

Avon Township Board of Audit Meeting – February 8, 2017

Tentative Agenda

1. Call to order – 7:30 PM
2. Pledge of Allegiance
3. Roll Call
4. Approval of agenda
5. Examination of Claims

Table 1: Summary of the 2016 claims audited at the 2017 Audit Board Meeting

Claim #	Date	Amount	Claim	Allowed?

6. Examine / Audit Town Accounts (*compare financial records maintained separately by Treasurer and Clerk (Deputy Clerk)*)
7. Bank Account Audit (*compare bank records maintained by Treasurer and Clerk (Deputy Clerk)*)
8. Develop budget for next year (*see last page*)
9. Determine levy for FY 2018

Table 2: Avon Township – Summary of Proposed Levy Amounts, 2013 - 2017

Fund	2013	2014	2015	2016	2017
General Revenue	\$149,400	\$153,900	\$145,200	\$149,700	\$155,000
Road & Bridge	\$201,200	\$196,700	\$205,900	\$198,400	\$199,100
Fire	\$63,500	\$63,500	\$63,500	\$66,000	\$68,000
Capital Reserve	\$10,000	\$10,000	\$10,000	\$10,000	\$2,000
Total	\$424,100	\$424,100	\$424,100	\$424,100	\$424,100

Table 3: Proposed Levy 2018	
Fund	Amount
General Revenue	
Road & Bridge	
Fire	
Capital Reserve	
Total	

- a. Review roles of Treasurer & Clerk in the checks and balances process – Current policy:
 To maintain a system of checks and balances, the Clerk receives most claims and receipts and supplies them to the Treasurer. Any claims or receipts first obtained by the Treasurer are shared with the Clerk. The Treasurer handles payment and record keeping. The Deputy Clerk audits all transactions. At each meeting, the Supervisors examine and approve the claims and payroll. Receipts will be made in triplicate.

10. Adjournment

Avon Township Proposed Budget – Year 2018						
	2017			2018		
	Expense	Income	Levy Amount	Expense	Income	Levy Amount
GENERAL REVENUE						
Payroll - including meeting wages, monthly stipends, PERA, Medicare, IRS, MN Revenue	31,000					
Office - printers, furniture, expendable supplies, postage	1,000					
Mileage	1,500					
Elections - judge stipends, machine maintenance, County admin. fees	5,000					
Financial - County assessments, Truth-in-taxation, safe deposit box, bank fees, consultant fees	13,500					
Insurance - MAT Workers Comp; building	7,000					
Township Administration - MAT Dues, workshops, conferences	1,700					
Legal - Notices	2,000					
Legal - Attorney fees	3,000					
Utilities - electric, water, internet, propane, septic	7,500					
Utilities - compost site; garbage; sanitation	1,000					
Town Hall (Financial) - Facility debt payment; land tax	76,000					
Town Hall (Maintenance) - landscaping, windows, cleaning supplies						
Town Hall - including awards, celebrations, memorials, meetings						
Miscellaneous	9,300					
Receipts (Permits & Fees) - CUP; IUP; Variances; Cert of Compliance; Plat signing; Alcoholic beverages license; Driveway; Noise		2,000				
Receipts (Services) - Special assessment searches						
Receipts (Grants) - SCORE						
Receipts: Royalties (i.e., Midcontinent Cable)		2,500				
Total	159,500	4,500	155,000	0	0	0
ROAD & BRIDGE						
Payroll – maintenance worker & plow drivers including PERA, Medicare, IRS, MN Revenue	48,000					
Roads - Reconstruction & improvements	125,600					
Roads - maintenance & repair	11,300					
Fuel	11,000					
Truck maintenance & registrations	14,000					
Salt sand	18,000					
Shop Materials	1,200					
Mowing - tractor rental, equipment purchase						
Weed control - chemicals, spray equipment						
Animal Control						
Signs	2,000					
Receipts (County) - Gas & gravel tax		32,000				
Total	231,100	32,000	199,100	0	0	0
FIRE						
Fire protection fees	68,000					
Total	68,000	0	68,000	0	0	0
CAPITAL IMPROVEMENT						
Capital fund - including voting machines	2,000					
Total	2,000	0	2,000			
Grand Total	460,600	36,500	424,100	0	0	0