



**Clark County Park District  
Monthly Board Meeting  
February 16, 2023  
6:00 p.m.**

**1. Call to Order**

- a. Commissioner Blankenship called the meeting to order.

**2. Roll Call**

- a. Commissioners in attendance were Roy Sweet, Jana Williamson, Jeff Trefz, John Richards, Jeff Wallace, Joey Ewing, and Randy Blankenship, also in attendance are Executive Director Jeff Tippett and Office Manager Chatlin Morris.

**3. Pledge of Allegiance**

**4. Approval of Agenda**

- a. Ewing motioned to Approve the Agenda, Trefz second. 7 ayes, 0 nays.

**5. Approval of Minutes for Lake Management Committee meeting January 12, 2023**

Ewing, why are we approving Lake Management minutes here?

Tippett, it wasn't on the agenda, and I told them I would bring it in on the agenda today.

Ewing, ok, Sounds good.

Ewing moves to approve the minutes as presented, Richards Seconds. 7 ayes; 0 nays.

**6. Public Comment –**

Wallace, I want to make one little thing that's not on the agenda but discussed this with Jeff and all I really know is we can't have a vote on it or whatever, but our minutes are pretty lengthy as they are presented to us. Usually, most entities don't tell the minutes out like they would. it would help save a lot of time in the office and Jeff has agreed with me on that fact if we just did the minutes with basically how the meeting went and how the votes were and such. We have of course had the recorded minutes to refer back to if we have any questions. I mean I can see this saving 40 to 60 hours easy a year if that, so I wanted to bring that to the board's thoughts and attention. If there are problems with it, please maybe make some, that's it.

Blankenship, that's it, no other public comment?

**7. Directors Report**

- a. Tippett, we finished cabin 4, the ceiling and the kitchen come down if you remember we replaced the entire ceiling and put it back up. It came out looking really good. Cabin 6 s repaired and the back l service was the one that had the broken water pipes in the back room. We repaired the water pipe and put a new floor, new walls in, and both new beds. That's now back



in service and then the OHV bathroom, we charged the lines in the OHV bathroom, and we did have a couple of leaks. We have a valve that a pushdown valve and a mixing valve that's leaking and they are on order, and we will get them replaced. We don't know where the leak or even if there is a leak in the pipe, it's quite possible that when the electric went out it froze it up and it's the leak that we were seeing so we have to wait till we actually charge it again.

Wallace, is the server all installed correctly and everything?

Tippet, no. the server, I was notified today that they are going to bring in a consultant to help put the server in. Net diatom at no charge to the district because our particular server that we are trying to save and put on there is giving them a really bad time about coming over so, not everything, the server is still not done and our MFA is still not in and more than anything else we need this MFA and we need a viable server for it to work. So, that's where we are with that.

Wallace, ok Thank you.

Blankenship, anything else?

## **8. Payment – Payment and Discussion of Financials and Vote Payment of Bills**

Chatty, the profit, and loss, this is the one you have right now is current income up through December 8<sup>th</sup>. Expenses are current as of last Friday. I talked to Ben about the two questions Nicki had posed about the hotel tax and sales tax being on the same P&L and Ben said the reason why is if we pay our sales tax and hotel tax on time before the 20<sup>th</sup> of the month then we get a 5 percent discount, so we end up with credits so that's why it is showing on there. He said we should never have an expense for those two-line items, we will always wind up with credit towards those payments so that is why they will be on our profit and loss. And I asked him about moving them from the expense line to an income line and he said it has always been on the expense line and without confusion to the board or future boards members, he says to leave it on the expense versus moving it onto the income side because I questioned that as well. If we are going to have credits and have income coming in then why not put it on the income he said since he has been doing it, it's always been on the expense line and without adding confusion to the board or incoming board members he would suggest leaving it on the expense side.

Blankenship, I would think that would be more confusing to have an income on an expense side.

Tippet, I would think so too but the auditor just doesn't seem to care either way, but it sure does sound like an income to me.

Chatty well it would just be how it is going to look on the report instead of being on the expense side now it will show on the income and I think he was more saying that where it is located everybody is used to where it's located on that and if we are changing it to an income it's going to just move it to the different side so, that's up to the board if they would like it



moved to the income side, I have no problem making that adjustment. I mean that's how you guys, you're looking at these reports as well so that's depending on you guys.

Blankenship, I would suggest moving it to income but that's me I'm the only one.

Tippett, we will move it to income then and be done with it.

Richards, just get it right. If we get it wrong then we can start to change it but just do it right

Chatty, yeah works for me and he said there is no reason like right now we budget for an expense for it, and he said there is no reason to budget for an expense for it if it's always paid before the 20<sup>th</sup> of the month and we are always getting that 1.5 discount on both of those items. I included the profit and loss for November at the time I had printed these I had only gotten through the 8<sup>th</sup> of December, so November was the last current month of income I had gotten done so the gross profit for November was \$15,513.14. November's salary was \$36,889.12 and total expenses were \$61,237.08 and which brought our net income to \$-46,086.37. I did include January's as well because expenses are current as of January so our salaries for the month of January were 32,111.82 and our expenses for January were 63,826.92 which made our net income \$63,318.37. we did receive in January quarter from the state for the OSLAD grant so that was 105,750.00 dollars of income we did receive. On the balance sheet, Ben and I talked about why the accounts receivable is negative and it's something that he and I are going to dig into on his next visit. I'm doing my part to go back and look at it but it's something that he and I are going to work on and figure out why that is showing negative and then you have January's balance sheet. The bank balance as of Tuesday before the meeting was \$993,483.17. Our bills are \$10,321.19.

Blankenship, say that again.

Chatty, 10,321.19.

Blankenship, what's different than what's on the sheet?

Chatty, because we have credits on here. We had a couple of credits so if we take away that 40-dollar credit and the 40.54. if we add those back up then that's why it's 321. If they include those credits for the state and then the Menards, it drops t down to the 10240.00 but since we are not applying them. We don't have a bill for the state and since we already applied some of the credit towards another invoice from Menards so those are two that we still have.

Blankenship, Martinsville Fire District is that for a controlled burn later?

Tippett, no they just got around for billing me for the one in spring.

Blankenship, wow! Must be nice to be rich.

Commissioner Wallace moves to approve the bills in the amount of \$10,321.19. Ewing will second.

Roll call: Sweet I, Williamson I, Trefz I, Richards I, Wallace I, Ewing I, Blankenship I. Motion carries.

Wallace, also regarding the financials I kind of brought this up at our finance meeting and we will probably have to put this on the agenda at some point, but I wanted the board to consider putting a sum of money into a Certificate of Deposit since the interest rates have come back up some. Whether that might be in the amount of 100,000 or whatever if the board thinks



that they would be agreeable with that then maybe we can add it onto the agenda next time. I think with just like 100,000 or something or whatever the administrator thinks and all that without getting into any money we need for grant projects or whatever.

Williamson, I offered to Jeff to do a little leg work for him in that area since you had brought it up and there are some nice CDs out there, I checked with the local banks in town and I also looked at money markets. Now I'm not sure if we have ever done money markets before and I do have a question because I checked with Edward D Jones. Now he told me that because it was government or taxpayers' money, we couldn't do anything with them so I'm sticking with the banks, and I pulled I think 5 and I got one more I was going to check on but we need to do something here shortly and everything was 4% or more. We have some that are sniffing 5 so.

Wallace, it's an opportunity for us to make a few thousand dollars here.

Sweet, I would rather see us take 100,000 dollars and put it in Silver.

Wallace, I don't know if we can do that.

Sweet, well I don't know either but if we are going to make money, I would rather make a bunch of money than you know, a little bit of nothing.

Richards, I think that kind of goes into what she is saying, I don't think we can do anything speculative with it.

Blankenship, it's like playing the market because we could lose it and we are not allowed to just lose it.

Richards, yeah but I think those CD's rates are up in the 4 percent and they are FDIC encouraging.

Williamson and there is one money market that I found actually through First mid in town and it said, or they told me that particular money market was very fluid is the word they used, and it was for something.

Wallace, the money market funds, I know that my wife has evidently been generating. She has been coming home all happy, happy, happy because there has been a lot of moving on that side.

Williamson, yeah it just you don't know where we are going to go from here and at least it would be a way of getting some funds.

Wallace, we of course have always had monies before when we had a good amount of money in the CDs and things like that but when the CDs got down so low and our accounts got down but if the board is and if Jeff is willing to think about a good amount or something.

Blankenship makes sense.

Tippett, I have some ideas.

Wallace, ok thank you.

Richards, money markets are more liquid, you can write checks out of them.

Williamson, you know and I worked my way to push myself up the ladder in the banks so.

## **9. Old Business- Discussion of Amending the Budget for 2022/2023**



Chatty, there is a sheet that has budget amendments, the line items that we are under, and then the information that we are going to pull from. On the profit and loss, everybody has it, this landscape, follows along to this so if you want to look at it on paper that's fine, and if you want to look at it on the screen that's fine. The very first column is our 20 to 21 fiscal year, and this is what we ended the year on. The next one is the 21/22 those are the same figures that we ended that season on. 22 to 23 I have changed some figures and you will see them on the spreadsheet that I'm showing you in green because I got income entered through the end of January today. The next line item is the 22/23 amended budget highlighted in red, the red numbers are what we are wanting to change and then the next one is for the next fiscal year. You can look at those numbers. So, so far for this year, the Bass cabin has gone up to 12,795 dollars, and the Bluegill Cabin has gone up to 9,503 dollars.

Tippett, we are just doing the amendment now, right?

Chatty, well I'm just showing them the income portion that has gone up. So, our cabins are at 108,456 dollars and we had budgeted 122. So they are going up and somebody checked into cabins today, we have a couple more throughout February and March of cabins that are rented out already.

Blankenship, what's the projected end as of now for the cabins?

Chatty, anybody through March 31<sup>st</sup> will show up on this budget.

Wallace, so the number that is in Blue here, Blues are all raised, right?

Chatty this is for the fiscal year 23/24. This line item is for the campground.

Tippett, OSLAD campground is on page 2.

Chatty the one that the pointer is over when I filled out these spreadsheets yesterday before I emailed it out, I added an extra zero, so it is truly 365,700 is what the campground, we had budgeted for it. None of the numbers changed, all the other numbers are correct. Just when I was entering, I put an extra zero in, it's just a typo. I added an extra zero, but every other line item is correct on that. Cancellation charges went up to 4,856 dollars. So, the OSLAD grant reimbursement for the campground is added and it's a new line item for this year and it will be a new line item for next year. We have received 105,750 dollars. So, that makes what we have received so far in grant reimbursement is 129,750 dollars. We had anticipated less than that so including that OHV and the OSLAD what it would be is 394,100.34. So, one kind of helped offset the other. Deer stands, we did sell another deer stand at the end of December so that brought it up to 453 and our hunting up to 6,453. We originally only budgeted 5,500 for it. So, on our fines, we went up to 363. Storage is 3779 and that will continue to go up. We still have some that are, obviously, we haven't billed for March yet and we have some people that will continue to have storage. The miscellaneous income changed, it did go up to 2324.36 and our processing income is up to 11,000 dollars. Our ice has gone up, same with wood and concession. So, the OHV 11 is on page 3 of your spreadsheet and that's where we are at. The OHV, that 18-dollar one, I have figured out why it is not showing up. Whenever it is showing correctly in Campground Master when it gets pulled over into QuickBooks it is going into the in-state fee of 11 dollars even though it is 18 dollars. So I have to hand g into every date that we sold out-of-state stickers and recorrect those so I have 3 of them corrected and I have like 25



more to go through that I have to hand change. So, that number will increase as we go along. On the OHV decals on page 4, we are increasing that line item to 850 dollars. We added 357 to the budget for that. Flags we are adding 332 dollars to bring it up to 832 dollars. For the ice, we need to add 750 dollars bringing that new total to 6,350 dollars. With those changes, it was going to bring our total income up to 1,701,328.84. I think we had originally budgeted like 1.53 million dollars; I think that was the right figure without having to look at it. If we go to the expense side, the bad debt write-off we need to increase by 200 dollars. I do know that we have one that we are going to have to write off. The gentleman passed away this summer so we have those charges, it was a little over 500 dollars. We increased the processing fee by 7,000 dollars. The reason for that is that we ran 2 credit card processing companies this year, one was Campground Master for the first almost 5 months and then we ran one with Campspot for the other 7 months so that's why it is high is because we ran 2 for a couple of months in there.

Tippett, so the total will be 17,000?

Chatty, 17,000 will be the new total. On page 5 we need to raise the gasoline by 1,000 dollars making it 6,000 dollars. I'm sorry diesel we are raising it from 2,000 dollars to 6,000 dollars. Gasoline 1,000 dollars to make it 13,000. Off-road diesel is 1,100 and that will make those 8,100 dollars. On licenses, we need to increase that by 600 dollars to make that 850 dollars. Licenses this year, several almost all of our boats had stickers due.

Tippett, everything came due on all the boats.

Chatty so it was unexpected, we were not expecting it. Marketing and advertising we are going to take 2,000 dollars from that, dropping that down to 6,000 dollars and we are going to increase the office supplies by 1,450 dollars making that now 10,550 dollars and we still have ink to purchase for the printers to start the season off with. The other professional service is our drug screens, and we are going to increase that by 300 dollars making it 1800 dollars that way I can get pre-employment drug screens to start the season with.

Tippett, can you go back to mileage?

Chatty, oh, did I miss mileage? Yes, I did. For mileage reimbursement, we are going to add 600 dollars to make it 4,100 dollars. I didn't have that marked; I apologize. O timber we will remove that line item for next year but we are going to decrease it by 10,000 dollars since we did not have to pay a forester this year dropping that expense line to 7,100 dollars. On the third of July, we are increasing it to 4520 dollars. That was because we had to deposit 3500 for fireworks for this 2023 fiscal year, making that total 15,520 dollars. Solarbrate is a new line item, we are taking 10,000 dollars and putting it in there.

Tippett, from contingency.

Chatty, from contingency. For rental equipment, we are going to deduct 1,000 dollars from making that 3500. For the security and fuel dock, we are going to deduct 4,779 from that salary item making that 55,437.00. The office manager's salary is going to increase by 2,500 dollars making it 45,036 dollars. When Danielle left, we had to pay her out her sick and vacation time so that took a chunk. It took more than what we are asking for out. We are going to deduct the 5,000 dollars from the township recreation fund leaving it at 0. The training and travel we are going to take 2,000 from, leaving it at 4900 dollars. The phone we are going to



increase 1070 dollars making it 5,070 dollars. The trash we are increasing it by 700 dollars to make it 9200 dollars and the park water, we are increasing it by 300 dollars making it 3800 dollars. In the contingency, we are decreasing it by 10,000 dollars making it 40,000 dollars.

Wallace, I have a question going back to the professional services in regard to the timber. We took 10,000 dollars out of there and we left 7100 in there. Why are we even leaving 7100 dollars in there?

Tippett, If something should come up in the future we would have a little something. I don't know.

Wallace, because that's for the timber.

Tippett, that's for the Forrester for the timber, and I'm not 100 percent sure that he was given a letter that said reply by February 2, in which he didn't but that doesn't mean that there isn't something here in the works and he may want to do something with it so I left some in there.

Wallace, ok.

Blankenship, so in reality we are raising the budget 17,079.

Tippett, no we are moving around.

Blankenship, that's what I meant, moving around to cover the 17079 that we think we are going to be over.

Chatty, The 17079, 10

Wallace plus the other.

Chatty, 17000 is like 34 I think it is.

Sweet, I want to go back to Forrester, just because we sat here and say he is not going to get that money, doesn't mean he is not going to get that money. That's just us talking, so I'm a little hesitant to get those 10,000 dollars, I'm a little hesitant to take that out because we are just speculating that's what our hearts are saying we don't want to pay you but it's not always the way it works for sure. And then if we have to come back, we will have to find 10,000 dollars if we lose.

Blankenship, only 3 because there is 7 left so we still would have to drum up 3.

Sweet, ok.

Tippett, we had 17,000 dollars in the line item and if it went at 10% of that at 104,000 dollars that would have been 10,400 dollars and still left us 7,000 in there.

Sweet so what randy is saying?

Tippett, you will be out 3 grand.

Wallace, will you be able to take that out of your contingency money that's remaining?

Tippett, yes.

Blankenship, so we can cover it without redoing the budget again?

Tippett, yes, if push comes to shove.

Blankenship, all right, any more discussion?

### **Amended Budget**



Tippett, Hold on just a second. Should I lay this out for 30 days and then vote on it at the next meeting?

Blankenship, I think we are ready to lay it out.

Tippett, then I will do that and I will hold a public hearing.

Blankenship, I mean we have discussed and discussed and now we have to follow the rules.

Wallace, I don't think we have voted on it. We haven't voted to amend the budget.

Tippett, we can't until it's laid out for thirty days and gone to a public hearing.

Ewing, well don't we vote to amend the budget and then recommended mention has to lay for 30 days and then we come back and label the vote that this is, this is the time, you got your 30 days to get your public inquiries in and anything that needs to happen but this is what we present as an amended budget. I think that's how we have done it in the past.

Blankenship, I think that is correct. I think we have to vote to amend the budget let it lay for 30 days and then vote to accept the budget.

Ewing, but what we vote in is what's being laid to the public to look at that. Once we vote on it we can't change anything on it so that is our legal document to produce that these are our legal numbers. Is it on the agenda to vote upon?

Thomas, it's called your voting on the purposed amendment budget and then the hearing is on the amended budget and then it is adopted.

Blankenship, discussion on amending the budget, it doesn't say anything about voting.

Richards, when does it need to be done by Randy?

Blankenship, it has to be done pretty soon if we are going to get it done in this fiscal year.

Richards, do we need to do it before the next meeting?

Blankenship, I would suggest doing it right away.

Richards, we are going to have to have a special meeting then I guess.

Tippett, you will have to have two then probably because it has to lay for 30 days and then be voted on for exception.

Blankenship, here is my suggestion. You can look to see if we are right to have to vote for it before it gets laid on, you know before it gets before the public, and if not, we are good but if so then we need to have that special meeting like Monday.

Richards, Monday is a Holiday.

Blankenship, Tuesday.

Wallace, the one thing, is there is nothing, we are already over budget, and we have been over budget in line items for months so all we are going to end up doing is amending a budget and it's going to be a working budget for about 30 days and then we will have the new budget.

Blankenship, right?

Wallace, there is nothing in the law that says in my thought that you have, I mean we have already done something wrong here in my opinion by not adjusting the budget when we



needed prior to us making those appropriations. We have spent beyond our, what we have appropriated.

Blankenship, I agree.

Richards, my agenda says discussion and vote.

Sweet, I thought that's what mine said too and I don't see like I used to.

Chatty, no it just says discussion amending the 2022-2023 Budget. I've been here too much this week sorry.

Blankenship, well either way there is nothing we can do about it tonight because it's not on there to vote. So, you can find out what we have to do.

Ewing so, worst-case scenario we are looking at a special meeting on Tuesday if it comes down to it and we have to vote for the amended and if that's what it is, that's what it is.

Richards, and does that mean at our next board meeting we would delay it by a couple days?

Ewing, we can make that adjustment and.

Richards, I mean that way we are not having 2 board meetings back-to-back.

Blankenship, yeah, we could have it the following Monday.

Richards, something like that.

Tippett, I will figure out 31 days.

Blankenship, what about 28 days? There are months with that too. I guess it says 30 days though. Ok, we are going to move on to the next item on the budget.

## **10. New Business-Discussion 2023/2024 Procreation Budget**

Chatty, ok so back to our lovely spreadsheet. Intension was to have it up on the screen and the internet is not working. We increased the Jon boat rentals to 3700 dollars. As of now we have brought in 3631.80 for Jon boat rentals. Rental boats, others which are paddle boats, canoes and kayaks, we increased that to 300. On the Bluegill cabin we increased that to 9,000 dollars and so far this year we have brought 9321 in. We increased the Buck cabin, which is the old upper to 21,000 and we have brought in 20,000 so far. The Hickory cabin we increased to 6,000 dollars and we have brought in 6375.00. The pet fee we have added a new line and it is only for our cabins. Right now it is falling under fines and that's why our fines look so high is because of all the pet deposits, pet fees and that's where it is falling under. We thought putting it in with the cabin rentals was an appropriate place to put it instead of with the fines and so we added 1,000 dollars for that making our cabins 125,810 dollars and we left the campground fees alone. The DNR receipts we increased that to 4,200 dollars and we will be able to sell hunting permits. Your deer tags, archery tags, shotgun tags so we increased that to cover those. Leased docks we increased to match what we brought in this year which was 47,075 dollars.

Blankenship, can I have one second? On these DNR license receipts this 4200 dollars, is that our cut or is that the total.

Tippett, that's the total, we get a dollar per.



Blankenship, shouldn't that go to the amount we are going to make of it instead of the whole.

Wallace, there is an income and an expense side.

Tippett, right, there is an income and expense side.

Chatty Donations we increased from 50 dollars to 100 dollars. Erosion control we did leave that alone and the timber income we decreased that to 80,000 dollars from the 150 this year. We increased the gas and oil receipts, this is what we sell to 51,000 from 49,000 last year. The OHV and OSLAD are both in there and we should get those hopefully within the first month of the fiscal year and then the other quarter from the state the 105,750 obviously that will be dependent upon completion of that campground expansion. On hunting we lowered deer stands to 500 dollars from 1,000 dollars this year, we just didn't have the interest in them. The out-of-district hunting we increased to 6,000 dollars because that's what we did this year. The Illinois replacement tax on page 3, we increased that to 55,000, I spoke with Ben about this. Obviously we brought in a lot more than what we anticipated this year and he said it is on the rise and he showed me what 23 is projecting and it is a big jump but he said he would not go more than the 55 or 60,000 for the income for those. He says it comes off of business in the county that are taxed and we get a portion of that tax. So, Ben thinks that 55,000 is sufficient. The PDREMA safety award we increased it to 2,000 dollars. I think, what did he say, we will get three increments of 500 dollars and then we always rent a lift and we get that reimbursement and that's a 500-dollar reimbursement. I highlighted the vendor commission since we don't have vending machines any more this will change to be the vendor fees for 23/24 and we are anticipating 500 dollars. The miscellaneous income the number lowered from the profit and loss because I removed the OSLAD money to its own line but we did increase the miscellaneous income to 600. We did put rip rap down for a couple people and that was included in the miscellaneous income, you know we take scrap and anything of that nature is what's falling into that category. We increased ice to 11,000 dollars, wood to 2,800 dollars and propane to 3,500 dollars. On the recreation events income on third of July, we increased that to 7900 dollars and decreased senior pontoon rides to 250. We are going to try and advertise that one pretty hard again to try and get nursing homes to get people in. Send out letters and call. Kayla has sent out for the third of July donation letters and we have gotten a 20 dollar donation but we are going to start trying to hit hard on some more donations for third of July. On page 4 the trials collation income we are going to increase that to 2,000 dollars. The shelter fee we are increasing it to 725 dollars and that leaves our income at \$1,633,344.34. What we had originally budgeted for this year for the 22/23 was 1,595,578.84. On the decal stickers we do get credit towards what we have remaining in the books, this year we get credit for our next seasons ones. We did increase Concession stands resale up to 1800 dollars since the expansion we are going to sell some more things in there so we need to be able to purchase those. Flags at 600 dollars, the deer licenses we added and that will be 1,000 dollars and the ice we increased to 6,000 dollars so that leaves our gross profit at \$1,571,151.34 for the 22/23 we had budgeted \$1,535,785.84. On the expense side we increased the annual boat stickers by 550 and that is how much it cost to our chase them and that was at like 22 cents a sticker. We increased our or



changed the processing fee to 12,500 dollars and the charge to 12,000 dollars. On the capital outlay for the equipment, its 66,000, infrastructure 75,000 and lake erosion control project 62,340 dollars. On the dam maintenance, we decreased that to 1500 dollars and the fuel expense for park use we increased diesel to 8500 dollars, gas to 14,000 dollars and off-road diesel to 10,000 dollars. We had to add line items for the new OSLAD Campground, so our contract labor is 85,612 dollars, our infrastructure is 263,984.68 and equipment is 5000 dollars. I changed the hotel tax expense to 0 so that was the suggestion of Ben and we changed licenses back to 450 dollars. On maintenance expense for the building 19,000 , equipment 30,000 and maintenance ground 24,000. Marketing and advertising and PR we did increase that to 11,000 dollars due to we want to do the google optimize and advertise more about our events, things that we have, events coming up. The pontoons, the OHV trails and try to get more word out there on our park. Office supply is 4,100 dollars, I'm sorry, milage reimbursement is 4,100 dollars and office supplies is 11,000 dollars and we are going to remove timber from the 23/24 budget. Under payroll expenses we are going to leave those the same. We did add 2 line items which I think we are talking about here in a minute. One is for Health, an HSA or health insurance. Roy brought this to the table of 13,500 and then uniforms 2,250 dollars. On recreation events expense, the third of July 16,000 dollars and the trails collation 2,000 dollars. On salaries, those did increase.

Tippett, I would like to go into executive session on the salaries.

Wallace, the one thing on the salaries, you have the maintenance on the OSLAD campground that's 68,000 dollars of labor, correct?

Tippett, that's correct.

Wallace, so we won't get reimbursed for any of that labor?

Tippett, we will get reimbursed for half of it.

Chatty, so what I did was.

Wallace is that back in?

Tippett, so I took it out of maintenance labor total.

Chatty, so if you look at the maintenance mowing labor it did decrease by 34,128 dollars to take half of this.

Wallace, so that's why we saw the change from the other night of 701,000 down to 663?

Chatty, yes, is because I deducted after talking to Ben about that he said to take half of that because half is your portion and half is their portion and deduct that from your maintenance salary so we are not kind of double dipping on that. We changed the sales tax to 0 on training and travel expenses to increase that to 9,000 dollars. PDRMA is requiring more training.

Tippett, more movement out of the office, less zoom and more going to it which means hotels and fuels and meals and everything.

Chatty, and each class we sign up for cost so. We increased the phone to 5,070 dollars, propane up to 8,000 dollars which will be purchased in the fall for, we do the prepay. Sanitation to 10,000, Garbage to 9,200 and the Water to 4,000 dollars.



Wallace, just to go back briefly on the training and travel expense just to note for anybody, that's a large increase but a lot of that is being driven by PDRMA and what these guys are having to do for PDRMA. They have a lot of steps they are going to have to jump through.

Chatty, so it makes our total expense \$1,709,649.19. We did increase our contingency to 100,000 dollars and we do know that there are going to be some overages with the campground expansion just because it was presented 2 Years ago and prices have now changed and gone up since then, so that will make our net other net income -\$237,497.85. Our net income this year what was budgeted for 22/23 season was 83,415.36.

Tippett, Questions?

Richards, is that net negative budget cover your entire expenses for this new campground?

Tippett, half of it.

Richards, ok so that's about a half a million dollars.?

Tippett, Yeah, 440,000 dollars I wanna say, something like that.

Wallace, which I brought this up in the finance meeting. I get a little bit concerned of where we are going with salaries. If you look back on our total salaries from the year budget 2020/2021 they are at 402,000 and if you look at our budget here it is at 663 of course of which 68 of that is for the campground, so really it's just under 600,000.

Thomas, actually only 30,000 because you already reduced the line in salaries.

Wallace, yeah so actually we are at roughly 630,000 I guess so that's just a concern of mine because I'm like that's 200 and some thousand dollars of increase in three or four years that and that's a concern of mine because we haven't saw our income rise that much. So, I know stuff has to get done and I know that we are trying to bring employees wages up and I know that we are trying to retain good employees and all that but that's just a concern of mine when I look at the budget that's an outlier that I see.

Sweet, well when Jeff brought that up during finance I countered with this and I think this is key. If these employees that we have here didn't do it then we would be paying prevailing wage which is much higher than these employees are making so actually, I know its high but it could be worse by trying to get all this work and there is a tremendous amount of work being done so that's the way that I chose to look at it.

Wallace, well and I would counter that saying three or four years ago these guys were still doing the same amount of work, we still had a carpenter and we still had electrical, I mean we still have somebody I feel is skilled in carpentry, electricity probably the plumbing and a lot of different aspects so, we haven't had a lot of contract labor I felt back then. I don't know, it is just a concern of mine. It's just that I don't want it to get.

Tippett, we are fighting minimum wage, a decent living wage with everyone to keep them employed.

Wallace, understood. Outside of that, I don't have any general concerns about the budgets. I know that there is money in there about the solarbrate celebration keying up that for when that occurs in the summer of 2024. I don't think that there are any surprises that are



going to jump out at us except when we go to build this campground. I got a feeling that those expenses are going to nip us in the butt a little bit so.

Richards, seems like your planning for that with your contingent money and prices are higher than when you bid it out. So smart.

Ewing, where did Ben say we move the grant money to?

Tippett, its own line.

Chatty, we created its own line under grant.

Ewing, well we talked about it the other day when Ben was here about what we appropriated for this year but the money wont hit us till next year and he said he what was that he called it, he called it something that created a line because I had a question.

Chatty, the auditor does that.

Ewing is that what he said, ok because it wouldn't be in our budget then.

Chatty, no it's not in our budget. He said a lot of times they just roll it over to the next year from looking at the financials from the past several years it looks like that's how its been done and we didn't receive it this year it was rolled over into the next year and he said the auditors , it's a grant receivable, it's something in the audit and I can't remember exactly what he said.

Ewing, I thought it was on this but it's not so I didn't see it anywhere but you are right, its reflected in the audit.

Chatty, yes.

Ewing as far as where those accounts lie.

Blankenship, when is the audit?

Tippett, the audit? Right after the beginning of the fiscal year. March they will start.

Blankenship, ok so.

Tippett, can I have one second? We took a look at whether there is a vote to lay it out for 30 days and there actually isn't. When your doing an amending of a budget they actually refer you back to the regular budget which simple says the ordinance is first repaired and tentative form and made conveniently available for public inspection for at least 30 days prior to final notice. It needs no vote to be laid out.

Blankenship, ok.

Ewing, now we can go ahead and resume meetings I guess. The next meeting, we will have to change the date on the next meeting.

Tippett, but we will have a public hearing before it and both tentative and budget will be out there.

Wallace, Unless you wanted to have a special meeting to go ahead and lay it out there.

## **12. Discussion and Vote of Lake Shore Zoning 23- R-02**



Ewing and that's just to reassure our already zoning we had done around the lake as far as our no build, no dock, no site.

Tippet yes sir we will do that every year too.

Ewing, so it will be something that will just show up every year to reassure that.

Wallace, do we have to do a resolution on it every year?

Tippett, I was told that resolutions only last about a year.

Blankenship, by Lorna?

Williamson, I did not know that.

Days Sweet, tell me about f here. That's the one I don't have a grasp on.

Tippett, Roy if they do want to build on that site specifically and it is zoned as F, Lake Management will set the requirements for what they have to do, and I believe that had to do with erosion control and things like that.

Wallace, so you got a resolution and then there is a referendum and there is nothing you can do to just, there are ordinances, a dock ordinance, right? I'm just wondering.

Blankenship if there is a way, we don't have to deal with it every year.

Wallace, well things get forgotten just like I mentioned to Jeff this evening. I got to get his review done, it should have been started already. I just always, these things get missed and if you have to do it every year then you have to do it, but I thought that sometimes you do things and it's done until the board decides to change it again or something. I mean ill make a motion towards it, but I wish we could find out when we do something like this if done.

Tippett, I will ask her.

Ewing, so, you want clarity or not on whether a resolution needs to be made or a referendum?

Wallace Just so if we have something like this and I don't know whether you guys agree or not if the board comes to a decision and we spent a lot of time on that and we voted and we passed it that we don't have to go back every year because you just end up, seems like you have a lot of things to remember to do every year and if you didn't then what happened

Ewing, yeah if you miss a year does it null and void then or fall back?

Wallace, I mean we missed the prevailing.

Tippett, Prevailing wage I know we have to do this every year.

Ewing and that's in the form of a resolution.

Wallace, so I don't know.

Wallace moves a resolution establishing a zoning 23-R-02, Richars seconds. All in Favor: 7 Ayes; 0 Nays.

### **13. Discussion and Vote Resolution approving Zeroing out Funds 23-R-03**

Chatty I think it's the IMRF and the Audit funds need to be zeroed out, we can't carry them over from year to year.



Tippett, we haven't done that since 18 so.

Wallace, it's an accounting practice, if you will that we need to be following.

Wallace, I'll make a motion and there can be further discussion on it. Commissioner Wallace moved to approve zeroing out funds. I really should specifically state that, in my opinion.

Tippett IMRF and Audit fund.

Wallace to zero out the IMRF Fund and the Audit Fund. Richards seconds

Ewing on the Audit fund, are we, or on the IMRF fund, are we even spending what we are taking in?

Tippett, yes

Ewing so everything is an even trade. We are levying to cover the expenditures and the same thing with the Audit fund. There isn't an extra \$20 leftover, or we are on the hook for an extra 20.

Tippett no, 9,500 bucks.

Ewing, so we are exhausting that through expenditures so there is no money to, I was going to say I didn't know if there was money left over that.

Williamson, can I ask a dumb question?

Ewing sure.

Williamson, I have not closed my account in IMRF. It's just a pittance from the last time I came back to work. I need to get that out of there right?

Tippett, if you want it out of there. You can also draw on it too, I don't know how many years you had in there.

Williamson, not on that one. I'll try and get that out of there.

Sweet, I believe it was 8 years, what I had to be invested. I don't know if you had 8 years or not.

Williamson, no, not this second time. Ok, thank you.

Ewing, so we are exhausting the money as we are taking it, and we are not levying any extra money?

Tippett, no, it's set by tax roll, but we are always adding people and we always end up with an expenditure, a small overage in the IMRF fund so we just zero it out at the end of the year.

Ewing, you say over, I mean general funds making the difference up for IMRF?

Tippett, yeah.

Ewing, ok.

Blankenship, we have a motion and a second. All in Favor: 7 Ayes; 0 Nays

### **Executive Session**



Wallace, on our agenda it states that we are going into executive session under 5ILCS120/2 and we are not going in under C-1, We are not going in under C-3. We are going in under C-11 and C-21 and I will state those as a motion. So, we are going into executive session C-11 which is litigation when an action against, affecting, or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal or when a public body finds an action is probable or imminent in which bases for the findings shall be recorded and entered into the minutes of the closed meeting and then C-21 which is a discussion of minutes of meetings lawfully closed under this act whether for purposes of the approval of the body of the minutes or semi-annual review of the minutes as mandated by section 2.06

Ewing, That's your motion?

Wallace, yes.

Ewing will second.

Roll call: Sweet I, Trefz I, Richards I, Wallace I, Ewing I, Blankenship I, Williamson I.

Regular meeting resumes

Blankenship, committees?

Trefz, Campers did not meet.

Richards Lake management met, and we talked about Campspot and Damage to the cabin and touched things.

Wallace, what happened with the server?

Tippett, he is putting it in right now.

Wallace, ok.

Tippett, it is finally being installed but it's a lengthy process and rather than him sit here because he would have to take the server out of service, I am allowing him to remote into it to work on it and as soon as he is done installing it, we will pull his remote stuff.

Wallace ok, is he giving you a timeline?

Tippett, he is working on it tonight, but it's going to be a while and then we will have to go back in and start putting the MFA in all the computers, I guess that will put the computers down for a day each time.

Ewing while we are on committee subjects real quick and maybe you talked about it before I got here but the water usage at the ATV trail is that something we just leave a hydrant on over there or do we have a leak or?

Tippett, they notified us of a leak, but we can't find it so for the moment we just shut the water off until we get a little better weather.

Ewing ok, I just saw we were using a lot of water and I didn't know if it was kids over there leaving stuff on or running stuff or what.

Blankenship, 9700 gallons?

Tippett 9100.

Blankenship, that's a lot of kid.



Ewing, I know we have had some vandalism in that area, so I was just making sure it wasn't part of that.

Tippett, well I can tell you that where the electric comes out of the poll somebody pulls or hit and disconnected the bathroom electric, so the heaters didn't come on so when they went in there it was all frozen up. They thawed it and everything appears to be fine. What I think is somebody backed into the poll and displaced the wires coming out of the box. If we didn't have bad luck, we would have none at all.

Ewing well we are not the only ones, Lincoln Trail has this same issue.

Blankenship, Finance committee?

Williamson, we had a meeting Tuesday night, and this is we are in the process of working on the budget and going through the numbers and Jeff hop in there any time.

Tippett, we are mending the budget to a total tone of about \$15,000. Those monies we are going to move around. The bulk of the money will come out of security because there is \$34,000 in security and then processing, credit card processing fees we have to shore up, that's the biggest one right there. That's \$6,000 that we have to shore up, coming out of recreation.

Williamson, and that's going to be cut starting April 1<sup>st</sup> right, that won't be as much?

Tippett, right because we back down to just one credit card user so we are in pretty good shape. In February we are going to have another Finance Meeting and we will go over the amended budget again just in case there are any changes to it, ill provide everybody with the 2023/2024 season to look at, and then hopefully at the February meeting you will approve the amended budget and we can talk about the other budget whether you want to approve it or talk about it some more.

Blankenship, ok, trails?

Wallace, there was no meeting.

Blankenship, Motion to adjourn.

Ewing will make a motion to adjourn.

Trefz seconds.

All in favor: 7 Ayes; 0 Nays