

Minutes of the Commission Meeting of the Board of Commissioners, Carbon County, State of Utah, held Wednesday, September 4, 2024 in the Commission Room of the Administration Building, Price, Utah, commencing at 4:30 p.m.

Those present: Casey Hopes, Commission Chair
Tony Martines, Commissioner
Larry Jensen, Commissioner

Also present: Lyn Hansen, County Attorney
Christian Bryner, County Attorney
Seth Marsing, Clerk/Auditor
Lori Perez, Chief Deputy Clerk
Kellie Payne, HR Director
Kourtney Cox, HR Chief Deputy
Jeff Wood, Sheriff

Commission Hopes said this item is not on the agenda so they will not be able to take any action but he invited Shalee to the microphone to discuss this event. As of June, Ben Lofthouse, is the new owner of AllIn Pro Rodeo. They would like to hold a PRCA Rodeo here next year at our facility scheduled the weekend after the 4th of July. They have to have seven events in order to qualify for PRCA. They are not required to have the two girl events but would prefer to have them.

Shalee Chapman said she has rodeoed here and knows what Price has to offer. She asked if Carbon County had a committee that they could join forces with. It is a three to five year build up to make it an important event. Right now, the important event is the State Fair and a lot of riders will be traveling through the area which could attract them to Price in July. People travel through Price to go to other rodeos. So, let's attract them to come back here. You have a great facility and it needs to be used. They would like the commission's support.

Commissioner Martines said rodeos have been held here and they do well. They would like to build upon it and get better. He has their information and would like to discuss it further for next year. Shalee said she can help with advertising and works for a local radio station. You have the community support but you may not have the advertising or the sponsors. She is willing to help get this going.

Commissioner Jensen said we have a facility but what would be required from the County? This would be a County event and we would be responsible for it. Shalee said they would be here to assist.

Ben said they do need an ambulance and a vet on site in the facility. Shalee explained what they did in Vernal and how successful it was in March. They are more than willing to help and work with the committee. She knows there has been committees in the past. Commissioner Hopes said we do not have a rodeo committee currently. Commissioner Martines said we can keep in touch and begin to work on this project.

1) Approval of Minutes

Tabled

2) Employee Recognitions

Kellie said the Employee of the Month is Blake Noyes. He has been with the Sheriff's Office since 2016. He started as a corrections officer and became a deputy on the road in December 2020. Kellie has a plaque for him but there is more to his recognition.

She turned the time over to Andy who said on May 11, 2024 dispatch received critical call from the National Suicide Hotline regarding a female subject in the Price area who was contemplating suicide and did not give any additional information. This minimal information set off a rapid coordinated effort by law enforcement that ultimately saved her life. First Officer Greener from the Price City Police Department began

investigating the phone number. He could not find any history. The female subject contacted dispatch directly stating that she had attempted suicide and needed help. She indicated that she was on a road but did not provide an exact location. Officer Greener worked closely with dispatch requesting a continuous ping of her cell phone to find her location. Coordinating with dispatch, patrol cars with sirens were deployed to determine if the female could hear them. This was a critical step in honing in on her position. In order to refine the search, Deputy Noyes asked dispatch to request the female to text 911 which produced a GPS coordinate as close as 5 meters. This crucial information placed the subject just north of Deputy Noyes's patrol car. Deputy Noyes located the tent covered by a tarp in the trees. Upon announcing himself, he heard the female respond from inside the tent. Medical assessment was given and the officers kept the female responsive until the EMS arrived.

The female was stabilized and transported to Castleview Hospital for further care. Due to the severity of her injuries she was later life flighted to a higher-level care facility. Thanks to the swift and coordinated actions of Deputy Noyes and Price City Police Officers White and Greener the women made a full recovery granting her a second chance at life.

This is meant as a testament to the skill, experience and team work of the officers involved. Despite the limited information and high stakes, each law enforcement member played a vital role in rescuing the subject. Their ability to work seamlessly under pressure was key to this successful outcome. Deputy Noyes consistently exemplifies the quality of an exceptional officer. He is willing to cover shifts, he is dedicated to continuous learning, extra training and commitment. He is excellent on and off duty. These are the reasons that Deputy Noyes was recommended as the Carbon County Employee of the Month for September. In recognition of his actions on May 11, 2024 he will also be presented with a life saving pin. The lifesaving pin is a constant reminder of a critical role in saving a life when every second matters. Deputy Noyes exemplifies the high standards of law.

Andy also read a letter of appreciation to Price City Officers Colton Greener and Chris White. This letter stated the role these officers played in this event. It also included the countless times they stepped up to assist wherever and whenever needed. Their unwavering commitment to their duties exemplify the best of what it means to serve. They were thanked for their outstanding service, dedication and the positive impact they continue to make within our community. Their efforts do not go unnoticed and they are grateful to have them as part of the team.

Both Officer White and Green were not in the meeting due to other job commitments. This goes to show the exceptional teamwork and cooperation between Price City and Carbon County.

The Commissioners expressed their appreciation to these officers and their quick emergency response. They were thanked.

Kellie said we have two more certificates of appreciation to give out. She asked Sergeant Addley to join her who read a statement. Sergeant Addley said September is Suicide Awareness Month. This September Sheriff Wood gave the approval for the Sheriff's Office to wear the CJ Smuin Foundation hats to bring awareness about suicide and the resources available in our community. Suicide is a major issue and affects many families. It is important to spread the word about suicide and be there for those in need. Suicide is the number one cause of death for law enforcement and fire fighters and two former deputies have taken their own life. Both individuals were outgoing and it was unpredictable. Carbon County provides mental health outreach programs for their employees to help them cope with the tragedies they face every day.

He is here today to bring awareness of the stigma of suicide. A foundation was started after CJ Smuin's suicide to educate families and kids about suicide and breaking down this stigma. Every January the CJ Smuin Foundation holds a day camp and banquet for youth to attend. During this event coaches and professionals come and teach kids different techniques and a banquet is held. Along with other organizations with similar goals, they speak about suicide prevention, awareness and support. The Smuin's also speak to the cadets at Utah State University police academy, telling their son's story and relate more suicide

prevention information. Sergeant Addley further described the hat being worn by law enforcement and what it means. This includes the use of the new emergency number hotline 988. This hotline is 24/7. He thanked the Smuin Family for their donation to the Carbon County Sheriff's office, Wellington, Helper and Price City Police Departments. He recognized Detective Taylor Cox and Deputy Nathan Hepworth for their dedication to suicide awareness. Both were presented with certificates of appreciation for their professionalism, compassionate response to the tragic incident in 2020. Your empathetic support made a profound difference for the family. In honor of Suicide Awareness Month, we commend your dedication to providing care during a critical time. Your commitment is deeply valued and appreciated.

3) **Super Service Award – Tina Grange**

Tina said the Super Service Award for September goes to Megan Marshall. Megan was the driving force for the hometown Renaissance Festival which attracted numerous visitors from beyond our State. This event boosted the local economy but also provided a platform for creative individuals, adventurers, geeks, artisans, children and the young at heart to come together. Megan helps with a lot for Price City events and volunteered at the Helper Arts Festival. Megan was presented with a certificate of appreciation.

Megan thanked all for this honor and receiving this type of recognition is very humbling. She is very grateful for the support she receives from the County and the cities and for them trusting and having faith in her. City Councilman Layne Miller is instrumental in making sure that the Renaissance Festival happened. This award is also for the staff and the committee who are right there with her and for her friends and family who end up on the volunteer list. She said there is more to come.

Commissioner Hopes thanked her and said Megan has been a mainstay for many years in a lot of events throughout the community. This is a well-deserved award.

4) **Review and possible approval of the Utah Cooperative Marketing Program Memorandum of Understanding between the State of Utah Office of Tourism and Carbon County Office of Tourism**

Tina said this year her office applied for the 2024 marketing grant and received a good response from the public. This is a big deal for the Carbon Corridor brand as a destination. She applied for \$200,000 and we were awarded \$170,000. This is a dollar to dollar match and so the Office of Tourism will match this money using Room Tax dollars received. So, this is a \$340,000 budget item that will be used to promote and bring visitors to our area. This agreement is between Carbon County and the Utah Office of Tourism. They provide 75% of that funding upfront and the other 25% comes at the end when final reports are submitted.

Commissioner Hopes said this was one of the bigger grants awarded this year and we are excited for it. He thanked Tina for all she does. So, the public knows, year over year, the Transient Room Tax is awarded because of the efforts by Tina and the Office of Tourism. Commissioner Martines said we are seeing an increase in visitation and usage due to her efforts.

Commissioner Martines made a motion to approve the Utah Cooperative Marketing Program Memorandum of Understanding between the State of Utah Office of Tourism and the Carbon County Office of Tourism. Commissioner Jensen seconded. Motion carried.

5) **Thank you Castle Country Classic Livestock Show**

Jamie Westover thanked the Commissioners for supporting the Castle Country Classic Livestock Show this year. They had a great turnout with 150 animals and 117 participants from Carbon and Emery counties. Gordon Thorwood said this was his first time to show a lamb. They had a Hawaiian theme and they got to show in Hawaiian shirts.

Nathan Thayne said he shows goats, lambs and pigs and has been doing this for four years. Next year is the fifth year and they are hoping to do something extra special. He thanked them for their support and read a poem to the commissioners. The participants presented the commissioners with gift bags.

The Commissioners expressed their thanks to the children and for the parents support.

6) **Consideration and possible approval of Memorandum of Understanding between Family Support Centers of Utah and Carbon County Family Support Center**

Shelley Wright said this is another portion of our funding from the Association of Family Support Centers. They increased the funding by \$10,000 and this will end in June of 2025. This is a Memorandum of Understanding. They have had contracts in the past but decided to do an MOU this time. The directors from across the State helped with the MOU.

Shelley said part of the increase of the funding is due to the consistency and the responsibility of the directors throughout the years. If we were compliant with all of the contract and association requirements, it helped get us more funding. Shelley is now the co-chair of the advisory group. She will need electronic signatures for this MOU and will send that to Commissioner Hopes.

Commissioner Jensen made a motion to approve the Memorandum of Understanding between Family Support Centers of Utah and Carbon County Family Support Center. Commissioner Martines seconded. Motion carried.

7) **Consideration and possible approval of sale agreement for real property Parcels 02-1807-0000, 02-2212-0000 and 02-2215-0000**

Commissioner Jensen said in our last commission meeting, we talked about this land purchase that we have been working on for a year and a half. The supposed federal grant was supposed to be used to pay for the property. As we received all of the final instructions, we decided in the last meeting to not take the federal grant because of all of the strings attached which could limit who could locate on the property.

Because of this we have a sales agreement with the Campbell family for 307 acres of land on the east side of the rail spur leading to Savage Coal Loadout out on Ridge Road. Because of the rail, this property is very valuable to potential new businesses. We currently have people interested in this property. This purchase will allow the County to have control on how the property is developed. The agreement with the Campbell Family is for two 40-acre parcels and one other for a total of 227.66 acres. It also includes 200 Scofield Water shares with this purchase. The purchase price has been negotiated at \$2,850,000.

Commissioner Martines said as a commission we did not want this turned over to a developer. The County takes the lead on this project. We want to transform it into something that is developable. We have companies in place who want to move in and they needed the County to have ownership in order to help them with financing on their side. This is an exciting time. We have been frugal and this is what we have been waiting for.

Christian said any motion made should specifically define that this purchase agreement is in the public interest. Commissioner Jensen said the highlight of this purchase is to try and offset the taxes that the homeowners are currently paying. As industry comes in, it will help lighten the tax burden on the home owners. This is to replace the loss of coal mines and power plants that have closed.

Commissioner Martines made a motion that it is in the public interest to purchase parcels 02-1807-0000, 02-2212-0000 and 02-2215-0000 and approve the sales agreement form. Commissioner Jensen seconded. Motion carried.

Commissioner Hopes said this is also part of the Inland Port Authority project area which also makes it an important purchase.

8) **Presentation of 2023 audited financials by Larson and Company**

Jon Hadderlie said they want to report the results of the audit and show how it was completed. This report is nine months in arrears and is for 2023. The audit was finalized at the end of July and everything was

submitted to the federal government and the State auditor. Everything has been completed it just took time to come before the commission. He wants to talk about the opinions given and how they apply to the financial statements so that there is a better public understanding of what the audit entails and what the scope was.

Page one is the audit report which precedes the financial statements. The first two paragraphs are the opinion of each column in the financial statement. This is a clean opinion without the language being modified.

The third paragraph is new this year and clarifies that there are other entities involved including Carbon County Recreation and Transportation Special Service District and the Scofield Special Service District. These two entities do not fall under this audit but are audited by others. The Rec and Trans funding does play into the financial statements but Scofield is so small that they submit a financial survey to the State Auditor.

These financial statements are part of the County and Seth is aware of his responsibilities to make sure these transactions are being recorded correctly. The commissioners do have the responsibility to keep watch throughout the year to identify conditions or events that would prohibit you from continuing as a concern. This came about because of Covid and its effects. Standards have changed and anything that affects you negatively needs to be addressed and provided to the auditor.

There are sections in the financial statement that do not fall under the opinion. This is the analysis that always follows the audit report. There is also a section behind the notes which include the URS pension information and tenure schedules. These are required to have with your financial statements but are not considered as a part. The County has chosen to show the non-major fund details.

On Page 12 is the Balance Sheet. This is very typical and is presented on an economic resource method of accounting. Anything long term that gives you economic worth but can't be turned into cash. This includes governmental funds and business type activities.

Page 14 shows the Major Governmental Funds which are provided by the County Clerk on a monthly or quarterly basis. There is nothing long term on these statements. You have the General Fund, the Municipal Services Fund, Capital Projects Fund, Building Authority Fund and the Non-Major Governmental Funds.

On Page 64 is the Government Auditing Standards Report which is required. This states that there are specific standards that they have to follow. Part of that is looking at the internal control but they do not give an opinion. They look at controls in place and how well they function.

The next report that has to be issued is for the Utah State Auditor. This looks at the compliance with various areas of Utah code that is assigned every year. The area required this year is your compliance with budgets, fund balance, Justice Court, restricted taxes, restricted revenue, fraud risk assessment and governmental fees charged. You can see on page 65 that in their opinion, Carbon County complied in all respects with these requirements.

Page 67 is the next required report which is the for the federal dollars that are spent during the year. If you exceed \$750,000 then you are required a single audit. They are looking at compliance with the regulations of those federal boards as well as the controls. They have also issued an unmodified or unqualified opinion on the federal single audit.

Page 72 is the summary of the audit results. Number one is an unqualified opinion on the business financial statements. There were no reportable conditions related to the audit of the financial statements that are significant enough to be reported. There were no material weaknesses in the audit of the federal board programs. There was an opinion issued on the compliance on major federal board programs. Two funds were tested – the LATCF grant and the Emergency Watershed Protection grant.

One finding is a follow up from last year. The fixed asset module in the system is not operating correctly. He believes that we will have to get with the software program and restart that module. They have all of this information and it would be easy to import but something is getting corrupted and it is not getting caught.

This is an important control to know what equipment you have. This has been an issue for a number of years. The answer is to scrap it and import the information that they have and watch it closely to see if the numbers are calculating correctly. They will work with Seth on this. Overall, the Clerk's office is doing a good job and take any advice and are showing improvements.

Jon said if there are any questions to please reach out to them.

Commissioner Jensen made a motion to accept the audit by Larsen and Company. Commissioner Martines seconded. Motion carried.

9) **Consideration and possible approval of Memorandum of Understanding with Newmark and Mountain West Commercial for the Industrial real estate planning and management for Ridge Road Industrial Park**

Commissioner Jensen said we need professional help in two areas concerning the property we are purchasing. One is how to manage bringing rail into the area and the other is in industrial real estate management. There are two individuals in the Salt Lake area that have been recommended to us to use as consultants to put together a good master plan. We already have two companies who are interested in purchasing property and it is critical to engage them early and make sure we don't sell a parcel that will interfere with the long-term plan. We need to have good help.

Commissioner Martines said one of these companies has roots in our area and they want to steer us in the correct direction.

Commissioner Martines made a motion to approve the Memorandum of Understanding with Newmark and Mountain West Commercial for the Industrial Real Estate Planning and Management for Ridge Road Industrial Park. Commissioner Jensen seconded. Motion carried.

10) **Adjourn as the Carbon County Board of Commissioners and convene as the Carbon County Board of Equalization**

Commissioner Jensen made a motion to adjourn as the Carbon County Board of Commissioners and convene as the Carbon County Board of Equalization. Commissioner Martines seconded. Motion carried.

11) **Consideration and possible approval of assessor initiated adjustments**

Commissioner Hopes said similar to our last commission meeting, as people file appeals to the BOE, those individuals are being contacted by the assessor's office and a settlement agreement is reached between the assessor and the tax payer. We currently have 80 more parcels to add to the list of those that have been reviewed. Assessor Bishop has reviewed these as well as the contracted assessor, Keven Ewell, and neither have issues or problems with them.

Commissioner Jensen made a motion to approve the assessor initiated adjusted list of 80 parcels. Commissioner Martines seconded. Motion carried.

12) **Adjourn as the Carbon County Board of Equalization and reconvene as the Carbon County Board of Commissioners**

Commissioner Martines made the motion to adjourn as the Carbon County Board of Equalization and reconvene as the Carbon County Board of Commissioners. Commissioner Jensen seconded. Motion carried.

13) Review and approval of departmental reports

Commissioner Martines made a motion to adjourn the meeting.

The meeting adjourned at 5:34 p.m.

ATTEST:


Seth Marsing, County Clerk/Auditor



