

**Lake Egypt Fire Protection District
12228 Lake of Egypt Rd.
Marion, IL 62959**

Board Meeting Minutes from October 11, 2023

Board President Richard George called the meeting to order at 7:00 p.m. Roll Call showed the following members present: Richard George, Paul Melvin, and Mark Dillon. Mike Conway and William Heyde were absent. A quorum was present.

No public comments were made. Visitors were recognized.

A reasonable amount of time was allowed for presentation of any petitions. None were presented.

Action Items:

The Consent agenda was reviewed. A motion was made by Paul Melvin and seconded by Mark Dillon to approve the consent agenda as proposed. On a roll call vote, the members voted as follows: 3 Ayes, 0 Nays. Motion carried.

Old Business:

The incident report was provided by Chief Odum.

A travel request was provided for Chief Odum, Brady Crane, and Ryne McNally to travel to Orlando, Florida to inspect the build on the new engine. The final date is to be determined. A motion was made by Mark Dillon and seconded by Paul Melvin to approve the travel request for Chief Odum, Brady Crane, and Ryne McNally to travel to Orlando, Florida to inspect the build on the new engine, on a date to be determined. On a roll call vote, the members voted as follows: 3 Ayes, 0 Nays. Motion carried.

The Board Action Checklist was reviewed. The next year tax levy will be discussed at tonight's meeting. President George asked about the contract with the auditor. Chief Odum will verify.

Budget Line Items were reviewed. No revisions were proposed.

New Business:

No new applications were presented.

Discussed the 2023 Tax Levy. Chief Odum stated the attorney has provided his estimate for the tax projection and recommended tax levy amounts. Chief recommends the Board levy the maximum amount. Trustee Dillon stated that will require a public hearing. A motion was made by Mark Dillon and seconded by Paul Melvin to tentatively approve the 2023 tax levy with the maximum amount of \$1,854,981.00. On a roll call vote, the members voted as follows: 3 Ayes, 0 Nays. Motion carried.

Discussed the combining of personal time and vacation time for employees. Chief Odum stated it would simplify the tracking of paid time off. Sick time will still be separated. Chief would also like to change the period from January to December. Currently it is based on hire date. Will need to amend the policy manual. A motion was made by Paul Melvin and seconded by Mark Dillon to consolidate Personal Time and Vacation Time for full-time employees and change period to calendar year, effective January 1, 2024 with a one-time buyout or roll-over of unused time. On a roll call vote, the members voted as follows: 3 Ayes, 0 Nays. Motion carried.

President George stated the pension board is still waiting on the Illinois Supreme Court decision.

Trustee Dillon stated the Decenal Committee should convene their second meeting soon.

At 7:33 p.m. the board meeting was adjourned. Motion was made by Paul Melvin and seconded by Mark Dillon. On a vocal vote, all members voted in favor. Meeting adjourned.

President Dr. Rick George

Secretary Mark Dillon



BOARD AGENDA

Meeting Date: Wednesday, October 11, 2023

Lake Egypt Fire Protection District

12228 Lake of Egypt Road

Marion, IL 62959

"Posted" Monday, October 9, 2023

7:00 p.m.

- 1. Call to Order**
- 2. Roll Call.**
- 3. Public Comment**
- 4. Introduction and Recognition of Visitors**
- 5. Public Hearings & Petitions (a reasonable amount of time will be permitted).**
- 6. Consent Agenda**
 - A. Secretary's Report – Minutes of Previous Month's Meeting**
 - B. Treasurer's report**
 - C. District Bills**
 - D. Payroll Report**
- 7. Old Business**
 - A. September incident report.**
 - B. Review and approve travel requests.**
 - C. Review Board Action Annual Checklist.**
 - D. Discuss and approve budget line-item revisions.**
- 8. New Business**
 - A. New Applicants**
 - B. Discuss and approve 2023 Tax Levy**
 - C. Discuss and approve combining personal time with vacation time.**
- 9. President Comments**
- 10. Other Trustee comments**
- 11. Next month regular meeting – November 8, 2023, at 7:00 p.m. at Station 1**
- 12. Discussion of agenda items for next month's meeting**
- 13. Adjournment**

Guests for the October 11, 2023 Regular Board Meeting.

1. Jerry Oden

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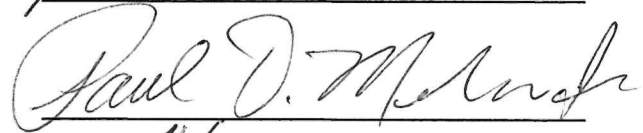
October 11, 2023

Having reviewed the monthly bills due and paid by the District, we, the following Board of Directors, approve the paying of the monthly bills including the purchases authorized by Chief Odum and President Dr. Richard George, in the amount of \$ 75,529.93.

Dr. Richard George



Mr. Paul Melvin



Mr. Mark Dillon



Mr. Mike Conway

Mr. Bill Heyde

Lake Egypt Fire Protection District
Balance Sheet
 As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1000 · General Expense Account	663,808.17
1001 · 2% Foreign Fire Fund	25,393.76
1099 · Apparatus Fund	1,114,556.17
1100 · Certificate of Deposit	867,127.92
Total Checking/Savings	2,670,886.02
Accounts Receivable	
1103 · Allowance for Uncollectible	-231,989.74
1104 · A/R Refuge PILOT	-414.94
1105 · A/R Johnson Co. RE Tax	333,686.04
1106 · A/R Williamson Co RE Tax	404,897.81
1107 · Accounts Receivable - Andres	264,295.79
Total Accounts Receivable	770,474.96
Total Current Assets	3,441,360.98
Fixed Assets	
1500 · Vehicles	1,997,636.62
1600 · Equipment	725,855.33
1700 · Buildings	2,782,960.20
1800 · Accumulated Depreciation	-2,407,675.78
1900 · Land	192,000.00
Total Fixed Assets	3,290,776.37
TOTAL ASSETS	6,732,137.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-342.00
Total Accounts Payable	-342.00
Other Current Liabilities	
2011 · Accrued Payroll	9,188.15
2012 · Accrued Sick Leave	3,803.32
2013 · Accrued Interest	2,874.00
2100 · Federal Taxes Payable	3,244.40
2110 · State Unemployment Payable	-54.20
2115 · Garnishments Payable	327.90
2120 · Pension Withholding Payable	-3,084.92
2125 · Aflac Payable	-182.90
2200 · Due to Fiduciary Funds	1,372.20
Total Other Current Liabilities	17,487.95
Total Current Liabilities	17,145.95
Long Term Liabilities	
2099 · Bank of Edwardsville Building	1,085,562.17
2102 · Illinois Finance Authority-FT	210,000.00
2104 · Illinois Finance Authority AMB	30,000.00
2106 · Illinois Finance Authority -TNK	280,000.00
2300 · Net Pension Obligation	169,521.00
2305 · Deferred Property Taxes	646,458.49
Total Long Term Liabilities	2,421,541.66
Total Liabilities	2,438,687.61
Equity	
2900 · General Fund Balance	1,884,624.77
2905 · Ambulance Fund Balance	534,701.79

7:48 AM

10/10/23

Cash Basis

Lake Egypt Fire Protection District

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 23</u>
2910 · Insurance Fund Balance	207,819.00
2915 · Soc. Sec. Fund Balance	17,651.00
2920 · Audit Fund Balance	8,566.00
2925 · Unallocated Fund Balances	1,570,222.50
2950 · Fund Balances - Restatements	-22,034.12
2999 · Opening Balance Equity	16,560.48
Net Income	75,338.32
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Total Equity	4,293,449.74
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TOTAL LIABILITIES & EQUITY	6,732,137.35
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Lake Egypt Fire Protection District
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
3000 · Real Estate Taxes	198,718.56	1,431,186.00	-1,232,467.44	13.9%
3002 · Pension Fund Receivable	28,852.03	207,796.00	-178,943.97	13.9%
3005 · Payments in Lieu of Taxes	0.00	15,000.00	-15,000.00	0.0%
3010 · Mobile Home Taxes	0.00	3,000.00	-3,000.00	0.0%
3015 · Ambulance Call Income	114,819.72	500,000.00	-385,180.28	23.0%
3016 · Fire Response Charges	1,912.96	15,000.00	-13,087.04	12.8%
3020 · Grants and Financial Assistance	0.00	750,000.00	-750,000.00	0.0%
3025 · Interest Income	19,487.24	15,000.00	4,487.24	129.9%
3030 · Miscellaneous Income	11,657.06	12,000.00	-342.94	97.1%
3035 · Foreign Fire Taxes	15,023.19	15,000.00	23.19	100.2%
Total Income	390,470.76	2,963,982.00	-2,573,511.24	13.2%
Gross Profit	390,470.76	2,963,982.00	-2,573,511.24	13.2%
Expense				
5000 · Salaries and Wages	168,877.72	850,000.00	-681,122.28	19.9%
5001 · Part Time Wages	24,956.00	120,000.00	-95,044.00	20.8%
5002 · Part-Time/Paid Per Call Bonus	0.00	5,000.00	-5,000.00	0.0%
5005 · Payroll Taxes	4,380.18	25,000.00	-20,619.82	17.5%
5010 · Commercial Insurance	17,983.00	45,000.00	-27,017.00	40.0%
5015 · Workman's Comp Insurance	15,162.00	62,000.00	-46,838.00	24.5%
5020 · Health Insurance	13,406.30	60,000.00	-46,593.70	22.3%
5021 · Employee Health and Wellness	0.00	2,500.00	-2,500.00	0.0%
5023 · Billing and Collection Expense	2,534.64	18,000.00	-15,465.36	14.1%
5025 · Legal & Professional Services	810.60	20,000.00	-19,189.40	4.1%
5026 · Audit Expense	0.00	9,500.00	-9,500.00	0.0%
5030 · Repair & Maint-Equip & Vehicles	5,245.88	65,000.00	-59,754.12	8.1%
5035 · Repairs & Maintenance-Buildings	2,759.47	80,000.00	-77,240.53	3.4%
5037 · Shipping & Postage Expense	28.36	1,000.00	-971.64	2.8%
5040 · Medical Supplies	4,393.69	15,000.00	-10,606.31	29.3%
5042 · Misc. Supplies	706.43	8,500.00	-7,793.57	8.3%
5045 · Office Expenses	5,166.46	15,000.00	-9,833.54	34.4%
5050 · Dues, Fees, & Subscriptions	283.10	20,000.00	-19,716.90	1.4%
5055 · Public Education	152.82	3,500.00	-3,347.18	4.4%
5065 · Uniforms	7,832.90	9,000.00	-1,167.10	87.0%
5070 · Publications and Notices	418.14	1,000.00	-581.86	41.8%
5080 · Travel	1,062.42	6,000.00	-4,937.58	17.7%
5085 · Meals and Entertainment	662.18	4,000.00	-3,337.82	16.6%
5090 · Training	6,773.00	35,000.00	-28,227.00	19.4%
5095 · Gasoline and Diesel	9,518.23	40,000.00	-30,481.77	23.8%
5100 · Propane	504.16	15,000.00	-14,495.84	3.4%
5105 · Utilities	3,788.73	18,000.00	-14,211.27	21.0%
5110 · Telephones	1,516.65	9,500.00	-7,983.35	16.0%
5115 · Satellite Television	145.98	1,000.00	-854.02	14.6%
5125 · Foreign Fire Tax Expenditures	0.00	35,000.00	-35,000.00	0.0%
5200 · New Equipment-Less than \$2,500	5,163.71	30,000.00	-24,836.29	17.2%
5205 · Equipment-Greater than \$2,500				
5205.1 · New Tanker	0.00	380,000.00	-380,000.00	0.0%
5205.2 · New Engine	0.00	675,000.00	-675,000.00	0.0%
5205.3 · New Ambulance	0.00	360,000.00	-360,000.00	0.0%
5205.4 · New Chief's Vehicle	0.00	0.00	0.00	0.0%
5205.5 · New Building	0.00	350,000.00	-350,000.00	0.0%
5205 · Equipment-Greater than \$2,500 - Other	0.00	222,000.00	-222,000.00	0.0%
Total 5205 · Equipment-Greater than \$2,500	0.00	1,987,000.00	-1,987,000.00	0.0%
5206 · Grant Expenditures	1,622.12	750,000.00	-748,377.88	0.2%
5207 · GEMT Expense	0.00	200,000.00	-200,000.00	0.0%
5210 · Debt Service-Principal	0.00	131,548.39	-131,548.39	0.0%
5215 · Interest Expense	10,994.71	42,687.14	-31,692.43	25.8%
66000 · Payroll Expenses	0.00			
Total Expense	316,849.58	4,739,735.53	-4,422,885.95	6.7%
Net Ordinary Income	73,621.18	-1,775,753.53	1,849,374.71	-4.1%
Other Income/Expense				
Other Income				
6015 · Insurance Proceeds	24,363.94			
Total Other Income	24,363.94			
Other Expense				
6110 · Employer Pension Contributions	28,852.03	207,796.00	-178,943.97	13.9%
Total Other Expense	28,852.03	207,796.00	-178,943.97	13.9%
Net Other Income	-4,488.09	-207,796.00	203,307.91	2.2%
Net Income	69,133.09	-1,983,549.53	2,052,682.62	-3.5%

Lake Egypt Fire Protection District Transaction List by Vendor September 2023

Type	Date	Num	Memo	Account	Clr	Split	Amount
Amazon Capitol Services Inc.							
Bill Pmt -Check	09/27/2023	20925	A1IRXJYM810...	1000 · General Exp...	X	2000 · Account...	-96.53
BoundTree Medical							
Bill Pmt -Check	09/25/2023	20923	113675	1000 · General Exp...	X	2000 · Account...	-931.65
Bill Pmt -Check	09/25/2023	20922	113675	1000 · General Exp...	X	2000 · Account...	-38.71
Bill Pmt -Check	09/25/2023	20921	113675	1000 · General Exp...	X	2000 · Account...	-849.75
Bill Pmt -Check	09/25/2023	20920	113675	1000 · General Exp...	X	2000 · Account...	-69.38
Busey Bank - Bond							
Bill Pmt -Check	09/12/2023	ACH	1069752849	1000 · General Exp...	X	2000 · Account...	-10,769.62
Card Services - Blue							
Check	09/18/2023	4468	43144704940...	1000 · General Exp...	X	2008 · Blue So...	-72.99
Card Services - Brady							
Check	09/18/2023	4469	43144704940...	1000 · General Exp...	X	2007 · Brady S...	-209.88
Card Services - Chief							
Check	09/18/2023	4470	43144704949...	1000 · General Exp...	X	2005 · Chief S...	-1,650.21
Egyptian Electric Cooperative Association							
Bill Pmt -Check	09/28/2023	ACH	49624001	1000 · General Exp...	X	2000 · Account...	-47.21
Illinois Finance Authority							
Check	09/24/2023	4474	Lake Egypt Fi...	1000 · General Exp...		2102 · Illinois ...	-17,500.00
Check	09/24/2023	4475	Lake Egypt Fi...	1000 · General Exp...		2104 · Illinois ...	-10,000.00
Check	09/24/2023	4476	Lake Egypt Fi...	1000 · General Exp...		2106 · Illinois ...	-17,500.00
Lake Egypt Water and Sewer District							
Bill Pmt -Check	09/11/2023	ACH	1391 & 4799	1000 · General Exp...	X	2000 · Account...	-121.35
Marion Daily Republican							
Bill Pmt -Check	09/26/2023	20926	00042869	1000 · General Exp...	X	2000 · Account...	-418.14
Novacom							
Bill Pmt -Check	09/06/2023	20915	28603	1000 · General Exp...	X	2000 · Account...	-120.00
Personal Medical Equipment							
Bill Pmt -Check	09/07/2023	20911	15326	1000 · General Exp...	X	2000 · Account...	-175.00
Protek Communications LLC							
Bill Pmt -Check	09/22/2023	20917	Lake Egypt Fire	1000 · General Exp...	X	2000 · Account...	-471.00
Ray Allen							
Bill Pmt -Check	09/25/2023	20919	Lake Egypt Fi...	1000 · General Exp...	X	2000 · Account...	-187.64
Rowe Pest Control							
Bill Pmt -Check	09/13/2023	20916	Lake Egypt Fire	1000 · General Exp...	X	2000 · Account...	-90.00
Roy Walker Communications							
Bill Pmt -Check	09/20/2023	20918	Lake Egypt Fire	1000 · General Exp...	X	2000 · Account...	-16.50
SouthEastern Illinois Electric Coop							
Bill Pmt -Check	09/18/2023	ACH		1000 · General Exp...	X	2000 · Account...	-948.60
Bill Pmt -Check	09/18/2023	ACH		1000 · General Exp...	X	2000 · Account...	-143.45
Bill Pmt -Check	09/18/2023	ACH		1000 · General Exp...	X	2000 · Account...	-50.93
Bill Pmt -Check	09/18/2023	ACH		1000 · General Exp...	X	2000 · Account...	-41.95
Southern FS, Inc.							
Bill Pmt -Check	09/15/2023	ACH	1339370	1000 · General Exp...	X	2000 · Account...	-7,373.01
State Electric Supply Company							
Bill Pmt -Check	09/18/2023	ACH	Cust. # 522100	1000 · General Exp...	X	2000 · Account...	-373.33
Stobbs, Sinclair, Ltd.							
Bill Pmt -Check	09/26/2023	20924	Lake Egypt Fire	1000 · General Exp...	X	2000 · Account...	-223.60
United Healthcare							
Bill Pmt -Check	09/12/2023	ACH	0763745	1000 · General Exp...	X	2000 · Account...	-4,298.00
Verizon Wireless							
Bill Pmt -Check	09/12/2023	ACH	386418865-0...	1000 · General Exp...	X	2000 · Account...	-741.50

Total : \$ 75,529.93

Lake Egypt Fire Protection District
Reconciliation Detail
2005 · Chief SouthernTrust Card, Period Ending 09/01/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						3,105.56
Cleared Transactions						
Charges and Cash Advances - 15 items						
Credit Card Charge	08/07/2023		Microsoft Store	X	-76.69	-76.69
Credit Card Charge	08/08/2023		Rural King	X	-65.69	-142.38
Credit Card Charge	08/10/2023		Silkworm Inc.	X	-494.05	-636.43
Credit Card Charge	08/11/2023		GoDaddy.com	X	-119.88	-756.31
Credit Card Charge	08/15/2023		O'Reilly Auto Parts	X	-37.42	-793.73
Credit Card Charge	08/16/2023		Menard's	X	-197.75	-991.48
Credit Card Charge	08/16/2023		GoDaddy.com	X	-23.17	-1,014.65
Credit Card Charge	08/17/2023		Fedex	X	-11.10	-1,025.75
Credit Card Charge	08/22/2023		GoDaddy.com	X	-143.88	-1,169.63
Credit Card Charge	08/23/2023		GoDaddy.com	X	-45.34	-1,214.97
Credit Card Charge	08/24/2023		Menard's	X	-236.07	-1,451.04
Credit Card Charge	08/24/2023		Rusty's Home Center	X	-28.30	-1,479.34
Credit Card Charge	08/28/2023		Adobe Software	X	-21.24	-1,500.58
Credit Card Charge	08/31/2023		Microsoft Store	X	-96.00	-1,596.58
Credit Card Charge	08/31/2023		Microsoft Store	X	-53.63	-1,650.21
Total Charges and Cash Advances					-1,650.21	-1,650.21
Payments and Credits - 1 item						
Check	08/18/2023	4461	Card Services - Chief	X	3,105.56	3,105.56
Total Cleared Transactions					1,455.35	1,455.35
Cleared Balance					-1,455.35	1,650.21
Register Balance as of 09/01/2023					-1,455.35	1,650.21
Ending Balance					-1,455.35	1,650.21

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09/18/23

Lake Egypt Fire Protection District

Reconciliation Detail

2007 · Brady SouthernTrust Card, Period Ending 09/01/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Charges and Cash Advances - 2 items						
Credit Card Charge	08/01/2023		O'Reilly Auto Parts	X	-196.78	-196.78
Credit Card Charge	08/08/2023		Illinois Tollway Auth...	X	-13.10	-209.88
Total Charges and Cash Advances					<u>-209.88</u>	<u>-209.88</u>
Total Cleared Transactions					<u>-209.88</u>	<u>-209.88</u>
Cleared Balance					<u>209.88</u>	<u>209.88</u>
Register Balance as of 09/01/2023					<u>209.88</u>	<u>209.88</u>
Ending Balance					<u><u>209.88</u></u>	<u><u>209.88</u></u>

Lake Egypt Fire Protection District Reconciliation Detail

2008 · Blue SouthernTrust Card, Period Ending 09/01/2023

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						71.88
Cleared Transactions						
Charges and Cash Advances - 1 item						
Credit Card Charge	08/06/2023		Google/Youtube TV	X	-72.99	-72.99
Total Charges and Cash Advances					-72.99	-72.99
Payments and Credits - 1 item						
Check	08/13/2023	4462	Card Services - Blue	X	71.88	71.88
Total Cleared Transactions					-1.11	-1.11
Cleared Balance					1.11	72.99
Register Balance as of 09/01/2023					1.11	72.99
Ending Balance					1.11	72.99

Lake Egypt Fire Protection District
Payroll Summary
September 2023

	Hours	Sep 23
Employee Wages, Taxes and Adjustments		
Gross Pay		
Full Time Salary	1,541.75	39,854.80
Full Time Hourly		0.00
Holiday pay	56	1,148.08
Overtime	174.5	5,204.23
Overtime (x1.5) hourly		0.00
Part-Time Hourly	384.25	6,340.00
Part-Time Overtime	7	168.00
Personal Time	42.75	0.00
Sick Pay	60	0.00
Vacation	232	3,736.32
Bonus		0.00
Total Gross Pay	2,498.25	56,451.43
Deductions from Gross Pay		
Aflac		-94.80
Other Insurance (pre-tax)		-59.32
Pension		-3,768.30
Total Deductions from Gross Pay		-3,922.42
Adjusted Gross Pay	2,498.25	52,529.01
Taxes Withheld		
Federal Withholding		-4,552.00
Medicare Employee		-816.31
Social Security Employee		-403.50
IL - Withholding		-2,570.89
Medicare Employee Addl Tax		0.00
Total Taxes Withheld		-8,342.70
Deductions from Net Pay		
Cell Phone		-173.84
Dental/Vision Ins (taxable)		-98.84
Illinois Child Support-MB		-393.24
Total Deductions from Net Pay		-665.92
Net Pay	2,498.25	43,520.39
Employer Taxes and Contributions		
Medicare Company		816.31
Social Security Company		403.50
IL - Unemployment		3.60
Total Employer Taxes and Contributions		1,223.41

