

Meeting Minutes  
October 22, 2018

The Mayor and Board of Commissioners of the City of Sweetwater met in their regular monthly workshop session on Monday, October 22, 2018 at 5 p.m. at City Hall. Mayor Lowe called the workshop to order with Commissioners present being Lamar Hughes, Sam Moser, Edward Lee, and Billy G. West. City Attorney John Cleveland was present.

Mayor Lowe opened the meeting and welcomed everyone in attendance. Mayor Lowe appointed John Cleveland as the parliamentarian and invited him to disclose the procedures for the visitors who would be speaking. City Attorney John Cleveland stated the workshop session would allow those who had followed the procedure to get on the agenda to speak, but it was not an opportunity to cross examine the board, but for them to express their concerns and answer any questions the board has for them. He stated the Mayor and himself has set a time limit of 5 minutes, but if the topics were similar from each speaker, they could yield their time to another speaker if they wish.

Ms. Lisa Upton requested to allow Emma Williams to speak first, and Mayor Lowe told her the order would be as printed on the agenda. Ms. Upton stood and stated she had concerns about questionable expenditures including essential oils, Apple brand chargers, and the "Gun Pay" account. Though she had been informed the purchases were within the legal budget, she requested the board set standards. Mayor Lowe asked the City Recorder Jessica Morgan to address the comments. City Recorder Jessica Morgan answered that the 13290 account was reviewed by the auditors and reconciled each month, with a copy given to each department head. She said that to her knowledge, the city has not violated any purchasing policy. She mentioned the internal control manual also adds procedures and an independent auditor reviews the city records every year.

Mayor Lowe asked the board if they wanted to hear from Ms. BJ Kile, who was not a city taxpayer or resident. City Attorney John Cleveland said it was up to the board whether to hear from her. Ms. BJ Kile yielded her time to Emma Williams. Ms. Sandi Kile also yielded her time to Emma Williams.

Ms. Emma Williams stated she was here as a concerned citizen to speak about wasteful spending and the accomplishments of the city don't justify that. She continued to describe concerns with the "Gun Pay" account, complained that certain purchases were coded to multiple budget codes, and detailed several receipts that she insinuated were for personal purchases. Mayor Lowe asked if she was an accountant or bookkeeper. She replied she had bookkeeping knowledge. She also indicated that if enough people were reviewing the records, there should not be mistakes found. At the request of the Mayor, City Recorder Jessica Morgan responded saying there are times when a particular type of purchase could be coded to multiple line items. She responded to a receipt in question for \$27.82 saying it was possible she had made a mistake, and it would be pulled and corrected if needed. Mayor Lowe asked Ms. Williams what she thought needed to be done. She stated she thought there should be more policies.

Commissioner West asked if she had reviewed the audit and understood it. Ms. Williams said she had and she did. He asked if she thought professional auditors would not see a problem if one was there. She stated she had talked to an auditor, not the city's auditor, and was told they may not review every credit card bill. Mayor Lowe asked why they were against Toys for kids. She responded that she was concerned things were coded to Toys for kids that shouldn't be, mentioning a gas station purchase for food. Chief Byrum stood and stated Toys for Kids was to help kids within the city first and then the county. He noted the gas station purchase was on toy distribution morning, and Sweetwater Police Department utilized students from SJHS. He purchased biscuits and drinks for the student volunteers from the fund. He encouraged people to volunteer and help mark out barcodes and they could really find out what the program was like. He also noted the families with teenagers would pick out items like hair straighteners, undergarments, and personal care items. He said they could choose not to do the program and make it easier for everyone on Facebook, but it would not help those kids.

Ms. Anita Dawson stood to say she was a city property owner and was concerned about spending. She said she had watched the community be divided, and she was upset because her taxes had increased. She told the board they should review individual expense reports.

Mayor Lowe reviewed the upcoming November 5<sup>th</sup> agenda. He noted it was time for the annual review of the City Debt Policy, which had been sent to the Board of Education and Sweetwater Utilities Board for input. Commissioner West noted the sidewalk project on High Street was not initially reviewed in the budget so an amendment may be required later in the year.

City Recorder Jessica Morgan reviewed the Quarterly Financial Report. She reviewed the property tax increase of 22 cents. She stated property tax notices had been sent. The breakdown on the increase included 4 cents for the BOE debt on the SJHS gymnasium bond, 2 cents for technology in schools, and the remaining 16 cents plus some sales tax revenue to cover the next four years of capital expenditures including the Engleman Park Phase 2 project and a possible fire truck purchase. She reiterated the increase went to capital expenditures, not operating expenditures. She noted a new \$100,000 Main Street grant was received and the contract should come soon. She noted a new record set for the highest sales tax revenue in a fiscal year, at \$2,400,000, which is now our primary revenue over property tax. Business tax was also a new record at \$168,000, with more new business licenses issued in 2018 than any previous year. Between 2011 at the last property tax increase and 2017, you have added \$1,100,000 into fund balance. She noted in 2011, the city was struggling to come out of the depleted fund balance. She hoped moving forward the city was able to continue capital improvements without issuing debt.

Mayor Lowe adjourned the meeting at 6:08 p.m.  
This the 22<sup>nd</sup> day of October, 2018.

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MAYOR

ATTEST:

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