

CITY of ROBERTS
February 12, 2024
City Council Meeting

The Roberts City Council met for a hearing at the regular place of meeting, after having been notified of said meeting of said council.

Robert (BJ) Berlin.....Mayor	Ron Grant.....Maintenance
Edidt Sanchez.....Council	Julie Garcia.....Library Director (Absent)
Ben Poston.....Council	Jed Bigelow.....City Attorney (Absent)
James Zillinger.....Council	Robert Loftus.....Certified Water Operator(Absent)
Shauna Lounsbury.....Council	Gregg Rodrick.....Certified WW Operator (Absent)
April Galbraith.....Clerk/Treasurer	

Also present: Damon Johnson with Jenson, Paulson & Company, Karol Poston, and Ursula Benkenstein

Mayor Berlin opened the meeting and welcome everyone.

James gave the opening prayer.

Mayor Berlin led the Pledge of Allegiance

Vote to Approve City Council Meeting Minutes for January 9, 2024: Mayor Berlin asked if there were any questions regarding the meeting minutes for January 9, 2024 in the council's packets.

With no questions, Mayor Berlin entertained a motion to approve the minutes for the January 9, 2024.

Ben made the motion approve the minutes for the January 9, 2024, seconded by Shauna, all ayes.

Mayor's Report: Mayor Berlin said reminded council and staff of the photography session on February 22 at 6:30 p.m. He also said that the City, with the help of Keller & Associates has submitted a letter of interest to the Environmental Protection Agency (EPA) for a mitigation grant that could be used to address the manganese in the drinking water.

Welcome Councilmember James Zillinger: Mayor Berlin welcomed James Zillinger as the new appointed councilmember. Mr. Zillinger was sworn in by the City Clerk on January 26, 2024. Witnesses: Mayor Robert Berlin, Gale Scrivner, Melany Zillinger, and Julie Garcia.

2022-2023 Audit Report: Mayor Berlin invited Damon Johnson from Jensen, Poulsen & Company to give the 2022-2023 financial audit report. Mr. Johnson gave an oral summary of the following:

JENSEN POULSEN & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 6920
185 S. CAPITAL
IDAHO FALLS, IDAHO 83416-0920

JENSEN POULSEN & COMPANY, PLLC
MEMBER OF THE JENSEN
SMITH & COMPANY GROUP

MEMBER OF THE JENSEN
SMITH & COMPANY GROUP

February 12, 2024

Mayor and City Council
City of Roberts
Roberts, ID 83444

Ladies and Gentlemen:

We have completed our audit of the general purpose financial statements of the City of Roberts for the year ended September 30, 2023. This letter is intended to point out certain details of the City's financial condition and operations that may be of assistance to the Mayor and City Council in analyzing operations and formulating policies. Based upon our findings and audit of the financial statements, we make the following comments:

Financial Overview

The City of Roberts continued to improve its financial position for the fiscal year ended September 30, 2023. Unrestricted cash balances ended the year at \$999,000, an increase of \$21,500 over the prior year. The restricted cash balances reserved for bond payments were at \$146,000, well over one year of payments. The City's liabilities stayed comparable to last year. The City's delinquent utility billing accounts receivable decreased by 77%.

General Fund

The General Fund reported positive financial results for the fiscal year ended September 30, 2023. Revenues totaled \$475,000 for the fiscal year. Property taxes increased \$7,000, interest increased \$17,000, and the City received grants totaling \$351,000. \$177,629 of the grant revenue has been deferred until it has been spent. The remaining regular revenue sources remained comparable to the prior year.

Expenditures for the General Fund totaled \$422,500. Administrative costs for the city totaled \$129,000. Streets and roads expenditures increased \$119,000 and parks and recreation expenditures increased \$27,000, both of which were related to capital outlay and grant expenditures.

Overall, the General Fund ended the year with an increase in fund balance of approximately \$53,000, and fund balance ended the year at \$462,000. This is enough to cover current operations for approximately 13 months. The cash balance for the General Fund was \$614,000 at September 30, 2023.

Proprietary Funds

The Water Fund reported customer charges of \$109,000, which was a decrease of 11% from the prior year. Expenses for the Water Fund totaled \$184,000, of which \$15,000 were interest, \$97,000 were repairs and maintenance / capital outlay, and \$31,000 were depreciation. The fund posted a net loss of \$82,000 for the year, and had unrestricted cash balances of \$136,000. The gross accounts receivable for the Water Fund totaled \$12,000 at September 30, 2023, and the 90+ day delinquent amounts totaled \$335. The delinquent amounts dropped from the prior year. Bonds payable for the Water Fund totaled \$331,000 at September 30, 2023. Net position totaled \$1,058,000 as of September 30, 2023.

The Sewer Fund reported customer revenues of \$134,000. Operating expenses totaled \$205,000 at year end and an increase of \$85,000. The fund reported other income of \$35,000 which came from the partial reimbursement from the federal government for the interest cost under the Build America Bond Provisions and the release of unearned grant revenues in the amount of \$20,000. Interest expense for the fiscal year was \$28,000, repairs and maintenance / capital outlay totaled \$83,000. And depreciation totaled \$60,000. Net assets of the Sewer Fund decreased by \$65,000. The unrestricted cash balance ended the year at \$197,000, a decrease of \$101,000 from the prior year. Gross accounts receivable for the fund totaled \$13,800, with the 90+ day delinquent portion totaling \$500, which was a decrease from the prior year. Bonds payable for the fund totaled \$725,000 at September 30, 2023. The Sewer Fund also had unearned revenue of \$117,000 from the American Rescue Plan Act of 2021. This money will be recognized as revenue as it is spent. Net position ended the year at \$1,373,000.

The Sanitation Fund reported revenues of \$27,600 and expenses of \$26,400, resulting in net income of \$1,200. Accounts receivable balances totaled \$3,275 with \$125 in the 90+ delinquent category. Ending net position totaled \$55,220, which is enough to cover approximately two years of operations.

The only internal control deficiency reported in the audit, is related to the lack of segregation of accounting duties. This is a common finding within an organization the size of the City of Roberts.

We appreciate the opportunity we have had to work with the City of Roberts. We have enjoyed our association thus far and look forward to a successful, mutually beneficial relationship in the future.

Sincerely,

Damon D. Johnson

Damon D. Johnson, CPA
Jensen Poulsen & Company, PLLC

Update on Wastewater Project: Mayor Berlin said he met with Keller Associates regarding the lift stations on 2872 E. The lift stations will need to be replaced to allow for proper grading of the pipe lines. The city is still waiting on funding for the State and Tribal Assistance Grant from the EPA.

Update on Mustang Park Project: Mayor Berlin said that there was no update at this time. City Clerk said that funds for reimbursements for the project have been coming in from the Community Block Development Grant (CBDG).

Vote on Business License: City Council was presented with a new business application for Idaho Horseshoeing School, located at 659 N 2880 E.

Mayor Berlin asked the council if they had any questions regarding the license.

With no questions, Mayor Berlin entertained a motion to approve the business license for Idaho Horseshoeing School.

Edidt made the motion to approve the business license for Idaho Horseshoeing School, seconded by Ben, all ayes.

Maintenance Report: Mayor Berlin said that the city has had some snow and Ron and Rick have been plowing as needed. The plow and sander are working well. Storm drains have been uncovered to help with the water flow from melting. Ron has been doing maintenance in city hall and the library. The heater in the screen room at the Wastewater Treatment Plant (WWTP) went out and is not repairable, a new heater has been ordered. A new propane heater was installed at the city shop.

Review and Approve Bills: Mayor Berlin asked the city council if they had had time to review the bills.

Mayor Berlin entertained a motion to approve the bills.

Ben made the motion to approve the bills, seconded by Shauna, all ayes.

Roll call vote was taken by the Clerk,

Benjamin Poston	aye
Shauna Lounsbury	aye
Edidt Sanchez	aye
James Zillinger	aye

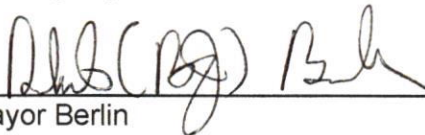
Motion Passes.

Sheriff's Report: Mayor Berlin read the report from 1/06/2024 thru 2/02/24, 62 hrs, 18 complaints, 2 arrest, 0 DUI, 4 citation, and 20 traffic contacts.


Adjourn: Mayor Berlin entertained a motion to adjourn.

Edidt made a motion to adjourn, seconded by James, all ayes.

Meeting adjourned.



Mayor Berlin



City Clerk