

**MINUTES OF A BUDGET STUDY SESSION OF THE BOARD OF TRUSTEES
OF THE MACON COUNTY CONSERVATION DISTRICT
February 19, 2025
4:30PM**

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

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

Board members absent: None

Staff present: Jerry Culp, Nicky Besser, Phil Julius, and Alysia Callison

Comments from Audience: No comments from the audience.

New Business:

1. Budget Study Session:

Executive Director Jerry Culp discussed the following:

Board members were sent the budget materials electronically to review prior to the budget session. Executive Director Jerry Culp gave an overview of the budget. Culp discussed that over the past year there has been an emphasis on removing Capital from operating costs and keeping funds within the fund balance policy so that it is clear where revenues and expenses are being utilized. We are now able to more closely identify trends and improve the forecasted operating costs.

Property Taxes are our primary source of revenue. These come in the form of real property taxes in Macon County and the Corporate Property Replacement Tax. For the last few years, we have seen a substantial increase in the Corporate Property Replacement Tax, but it is now trending down each year. The revenue projected continues its downward trend, which is reflected in the budget.

Since the implementation of the Fund Balance policy, the District has focused on managing the balances in each fund. The District's estimated General Fund revenues for this fiscal year are \$2,706,482 with an estimated operating expense of \$2,582,499, leaving a net surplus of \$123,983. With an operating expense of \$2,582,499, the Fund Balance Policy for the Corporate Fund states that we should have a 50% fund balance or a minimum fund balance of \$1,291,250. The District's ending estimated fund balance in the General Fund is \$1,827,718, or \$536,468 over the 50% minimum amount set by the Fund Balance Policy.

As the District makes efforts to manage the fund balance to align with our Policy, the focus will be on finding matching grants or other income sources to make our funds go further. In the Capital Fund, two major projects that received grants in FY24-25 will extend into and be completed in FY25-26. The first is the Indoor/Outdoor Classroom and the other is the Fort Daniel Pothole Prairie and Seasonal Wetland project. The value of these two grants is over 2.2 million with a net cost to the District of \$805,713. Additional grants that the District was awarded this year include a Recreation Trails Program Grant and a Bike Trail Grant, both through the IDNR. Grant possibilities for next year include a Habitat Grant that has the potential to restore additional acreage of woodland, prairie, and wetlands; and a playground renovation grant which is planned to be used in FY25 to renovate the playground

at Friends Creek Conservation Area and Campground. The Capital Fund is currently funded by the balance of the Corporate Fund. Therefore, in the budget you will see an annual transfer from the Corporate Fund to the Capital Fund.

Program Services is doing a fantastic job creating new programs, reintroducing old programs with a twist, making them more exciting, and increasing public engagement. The Department has introduced several programs this year including the Halloween event called the Treat Trail that had great success. The Department also applied for and received a grant to purchase a Star Lab that the District had access to many years ago. The Department has also received funding through the Heart of Illinois Community Foundation and the United Way of Decatur and Mid-Illinois to provide registration fees and scholarships to residents in Macon County. The Department revenue is up and so are registrations. With the District's ongoing efforts to enhance service delivery and streamline operations, we propose transitioning two of our current permanent part-time staff members to full-time positions. This change is in response to the increasing workload and the need for greater consistency and support in our programs and operations. By offering these positions full-time status, these staff members will have the capacity to contribute even more effectively to the District's mission and allows for a more stable workforce.

The District has set a goal to get out in public more to promote the District and educate people on who we are and what we do. In FY24-25 the District attended 19 community events, and as of February 12, 2025, our Facebook following is up 54.64% to 5,918, and our Instagram following is up 465.33% to 424. To continue this upward trend, the Macon County Conservation Foundation is funding a new seasonal event specialist to assist with this growth. Our marketing efforts for program advertising are starting to bring in more participants, with programs like the Bigfoot Hike selling out of all registration slots twice after enrollment was raised to accommodate more people. With a new contact at WAND, the District has been invited to the studio and WAND has visited the Rock Springs Nature Center more than in the past few years.

The Operations Department, coming off a record year, is already on track to meet their goal of burning over 1,000 acres next year. The Natural Resource Department will be targeting more areas this year that don't have recent burn activity, helping our management goals for maintaining restored areas. They continue to focus on restoration efforts including at the Seay property restoration at Fort Daniel and moving into the final phases of the Griswold restoration. They have also completed 4 acres of Black Locust removal at Friends Creek Conservation Area, and hedge row removal at Rock Springs and Fort Daniel Conservation areas to assist in their efforts to restore the highly diverse edge habitat between the prairies and woodlands. The staff have also tackled the 10-acre Rannebarger farmstead restoration.

This year Operations will continue to focus on the restoration initiatives, moving into the next phase of the hill top prairie restoration at Griswold; assisting with the grant-funded restoration of over 236 acres of wetland, prairie and oak savanna at Fort Daniel; and completing the next phase of the 18-acre Xanders property restoration at Rock Springs, 5 acres of oak savanna at Sand Creek Conservation Area, and additional hedge row removal at Fort Daniel. Additionally, they have set a goal to complete an additional 50 acres of forestry mowing in highly infested areas and are proposing to survey existing prairies incorporating an overseeding or planting program to increase the diversity of native plants. Their efforts continue this year with wildlife management by improving the hunting program including an additional 4 acres of upland game habitat at Friends Creek Conservation Area and by conducting grassland bird surveys. To continue this focus they are proposing to add an additional seasonal position in the Natural Resource Department.

The total expenditures proposed for this fiscal year including capital of \$2,869,572 are \$5,452,071. This is consistent with last year, factoring in the two major grant initiatives. The proposed revenue in the General Fund and Capital Fund is \$4,651,232, and the forecasted

General Fund balance for FY25-26 is \$2,628,557, which, added together, is more than enough to cover the proposed expenses. The District will continue to focus on monitoring the Fund Balances, keeping them in line with the Fund Balance Policy.

Director Schneller asked what a “seasonal” meant for Natural Resources. Operations Director Julius explained that seasonals are limited by hours and typically work mostly in the spring/summer/fall. Trustee Reed said that she wanted to hear more specifics on invasive species removal in response to the discussions had at the past few meetings. Director Culp clarified that invasive species removal and mitigation falls under his discussion of “restoration,” and that the District is committed to the removal of invasive species through its Natural Resources work. Trustee Reed asked if Director Culp thought the current political climate should change our idea of what may be possible in the future as far as funding. Director Culp explained that grant funding is always volatile, and it is important to know that if we do not get a grant or if a grant stalls, we either scale back the work or don’t do the project. Trustee Reed asked how the Macon County Conservation Foundation factors in, and it was explained that they fund specific projects based on their availability and the requests by the staff. The requests are made in advance and embedded in next year’s budget. Trustee Schneller mentioned that the narrative was very useful in understanding the complexities and priorities of the budget.

Trustee Allen made a MOTION to present the budget and budget appropriation ordinance in the regular meeting on February 19, 2025, at 5:30pm. Trustee Schneller SECONDED the motion. Roll call vote was as follows: Trustee Castor, “AYE”; Trustee Reed, “AYE”; Trustee Allen, “AYE”; Trustee Schneller, “AYE”; and Trustee Sams, “AYE”. Motion carried.

Adjournment:

There being no further business, Trustee Schneller 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 Allen, “AYE”; Trustee Schneller, “AYE”; and Trustee Sams, “AYE”; Trustee Castor, “AYE”; Trustee Reed, “AYE”. Motion carried.

PRESIDENT

ATTEST:

SECRETARY