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

**FEBRUARY 12, 2024**

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 2025. The proposed levy will be presented and voted on at the March 12, 2024 Town of Gnesen Annual Meeting.

Persons present:

 Jon Nelson Gnesen Town Board-Chair

 Gary Juten Gnesen Town Board-Supervisor

 Nancy Poppenberg Gnesen Town Board-Supervisor

 Sarah Blix Gnesen Town Board-Clerk/GCC Building Manager

 Mary Bjorklund Gnesen Town Board-Treasurer

 Mike Polzin Gnesen Zoning Officer

 Darin Franckowiak Gnesen Road Personnel

 Ted Raymond GVFD Personnel

 Visitors None

The Board of Audit met and studied the receipts and disbursements for 2023, the budget/levy for 2024 and the proposed budget/levy for 2025.

There was one member 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 2023 was $104,000.00; beginning balance was $263,154.79; actual expenses paid in 2023 were $293,771.21 of which the expenses for the Planning & Zoning, Community Center, Comprehensive Land Use Plan, Fire Department and Town Hall were included. Levy for 2024 is $104,000.00. Proposed levy for 2025 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 2023 is $260,860.50 which includes the taxes, liquor licenses, 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 $230,244.08.

**ROAD FUND-**Total Levy for 2023 was $80,000.00; beginning balance was $80,000.00; actual expenses paid in 2023 were $179,518.95 which includes: culverts, snowplowing, gravel, chloride, tree removal, etc. Levy for 2024 is $100,000.00. Proposed levy for 2025 is $100,000.00. Revenue for the Road Fund was $91,706.59. Ending balance for the Road Fund was minus $7,812.36.

**CAPITAL PROJECT FUND-**Total Levy for 2023 was $6,000.00; beginning balance was $19,643.31 actual expenses paid out in 2023 were $67,439.42, which included the bond principal and interest. Levy for 2024 is $80,000.00. Proposed levy for 2025 is $80,000.00. Revenue for the Capital Projects Fund is $71,570.42 from taxes. Ending balance for the Capital Project Fund $23,771.31.

**Total Balance** for all funds $434,202.78. Grader loan will be paid-off in 2024 and bond loan in 2029.

Chair Nelson stated that the total proposed levy for 2025 would be $344,000.00, which is the same as 2024. This proposed levy will be discussed and voted upon at the Annual Meeting to be held on March 12, 2024.

The Board increased the pay rate schedule for the year 2025 by 3% and all meeting rates except for the all-day meeting, the Supervisor’s and the Planning Commission’s meetings increased by $5.00/meeting.

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| **PAY RATE SCHEDULE** | **2024** | **2025** |
| Board Chair | $80.00 per mtg.  | $80.00 per mtg.  |
| Supervisor | $75.00 per mtg.  | $75.00 per mtg.  |
| Clerk | $85.00 per mtg.  | $90.00 per mtg.  |
| Deputy Clerk | $22.52 hourly | $23.19 hourly |
| Treasurer | $80.00 per mtg.  | $85.00 per mtg.  |
| Labor and Clerical | $23.76 per hour | $24.47 per hour |
| Road Labor | $22.85 per hour | $23.53 per hour |
| Grader Operator and Brusher Operator | $28.98 per hour | $29.84 per hour |
| Mileage | Fed. Rate  | Fed. Rate  |
| Planning and Zoning Inspector | $23.76 per hour plus mileage | $24.47 per hour plus mileage |
| 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 | $20.92 hourly | $21.54 hourly |
| Building Manager | $250.00 monthly+ | $250.00 monthly+ |
| P&Z Secretary | $85.00 per mtg. | $90.00 per mtg. |
| GCC Newspaper Editor | In House | In House |
| Election judges  | $14.97 hourly | $15.41 hourly |
| P&Z Chair  | $60.00 per meeting | $60.00 per meeting |
| P&Z Board Member | $40.00 per meeting | $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 Chair Nelson, seconded by Supervisor Poppenberg all in favor, to pay the annual dues to the Minnesota Association of Townships, Duluth Area Townships, and County Unit for 2024.

Motion by Supervisor Juten, seconded by Supervisor Poppenberg, 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 2023 as well as bank balances were checked over and signed by Chair Nelson, Supervisor Juten, and Supervisor Franckowiak. All three Supervisors took part in pulling four random receipts and four random disbursements to verify the accuracy of each.

No further business the meeting was adjourned at 6:52 p.m. on a motion by Chair Nelson and seconded by Supervisor Poppenberg. No objections. Meeting adjourned.

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Sarah Blix, Clerk Jon Nelson, Chair