**TOWN OF GNESEN-BOARD OF AUDIT MEETING**

**FEBRUARY 13, 2023**

The Board of Audit Meeting was called to order at 6:00 p.m. at the Gnesen Community Center/Town Hall by Jon Nelson, Chair of the Gnesen Town Board. This meeting is to propose the levy and budget for the Town of Gnesen for the year 2024. The proposed levy will be presented and voted on at the March 14, 2023 Town of Gnesen Annual Meeting.

Persons present:

Jon Nelson Gnesen Town Board-Chair

Gary Juten Gnesen Town Board-Supervisor

Ed Franckowiak Gnesen Town Board-Supervisor

Sarah Blix Gnesen Town Board-Clerk/GCC Building Manager

Mary Bjorklund Gnesen Town Board-Treasurer

Hannah Jurek Gnesen Town Board-Deputy Clerk

Nathan Horyza Gnesen Zoning Officer

Jody Cooke Custodial Engineer at GCC/GVFD Chief

Visitors Jay and Marcia Haller, Jacob Nustad, Kelly Brooks, Carter Williams, Dennis Campbell

The Board of Audit met and studied the receipts and disbursements for 2022, the budget/levy for 2023 and the proposed budget/levy for 2024.

There were five members from the Gnesen Volunteer Fire Department present. They currently contract with us for $48,000.00 per year plus $12,000.00 yearly for their new fire truck.

After careful consideration and study regarding each budget/levy item and future expenses and estimated future income of the Township, the Board proposed the following budget/levy:

**GENERAL** **FUND**-Total Levy for 2022 was $124,000.00; beginning balance was $342,680.20; actual expenses paid in 2022 were $278,146.06 of which the expenses for the Planning & Zoning, Community Center, Comprehensive Land Use Plan, Fire Department and Town Hall were included. Levy for 2023 is $124,000.00. Proposed levy for 2024 is $104,000.00 plus $60,000.00 budgeted for the Fire Department Contract for fire services, totaling $164,000.00. Revenue for the General Fund for 2022 is $426,772.14 which includes the taxes, liquor licenses, Covid Money, building permits/variance/conditional use permits/additional fees, town hall/community center rentals/deposits/security, newspaper ads, interest, GCC membership/donations/private donations. Ending balance for the General Fund was $583,790.36.

**ROAD FUND-**Total Levy for 2022 was $80,000.00; beginning balance was $33,893.24; actual expenses paid in 2022 were $139,984.89 which includes: culverts, snowplowing, gravel, chloride, tree removal, etc. Levy for 2023 is $80,000.00. Proposed levy for 2023 is $100,000.00. Revenue for the Road Fund was $59,303.32. Ending balance for the Road Fund was minus $46,788.33. The excess over the levy of $80,000.00 was transferred out of the General Fund to cover the overage.

**CAPITAL PROJECT FUND-**Total Levy for 2022 was $6,000.00; beginning balance was $6,000.00 actual expenses paid out in 2022 were $35,919.71, which included the bond principal and interest. Levy for 2023 is $6,000.00. Proposed levy for 2024 is $80,000.00. Revenue for the Capital Projects Fund is $39,544.05 from taxes. Ending balance for the Capital Project Fund $9,624.34.

**Total Balance** for all funds $546,626.37, which is an increase over last year’s ending balance of $71,568.85. Grader loan will be paid-off in 2025 and bond loan in 2029.

Chair Nelson stated that the total proposed levy for 2024 would be $344,000.00, which is the same as 2023. This proposed levy will be discussed and voted upon at the Annual Meeting to be held on March 14, 2023.

The Board increased the pay rate schedule for the year 2024 by 3% and all meeting rates except for the all-day meeting increased by $10.00/meeting.

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| **PAY RATE SCHEDULE** | **2023** | **2024** |
| Board Chair | $70.00 per mtg. | $80.00 per mtg. |
| Supervisor | $65.00 per mtg. | $75.00 per mtg. |
| Clerk | $75.00 per mtg. | $85.00 per mtg. |
| Deputy Clerk | $21.22 hourly | $22.52 hourly |
| Treasurer | $70.00 per mtg. | $80.00 per mtg. |
| Labor and Clerical | $22.40 per hour | $23.76 per hour |
| Road Labor | $21.53 per hour | $22.85 per hour |
| Grader Operator and Brusher Operator | $27.32 per hour | $28.98 per hour |
| Mileage | Fed. Rate | Fed. Rate |
| Planning and Zoning Inspector | $22.40 per hour  plus mileage | $23.76 per hour plus mileage |
| Deputy Zoning Officer |  | $22.85 per hour |
| All day meetings (If the meeting is out of town, then it would be hourly because of time spent travelling.) | $125.00 per meeting in town | $125.00 per meeting in town |
| Janitor for GCC/general cleaning/maintenance | $19.72 hourly | $20.92 hourly |
| Building Manager | $250.00 monthly | $250.00 monthly+ |
| P&Z Secretary | $75.00 per mtg. | $85.00 per mtg. |
| GCC Newspaper Editor | In House | In House |
| Election judges | $14.11 hourly | $ 14.97 hourly |
| Summer Youth Workers | $15.00 hourly | $ 16.39 hourly |
| P&Z Chair |  | $60.00 per meeting |
| P&Z Board Member |  | $40.00 per meeting |

Rates listed are for current employees. New employees pay rates will be determined on an individual basis. We will take into consideration their level of training in their position and other qualifications to determine their starting pay.

Motion by Supervisor Juten, seconded by Supervisor Franckowiak all in favor, to pay the annual dues to the Minnesota Association of Townships and County Unit for 2023.

Motion by Supervisor Franckowiak, seconded by Supervisor Juten, all in favor, to pay expenses of Town Officers to attend meetings relating to Town business-including meeting of Town Association.

The ledger books of the Treasurer showing receipts and disbursements for 2022 as well as bank balances were checked over and signed by Chair Nelson, Supervisor Franckowiak, and Supervisor Juten. Chair Nelson pulled four random receipts and four random disbursements to verify the accuracy of each.

No further business the meeting was adjourned at 6:54 p.m. on a motion by Supervisor Juten and seconded by Supervisor Franckowiak. No objections. Meeting adjourned.

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Sarah Blix, Clerk Jon Nelson, Chair