**Approved Minutes of Regular Meeting**

**Of City Council, Of the City of Perryville, Kentucky**

##### **Held December 1, 2022, at City Hall**

Call to Order by Mayor Miller at 7:00 pm, with the Pledge of allegiance to Flag and prayer.

Members present: Mayor Carlos Miller, Councilman Kernodle, Councilman Simpson, Councilman Nunes, and Councilman Bailey. Absent: Councilman Collins, Councilman Lankford. Presence of a quorum.

**Routine Business:**

* **Minutes November 3, 2022, Regular Meeting** was presented. Motion to accept the minutes as presented was made by Councilman Kernodle, Seconded by Councilman Simpson, no discussion, all in favor and motion carries. Mayor brought up that the October Minutes will have to be reapproved at the next meeting due to Councilman Kernodle making the motion and he was not at the meeting. These will be re-approved at the January meeting. Only the Council that were at the meeting can motion and second for approval.
* **Financial Report as of November 30, 2022**, was presented. Motion made to accept the financial reports as presented by Councilman Kernodle, and seconded by Councilman Simpson, all in favor and motion carries.
* **Pending Bills were presented.** Motion to pay all the city bills made by Councilman Bailey and seconded by Councilman Nunes, all in favor and motion carries.

**Reports:**

* **Main Street** – report attached – Main Street is researching grants to get brick sidewalks.
* **Beautification Committee –** We have $1,428.50 available and have made $90 from “Sugar” fundraiser. We have spent $2,039.50 on Christmas decorations this year. While this is a large amount, we replaced garlands and LED lights and they will be used for several years to come.
* **Fire Department** – report attached –We have five new outstanding grants we are working on for equipment.
* **Alcohol Beverage Control Department**- report attached – The cycle is once a year for renewals and a 3-month schedule for the regulatory fees. We are running ahead on regulatory fees per our budget. We have two that renew in May.
* **Police Department** – report attached.

**Audit Report for July1, 2021 – June 30, 2022, Fiscal Year by Kerbaugh, Rodes & Butler, PLLC** -Draft attached – Chad Robinson and Craig Butler – Our opinion is now on the first page of the audit. It states that your financial reports are materially correct in accordance with Generally Accepted Accounting Principles (GAAP) and that is what you want. The remainder of that report is to communicate the responsibilities of the city and the Auditor. In government you have two sets of financials, one is Government Wide which is on an accrual basis with long term assets and liabilities and then the Governmental Funds statements that do not have long term assets and liabilities and are the current financial resources. Total assets for the year ending June 30, 2022, were $1,551,086 and total liabilities were $538,819 with a total equity position of $504,930. The net pension/net OPEB liabilities are required by accounting standards to be put on the books but are liabilities that will only be paid if you leave the pension plan. They are funded monthly with your contributions. The state actuarial audit report tells us what we must put as our portion. The Government Wide Income statement shows a net loss of $16,520 and includes depreciation expense. The Governmental Fund Financial Statements do not include long-term assets and long-term liabilities and show only what will be paid over the next year. The Income Statement for the Governmental Funds Statements and you will notice that these are the revenues and expenses, and they include debt services payments and capital outlay in full. You purchased a fire truck this year and the full price of the fire truck must go on these statements which is different than the Government Wide statements. You will see a change in fund balance on the Governmental Fund Income Sheet showing a -$80,971 and that was expected because you paid cash for a portion of the fire truck. The General fund that shows budget verses actual, Page 14, the actual amounts are governmental fund basis from page 12, and it shows the budget as was updated in the year. However, the amended budget did not account for the full cost of the fire truck, only the first payment. Notes to financial statements give more detailed descriptions of different line items for income and debt as well as required disclosures for OPEB and pension liabilities. Required supplemental information also has a lot to do with OPEB and pension liabilities, those standards haven’t been around 10 years, so it shows what has been recorded so far. Each contribution has an insurance and pension portion. Internal Control over Financial Reporting, page 37, and any material noncompliance. These relate to the small size of the city and is normal in a city of this size, one is the inability to prepare a full set of financials including all notes and the other is segregation of duties. One person does a significant amount of the work so continue to have oversite where possible. This is very common in small governmental situations. We are required to report the over expenditure of the budget due to not budgeting the full cost of purchasing the fire truck.

**Old Business:**

* **Fire House –** Mayor Miller stated per 61.810.1.b we need to go into executive session for discussion of property for fire house. Motion made by councilman Kernodle, seconded by Councilman Simpson, to go into executive session per KRS 61.810.1.b to discuss property for fire house. Motion to come out of executive session by Councilman Kernodle and seconded by Councilman Nunes, All in favor and motion carries. Mayor Miller explained that Mr Smith wanted to sale the garage by the current fire house to the city for the fire station use for $80,000. Motion was made to decline the offer to purchase the Smith Garage for $80,000 was made by Councilman Kernodle, seconded by Councilman Bailey, all in favor and motion carries.
* **Sidewalk repair –** Aly Huff addressed in the report from Main Street.
* **ARPA Funds Update** – We need to pass the resolution 2022-014 Authorizing Participation in the KLC Investment Pool Plus.

**Resolution No. 2022-014**

**AUTHORIZING PARTICIPATION IN**

**THE “KENTUCKY LEAGUE OF CITIES INVESTMENT POOL PLUS”**

Read by Attorney Johns. Motion was made by Councilman Bailey, seconded by Councilman Kernodle to accept said resolution. Mayor Miller asked for additional discussion, having none, all were in favor and motion carries. Ingrid will contact KLC, and we will invest $176,683.87 of the ARPA funds.

**New Business**

* **P & Z Board of Adjustments Appointee –** Chase Noakes stepped down from his position on the board. We need to put someone on the board with the agreement of Junction City. Vickie Goode would like to finish his term through June 2024 with the approval of the Junction City council. We have 60 days to fill but should by first of year if possible. Councilman Bailey made a motion, seconded by Tim Simpson, for Vickie Goode to fill Chase Noakes position on P&Z Board of Adjustments through June 2024. Mayor Miller stated he will pass this to Junction City for their council approval. All in favor and motion carries.
* **Statements of Financial Disclosure –** These must be filled out and turned in to City Hall by April 15th of each year. The forms will be out to the council as soon as we have them from KLC.
* **City Officials Orientation –** each new council member is encouraged to go the KLC orientation, this is free. Dec 19th and 20th are available. Open records paperwork has also been given out to all incoming council and we need the certificate of receipt turned in as soon as possible.
* **Tom Ellis swore in Mayor Carlos Miller for 2023-2026 term as well as Councilpersons Kernodle, Simpson, Bailey, Caldwell, and Pruitt for 2023-2024 term.**

**Open Forum**

* Councilman Bailey thanked Chief Anthony Young for all his hard work in the City of Perryville, all gave standing ovation.

**Adjournment**

Motion to adjourn made by Councilman Simpson, seconded by Councilman Kernodle, all in favor, motion carries. We are adjourned at 8:08 pm.

Adopted: January 5, 2023

Approved: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Mayor Carlos Miller

Attest: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City Clerk, Ingrid Walker

*Minutes prepared by City Clerk, Ingrid Walker*