

**SHAMROCK TOWNSHIP  
BOARD OF AUDIT & BUDGET/  
REGULAR BOARD MEETING  
Thursday, February 26, 2025**

Board Chairman Ron Flatten called the meeting to order at 6:00 p.m. and led the Pledge of Allegiance. Present were Supervisor Ernie Darlow; Supervisor Tom Meyer; Supervisor Brock Hayes; Supervisor Bruce Johnson; Treasurer Jack Brula; Clerk Candace Kral; and one property owners.

**BOARD OF AUDIT & BUDGET**

Chairperson Ron Flatten called the Board of Audit/Budget Meeting to order at 6:00 p.m. Present were Supervisor Ernie Darlow; Supervisor Tom Meyer; Supervisor Brock Hayes; Supervisor Bruce Johnson; Treasurer Jack Brula; Clerk Candace Kral and one resident.

The board reviewed the annual reports presented by the treasurer and clerk. Fund reports, CDs, the claims, checking some of the invoices in Visa, the Northland Fire & Safety, and Gravelle Plumbing & Heating. It was noted that the board reviews and approves fund reports and claims presented at the monthly meetings as part of the audit process. The clerk presented a list of required annual reports that have been submitted to various agencies.

Tom Meyer moved to approve the treasurer and clerk's annual reports as true and accurate, seconded by Bruce Johnson; motion passed unanimously.

The Board discussed the 2026 budget and reviewed the current levy fund balances. It was noted that the Bridge Road (Long Point Place) project was completed in 2025. Concern was expressed regarding the General Fund, as it would have reflected a negative balance if not for an \$83,500.00 transfer from the General Capital Projects Fund due to excess funds in that account. The Board stated that the levy should be raised slightly again to maintain a positive balance. Additionally, the Board acknowledged the negative balance in the Recreation Fund and anticipates it will be fully recovered by the end of 2026.

The Board discussed anticipated costs associated with possible road improvements, noting that several road sections within the township require attention and ways to approach repairs. At this time, no new road projects are planned for 2026 or 2027. The Board expressed interest in developing a prioritized road map ranking road sections from most to least severe to guide future repairs. There was also discussion of town hall remodel or possible new town hall construction. Additionally, the Board reviewed the timeline for potential future equipment purchases and discussed the need to allocate and reserve funds accordingly.

The Supervisors were provided for discussion the Tax Capacity of the Township as determined by Aitkin County. After reviewing the expenses and revenues for 2027, Motion made by Ernie Darlow, seconded by Tom Meyer, to recommend a \$50,000 increase setting the 2027 levies as follows:

**Recommended 2027 levies:**

<b>100 - General Fund</b>	<b>\$</b>	<b>150,000.00</b>
<b>201 - Road &amp; Bridge Fund</b>		<b>550,000.00</b>
<b>206 - Blacktop Repair Fund</b>		<b>145,000.00</b>
<b>225 - Fire Fund</b>		<b>113,000.00</b>
<b>208 - Building Repair Fund</b>		<b>50,000.00</b>
<b>204 - Sewer Fund</b>		<b>5,000.00</b>
<b>226 - Parks &amp; Recreation</b>		<b>137,000.00</b>
<b>TOTAL</b>	<b>\$</b>	<b>1,150,000.00</b>

Motion passed unanimously.

Board of Audit & Budget Meeting portion was adjourned at 7:10 pm on a motion by Ernie Darlow, seconded by Brock Hayes; motion passed unanimously.

**REGULAR BOARD MEETING**

The Board discussed the Annual Meeting agenda and instructed the Clerk to add discussion items regarding potential town hall improvements or new construction, as well as the AED machine.

The Board discussed the current offer as well as the previous offer presented by the CYC Board. Ernie Darlow reported that Julie, a CYC Board member, had contacted him and he relayed the content of their text message exchange regarding the proposals. The Board expressed its desire to resolve the long-standing issues between the Township Board and the CYC in a manner that is agreeable to all parties. The supervisors agreed to schedule a road view at the CYC location to review the properties involved in the proposals and further discuss the offers on site.

The Board reported receiving an inquiry from a resident regarding shoreline properties on Big Sandy Lake and the ownership claim asserted by the U.S. Army Corps of Engineers. The Board anticipates additional inquiries on this matter and directed the Clerk to contact the Township Attorney to draft a response letter outlining the Township's position.

Meeting adjourned 7:52 pm.

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Candace Kral  
Clerk

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Ron Flatten  
Board Chairman

**MINUTES WERE APPROVED AT THE MARCH 12, 2026, REGULAR BOARD MEETING**