

WALLSBURG TOWN COUNCIL
Truth In Taxation, Fiscal Year 2024 – Decision Meeting
August 24, 2023 - 7 pm

1. Call to Order 7:02pm

- a. Pledge Of Allegiance - Completed
- b. Prayer – Scott Larsen

c. Roll Call: Scott Larsen, Justin Carlile, Celeni Richins, Terri Eisel, Clint Allen, Amanda Carlile, Mary Piscitelli, Bob Piscitelli, Doylene Graham, Kim Hicken, Camille Sabey, Brett Baum, Mavis Hortin, Aubri Buehler, Caralee Boren, Kim Sabey, Brandon Richins, Rick Sabey, Lucy O’Driscoll, Chris Bigelow, Ray Birch, Lori Birch, Luwana Phillips, Dennis Phillips, Russel Gardner, Tammy Graham, Doyle Graham, Greg Allen, Rob Winder, Brenda Richins, Yvonne Thompson, Sam Hicken, Erin Hicken, Zach Hicken, Heather Hicken, Peter Nielsen, Coleen Nielsen

2. Adopt Resolution (Form PT-800) For Increased Certified Property Tax Rate Fiscal Year 2024 – Action Item

- a. This is an open and public meeting, all are welcome to attend. Please note, the public comment portion of this matter has been heard by the Wallsburg Town Council on August 17, 2023 and is now closed.

-Celeni Richins read the above statement and added that any questions or comments that arise will not be responded to.

- b. At the public hearing held Thursday August 17, 2023 regarding the proposed budget and certified tax rate increase for fiscal year 2024, the Wallsburg Town Council unanimously voted to table the decision to a later meeting for further consideration and discussion. Pursuant to the Utah State Tax Commission requirements, final decision must be made and reported prior to September 1st, 2023.

-Celeni Richins read the above statement and added that they had originally thought they had more time to reschedule the decision meeting but this is the best time to meet and get everything reported on time.

- c. This is opportunity for Wallsburg Town Council to further discuss and make a final determination of the fiscal year 2024 budget and projected revenue for submission to the Utah State Tax Commission to calculate and finalize the Certified Tax Rate.

-Celeni Richins read the above statement and added that the Town Council will now discuss some of the points that were brought up during the public hearing and comments on social media.

(Celeni Richins)

-Some of the comments were raised about the public hearing not being properly noticed. The meeting held on August 17th was published in the Wasatch Wave on July 26th, August 2nd with the county notice as well as the Town notice which was again published on August 9th and August 16th, so that is 4 times in a row it was published and the requirement is 2 weeks, so we want to make it clear that we went above and beyond and were not trying to be sneaky.

-Another question brought up was that the Town rejected \$25000 from Round Valley Learning Academy offered for use of the building. Id like to clarify that that wasn’t money that was being handed to us, they were asking for use of this part of the building permanently. We would not have any access to this part of the building for any of our meetings. They wanted to use this part of the building, 2 or 3 of the classrooms as well as off and on in the gym and kitchen. So we would not have had the ability to hold several of the meetings we have had since then. So we had public hearings and meetings on that and there’s a reason that was rejected as a source of revenue.

-Legal Fees. We had some questions as to the amount of money that was spent of legal fees and where it comes from. The Town has an attorney on retainer, Gordon Law Group, and we have been in litigation for the last 7 years or so. The legal services expense has been \$18,265 since 2020. It goes on before that, but the point is that we use their services for other things than litigation. Deeds, advice and counsel on letters to send to constituents, ordinance drafting, etc. That \$18,265 comes out of the administrative professional and technical services line on the budget.

(Scott Larsen)

-To comment on the roads, the fiscal year is from the beginning of July to the end of the following June. For July of 2021 through June of 2022 the road costs which included mostly snow removal and a few signs, was \$10,186. For last year from July of 2022 through June of 2023 the cost was \$26,678 which is 2.5 times because of the snow removal and \$14,000 of that alone was to repair potholes- which was more than we spent the entire year before. The fact is that we still need ten times that to fix the roads.

(Justin Carlile)

-I looked into some of the impact fee questions. The big thing I found was that it could possibly be used for some upgrades, but the project has to last at least ten years. I don't think there is enough houses being built each year to justify that. There are other audits, ordinances, everything to pass to get that impact fee in place. Looking at the buildable lots left in Town limits is very few. Something we can keep looking into, but the process to get those implemented is big when there will be so few impact fees coming in down the road.

-As far as other revenues, It was a big eye opener for me during the 24th as we set through the planning meetings. Part of it we tried to define where the money was going so we could get some more funds of support if people knew where it was going to go. The committee talked and it was decided to go towards the park bathrooms. The week of the 24th we got word that people were not going to support the auction if the money was going to the Town, so that got shut down really quick. People always say that people are willing to help do things but that was a big eye opener for me that may not always be the case.

-Unexpected costs. Road work is always one. Two years ago there was a bathroom leak at the Town Hall that we had to scrounge money for and then the roof was replaced, there are lots of unexpected costs that come that we can't plan for.

-The cemetery new section was brought up. The new section is completely done and marked out, we've started selling plots in that section so that's not an upcoming cost.

-My thought is I don't want to do these large jumps every year and have to go through these meetings every year. Hopefully we can do one large jump this year and get to where we think we should be and then there forward smaller increases every so often to keep up with inflation and the cost of everything.

(Terri Eisel)

-I support what Justin said, I for one want to start making improvements. Last year we tried to do a few projects at the Town Hall and at Spring Creek and it was us that shows up. We try to advertise and get people involved. For the Park we've had several people volunteer their time, resources, leftover paint etc but I can't do it alone. We need people to help if we don't want to pay to have someone do this stuff. Everyone needs to pitch in, many hands make light work. We've tried to organize cleaning out the Town Hall rooms so they can be rented for other purposes, but it just doesn't get done. I just ask you guys that are wondering where the money goes to please come help and support us. Its pretty discouraging to try our best and get just get beat down.

(Clint Allen)

-I was pretty discouraged by how the last meeting went. Nobody really asked any questions on where the money was going or what we needed it for or even brought a good solution of how we could change it. I did a little math- there are 23 not quite square blocks but along one side in our Town, not including the main road that comes in, and if you average that out at \$100,000 to pave one of those little sections its going to equal \$2.3 million. We are asking to increase the taxes for \$40,000 per year. At that rate it will take us 57.5 years to pave the roads that we have here in our Town. Its not like we are trying to raise your taxes and pave the Town tomorrow, we've got a big problem here. We've got a long ways to go to keep the roads we have driveable. For me, I think we can volunteer and help in other ways and do different things, but I was disappointed that nobody brought solutions to help that problem. We should have started this 20 years ago and been investing in our future, we have a lot of catching up to do.

(Celeni Richins)

-Where do we want to go? Do we want to adjust our revenue enough to where we all feel comfortable and adjust that rate? If so, where are we going to cut our budget, where do we want to make those adjustments?

(Clint Allen)

-I think we're a long ways behind. The adjustment we are making now won't correct the problem but will head us in the right direction. If we adjust those down, you'll just make the problem worse for longer, delaying the problem.

(Celeni Richins)

-Sometimes, and no disrespect to previous councils, its easier to kick the can down the road and figure we'll adjust that later and it may not happen later or in enough time to have the funds we need.

(Terri Eisel)

-I agree with that as well, but I'm leaning more towards some this year and some next year and splitting it between two years. I know that's not the answer to all of the problems but it does make it less of a hit. We do need to raise. The roads I don't feel we can adjust too much. The Town Hall, if people are willing to help with little projects. I'm willing to adjust my wage (Celeni agreed) -it was mentioned several times that we don't do this to get gain and we're not. But at the same time, it does cost us something to do what we're doing. Whether its our time, gas, etc. (Terri Eisel) One thing I will not support is cutting the maintenance or the clerk. In fact I feel they need more, they go above and beyond.

(Scott Larsen) -I would support mine being reduced as well.

(Clint Allen)

-I would just like to remind you of why we agreed to do the raises in the first place, and its not the money for me, was to get some of the public to be more interested, and it didn't work. Its not so that we can make more money- its to incentivize someone else to run for the positions. (All agreed, with acknowledgement that that did not work).

(Celeni Richins)

-Clint, if I'm hearing you right- you want to leave the revenue the way it is.

(Clint Allen)

-I would be for leaving the revenue the way it is. I did hear comment and there were some issues about people who can't afford to pay that or different things like that. The way I view the councils job is- it's our job to figure out what that budget is and what we need to run our Town and what we need to do it. It's not our job to worry about how they can pay for it. I understand there is a burden there. But our responsibility is to not worry about the burden, it's to worry about covering the costs of our Town. I don't even think we are where we need to be yet, so I would still support the tax increase as proposed, with the understanding that we are still not where we need to be in the end and that its going to have to go up more. It should have been going up in the past and it hasn't and that's causing us a bigger problem today. We'll be in the same boat next year and every year until the problem is corrected.

(Celeni Richins) – anything on this side?

(Justin Carlile)

-I made a note similar to Clint, we were voted in to do the Town work and do the best we can do for the Town, which includes finances and work for the Town. But at the same time we have a responsibility to listen to the public, so it puts us in a no win situation. I think the Town needs the additional revenue for improvements of every kind. I go back to that we set the revenue at \$60,000 which is \$30,000 additional to last year we got \$27,000. By my math that is 121%. I want to stick with the \$60,000 revenue whether that is the 121% or however they're coming up with their percentage. They're showing last year we got \$20,000 when we got \$27,000 so its only 121% increase. We set the dollar amount in a public meeting to discuss where we wanted to increase revenue (to \$60,237).

(Celeni Richins)

-I'm leaning that way myself. If something does need to be adjusted though, I think it needs to come from wages since that yielded us nothing but contempt. Scott, what are your thoughts.

(Scott Larsen)

-This is a huge bite to swallow and splitting it over two years would lessen the burden to the citizens.

(Justin Carlile)

-I also feel like were the easy pickins' to come talk to. I doubt this many people from Wallsburg are going to any other truth in taxation hearings, we're the local ones and the easy ones to pick on. When we're the ones that need it more than other entities. I don't see Ramona here, and I'll say this publicly since I'm leaving. When I talked to Ramona, when I went to put in for this job, I made a comment how long could it take to be over the cemetery? I have apologized to her numerous times. It is a lot of work, a lot of time, headaches that come up that you wouldn't think of. We've been told by the ombudsman's office that we have some of the most unusually questions and situations they've come up with.

(Celeni Richins)

-So we've heard from everybody, what decision do we want to make? I can't say that I support adjusting it half and half or part this year and part next year. I don't know that that's the way to go, along with Clint I think we need to jump in and not have to do this again next year, the burden will still be there.

- d. Resolution Adopting Final Tax Rates and Budgets for Fiscal Year Entities - County of Wasatch, Fiscal Year 2024
It is hereby resolved that the governing body of Wallsburg Town approves the following property tax rate and revenue for the fiscal year 2024. *Approved Revenue: _____
(Official Certified Tax Rate will be calculated by the Utah State Tax Commission).

Motion: Justin Carlile moves to adjust the property tax revenue to \$60,237 Second: Clint Allen

Vote: Scott Larsen, Nay Justin Carlile, Aye Celeni Richins, Aye Terri Eisel, Nay Clint Allen, Aye

Motion Passes. The revenue will be adjusted to \$60,237 for budgeted revenue. The tax rate will be calculated by the State Tax Commission according to what the approved budgeted revenue is. The resolution is adopted after proper notice and hearing, which we have already done, in accordance with Utah State Code. It shall be forwarded to the County Auditor and State Tax Commission in accordance to the same code. Celeni Richins will sign. This will be adopted for Fiscal Year 2024 which is July 1 2023 to June 30 2024.

(Terri Eisel)

-Everyone, please come to our meetings. So that we don't wait until the war to attack each other. We have meetings at least twice a month, so please come. The agendas are posted so you know what's going to be discussed. If you cant make it, ask questions. We are all willing to answer them the best we can or bring them to be addressed. Please support us so we can all come up with some solutions.

3. Adjourn

Motion: Justin Carlile moves to adjourn

Second: Terri Eisel

Vote: Unanimous

- a. Time: 7:29pm