

**BUDGET WORK SESSION and BOARD OF AUDIT**  
**HARRIS TOWN BOARD**  
**Wednesday, January 30, 2013 - 7:30pm**

The Harris Town Board met at 7:30pm on Wednesday, January 30, 2013 at the Blandin Foundation for a cemetery GIS program demonstration, the Board of Audit, and a budget work session. The following officers of the board were present: Supervisors Gary Rosato, Dennis Kortekaas and Larry Key, Treasurer Becky Adams and Clerk Michele Smith. Absent: none.

Also in attendance were Julie Kennedy – SEH Road Engineer, ICC intern Allie Jurvelin and her family, Dan Butterfield and Judy Myers – township residents, and the 2 new ICC interns, Holly Buster & Claire Schumacher.

The purposes of this work session were as follows:

- DEMONSTRATION of the new GIS database and mapping program for Harris Cemetery
- BOARD OF AUDIT: Audit the Treasurer's and Clerk's financial records for 2012 to verify that they are in order, and that year end balances match.
- BUDGET: Review, discuss, and consider items for the 2014 proposed budget and levy.

**Harris Cemetery GIS Demonstration:**

Allie gave a demo of the new GIS cemetery system, showing the end result of her 9 months of data entry and verification work. In the website based program, the home page is an aerial photo of Harris Cemetery, with the sections outlined. As you click and drill down, the block lines and numbers become visible, as do the lot and site lines as you continue to drill down. There is color coding for sites that are available for sale, sold but unoccupied, and those occupied by burials and cremations. You can click on an "info" button on any site to see the owner, and the name of person(s) buried there if applicable. In addition, other information may also be viewed such as birth/death dates, spouse's name, and Veteran status. There are also headstone pictures for most sites. About 75 people do not have a photo on the disc from Bruce Aitin, who took photos of all markers in 2009. The ones missing are mostly from section 2 & 3.

To date, all data has been input and verified. There are only 2 of 968 people that could not be found - 2 babies from 1952. Everyone else is accounted for – a wonderful accomplishment, after a lot of work and digging through old information.

The site will have search capability, by owner/deceased name or site description, and will hi-light the placement in the cemetery. The program can also be used to print maps – with names. SEH or the city can print large wall maps for the township, as well as lists – of veterans, for example. Smaller maps will be able to be printed by the public. It was also mentioned that this same type of GIS program/database could be done for township road information, where you could click on a road, and bring up a variety of data.

Allie noted that the database will need to be updated periodically, to keep it current. Who does what, and how often, will need to be determined. Currently, it is thought that the Clerk will enter any sale info, and the maintenance crew will enter all burial information.

Overall, Allie summed up that this cemetery program site will eventually be put up on the township's main website, but not yet – as the crew and clerk need to test drive it for a while. Julie will print a list of all fields, and the board can choose which ones we want the public to see (top 10) to make more user friendly. The board thanked Allie for her hard work, and were very impressed with the program, and that the data will not be preserved for generations to come.

**Board of Audit**

At approximately 8:45pm, Chairman Key called the Board of Audit to order. Clerk Smith confirmed that even though Harris Township has an outside CPA audit done each year, as mandated by the state because of its population and levy dollar amount, they are still required to hold an annual Board of Audit between year end and the annual town meeting, just like every other organized township. During the board of audit, the financial records of the Treasurer and Clerk are

reviewed to verify that their yearend totals match as required by Minn. State Statute #366.20 & 366.21, which Clerk Smith read aloud to the board.

Smith then shared her detailed financial summary report titled "2012 Clerk's Summary" with the board, as well as her detailed backup disbursement and receipt spreadsheets. The Treasurer was unable to print copies of her "Treasurer's Summary for Fiscal Year Ending December 31, 2012" report, but did share the detailed budget to actual reports for both disbursements and receipts/revenue.

The board reviewed both the Clerks and Treasurer's reports.

***A motion was made by Supervisor Kortekaas, seconded by Supervisor Rosato, to declare that the Harris Township Board of Audit found the clerk's and treasurer's financial summary report totals to match for all funds, and for the 2012 year ending balances. However, the board would wait to sign off on both report copies until the February 13, 2013 Regular Meeting when a copies of each report could be compared side by side. Upon roll call, motion carried by a unanimous vote.***

#### **Budget Work Session:**

In reviewing the budget to actual reports for money spent in 2012, there was some concern over the engineering costs. They were quite a bit over budget, especially in the General Fund. The treasurer explained that this was due in part to the cost of the Comprehensive Plan, which came under the Engineering line item in the General Fund.

#### **Fire Fund:**

The board reviewed the fire fund, and the spreadsheet from the City of Grand Rapids on how the cost sharing premiums were determined. Overall, Harris Township makes up almost 22% of total Estimated Market Value (EMV) in Itasca County. The rate we pay is based on that EMV percentage, plus a per service call fee (from 2012) of \$1,384.18/call. In 2011, we had 23 calls or \$31,836. The total premium for 2013 would be \$81,829. This is about the same as 2012's premium of \$81,458.

For 2013, the adopted budget for Fire was \$85,000. Clerk Smith recommended \$85,000 again be budgeted for 2014. The Board agreed.

***Due to the lateness of the evening, a motion was made by Supervisor Kortekaas at 9:46pm to adjourn tonight's work session. The motion was seconded by Supervisor Rosato, and the meeting adjourned. However, Treasurer Adams requested that the meeting be reopened briefly for one more board action item. Supervisor Kortekaas then made a motion to reopen the meeting at the Treasurer's request, seconded by Chairman Key and the meeting was reopened at 9:47pm.***

Treasurer Adams explained that every 3 years, the township has to complete a Minnesota Pay Equity Implementation Report, to show that the town board is paying men and women equally within the government unit. Its only regarding data of employees who are 14 hrs or more per week, and *non* elected officials, therefore it only refers to the maintenance crew (not the board, nor town hall caretaker). Adams stated that she needs board approval that they saw and approved the report, as it needs to be mailed tomorrow. *A copy will be attached to these minutes.* The report lists the total payroll for the township (including employees and officers), and then lists the minimum monthly payroll for the maintenance crew. The report states that there is no difference for health insurance benefits for male and female classes, and that female classes are not at a disadvantage.

***A motion was made by Supervisor Kortekaas to approve the Pay Equity Implementation Report as presented by Treasurer Adams. Upon a second by Supervisor by Rosato, the motion carried by a unanimous vote.***

***The meeting was adjourned upon a motion by Kortekaas 9:53pm, and a second by Supervisor Rosato.***

Respectfully submitted,  
Michele Smith – Harris Township Clerk