

**MINUTES OF A BUDGET STUDY SESSION OF THE BOARD OF TRUSTEES
OF THE MACON COUNTY CONSERVATION DISTRICT**

February 15, 2023

PURSUANT to written notice given all members of the Board, the above meeting was called to order by President Bendsen at 4:00 p.m.

Board members present: 2nd Vice President Schneller, President Bendsen, 1st Vice President Castor, Secretary Allen, and Treasurer Reed

Board members absent: None

Staff present: Jerry Culp, Pam Smith and Alysia Callison

Comments from Audience:

Beverly Ritter, 717 Tohill Road, Decatur, Illinois spoke to the Board regarding her concern over trees being taken down on the Sand Creek Property. She expressed concern about the Watershed Phase Four plan and its connection with the Conservation District. Jerry Culp was not aware of any trees being taken down but told Bev that he would look into the matter and report back.

New Business:

1. Budget Study Session:

Jerry Culp gave an overview of the budget specifically discussing the removal of capital projects from the Corporate Fund account and establishing a Capital Fund Account. Funds would be transferred annually from the Corporate Fund Account to fund projects in the Capital Fund Account. He explained to the Board that in this budget they would see the District starting to draw down the Corporate Fund Balance. He assured the Board that the Corporate Fund Account has a healthy balance.

He reviewed the revenues pointing out that the Personal Property Replacement Tax revenue far exceeded budgeted figures. These revenues are collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships and other business entities were taken away. He also emphasized that Program Services were doing a great job in engaging the public and getting the word out about the District. He discussed the expansion of the Summer Camp Program by partnering with the Boys and Girls Club of Decatur, which was funded by the Community Foundation for two years. The District will continue to expand the program as it reaches out to other organizations.


Reviewing the expenses he pointed out that the average increase for salaries has been 3% across the Board but the District is also making adjustments to some salaries based on the increase of the minimum wage rate. Future plans are to work on creating a range for salaries. Funds were budgeted to hire a Human Resource Consultant to assist the District with Human Resources initiatives including working on salary ranges, employee handbook, and improving culture to mention a few. Trustee Reed suggested also including "Diversity Inclusion" in that mix as well. Funds were also included in the budget for an Information Technology Consultant to bring the District up to speed with technology to make processes as efficient as possible. This would involve moving the network to the cloud so all areas would have access to files. The total expenditures proposed for the fiscal year are

\$3,765,476, down from the previous year but higher than a typical year. This is attributed to proposed capital to include potential land acquisitions. The total operational expenditures are \$2,325,205 which is \$255,339 less than projected revenues. This surplus and the existing fund balance will be used to offset the deficit created by capital expenditures. The Corporate Fund balance will support the proposed deficit created by the capital expenditures. New expenses were added to the Liability Insurance Fund account to include safety items and training in order to reduce potential liability. These expenses are in addition to the Liability Insurance Premium that is paid from these funds annually. Staff conducted extensive research on the matter before moving these expenses from the Corporate Fund to the Liability Fund.


Jerry asked the Board if they wanted to review the entire workbook page by page but all were in agreement that they were happy with the budget as presented. No further discussion took place.

Adjournment:

There being no further business, Trustee Allen made a MOTION to adjourn the Budget Study Session at 4:40 p.m. Trustee Reed SECONDED the motion. Roll call vote was as follows: Trustee Castor, "AYE"; Trustee Reed, "AYE"; Trustee Bendsen, "AYE"; Trustee Allen, "AYE"; and Trustee Schneller, "AYE". Motion carried.


PRESIDENT

ATTEST:


SECRETARY