

NEW HARMONY VALLEY SPECIAL SERVICE DISTRICT

ADMINISTRATIVE CONTROL BOARD MID-YEAR BUDGET REVIEW  
PUBLIC HEARING

July 19, 2023

NEW HARMONY FIRE STATION  
1388 South Old Hwy 91

Meeting Minutes

I. **Open Hearing: R C. Huckaby**

- a. Meeting called to order 7:00pm.

II. **Attendance:**

- a. Board Members Present: Clay Huckaby, Chairperson; Scott Pace, Vice Chairperson; Eric Kerns, Member; John Southwick, member; Cathye Huckaby, Board Clerk/Office Manager.  
b. Board Members Absent: Darren Adair, Treasurer.  
c. Fire Department Present: Jim Banks, Fire Chief.  
d. Community Members Present: Tamra Banks, Fire Association Member and Kip Lewis, CPA Hinton & Burdick.

III. **Budget Revision Proposal Presentation: Kip Lewis, CPA Hinton & Burdick, Cathye Huckaby, Jim Banks.**

- a. Kip Lewis explained the process of amending a budget mid-year and why it is a good practice. He presented the proposed budget which was prepared in collaboration with Cathye Huckaby and Chief Banks (See Attached.) Also present for review were Budget vs Actual and a Balance Sheet (See Attached.) Several line-item adjustments were noted.

Summary: In most areas the district has done a good job staying within or below budget; there was an unforeseen expense in the purchase of a replacement engine for the Squad 181; emergency call-outs 1<sup>st</sup> quarter far exceeded expectations due to the harsh winter season and equipment purchases for EMR certification has been than more than anticipated. Property Tax revenues have fallen short of expectations; as well as “Charges for Services” and “Donations.”

*Motion: A motion was made by Eric Kerns that the revised budget presented to the NHVSSD Board by Kip Lewis and Cathye Huckaby be approved, that the amended budget will reflect the changes made in this meeting to include’ a) Beg. Geneal Fund Balane to be Appropriated will be increased to \$15,000; b) Total Revenues will show \$192, 815 and c) Administrative line-item budget will be reduced to \$29,083instead of \$24,083; that the board agrees to transfer money from the contingency if needed to cover expenses for the remainder of the year. The motion was seconded by John Southwick. Motion carried unanimously by all present.*

- b. The Board inquired to Kip Lewis the parameters in which a volunteer could receive reimbursement without crossing over into the “1099” employee category. Revisiting a previous discussion, the Board proposed that in lieu of reimbursing the Chief for specific line-items such as call-out, training, local mileage, meals, cell phone, the Chief be reimbursed monthly in the sum of \$1000 in the performance of Administrative Services.

*Motion: A motion was made by John Southwick that in lieu of reimbursing the Chief for specific line-items such as call-out, training, local mileage, meals, cell phone, the Chief be reimbursed monthly in*

*the sum of \$1000 in the performance of Administrative Services. The motion was seconded by Eric Kerns. Motion carried unanimously by all present.*

c. Kip Lewis explained to the Board how the current AUP with H&B works compared to services available with a specific “Letter of Engagement.” In review of the last two years the district has averaged about \$11,500 per year in payment to H&B. With a more specific Letter of Engagement the district would be charged about the same, about \$12,000 per year; however, the invoice would be consistent each month, the district would not be charged per call, more assistance could be provided. From a budgetary standpoint the Board felt knowing the yearly cost would be beneficial, the increased CPA financial assistance will be needed come January when the new members are sworn into office.

The Board requested Kip Lewis work with Cathye Huckaby and present to the Board for their consideration a Letter of Engagement.

d. Kip Lewis noted that the Board might consider moving the monies in the Impact Fee Account to one that would yield a higher interest rate. Matter taken into consideration.

**IV. Board Questions: R C. Huckaby**

a. There were no follow-up comments / concerns.

**V. Community Comments: R C. Huckaby**

a. There were no follow-up comments / concerns.

**VI. Meeting Adjourned**

**a. Meeting Adjourned at 7:37pm**

*Motion: A motion was made by Eric Kern to adjourn the meeting. The motion was seconded by Scott Pace. Motion carried unanimously by all present.*

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**Attachments**

**Mid-Year Budget Review Meeting Agenda 8-16-23**

**Spectrum Proof of Publication- Hearing Notice**

**Utah Public Notice of Meeting 8-14-2023m 7-12-202**

**NHVSSD Part I & II Revised Budget Proposal**

**NHVSSD Adopted Mid-Year Revised Budget.**

**Balance Sheet As of 8-16-23**

**Budget vs Actual As of 8-16-23**