

# MINUTES

## Special Meeting

The Small Town with a Big Heart

# Badger Minnesota

5:00 PM - Wednesday, April 26, 2023

Badger Community Center 111 North Main St.

The City of Badger Council met in Special on Wednesday, April 26, 2023 at 5:00 PM in the Badger Community Center 111 North Main St. .

### 1 CALL TO ORDER

Mayor Daniel Carpenter called the meeting to order at 5:00PM on Wednesday, April 26th, 2023.

- a) Roll Call- Daniel Carpenter, Corey Christianson, Daegan Berger, Amber Wojciehowski, Gretchen Lee.  
Others present: Zach Tillberg, Tania Praska, Angie Gregerson, Jeramy Swenson, Nathan Shaw, Shanon Monsrud, Crystelle Philipps (Auditor)

### 2 PLEDGE OF ALLEGIANCE

Everyone present stood and recited the Pledge of Allegiance.

### 3 APPROVAL OF AGENDA

Motion to approve the agenda made by Council member Gretchen Lee and seconded by Council member Daegan Berger. U.C.

### 4 PUBLIC FORUM/RECOGNITION OF VISITORS

None at this time.

### 5 AUDIT REPORT AND COMMUNICATIONS

- Mayor Daniel Carpenter welcomed auditor Crystelle Philipps from Hoffman, Philipp, & Martell, PLCC and turned the floor over to her. Crystelle Philipps came before the meeting to work with Tania Praska & Angie Gregerson to correct a few items that were coded incorrectly in CTAS (Small City and Town Accounting System). The three also worked on fixing the March bank reconciliation & CTAS computer program which was off by a whole payroll from Jan 2022. Crystelle asked the council if they see the bank statements, reconciliations, receipt register, disbursement register, etc. Mayor Daniel Carpenter confirmed it is in the monthly agenda for review. Crystelle Philipps stated if there were issues she would contact council members and that she would be willing to discuss any questions at anytime from the council via phone or email. Also reach out to other cities for questions. Use all resources. Crystelle Philipps encouraged the City to have a 5 year plan. This will help with saving for bigger purchases in the future. At the end of the year, excess funds could be motioned for approval to commit to plans future plans.
- Crystelle Philipps talked on the Fire department funds. She stated they went over their funds a little bit for the year 2022.

- We have more capital assets than we have then the rest of the programs but that will even out in time. This is due to the water and sewer project. Our net position is positive and that is where we need to be.
- Crystelle Philipps talked on thoughts to improve future budget. The City could do better with those figures. Strive for a balanced budget to make things better.
- Segregation of duties and internal controls will be on the audit because we are a small city with a small staff. There isn't a large enough staff to keep this off the audit every year.
- FRA (Fire Relief Association) The City will encourage the FRA to obtain an actuarial study to determine its net pension liability to stay in compliance with GASB Statement 68 for pensions offered to its retirees. Statutes what this done but it isn't that big of a deal to complete. Completely up to the City to do or not.
- Audit adjustments began last year and will hopefully be off the future with less change over in staff. The City will establish internal control procedures for analysis and review of financial transactions and financial statements to ensure that transactions are reported accurately and that accounts are balanced in a timely manner. The fund cash balances will be in agreement with the individual reconciled checkbook balances.
- Crystelle Philipps encouraged, each department of the city, disbursement documentation to sign your receipts to say yes I purchased and it is valid. Everyone is responsible for their role in purchasing anything. Crystelle Philipps stressed that each invoice needs a signature from the department purchasing. Besides standard things like electrical. Gas should be signed for and state what vehicle it was for, for example.
- Jeramy Swenson asked Crystelle Philipps on the fire contracts for townships (figured 3 years at a time). He stated they go off the Minnesota state formula based off a \$55,000 budget which we do not have. He was asking what the fire department should do going forward. Angie Gregerson stated there is a fire department reserve, per se, in the general fund but the fire department goes over their budget. Crystelle Philipps suggested to remove from the general fund and put in the fire department. Jeramy Swenson feels the figures are still not accurate for the budget. He feels that is why they go over budget every year. Crystelle Philipps recommends, for visibility to move the "reserve" general fund to fire department in the funds.
- Crystelle Philipps also talked on good practices for the fire department to mention before purchases of large equipment to the city at a council meeting. Just to keep communication open and accounted for in meeting minutes.
- Tania Praska asked for more suggestions on the budget. Crystelle Philipps said she would like to see that council uses their budget throughout the year and keep things in check. Also for each department so they can physically see where they are when considering purchases.
- Discussion held on maybe putting excess funds in a savings account or CD. Currently the City has 3 CD's in play. CTAS is a cash base system - it doesn't do accruals. We could do motions at the end of each year and have Tania Praska/Clerk keep a spreadsheet to track what the excess funds can be used for.

Motion to approve audit report as presented by Crystelle Philipps made by Council member Corey Christianson and seconded by Council member Amber Wojciehowski. U.C.

**6 UNFINISHED BUSINESS**

- a) Estimate final approvals for Fire Hall and small shed

Discussion had on benefits of the little storage shed. It was decided to keep the shed instead of demolishing it. Discussion on changing the brown colored soffit, fascia, and corner trim on the fire hall to match the steel roof being replaced from storm damage. Shanon Monsrud was present to answer questions. Motion to approve change out of soffit, fascia and corner trim on the fire hall and New soffit, fascia, and steel on shed roof made by Council member Amber Wojciehowski and seconded by Council member Corey Christianson. U.C.

**7 ADJOURNMENT**

Council member Gretchen Lee made a motion to adjourn meeting at 6:36PM and seconded by Council member Daegan Berger. U.C.

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Mayor

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Clerk Treasurer