 Allison Leavitt
242 Monroe City Recorder

240 
241 Johnny C. Parsons
242 Mayor

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