

**Lake Lemon Conservancy District
2010 Budget Adoption Meeting Minutes
Benton Township Senior Citizen Building
November 2, 2009**

The November 2, 2009 meeting of the Lake Lemon Conservancy District was held at the Benton Township Senior Citizen Building and was called to order by Vice Chairman Dave Hobson at 6:15 p.m.

BOARD MEMBERS PRESENT: Marty Mann, Dave Hobson, Dennis Friesel, Rex Taylor, John Schell, and Barb Ritter . ALSO PRESENT: Bob Madden, Manager; and LLCD Freeholders (see attached sign-in sheet) ABSENT: Bruce Cassal, Adam Casey, and Rachel Atz, CBU Representative.

I. OPENING COMMENTS (Hobson)

- Hobson thanked all freeholders for attending the meeting.

II. 2010 BUDGET AND STATEMENT OF SALARIES & WAGES (Friesel)

- Dennis Friesel, Treasurer, asked if Board Members and Attendees had any questions regarding the 2010 Proposed Budget (See Attached), or the 2010 Statement of Salaries and Wages (See Attached).
- No questions were posed by Board Members or Attendees.

HOBSON MOTIONED TO APPROVE RESOLUTION 11-09-03 (2010 ANNUAL BUDGET) AND THE 2010 STATEMENT OF SALARIES AND WAGES TO BE PAID OFFICERS AND EMPLOYEES. RITTER SECONDED THE MOTION. ALL "AYES". MOTION CARRIED.

- Resolution and Ordinance for Appropriations and Tax Rates passed around for signatures

III. PUBLIC COMMENT

- Freeholder Ed Rhoeling asked if the LLCD Special Benefits Tax Rate for 2010 increased. Friesel stated the 2010 Tax Rate is the same as 2009.

IV. NEW BUISNESS

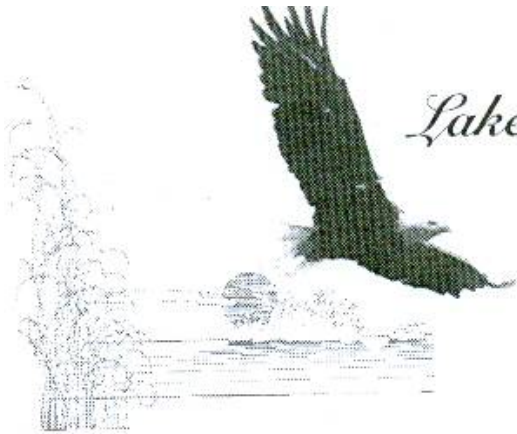
- The next Board of Directors Meeting will be held November 18, 2009 at the Benton Township Seniors Building.

V. ADJOURNMENT

MANN MOTIONED TO ADJOURN THE MEETING. HOBSON SECONDED THE MOTION. ALL "AYES." MOTION CARRIED. MEETING ADJOURNED AT 6:30 P.M.

Meeting Minutes submitted by:

Bob Madden, Manager



Lake Lemon Conservancy District

RESOLUTION 11-09-03 FOR 2010 ANNUAL BUDGET

WHEREAS, it has been determined that it is now necessary to approve the 2010 Annual Budget;

NOW THEREFORE:

Be it resolved by the Board of Directors of the Lake Lemon Conservancy District, Monroe/Brown Counties, Indiana, that for expenses of the taxing unit in 2010, the Board approves a \$851,155.00 annual operating budget for fiscal year 2010.

Additionally, the Board also approves the 2010 Statement of Salaries and Wages to Be Paid Officers and Employees.

PRESENTED to the Board of Directors of LLCD and adopted this 2nd day of November 2009.

7599 North Tunnel Road, Unionville, IN 47468
Phone 812/334-0233 • Fax 812/335-0038

**STATEMENT OF SALARIES AND WAGES
PROPOSED TO BE PAID OFFICERS AND EMPLOYEES
CALENDAR YEAR 2010**

LAKE LEMON CONSERVANCY DISTRICT, MONROE/BROWN County, ^{IN} Indiana
(Name of Office, Department, Board or Agency)

The following statement shows the salaries and wages proposed to be paid to officers and employees of the above named office, department, board or agency during the calendar year 2010:

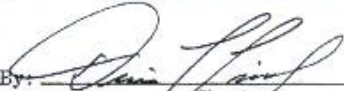
FULL TIME SALARIED OFFICERS AND EMPLOYEES

Title of Position or Employee Classification	Number	Rate of Monthly Salary	Total Annual Salaries
<u>MANAGER</u>	<u>1</u>	<u>\$ 4,301.83</u>	<u>\$ 51,622.⁰⁰</u>
Totals	<u>1</u>		<u>\$ 51,622.⁰⁰</u>

PART TIME AND HOURLY RATED EMPLOYEES

Title of Position or Employee Classification	Rate of Pay*
<u>GATE/PARK ATTENDANT</u>	<u>\$ 9.50 per HOUR</u>
<u>SEASONAL LABORER</u>	<u>\$ 8.00 Per HOUR</u>
<u>PARK MAINTENANCE TECHNICIAN</u>	<u>14.00 Per HOUR</u>
<u>LAKE PATROL</u>	<u>12.00 Per HOUR</u>
<u>LAKE BIOLOGIST/OFFICE ASSISTANT</u>	<u>12.00 Per HOUR</u>
<u>DREDGER</u>	<u>30.00 Per HOUR</u>
<u>ASS'T DREDGER</u>	<u>15.00 Per HOUR</u>

* Show rate of pay per month, week, day, hour, etc.

Submitted By: 
(Signature)

Date: NOV. 2, 2009 LLCD TREASURER
(Title)

NOTES:

- (1) This statement must be filed IN DUPLICATE with the County Auditor on or before July 1 each year for salaries and wages to be paid in the ensuing year.
- (2) The number and salaries to be paid full time officers and employees must be fixed by the County Council. The rates of pay for part time and hourly employees shall likewise be fixed by the County Council but the number to be employed is limited only by the funds appropriated therefor; thus, the amount to be requested in the budget for part time and hourly employees need not be included in this statement.
- (3) The County Auditor shall complete the reverse side of this form and return one copy to the officer or head of the department, board or agency within 3 days after action thereon by the County Council.

CERTIFICATE OF COUNTY AUDITOR

I hereby certify that on the 2ND day of NOVEMBER, year 2009, the ~~County Council~~ LLED BOARD OF DIRECTORS RESOLUTION adopted an ~~order~~ which included the fixing of salaries and wages of the officers and employees listed on the opposite side hereof in the amounts recommended, except:

Date NOV. 2, 2009



County Auditor
LLED BOARD TREASURER

53 2010 53 7
 ID YEAR CO TYPE KEY

BUDGET ESTIMATE FOR

General Operating Fund

(Office, Board, Commission, Department, Institution or Fund)

Lake Lemon Conservancy District

(If City, Town or Fire Protection District Budget, Enter Name)

(If County Budget, Enter County Name)

For Calendar Year 2010

		Items	Total Estimate	Approved
PERSONAL SERVICES .				
Salaries and Wages				
6000	Lake Manager	51,622		
			51,622	
Employee Benefits				
6010	FICA (7.65% - all staff)	8,461		
6020	SUTA (1% to 87K - all staff)	534		
6030	PERF (13.75%)	7,098		
6040	HEALTH INSURANCE	11,500		
6050	LIFE INSURANCE	1,265	28,858	
Other Personal Services:				
6070	Gate/Park Attendants	13,775		
6080	Seasonal Labor	2,400		
6090	Park Maintenance Technician	5,600		
6100	Lake Patrol	3,600		
6110	Lake Biologist	12,000	58,975	
6111	Dredger	14,400		
6112	Assistant Dredger	2,200	139,455	
Total Personal Services				
SUPPLIES				
Office Supplies				
6120	Season & Launch Permits	1,000		
6130	Daily Permits	200		
1402/50	Receipt & Ticket Books & Checks	500		
6160	Printer/Copier/Computer	500		
120/30/90	Misc/Postage/General Business	2,700	4,900	
Operating Supplies				
6200	Regular Gas	4,000		
6210	Diesel/Oil/Grease (Dredging)	12,000		
6220	Janitorial Supplies	500		
6230	Medical Supplies	100	16,600	
Repair and Maintenance Supplies				
6240	Buildings & Grounds	3,000		
6250	Boats/Trucks/Dredging Supplies	6,000		
6251	RIP RAP & EROSION CONTROL	10,000		
			19,000	
Other Supplies				
6220	Boat Equipment	300		
6280	Radios (Com)	200		
6290	Nautical Markers/Buoys	1,500		
			2,000	
Total Supplies			42,500	

3 OTHER SERVICES AND CHARGES

Items	Total Estimate	Approved
Professional Services		
6300 Accounting Services	5,400	
6310 Grass Mowing	18,000	
6320 Attorney	8,000	
6330 Consulting Engineers	5,000	
6350 OTHER Professional/Secretarial	500	
	36,900	
Communication and Transportation		
6370 Phone /LDT/ Email, etc	3,400	
6380 Travel	200	
6390 Hotel	200	
6400 Meals	100	
6410 Subscriptions /Memberships	500	
	4,400	
Printing and Advertising		
6420 Newsletter	800	
6430 ADS (Legal Notices)	300	
6440 Other Printing	1,500	
	2,600	
Insurance		
6450 Insurance	42,000	
	42,000	
Utility Services		
6460 Electric	5,000	
6470 Water	600	
6480 Trash	1,000	
6490 Peri-O-Lers	2,400	
6500 Pump Holding Tanks	800	
	9,800	
Repairs and Maintenance		
6510 Buildings & Grounds	11,500	
6520 Boats	1,000	
6530 Trucks	1,500	
6540 Sluice Gate Inspection	1,500	
6541 Dredging Equipment	7,000	
	16,500	
Rentals		
N/A	0	
	0	
Debt Service		
N/A	0	
	0	
	0	
Other Services and Charges		
6560 Water Testing	3,800	
6570 Lake Weed Treatment	50,000	
6590 Contingency Fund	19,000	
6600 6% Marina Sales Commission	2,500	
6620 Dam/ Spillway Inspection	4,000	
6630 Dam/ Spillway Repairs	1,500	
6661 Disposal Site Preparation	20,000	
6662 Debt Service - Dredge Loan	46,000	
6663 Silt Container & Barge Assembly	24,700	
6680 Other (Debris Removal)	3,000	
6681 Fireworks	7,000	
	181,500	
Total Other Services and Charges	243,900	

52010 53 7
 ID YEAR CO TYPE KEY

CITY, TOWN, FIRE PROT. DISTR. LAKE LEMON CONSERVANCY DISTRICT COUNTY, INDIANA

ESTIMATE OF MISCELLANEOUS REVENUES GENERAL FUND
 FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
 FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 20 10

	ESTIMATED AMOUNTS TO BE RECEIVED			
	A July 1, <u>2009</u> to Dec. 31, <u>2009</u>	X Department of Local Government Finance	B Jan 1, <u>2010</u> to Dec. 31, <u>2010</u>	X Department of Local Government Finance
OTHER TAXES:				
0201 Financial Institutions Tax				
0202 License Excise Tax				
0203 CAGIT Certified Shares				
0204 CAGIT Property Tax Replacement Credit			XXXXXXXXXX	
0212 County Option Income Tax (COIT)				
0217 CVET Commercial Vehicle Excise Tax				
0207 Wheeltax				
0206 Surtax				
LICENSES AND PERMITS:				
3101 Dog Licenses				
3102 Cable TV				
<u>WATER CRAFT PERMITS & FEES</u>	<u>31,513</u>		<u>118,700</u>	
3201 Building Permits:				
3202 Street and Curb Cut Permits				
INTERGOVERNMENTAL REVENUE:				
1121 Federal Matching Funds				
1300 Federal Payments in Lieu of Taxes				
1399 Motor Vehicle Highway Distributions				
1417 Local Road and Street				
1501 Liquor Excise Tax Distributions				
1502 Alcoholic Beverage Gallonage Tax Distribution				
1503 Cigarette Tax Distributions - General				
1504 Cigarette Tax to CCIF				
1505 Cigarette Tax - Fire Pension Fund				
1506 Cigarette Tax - Police Pension Fund				
1600 State Payments in Lieu of Taxes				
CHARGES FOR SERVICES:				
2206 Fire Protection Contracts			<u>25,000</u>	
2501 Dog-Pound Receipts	<u>6,816</u>		<u>48,000</u>	
FEES AND FORFEITURES:				
4101 Court Docket Fees				
4104 Ordinance Violations				
MISCELLANEOUS REVENUE:				
6100 Interest on Investments	<u>3,851</u>		<u>3,000</u>	
6200 Rental Property				
6500 Miscellaneous Revenue <u>FIREWORK DONATIONS</u>	<u>260</u>		<u>5,500</u>	
OTHER FINANCING SOURCES:				
5201 Transfer From Parking Meter Fund				
5202 Transfer From CCIF				
5205 Transfer From <u>Utility</u>				
<u>DELAYED SPECIAL BENEFIT TAXES</u>	<u>138,367</u>			
<u>DREDGING EQUIPMENT LOAN</u>			<u>300,000</u>	
9999 Total Columns A and B	<u>180,901</u>		<u>500,200</u>	
	Line 8A		Line 8B	

DTE: Column A is for the Period from July 1 to December 31 of the present year
 Column B is for the period from January 1 to December 31 of the incoming year
 Columns X are reserved for the Department of Local Government Finance

ORDINANCE FOR APPROPRIATIONS AND TAX RATES

Be it ordained by the Lake Lemons Conservancy County, Unionville Indiana: That for the expenses of the County, City or Town government and its institutions for the year ending December 31, 2010, the sums of money shown on Budget Form 4-A are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition for the purpose of raising revenue to meet the necessary expense of county, city and town government, tax rates are shown on Budget Form 4-B and included herein. Two (2) copies of Budget Forms 4-A and 4-B for all funds and departments are made a part of the budget report and submitted herewith.

APPROVED BY:

Conservancy District
~~TOWN BOARD~~

COUNTY COUNCIL

COMMON COUNCIL OR FPD BOARD

Presented to the County Council of _____ County, _____ day of _____, 20____
Indiana, and read in full for the first time this _____ day of _____, 20____

This ordinance shall be in full force and effect from and after its passage and approval by the Common Council and Mayor or Fire Protection District board.
Adopted by the following vote on _____, 20____

This ordinance shall be in full force and effect from and after its passage and approval by the ~~Town Council~~ Board of Directors
Adopted with the following vote on November 2, 2009

Attest: _____ President County Council

County Auditor and/or Clerk of County Council _____

Presented to the County Council of _____ County, _____ day of _____, 20____
Indiana, and read in full for the second time, and adopted, this _____ day of _____, 20____ by the following vote:

Yes: _____ Nay: _____

Council Member _____ Council Member _____
Council Member _____ Council Member _____
Council Member _____ Council Member _____
Council Member _____ Council Member _____
Council Member _____ Council Member _____
Council Member _____ Council Member _____
Council Member _____ Council Member _____

Yes: _____ Nay: _____

[Signatures]
Board - Board Member
Board - Board Member
Board - Board Member
Board - Board Member
Board - Board Member
Board - Board Member
Board - Board Member
Board - Board Member

Attest: _____
County Auditor and/or Clerk of County Council

Approved by the Mayor/Board _____, 20____
Attest: _____ Mayor/Board

Attest: *[Signature]*
Town Clerk - Treasurer **DEANIS FRIESEL**

BUDGET REPORT FOR

Henree Boiron
COUNTY

Lake Lemon Conservancy District
TAXING UNIT

5095 2010 53 7
ID YEAR CO TYPE KEY

ORIGINAL PUBLISHED BUDGET APPROPRIATION	AMOUNT APPROVED BY		FINAL BUDGET AFTER REDUCTION ORDERED BY THE DEPT. OF LOCAL GOVT. FINANCE
	LOCAL COUNCIL OR BOARD	TAX ADJUSTMENT BOARD	

DEPARTMENT:	FUNCTION:
139,455	
42,500	
293,700	
375,500	
851,155	

FUND: **GENERAL OPERATING**

100000 PERSONAL SERVICES
200000 SUPPLIES
300000 OTHER SERVICES AND CHARGES
400000 CAPITAL OUTLAY
9999 TOTAL

DEPARTMENT:	FUNCTION:

FUND:

100000 PERSONAL SERVICES
200000 SUPPLIES
300000 OTHER SERVICES AND CHARGES
400000 CAPITAL OUTLAY
9999 TOTAL

DEPARTMENT:	FUNCTION:

FUND:

100000 PERSONAL SERVICES
200000 SUPPLIES
300000 OTHER SERVICES AND CHARGES
400000 CAPITAL OUTLAY
9999 TOTAL

FUND (ONLY IF DEPARTMENTALIZED) TOTAL

ID YEAR CO TYPE KEY

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

TAXING UNIT LAKE LEMON CONSERVANCY DISTRICT COUNTY MONROE / BROWN

FUND GENERAL OPERATING NET ASSESSED VALUATION \$99,011,900

(This form is to be prepared for each fund that requires either a tax rate or an appropriation)
(NOT TO BE PUBLISHED)

FUNDS REQUIRED FOR EXPENSES TO DECEMBER 31st OF INCOMING YEAR	AMOUNT USED TO COMPUTE PUBLISHED BUDGET	APPROPRIATING BODY	TAX ADJUSTMENT BOARD	COUNCIL BOARD AND PLURAL ACTION
1. Total budget estimate for incoming year	051,155			
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	302,183			
3. Additional appropriation necessary to be made July 1 to December 31 of present year				
4. Outstanding temporary loans				
a. To be paid not included in lines 2 or 3	100,000			
b. Not repaid by December 31 of present year				
5. TOTAL FUNDS required (add lines 1, 2, 3, 4a and 4b)	1,253,338			
FUNDS ON HAND TO BE RECEIVED FROM SOURCES OTHER THAN PROPOSED TAX LEVY:				
6. Actual cash balance, June 30 of present year (including cash investments)	194,520			
7. Taxes to be collected, present year (December settlement)	250,995			
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year (Schedule on File):				
a. Total Column A Budget Form 2	180,007			
b. Total Column B Budget Form 2	500,200			
9. TOTAL FUNDS (Add lines 6, 7, 8a, and 8b)	1,126,522			
10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5)	126,816			
11. Operating balance (not in excess of expense January 1 to June 30, less miscellaneous revenue for same period)	124,184			
12. Amount to be raised by tax levy (add lines 10 and 11)	251,000			
13. Property Tax Replacement Credit from Local Option Tax				
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13 from line 12)	251,000			
15. Levy Excess Fund applied to current budget	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
16. Net amount to be raised				
17. Net Tax Rate on each one hundred dollars of taxable property	0.2535			