

Minutes
Dunkirk Dam Lake District (DDL D)
Special Session, Tuesday, November 5, 2025 at Becky's House

In Attendance:

Commissioners	Members	Guests
<ul style="list-style-type: none"> • Jason Mackey, Chair • Nicholas Schmuhl, Treasurer • Becky Dakin, Secretary 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None

Topic	Discussion	Action
Meeting Notification of Special Session	<i>This session was announced on the DDLD Facebook page notifying members or this special session where Jason, Becky, and Nick would meet to discuss the DDLD accounting system.</i>	None
Review of agenda	<ul style="list-style-type: none"> • DDLD Accounting system • For 2024-2025 clarify the difference between the budgeted tax revenue and the actual tax revenue received • Discuss Commissioner terms – do we each expire in a different year? • How to save the annual budget 	
Review spreadsheet showing DDLD 2020-2026 budgets	<ul style="list-style-type: none"> • This internal spreadsheet shows the approved and actual budgets from 2022-2026 allowing us to compare year to year. This is saved on Becky's laptop and in the cloud. • Nick verified that the figures are correct. 	
Clarification of 2024-2025 tax revenue	<ul style="list-style-type: none"> • Nick shared the Wisconsin State tax form "Special District Apportionment" 2024-2025 and 2025-2026. It showed that an amended 2024-2025 form had been submitted to the state in December 2024. (This amended form replaced the original form submitted in October 2024.) • The form was for tax collection in the amended amount of \$9760. The member approved budget for 2024-2025 was \$28,250 in property taxes. • We don't know why this form was amended but it caused the DDLD to receive much less revenue than was anticipated. • Because of this lower revenue, DDLD was unable to collect and reserve the approved \$20k for the Reserve Fund. • The DDLD was also not able to move \$34k out of the "overage" account to put toward to "Park Project" line item. 	Becky, scan and save the "Special Distr App" forms for both years.

Commissioner Terms	<ul style="list-style-type: none"> • Becky shared that she looked back through the Annual Meeting minutes since 2020 and found that the Commissioner Term for Jason is 2025-2028, Becky's current Term is 2023-2026, and Nick's is 2024-2027. Each of our terms is supposed to expire in different years. So, the terms are correct. • Jason clarified that if one of us resigns, the appointed Commissioner will be requested to fulfill the remaining term, not an additional three-year term. This will allow the three terms to remain off-set when they expire. 	Becky, double check that these are listed correctly on the website.
Saving the budget	<ul style="list-style-type: none"> • Becky asked how she should save the budget. Currently it has been saved on everyone's individual laptops and not saved to the website. • Jason suggested that the approved budget (from the Oct Annual Meeting) be attached to the minutes and posted to the website. • Becky also shared that only one-and-a-half years of minutes are posted to the website. The website states that if someone wants the minutes from earlier years, they are to contact the Secretary. This was agreed as acceptable. 	Becky, attach the budget to the draft minutes and post to the website.