

**MINUTES OF LAYTON CITY
COUNCIL MEETING**

DECEMBER 15, 2022; 7:03 P.M.

**MAYOR AND COUNCILMEMBERS
PRESENT:**

**MAYOR JOY PETRO, ZACH BLOXHAM, CLINT
MORRIS, TYSON ROBERTS, BETTINA SMITH
EDMONDSON, AND DAVE THOMAS**

STAFF PRESENT:

**ALEX JENSEN, GARY CRANE, TRACY PROBERT,
AND KIM READ**

The meeting was held in the Council Chambers of the Layton City Center.

Mayor Petro welcomed the public and opened the meeting. She led the Pledge of Allegiance and offered the invocation.

MINUTES:

MOTION: Councilmember Morris moved and Councilmember Roberts seconded to approve the minutes of:

**Layton City Council Meeting – September 1, 2022;
Layton City Council Meeting – September 15, 2022;
Layton City Council Work Meeting – November 3, 2022;
Layton City Council Meeting – November 3, 2022;
Layton City Council Work Meeting – November 17, 2022;
Layton City Council Special Meeting – November 17, 2022; and
Layton City Council Meeting – November 17, 2022.**

The vote was unanimous to approve the minutes as written.

MUNICIPAL EVENT ANNOUNCEMENTS:

Councilmember Roberts reminded the public the Lights before Christmas would be available in Commons Park through New Year's Eve, December 31, 2022, until 10:00 p.m.

Councilmember Thomas announced visitors could ride a train through the park for a \$2 admission fee in conjunction with the Lights before Christmas.

Mayor Petro mentioned visitors to the park could also visit the hot chocolate shack to purchase refreshments.

Councilmember Smith Edmondson announced the Davis Arts Council was sponsoring its Small Stage Concert Series on the first and third Friday evenings every month until April. She mentioned these were free concerts at the Arts Council building. She also mentioned On Pitch Performing Arts (OPPA) would be presenting its Holiday Follies show until Monday, December 19, 2022.

PRESENTATIONS:

No presentations were scheduled.

CITIZEN COMMENTS:

Brandan McDonald, 2097 East 25 South, suggested some type of signage or traffic light be installed on Gentile Street near the Smith's grocery store to eliminate the possibility of vehicular accidents near the church. He mentioned he had recognized an increase in speeding vehicles.

CONSENT AGENDA:

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Tracy Probert, Finance Director, informed the Council the Annual Comprehensive Financial Report (ACFR) had been completed. He announced Robert Wood, HBME, was present to review the ACFR with the Council.

Robert Wood, independent auditor, informed the Council the independent audit reports and two separate reports were included in ACFR. He reported the City had received the best opinion on behalf of the Firm, stating it was an unmodified opinion, and didn't believe there to be any misstatements or discrepancies associated with any adjustments. He mentioned the second report specific to internal controls and compliance to laws and regulation reflected nothing had been identified to be reported as a material weakness, significant deficiency, or a control deficiency; and indicated it was a clean report. The last report, required by the State Auditor's Office, was specific to State Laws and Utah Code. He announced two findings were identified:

1. General Fund Balance had excess funding by 50%. State Code allowed it to be between 5% and 35%; therefore, funding needed to be appropriated for projects.
2. Community Development Block Grant (CDBG) Funding had an overage by \$40,000; an oversight associated with last year's carry over.

He asked if there were any questions.

Councilmember Bloxham requested further clarification regarding a modified opinion and Mr. Wood responded he had never given a modified opinion and shared an example of providing an unmodified opinion with identified material weaknesses and a significant deficiency. Mr. Wood further explained the accounting error associated with CDBG funding and reported a single audit specific to grant funding was planned to take place in January.

Councilmember Bloxham asked Mr. Wood to speak to the City's Management practices and Mr. Wood mentioned he had completed audits with Layton City for several years and stated based on his audit experience, it would receive a solid A with regard to how it was managed, segregation of duties, with extremely low debt.

Councilmember Morris inquired how the ARPA (American Rescue Plan Act) and CARES (Coronavirus Aid, Relief, and Economic Security Act) funding contributed to the excess funding in the General Fund Balance. Mr. Wood responded the City had been the recipient of significant funding and had a robust and efficient budget in place; therefore, these additional funds had allowed the City to identify additional projects eligible for these funding sources. He spoke to the different expenditures the City intended to spend down the unassigned fund balance pointing out how well the respective departments in the City were managed.

Mayor Petro acknowledged Van Christensen and Doug Bellison in the audience, residents who volunteer to serve on the Audit Committee. She expressed appreciation to them for their willingness to serve the City in this capacity.

Van Christensen, resident, appreciated the opportunity to serve the City in this capacity and expressed appreciation to Mr. Probert and his Staff in the Finance Department. He explained what was meant by an unmodified opinion (financial statements were fairly presented) on behalf of the auditor and pointed out an unmodified opinion could be issued, and at the same time the entity could be in a bad financial position. He emphasized Layton City was in a good financial situation.

Doug Bellison, resident, expressed agreement with Mr. Christensen's comments and stated his focus and attention was directed to the level of management regarding fiduciary responsibilities to the citizens. He believed a great deal of attention was given and care provided by City Management to properly appropriate funds.

Mayor Petro expressed appreciation to the resident members of the Audit Committee.

Mr. Probert announced Staff had identified projects to be completed with the excess fund balance. He reviewed the different fund balances with the Council and explained the revenues and expenditures with the Council highlighting the following:

- Drought conditions in relation to the Water Enterprise Fund
- Sales tax revenues would be reviewed in January

Mr. Probert asked if there were any questions regarding the Report and there were none.

Mr. Probert also expressed appreciation to the Audit Committee members for their contribution, feedback, and insight associated with the audit. He recommended the Council accept the ACFR.

MOTION: Councilmember Smith Edmondson moved to approve the Consent Agenda as presented. Councilmember Morris seconded the motion, which passed with the following vote: **Voting AYE – Councilmembers Thomas, Smith Edmondson, Morris, Bloxham, and Roberts.**

PUBLIC HEARINGS:

No public hearings were scheduled.

UNFINISHED BUSINESS:

Mayor Petro announced Councilmember Roberts would be experiencing a birthday this month and distributed his treat of choice - beef jerky.

She announced this was the last Council Meeting of the year and wished everyone a Merry Christmas and Happy New Year.

The meeting adjourned at 7:30 p.m.

Kimberly S Read, City Recorder