

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

February 21, 2024

PURSUANT to written notice given all members of the Board, the above meeting was called to order by 1st Vice-President Castor at 4:30 p.m.

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

Board members absent: President Bendsen

Staff present: Jerry Culp, Pam Smith, Phil Julius and Alysia Callison

Comments from Audience: No audience.

New Business:

1. Budget Study Session:

Board members were sent the budget materials electronically to review prior to the budget session. Jerry Culp gave an overview of the budget concentrating on the capital fund projects. One major change that has been made in the budget the past few years was establishing a Capital Fund to remove one-time expenses from the Corporate Fund allowing the District to see trends in the budget and eliminating large swings in the corporate fund from year to year. This would enable the District to better plan for capital projects while allowing more control over operating expenses. One change was made in the design of the budget sheets incorporating more detail for the users by providing prior year budget figures and year to date expenses in estimating the new budget. Also the District has begun incorporating goals and objectives into the budget process. Property taxes are a primary source of revenue for the District. Jerry explained that the Corporate Replacement Taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments. The replacement tax for the Fiscal Year 2024 was almost three times higher than normal but is predicted to begin trending down for future fiscal years. The focus is to draw down the District's Corporate Fund balance to align with the Fund Balance Policy. As the District makes efforts to draw down the Corporate Fund Balance, the focus will be on matching funds with grants. The Capital Fund will have two major projects budgeted. One project is the Indoor/Outdoor Classroom at a cost of \$1,161,000 of which the District will receive \$875,750 in reimbursement through the Parks and Recreation Facility Construction Grant Program. A second major project budgeted for FY2025 is the Fort Daniel Pothole Prairie and Seasonal Wetland Project. The project is expected to cost \$883,000 with a reimbursement from the OSLAD Grant of \$600,000.

Program Services has done a terrific job engaging the public and getting the word out about the District. Staff attended nineteen community events by setting up booths to increase the awareness of the District and all it has to offer the public. Program Services continued to increase the number of participants in summer camps by partnering with agencies such as the Salvation Army of Decatur.

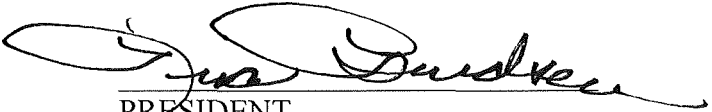
Operations had a record year of over 1,300 acres of natural areas burned. Staff continue to focus on restoration efforts completing prairie restoration at Fort Daniel, Griswold, and Rock Springs and completing two major wetland projects partnering with the City of Decatur

which provided grants funding over 75% of the cost. The Friends Creek Campground continues to grow in popularity. Operations is proposing to trade in the existing man lift for an all-terrain model to tackle tree pruning and removals in house. The budget proposes to add an electric vehicle to the District's fleet promoting environmental awareness.

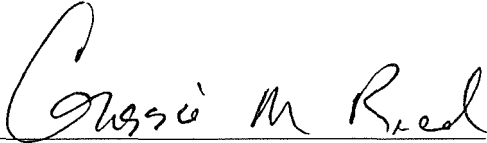
The total expenditures proposed for the fiscal year including capital of \$3,145,900 are \$5,714,582, which is substantially higher than last year due to the two major grant initiatives but the proposed revenue in the Corporate Fund and Capital Fund of \$4,805,547 and the fund balance of \$2,937,964 in the Corporate Fund will be more than enough to cover the proposed expenses. Staff will continue to focus and monitor the District Fund Balances, keeping them in line with the Fund Balance Policy while finding more grants to supplement the District's initiatives.

Adjournment:

There being no further business, Trustee Allen made a MOTION to adjourn the Budget Study Session at 4:50 p.m. Trustee Reed SECONDED the motion. Roll call vote was as follows: Trustee Castor, "AYE"; Trustee Reed, "AYE"; Trustee Allen, "AYE"; and Trustee Sams, "AYE". Motion carried.


PRESIDENT

ATTEST:


SECRETARY