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LUTSEN TOWN BOARD OF AUDIT MEETING

February 6, 2025

Minutes

Attendees: Ashley VanDoren, Carl Friesner, Chris Homyak, Tim Lien, Samantha Mcquatters-Spangle

Call to Order: Chairperson, C Friesner called the meeting to order at 6 p.m. with the Pledge of Allegiance:

Approval of Agenda: C Friesner motioned to approve the agenda. C. Homyak seconded; motion passed.

Review/Audit and Approval of 2024 Financial Records: Clerk Mcquatters-Spangle explained the process of supervisors randomly choosing a month folder to compare receipts and disbursements to the records in the audit binder from CTAS [City & Town Accounting System – our accounting program] documents. Months chosen- January, July, April and September. Questions included how board payroll and some claims are split between the General and the Fire Funds. All funds matched the CTAS documents and treasurers' documents. Supervisors signed the Financial Record for 2024. Witnessed by the clerk and treasurer. This document will be on display at the Annual Meeting. All records are available in the town office for review.

Citizens' Comments: None

Adjournment: C Friesner motioned to adjourn at 6:23. L Cooper seconded. Motion passed.

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LUTSEN TOWN BOARD BUDGET PLANNING MEETING

February 6, 2025

Minutes

Attendees: Ashley VanDoren, Carl Friesner, Chris Homyak, Tim Lien, Steve Duclos (called via telephone), Samantha Mcquatters-Spangle

Call to Order: C Friesner called the meeting to order at 6:53pm with the Pledge of Allegiance.

Approval of Agenda: C Friesner motioned to approve the agenda; L Cooper seconded. Motion passed.

Review of 2024 & 2025 General Budget and Planning of Proposed 2026 Budget: Treasurer A VanDoren explained the handouts to be used for budget planning with the columns to the right on each page showing budget and actual costs for years 2020 through 2024. Line by line the items were discussed with comparisons with the previous years and questions on why some costs were higher or lower than the proposed budget items as well as increased costs of some items.

Important discussed items included:

- Resurfacing parking lot
- Increase in insurance totals
- Increase for election amounts due to presidential election
- Increased budget for possible park equipment with matching grant opportunities
- Decreasing budget line for elections as it is an off year and professional services
- Decreasing maintenance to driveway and parking lot; 2025 it will be resurfaced
- Decrease in capital items for fire fund; we have sufficiently replenished the problematic and past date items needed for the fire/EMS crew in 2024 and 2025 budget

The proposed budget plan will be available on the home page of lutsentownship.com and at the Annual Meeting in March with the final review in August for any adjustments.

Proposed 2026 General Town Budget: \$54,700. This does not include all requested donations.

Proposed 2026 Fire district Budget: \$265,395 for a total combined budget of \$320,095.

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Review of 2024 & 2025 Fire and EMS Budgets and Planning of Proposed 2026 Budget: The line-by-line items were discussed and compared to previous years while considering future needs and inflation costs. Some important noted increased included

- Increase in fire vehicle maintenance
- Increase in equipment maintenance
- Decrease in capital items; major needed items were purchased in 2024 and 2025. Fire chief Duclos was called to double check no necessities were overlooked on behalf of Fire/EMS crew.

Proposed Levy amount will be decided at annual meeting when amounts are finalized.

Citizen Comments: None

Adjournment: C Friesner motioned to adjourn at 7:46pm. C Homyak seconded. Motion passed.