

**MINUTES OF THE TAYLORSVILLE-BENNION
IMPROVEMENT DISTRICT SPECIAL BOARD MEETING
HELD JUNE 1, 2016**

The Special Board Meeting and Public Hearing of the Board of Trustees of the Taylorsville-Bennion Improvement District was held at 9:05 a.m., Wednesday, June 1, at the District offices. Present were Trustee Behunin, Trustee Swensen and Trustee Russell. Also present were General Manager, Keith Lord; Assistant General Manager, Kevin Fenn; Assistant General Manager, Mark Chalk; Attorney, Todd Godfrey; and Secretary, Tami Fullmer. Engineer Paul Hirst was excused. The prayer was offered by Mark Chalk.

Audit for the year 2015 Presentation The General Manager welcomed Randy Jensen, auditor at WRSP (formerly Haynie & Company). Mr. Jensen presented the 2015 Audit for the District included in the material given to each of the Board Members. He reported that the audit was conducted in accordance with Government Auditing Standards. He explained that the District is in a strong financial position. The District's net worth capital has increased and the net equity is strong, as well. He reported that the District continues to demonstrate good budgeting and excellent management practices as outlined by the Federal Government, is in compliance with all general requirements and the District demonstrates very good accounting practices. Mr. Jensen stated that the auditors were able to offer a clean or unqualified report. Trustee Russell inquired regarding the number of Improvement Districts that WRSP audits. Mr. Jensen reported that WRSP audits several in the area and Taylorsville-Bennion is among the top in controls and internal auditing practices. After discussion with the Board the following motion was made by Trustee Russell seconded by Trustee Swensen:

RESOLVED: To approve and accept the auditor's report from WRSP as complete and accurate. The motion passed with the following individuals voting in the affirmative: Trustees Behunin, Swensen and Russell. The Board thanked Mr. Jensen for his report and services.

Salary Compensation Update Presentation The General Manager welcomed Mike Swallow, a consultant for Personnel Systems, who presented the Salary Compensation Study. He compared the 2011 Study with the recent study. It evaluated the company's culture, climate and loyalty of the employee and found that most employees feel valued compared to the survey in 2011. Trustee Swensen asked for further explanation of the survey question regarding the reputation of the organization. The General Manager responded that management created a Mission Statement, which unified the employees; are using Key Indicators, which is helpful with tracking amount of work in specific areas; and positive interaction with all employees. Mr. Chalk explained that employees are being cross trained and want them to feel valued in the company. There is a sense that the employees feel a sense of pride in their job. Mr. Swallow explained that five years ago the Company wanted to raise the bar and make improvements and this year's study indicates that the organization has accomplished this and is in an enviable position. Trustee Russell inquired about bonuses given within the company compared to other entities. The Attorney answered the question that bonuses are not common at the government level. Mike Swallow concluded that Taylorsville-Bennion Improvement District is on the cutting

edge for pay for their employees. Management is transparent with the public and employees. The Board thanked Mr. Swallow for the valuable study.

Habitat for Humanity The General Manager reported that on May 25, 2016, he, Kevin Fenn, Mark Chalk, Paul Hirst and Todd Godfrey met to formulate a plan to consider reduced fees assessed to the project being developed by Habitat for Humanity (HFH). The Water Impact Fee and the Sewer Impact Fee cannot be reduced as they are set by statute. Management recommended that all or some of the hook up fees be waived depending on HFH securing the materials and installed by a licensed and bonded contractor, such as digging the trenches, laying pipe, setting the meter boxes. TBID employees will install the tap on the main line and inspect workmanship for quality control. TBID would provide the sewer hook-up inspection and waive that cost. Trustee Russell asked if Management was comfortable with this plan. The General Manager and Mr. Fenn explained HFH would be held to TBID construction standards. After discussion the following motion was made by Trustee Swensen seconded by Trustee Russell:

RESOLVED: To accept and approve Management's plan for Habitat for Humanity. The motion passed with the following individuals voting in the affirmative: Trustees Behunin, Swensen and Russell.

Board Member Training The Attorney reviewed the guidelines for Open and Public Meetings Law with the Board Members. He emphasized that this was required by law to do annually. Following the review the Attorney explained that Management and the Board are conducting meetings correctly and accurately. The General Manager thanked the Attorney for his review.

Adjourn The following motion was made by Trustee Russell seconded by Trustee Swensen:

RESOLVED: To adjourn the Special Board Meeting at 10:55 a.m. The motion passed with the following individuals voting in the affirmative: Trustees Behunin, Swensen and Russell.



Action Items