

Becker Town Board Meeting
Regular Meeting 7:00 p.m.
Monday, July 17, 2022
12165 Hancock Street



Attending,

- ❖ Board members: Chair Brian Kolbinger, Vice Chair Brad Wilkening, Luke Babler, Robin Boros, Clerk Lucinda Messman, Deputy Clerk Fran Seeley, Deputy Treasurer Marilyn Danielson
 - ❖ Absent: Supervisor Joe Danielson, Treasurer Tanya Danielson,
 - ❖ Others: Sgt Frank – Sherburne County Sheriff’s Department, Wes Davis – Twp. Engineer, Damien Toven – Twp. Attorney, Ben Wikstrom – Township Planner (Online), Mary Roe – Planner, City of Becker (Online), Gregg Felber, Trevor Hickman, Gary & Bonita Host, Jon Archer – Schlenner Wenner & Co. – Township Audit Firm
 - ❖ Zoom platform was available for anyone who wished to call in virtually.
-

Meeting called to order at 7 pm. Quorum verified by Chair Kolbinger.

Pledge of Allegiance

CONSENT AGENDA ITEMS APPROVED

Minutes

- a. Regular Town Board Meeting Minutes, June 2022

Upcoming Electronic Fund Transfers/automatic payments for approval

- a. City of Becker – water/sewer
- b. Xcel Energy – gas/electric
- c. Ace Disposal – Twp maintenance
- d. Advanced Disposal – Twp hall
- e. Midco Business – phone/internet
- f. Related to payroll: Federal payroll taxes, state payroll taxes, PERA
- g. State of MN for building permit surcharge fees

Correspondence/Information

- a. Sherburne County Comprehensive Land Use Kickoff Email
- b. District 7 MAT Notice
- c. ARCA Search Rate Increase Notice
- d. MATIT Endorsement Change

Approval/Acceptance

- a. Resolution 2022-22 [Full text on file]: A Resolution to Spend ARPA Funds on Lost Revenue Replacement Category
- b. Resolution 2022-23 [Full text on file]: A Resolution Appointing Election Judges

Motion to approve consent agenda as listed above by Babler. Second by Boros. Motion carried all voting in favor.

Motion to approve a regular agenda after adding Gary Host by Wilkening. Second by Babler. Motion carried, all voting in favor.

Sheriff's Report – Aaron Sturm

- 201 Calls for service
- 89 Traffic Stops
- 12 medical last month. Responder has been very busy
- August 1st it will be ok to ride ATV's in ditches
- Q: If the medical health officer continues to be successful, will it expand? At this time we do not know, but do hope so.

Schlenner Wenner & Co – Audit Report

Jon Archer

Report attached to minutes

Overall audit went well. Substantially complete, some signatures are still required. No issues. Audit Standards have changed and some items have been rearranged, but the content is still the same. Most handled remote.

Residential Open Forum

- Gary Host
 - Safety of Road.
 - Grass and dirt on his parcel are currently higher than the road. It needs to be lowered. Neighbor to the South and Mr. Host talked. He would like to change things himself. Working together is good. The slope needs to be redone so the water runs off the road in the appropriate directions.
 - Homeowner is allowed to do on his own, but if it does not work, the township needs to come in and fix since it is in the right of way. The Township is not asking Mr. Host to do anything. Letter was to notify him of work that would be completed.
 - Mr. Host left his number so he can talk with Supervisor Boros.
- Greg Felber stopped by to introduce himself. He is running for District 3 County Commissioner.

PLANNING COMMISSION/JOINT PLANNING BOARD UPDATES – Wikstrom

- Activity
 - Sherburne County renewed IUP for Crushing/Recycling Operation off CSAH 4
 - This month Xcel energy has a CUP for a single property on County Road 11. It was approved by Planning Commission and moving to Joint Planning Board next week.
 - Next month the first Home Business IUP – Llama Farm Retail Activity

ENGINEER'S REPORT – Davis

- Reviewed Becker Transportation Facility Building and Documentation
- 67th Street gravel contract went to Helmin. Will be on site for Precon this Friday at 2 pm.
- 97th Update meeting August 3rd
- 127/153, 82nd St, 164th Str are still scheduled to begin the first part of August

- Allied Blacktop, release of retainage requested. Boros: impressed with how the Chip Seal is holding up despite unfortunate grading.
- **Motion to release retainage for the Garden Grove project by Wilkening. Second by Boros. Motion carried, all voting in favor.**

Supervisor Reports

Fire Board – Supervisor Babler

- Joint Fire Board Report
 - Documentation needs to be updated/process starting
 - Legion and City want to meet tomorrow, so no update at this time

Central Mississippi River Regional Planning Partnership – Supervisor Kolbinger and Planner Sanders

- Nothing at this time

Roads – Supervisors Boros and Danielson

- 67th
 - Gravel next week
 - John Herbst on west/paved portion – having issues finding grinder to complete the project
 - 157th dust control turned out nice
 - Garden Grove Double chip seal
 - If base had been good, would be a lot better
- Fire Signs – moving along well. Milestones are being met.

Town Hall

- Insurance – letter arrived stating that coverage is not what adjuster indicated it would be. Request to have contractor assist us in navigating this.
- Hearing Loop – new estimate. Offer to help with funding in amount of \$1,000. Board consensus – continue.

Treasurer’s Report

- **Treasurer’s report – next month**
- **Motion to approve payment of**
 - **Warrants 15545-15581**
 - **Void 15542-15544**
 - **Void 15350-15351**
 - **Void 15572 and 15564**
 - **Pay PO 1469-1472**
 - **In amount of \$56,719.36 by Wilkening. Second by Babler. Motion carried. All voting in favor**

Other

- Election judge training going on now
- Primary is August 9, 2022

Meeting Adjourned 7:40 pm.



Brian Kolbinger, Chair



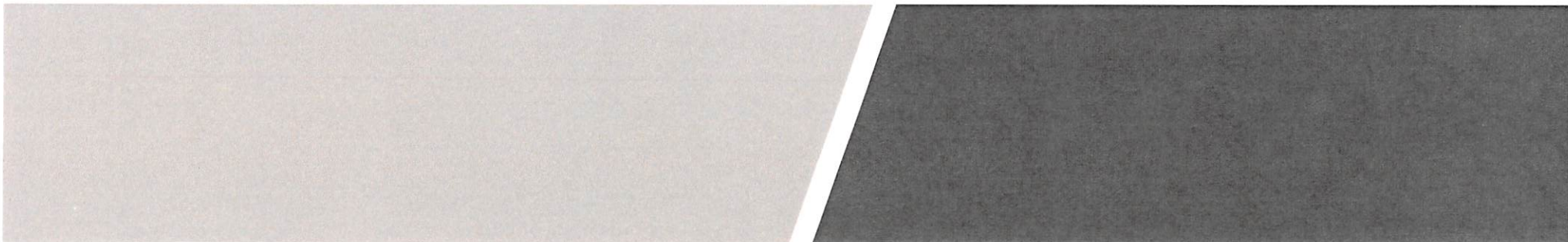
Lucinda Messman, Clerk



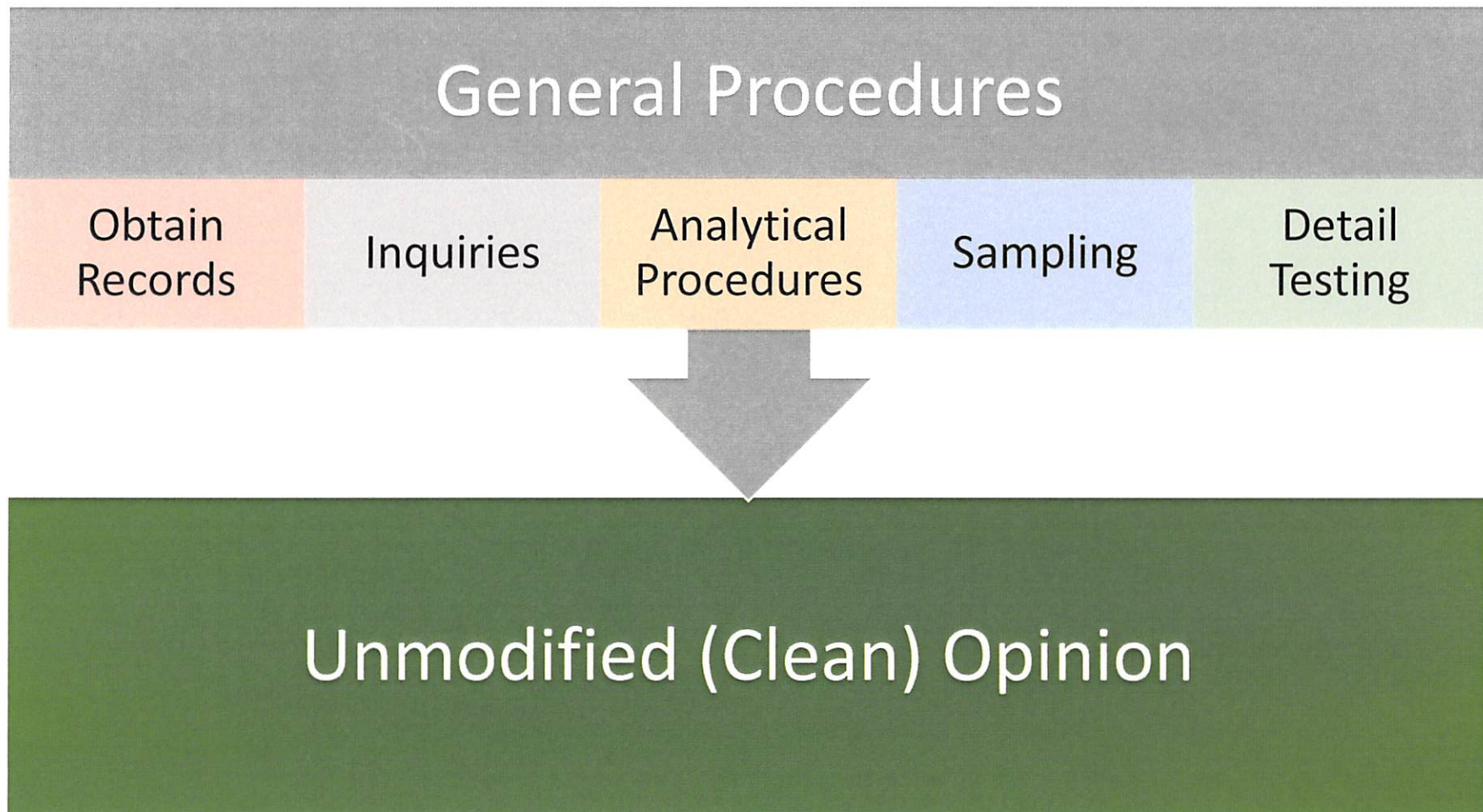
Becker Township, Minnesota

Presentation of the Audited Financial Statements

Fiscal Year Ended December 31, 2021



Audit Process and Opinion



Required Communications



Audit went smoothly



Positive Working Relationship with Management



Nothing unusual noted in terms of recorded transactions or accounting policies/treatments



Significant estimates for
- Modified Approach For Infrastructure Assets
- Net Pension Liability/Balances

Internal Controls Over Financial Reporting

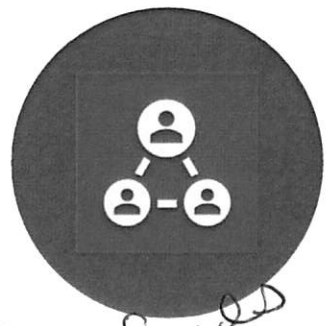
High level Review



AUDIT ADJUSTMENTS

- We proposed several audit adjustments, however, only two were material to the financial statements

*No findings
No issues*



SEGREGATION OF DUTIES

*- Allocation Cash between funds
- interfund
- cases*

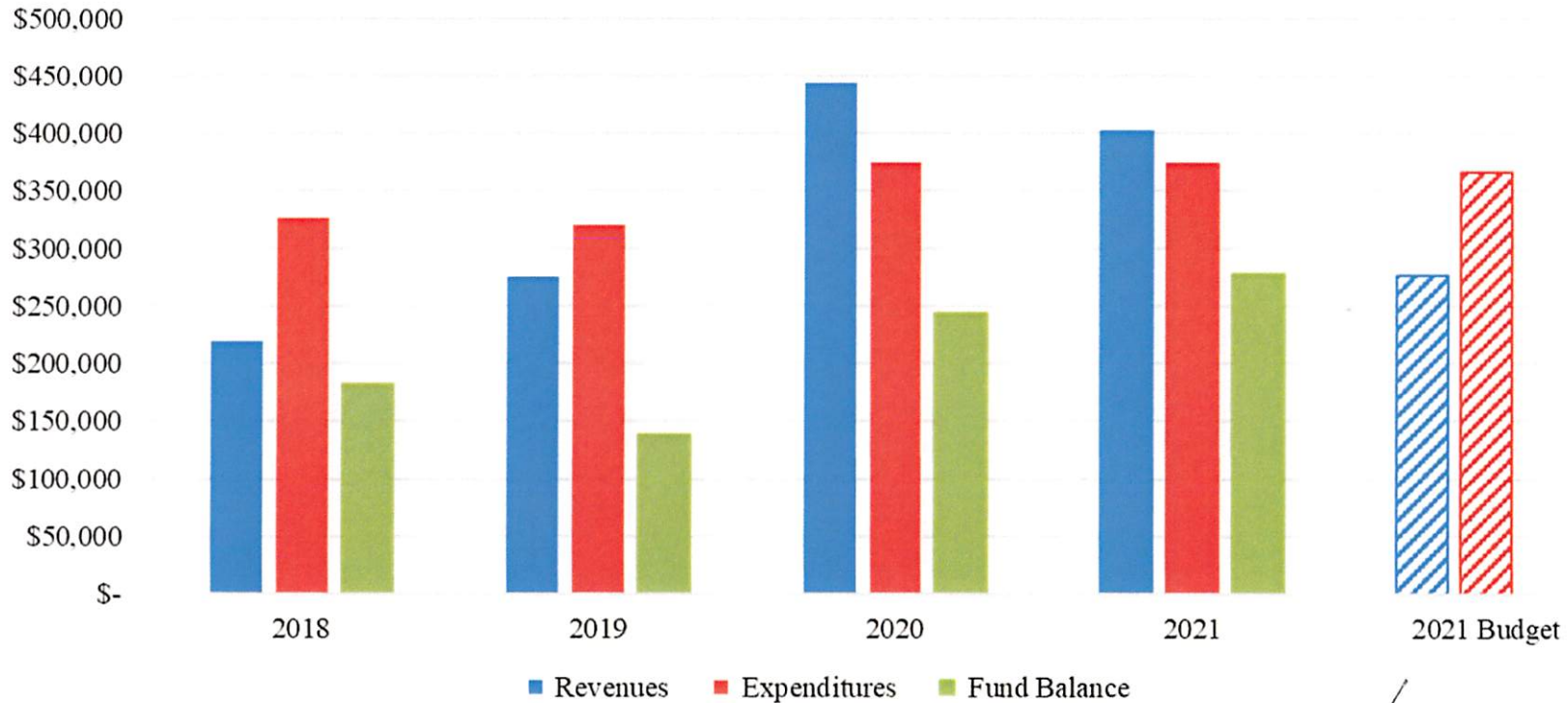
- Your Township has a lack of proper segregation of duties, which is very common for a Township of your size



MINNESOTA LEGAL COMPLIANCE

- No instances of noncompliance were identified as a result of our procedures

General Fund - Trend Analysis & Budgetary Comparison

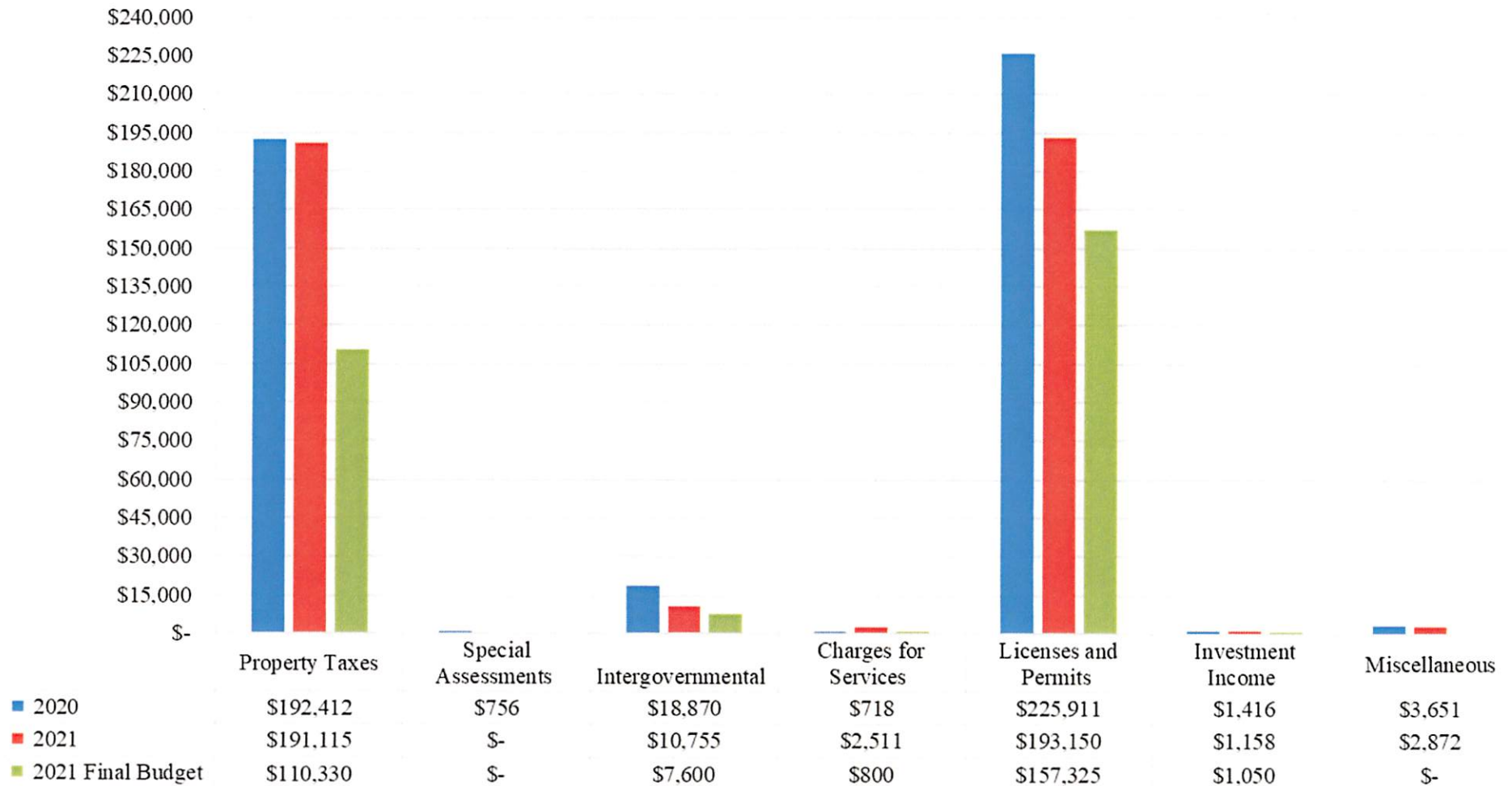


- ❑ Actual expenditures were above budget, primarily due to unbudgeted costs for general government purposes
- ❑ Revenues were above budget, primarily due to greater license and permit fees and property tax collections compared to budget

	2020	2021	2021 Budget
Revenues	\$ 443,734	\$ 401,561	\$ 277,105
Expenditures	374,561	373,962	366,125
Other Financing Sources	36,791	5,775	-
Change in Fund Balance	105,964	33,374	(89,020)
Fund Balance	\$ 244,030	\$ 277,404	N/A

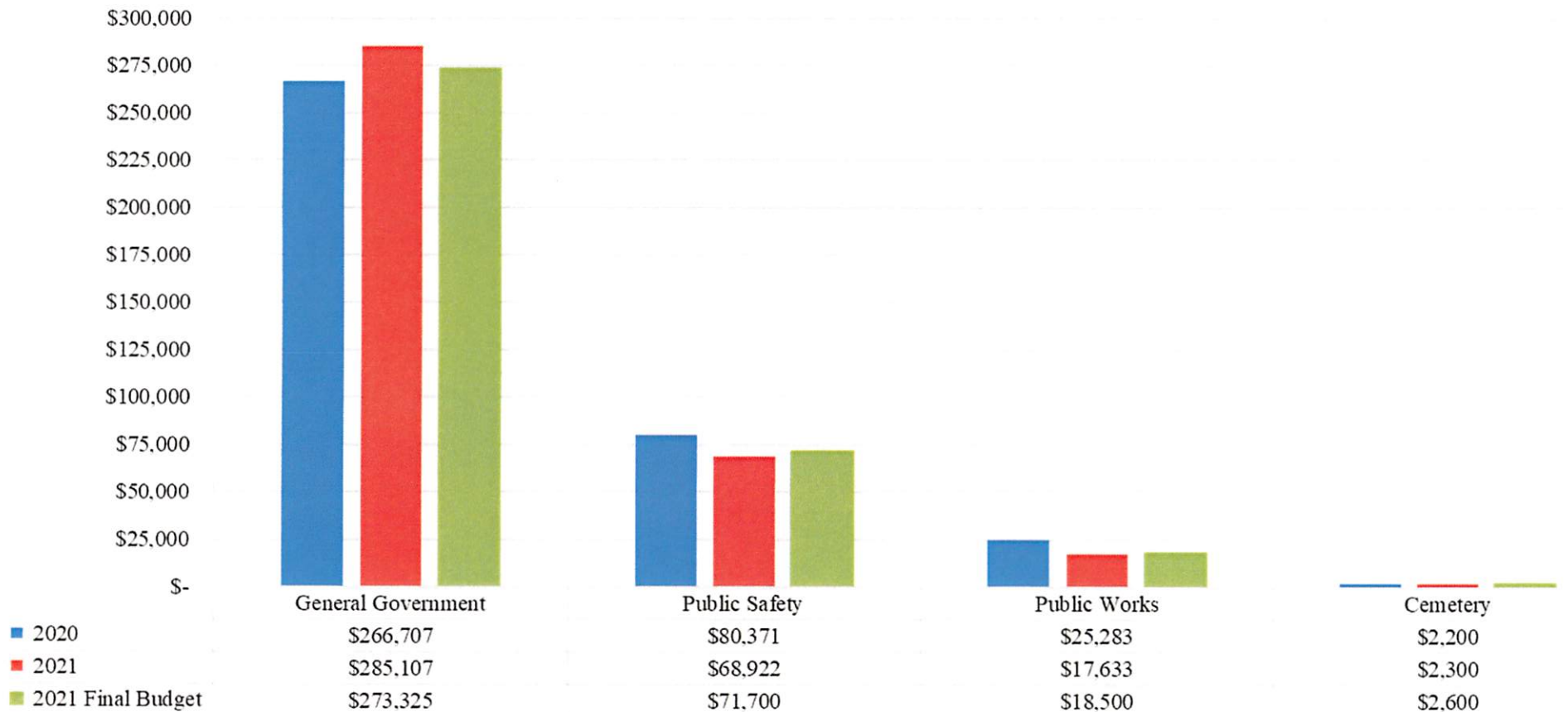
General Fund

Detailed Revenue Analysis



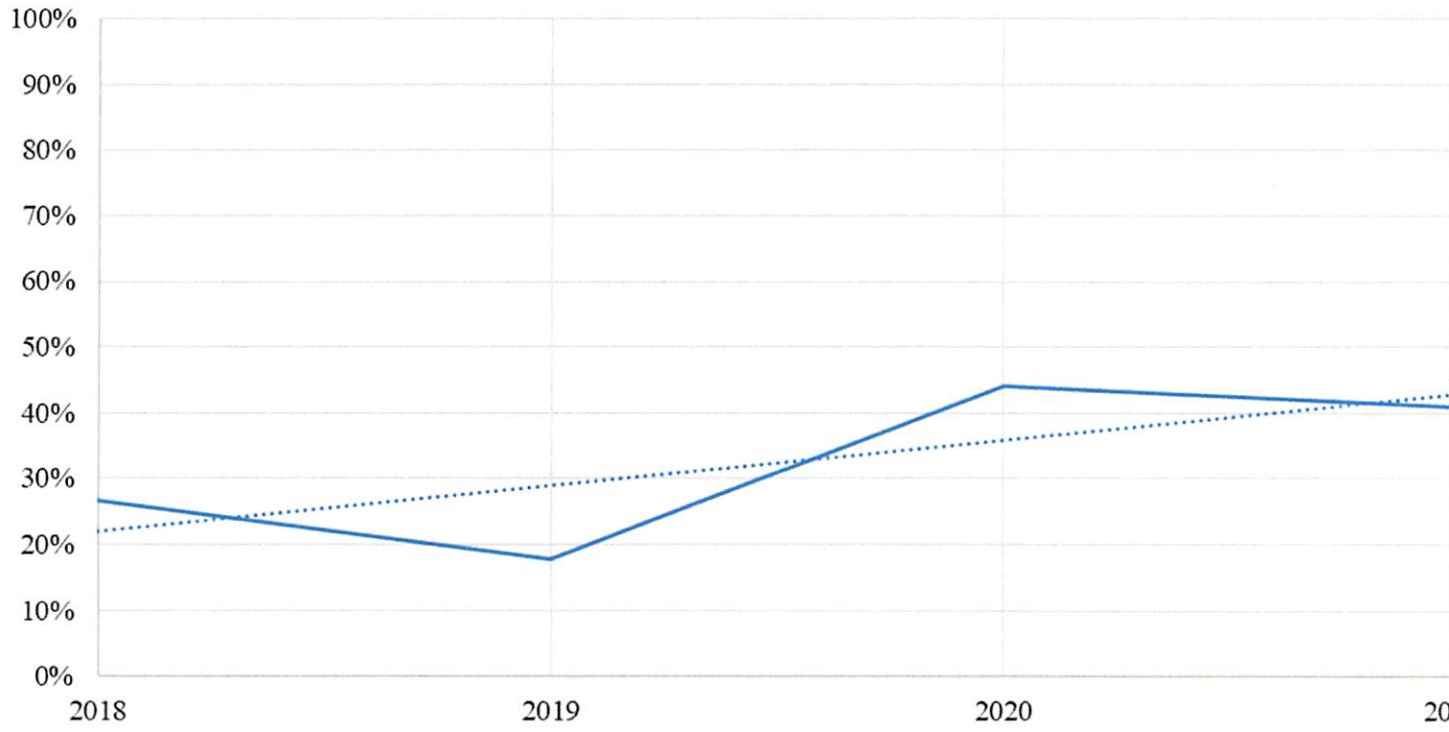
General Fund

Detailed Expenditure Analysis



*True
Tmoney*

Unassigned General Fund Balance as a Percentage of the Annual Township Budget



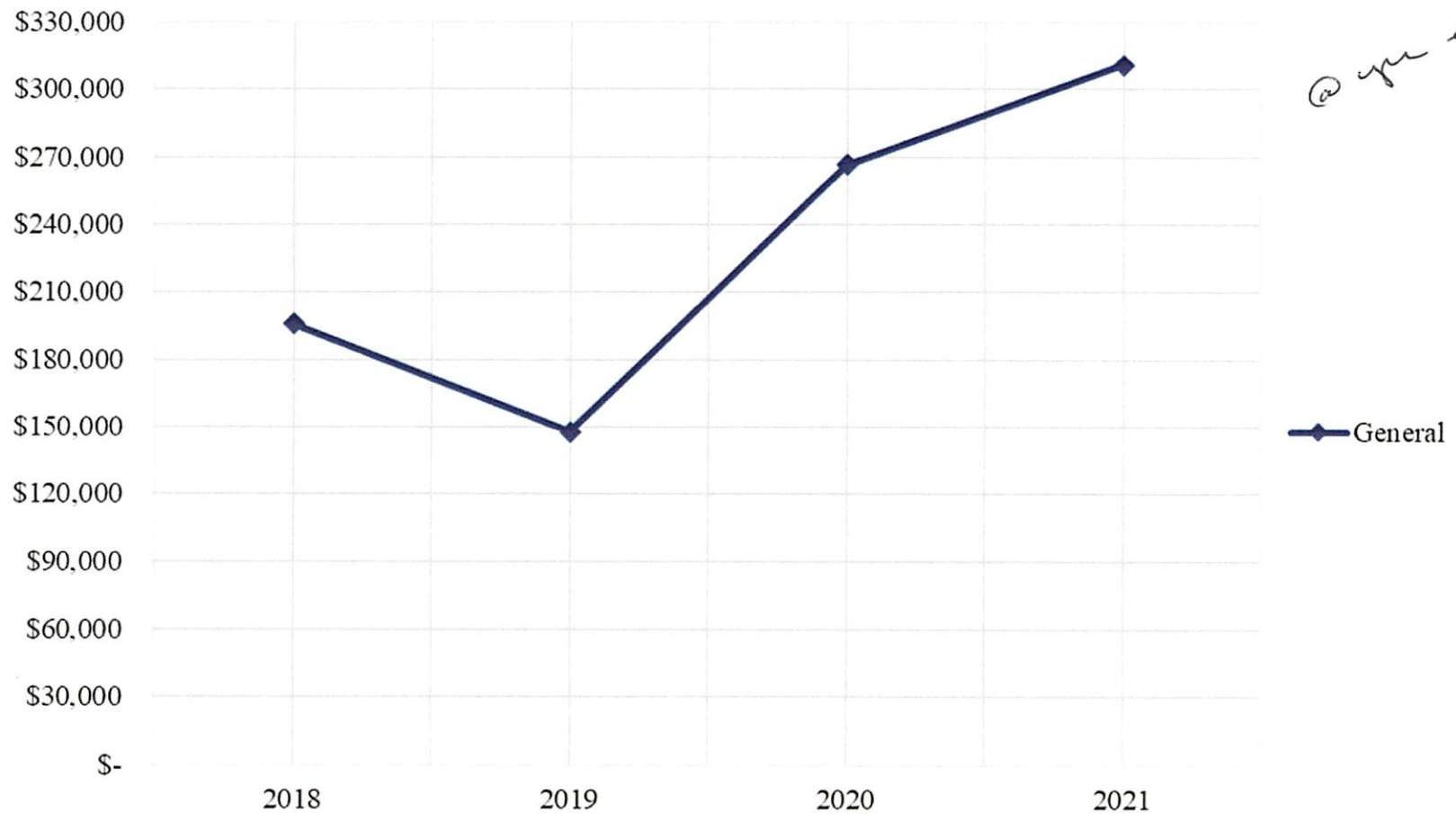
Handwritten notes:
 277K fund
 some non-spendable
 163K spendable
 Relative to top
 swing = 4170
 Fund was 30% so policy = a bit low

- Fund balance policy is to maintain a minimum of approximately six months of Township budgeted operating expenditures in the unassigned fund balance.
- Decrease in ratio is due to an increase in budgeted expenditures.

Year	Percentage	Year	Budgeted Expenditures (6 Months)	Unassigned Fund Balance
2018	26.5%	2018	\$ 176,776	\$ 93,835
2019	17.9%	2019	\$ 152,163	\$ 54,404
2020	44.1%	2020	\$ 156,788	\$ 138,376
2021	41.5%	2021	\$ 183,063	\$ 151,850

General Fund

Cash Trend Analysis

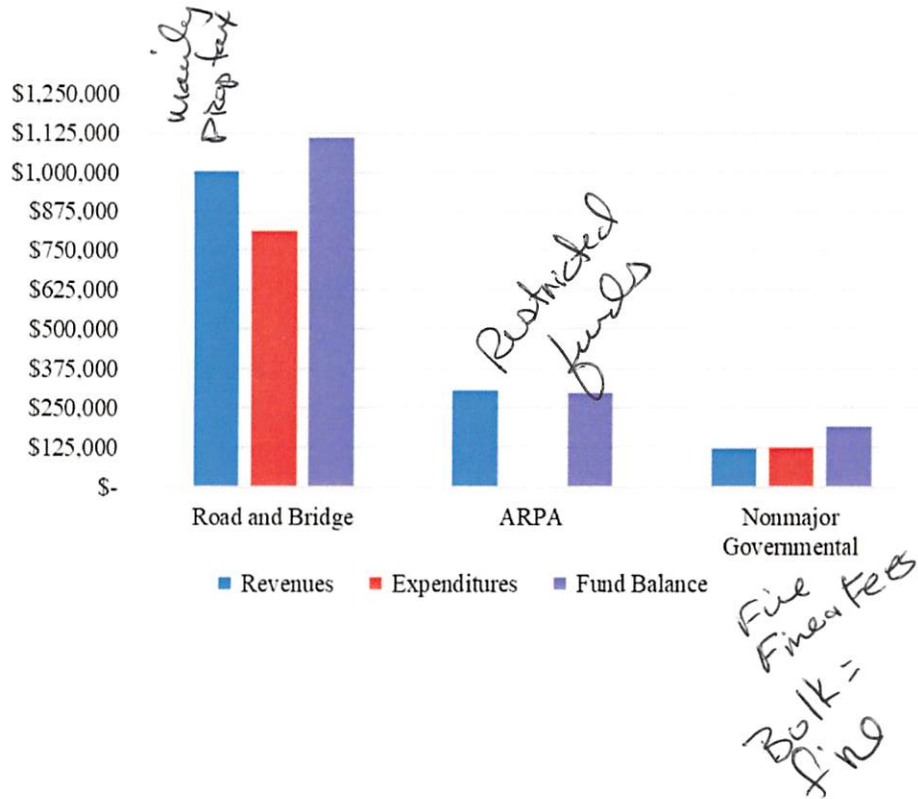


@ you end

◆ General

Financial Highlights

Remaining Governmental Funds

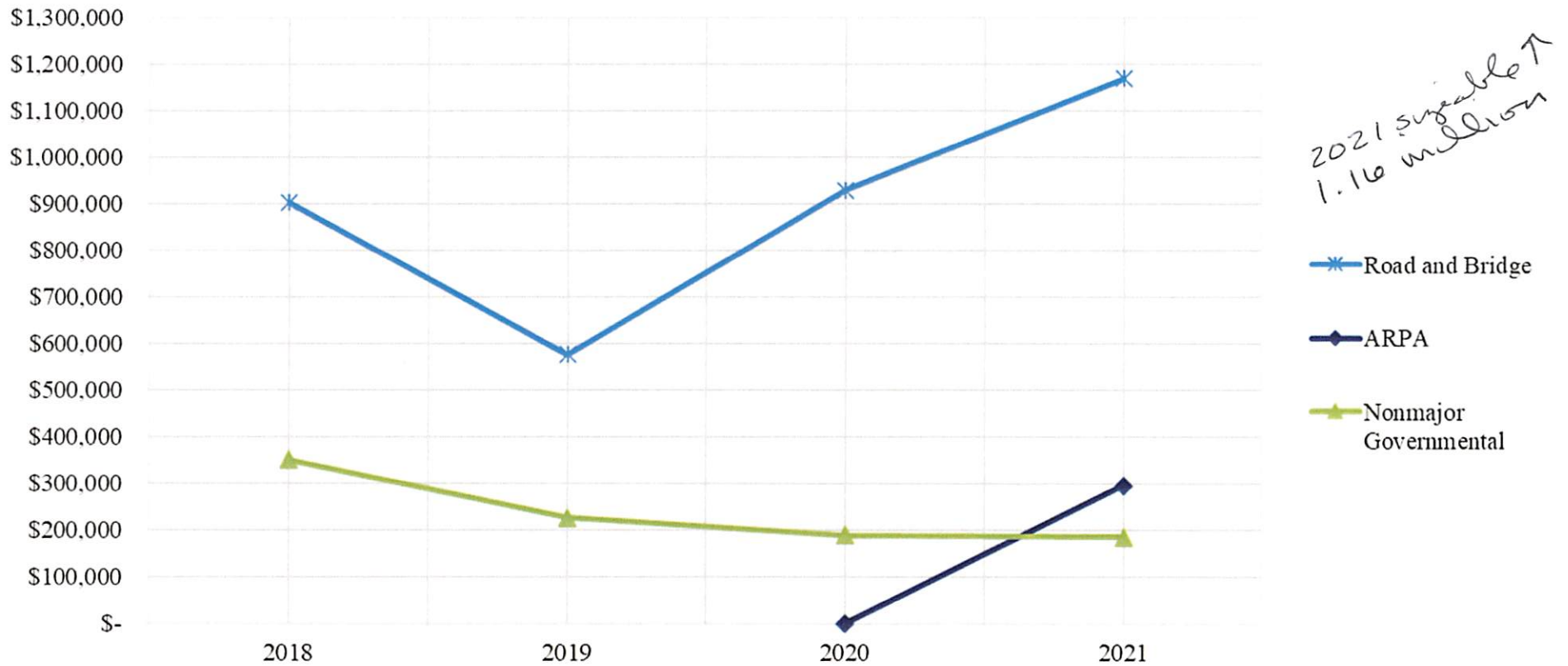


	Road and Bridge	ARPA	Nonmajor Governmental
Revenues	\$ 1,004,356	\$ 305,502	\$ 122,243
Expenditures	815,357	3,587	126,063
Other Sources (Uses)	1,140	(6,915)	-
Change in Fund Balance	190,139	295,000	(3,820)
Fund Balance	\$ 1,109,894	\$ 295,000	\$ 190,002

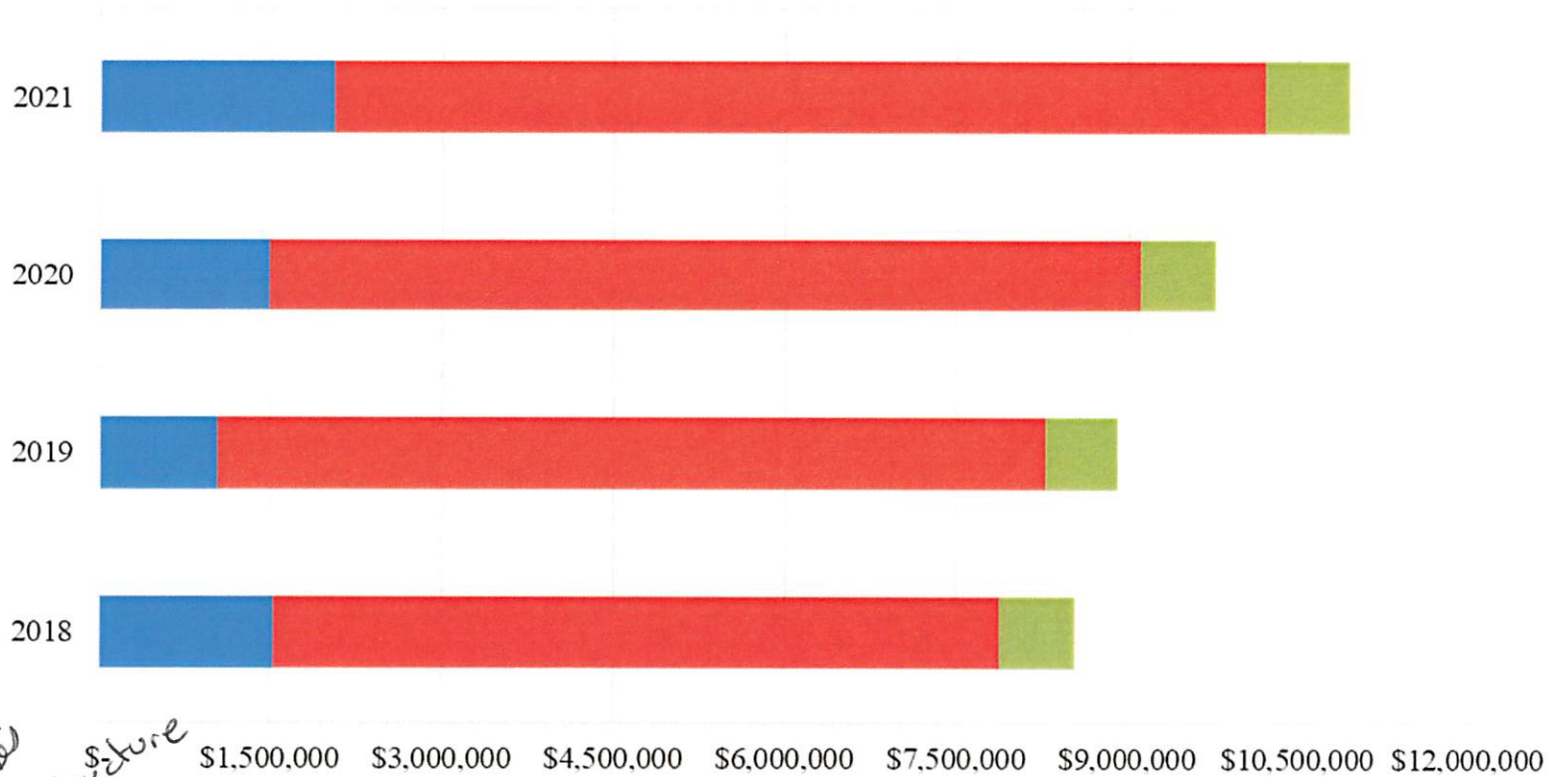
* Details for the major and nonmajor governmental funds can be found on pages 20-22 and 54-55 in the audited financial statements.

Remaining Governmental Funds

Cash Trend Analysis

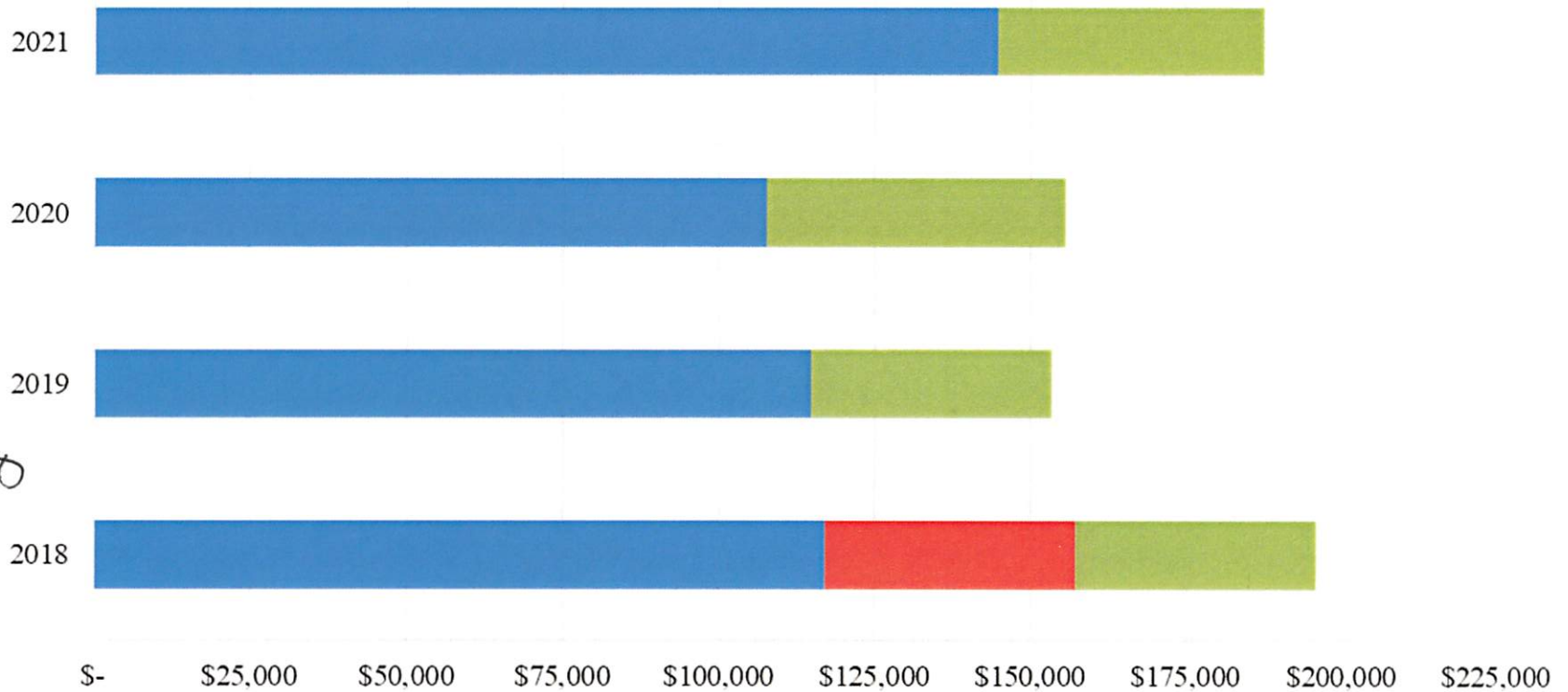


Government-Wide Assets



	2018	2019	2020	2021
Current Assets	\$1,525,783	\$1,036,602	\$1,481,241	\$2,049,715
Capital/Noncurrent	\$6,346,439	\$7,227,928	\$7,625,712	\$8,160,046
Investment in Joint Venture	\$660,963	\$634,167	\$660,536	\$734,625

Government-Wide Liabilities



	2018	2019	2020	2021
Current Liabilities	\$117,101	\$114,641	\$107,696	\$144,797
Debt/Noncurrent	\$40,000	\$-	\$-	\$-
Net Pension Liability	\$38,833	\$38,701	\$47,964	\$42,704

Questions?

John Archer

Ashley Meagher, CPA

Manager

ameagher@schlennerwenner.cpa

320-251-0286