

1 Minutes of the Centerville City Council work session held Tuesday, September 3, 2019 at
2 5:30 p.m. at Centerville City Hall, 250 North Main Street, Centerville, Utah.

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4 **MEMBERS PRESENT**

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6 Mayor Clark Wilkinson

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8 Council Members Tamilyn Fillmore
9 William Ince
10 Stephanie Ivie
11 George McEwan
12 Robyn Mecham

13
14 **STAFF PRESENT**

15 Brant Hanson, City Manager
16 Jacob Smith, Management Services Director
17 Leah Romero, City Recorder
18 Jolene Jackson, Treasurer
19 Katie Rust, Recording Secretary

20 **STAFF ABSENT**

21 Lisa Romney, City Attorney

22 **VISITOR**

23 Annette Coleman, JRCA Architects

24 **PRESENTATION BY JRCA ARCHITECTS – CITY HALL FRONT LOBBY**

25
26 Annette Coleman, Lead Interior Designer for JRCA Architects, presented a proposed
27 redesign for the City Hall Administrative/Finance Office space. Council members expressed a
28 preference for a front counter height greater than the standard 36 inches. Ms. Coleman
29 recommended the counter height not exceed 42 inches. The Council and Staff discussed the
30 need to ensure the pull-down door is equipped with safety measures. Ms. Coleman explained
31 that the original cost estimate of the renovation (\$86,500) was reduced to \$59,000 by removing
32 work that can be done by the City. The cost estimate of \$59,000 does not include the cost of
33 new ADA accessible main entrance doors or new décor and furniture for the lobby.

34
35 Staff explained that reasons for the renovation include: separating staff from the public;
36 more efficient, improved office space; and improved security. Councilmember McEwan pointed
37 out there are other departments in the City that interact with the public that will not have the
38 same security measures. Jacob Smith, Management Services Director, agreed that security at
39 the Public Works building needs to be improved. Brant Hanson, City Manager, commented that
40 the Public Works building does have some security measures in place, improving them will need
41 to be addressed further in the future. Councilmember McEwan asked if the proposed
42 renovations for City Hall would actually improve security, or just give the perception of security.
43 With the renovation, existing security would be improved. Other available options to provide
44 greater security were discussed; however, they would be very costly to implement.

45
46 Council members agreed with the idea of replacing the main entrance doors with clear
47 glass doors that are ADA accessible, and directed staff to bring back cost estimates.
48 Councilmember Fillmore pointed out that a design board was put together several years ago by
49 a professional designer for the lobby area at no cost to the City. She estimated that updated
50 décor and furniture for the lobby would cost \$20,000 or less. A majority of the Council agreed
51 with a main front counter height of 42 inches, connected to a lower ADA accessible counter.

Mayor Wilkinson thanked Ms. Coleman for her presentation.

FINANCE DIRECTOR POSITION DISCUSSION

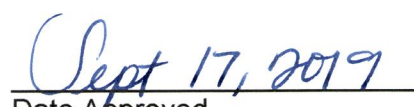
Jacob Smith, Management Services Director, reported on Centerville Finance Department staffing levels since 2013, and staffing levels in other Davis County cities (attached). Staff reviewed with the Council a list of financial services performed either by City staff or the City's contract CPA (attached). Mr. Hanson stated he is confident that all services currently performed by the contract CPA firm could be performed by a City Finance Director. However, he said an outside set of eyes is beneficial, particularly before an annual audit. An amount was left in the budget for those services. Mr. Hanson said he is currently evaluating all advisory contracts with the City.

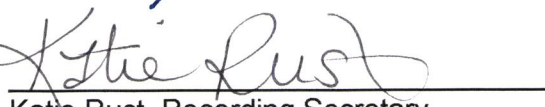
Mr. Smith provided a proposed list of Finance Director tasks, and a list of administrative tasks that need more attention and/or can be shifted from current personnel (attached). Mr. Hanson explained a proposed salary range for the Finance Director position and answered questions from the Council.

ADJOURNMENT

At 7:00 p.m., Councilmember McEwan made a **motion** to adjourn the work session. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0).


Leah Romero, City Recorder


Date Approved


Katie Rust, Recording Secretary



Centerville Staffing Levels

Year	Exec	Admin/Finance	Total
2013	3	4.5	7.5
2014	3	4.5	7.5
2015	3	4.5	7.5
2016	2	4	6
2017	2	4	6
2018	2	4	6
2019	2	4	6
Proposed 2020	3	4	7

Staffing Levels Davis County Cities (FY19)

City	Exec	Admin/Finance	Total
Bountiful	3	11.5	14.5
Centerville	2	4	6
Clearfield	4	10	14
Farmington	3	7	10
Kaysville	2	7	9
Layton	6	27	33
North Salt Lake	3	4.5	7.5
Syracuse	3	8	11
West Bountiful	1	2.5	3.5
Woods Cross	3	3	6

Centerville City
250 North Main St.
Centerville, Utah 84014

The purpose of this letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide for Centerville City. Our commitment to delivering superior service means that we strive to demonstrate initiative, anticipate problems, propose solutions, and communicate effectively with you. In addition, during our engagement we will be alert for opportunities to bring insightful and constructive suggestions for improving management information, and operating and accounting procedures. As your business advisors, we will also look for opportunities to reduce your costs and improve asset management.

We will perform the following services:

- Perform monthly bank reconciliations
- Perform month end reconciliation of all balance sheet accounts as well as scan income and expense accounts for unusual or unexpected amounts or charges, which will include posting adjusting journal entries as needed
- Prepare monthly financial statements as requested including budget status reports
- Annually reconcile and prepare depreciation and fixed asset schedules
- Annually reconcile and prepare debt service schedules and a schedule of changes in debt
- Reconcile accounts and prepare schedules for the independent financial statement auditors
- Draft and prepare the CAFR and the required supplementary information (MD&A and statistical section) as required by generally accepted accounting principles for governmental entities
- Prepare and submit filing of the Data Collection Form (as a part of the Single Audit, as necessary)
- Prepare and submit the impact fee report to the State Auditor's office
- Annually submit the CAFR and other reports provided by the independent auditor's
- Review internal controls related to the finance department and make recommendations as needed

You agree to:

- Devote uninterrupted time to working with us as needed
- Make candid representations about your plans and expectations
- Process monthly transactions expeditiously in accordance with the agreed upon work schedule
- Prioritize the sequence of projects that we will pursue
- Provide requested information, schedules, and documents necessary for the completion of our responsibilities in a timely and accurate manner

You are also responsible for making all management decisions and performing all management functions. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform you of any material errors and any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential.

In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. We will limit information transferred by email to non-sensitive information.

You agree that all records, documentation, and information we request in connection with our compilation will be made available to us (including those pertaining to related parties), that all material information will be disclosed to us, and that we will have full cooperation of your personnel. We also ask that your personnel prepare various schedules and analyses for our staff. However, except as otherwise noted by us, no personal information other than names related to Company employees and/or customers should be provided to us.

Marcus Arbuckle is the engagement partner and is responsible for supervising the engagement.

Due to our involvement in the financial reporting and internal control processes and our proposal of adjusting journal entries, we are not independent with respect to Centerville City.

All services will be under the direction of the City Manager or his designee. Either party may terminate this agreement upon thirty days written notice.

The fees for this engagement will be \$4,000 per month, which is a negotiated amount, based on the work to be done, estimated amounts of time spent and standard hourly billing rates. The fees are also based on the anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We will also assist in contacting audit services to an independent company under terms acceptable to Centerville City.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We sincerely appreciate this opportunity to be of service to you. If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return the signed letter to us.

Sincerely,

Keddington & Christensen LLC

Acknowledged:

Name: _____

Title : _____

Finance Director Tasks

Supervises, hires, trains, disciplines and manages all personnel issues dealing with the Finance Department

Develop policies dealing with revenue portfolio, cash flow, investment of city money, rainy day funds, [internal controls](#), and debt load and financing

Maintain ledgers of restricted funds for the Whitaker Museum, Emergency Fund, Police and City Donations, Community Foundation, and RDA

Manages, develops, and publishes the annual city budget

Ensures the accurate creation and timely submittal of federal and state required reports for the City, Community Foundation and RDA including but not limited to the [CAFR](#), budget, budget amendments, [impact fee report](#), [bond disclosures \(annual and updates\)](#), [RDA assessment report](#), transparency reports, IRS and State of Utah tax reports

Maintains the [General ledger \(including scanning for errors, making journal entries, etc.\)](#), [fixed asset and depreciation schedules](#), [bank account reconciliations](#), [debt service schedules](#), and general inventory

[Prepares and presents regular budget and finance reports for the City Manager, Mayor and City Council, and department heads](#)

Approves all purchases and ensures budgetary and procurement compliance, and adequate funding

Develops and monitors tax increment agreements made within RDA with developers

Maintains agreements, ledgers and any other related documents of interfund loans as required by the state

[Determines proper allocation of interest earned through the PTIF. Sets up and monitors prepaids and any other liability accounts](#)

Stay informed and implement necessary changes dealing with updates to the Uniform Fiscal Procedures Act, State Auditor schedules, Government Accounting Standards Board, State Tax Commission and any other changes made at the State and Federal level

Reviews monthly tax report details for omissions and works with the state on any discrepancies

Act as Treasurer for the Community Foundation

Manages the finances of all special projects and capital improvements

Submits for grants and ensures compliance with the requirements

Member of executive team contributing to strategic and policy formulation