

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

February 18, 2026

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

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

Board members absent: None

Staff present: Jerry Culp, Nicky Besser, 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. Executive Director Jerry Culp gave an overview of the budget. He stated that the budget was very similar to last year, and that he would highlight the changes. The majority of our revenue comes from the Tax Levy and the Corporate Property Replacement Tax. We also get some revenue from investments, programs, and the campground. The Corporate Property Replacement Tax increased to 300,000-400,000 years ago and is now leveling off at a lower amount to around \$200,000. The revenues for the General Corporate fund are \$2,675,525 and the expenses are 2,623,304.66 with a net of 52,220.34. Typically, our surplus is around \$120,000 to \$150,000 and we like to see this because that surplus goes to capital projects and writing grants. It is down this year and we will discuss why. We are still good with our Fund Balance this year. Per the Fund Balance Policy, we must retain 50% of our expenses and we have still exceeded this. This means we could operate for 6 months without income if necessary. The reason that our surplus is lower is because we budgeted about \$40,000 in our budget for backpay due to collective bargaining negotiations. The other reason is an increase in healthcare. Due to ongoing collective bargaining negotiations, we had to shoulder the full burden of the healthcare increase, which was approximately \$79,000. We are hoping that in the future we can negotiate this share as healthcare continues to increase. We were able to address some of these increases by not filling the current vacancy this year, although the vacancy does remain an open position. We have many grants with different reimbursements coming as well, so some of those will come during the year. These grants include trail restoration grants, an EV charging stalls grant, and a few others. The reimbursement process for these grants has become easier. We now can request reimbursement quarterly. Trustee Reed asked if all the grant reporting is electronic, and Executive Director Culp responded that it was.

Program Services is continuing to come up with new events to engage and educate the public and those revenues and expenses are reflected. They did a great job with programs including the Star Lab, Treat Trail, Bigfoot Hike, and some new events this year like the pancake breakfast. The engagement they have cultivated has been tremendous. They have also done a great job seeking funds to help kids especially in underserved areas to come to our program. Last year we moved two staff members from part-time to full-time and they

have been doing great work. The GIS data being collected is invaluable, and wildlife monitoring is giving valuable data points about our local habitats. This gives us the information we need to maintain and cultivate our environment. The effectiveness of the marketing is obvious with new people coming out, many of whom have never been here. We have been intentional with this strategy for over 3 years, and the results are very positive.

The Operations Team is doing great. This is the third year we have met at least 1,000 acres of burning. We have just over 4,000 acres so we are on track to maintain areas we haven't touched in a while. They have been doing a wonderful job of addressing invasives, restoring our lands, and working on our new properties so that we can better serve the public. Our invasive removal has been made more efficient with the tools we have acquired recently, and the impact is growing each year. Wildlife management through our deer hunting is going great and continues to have a big impact. When you look at total expenditures for the current year, we are at about 4.5 million dollars. This is partially due to the huge indoor-outdoor classroom project. The revenue is about 4.1 million dollars. The forecasted beginning balance of the general fund is 1.9 million dollars. When you combine that with our projected revenues, we have sufficient funds to cover our expenses. The predicted final general fund is about 2.04 million dollars, putting us at about \$727,000 over our required 50% fund balance. For future, the grants for the state are changing now that we are getting out of the era of COVID funding, and the State is figuring that out.

Trustee Reed asked if the grant dollars are state or federal. Executive Director Culp said some are state funds and some are federal funds that pass through the state. We are competitive because we are doing great work and our mission aligns well with the state funding priorities. Trustee Rade said everyone was doing a good job. Trustee Schneller said it was wonderful that everyone is getting involved in grant writing and other initiatives. Executive Director Culp said he is hoping to partner with the City and United Way as they are also working in grant support initiatives. This could lead to more greenway presence in the City. Trustee Schneller asked what the grant specialist at the City is doing, and Executive Director Culp said he needs to look more into it, but they typically are looking at what funding needs there are, and then they research grants to help supplement the funds. Trustee Reed said that the report was very engaging and thorough. She was pleased that it was clear that everyone on staff had given input. She also commended the District for increasing its visibility via WAND, Brian Byers, and many other avenues. Due to the hard work of the team, the name is getting out there. Trustee Rade agreed and said he is often bragging about the work.

Director Culp discussed that one special project is at the Kaufman Property, which has an endowment that keeps growing and is restricted to that property. We are going to update that plan and write a grant this upcoming year. We will use the funds to put in a trail system and water access. We are also looking into some floating wetlands that may be a great benefit. This will increase the public's use of the land. Trustee Chapman asked where it was. Operations Director Julius said it was on South Shore Drive. Trustee Allen asked about the city's wells that feed the lake. He was curious if there were any restrictions on the city pumping water from the wells. They discussed whether it was efficient or good for the environment. Executive Director Culp says the City does have a consultant that monitors that, but that we don't have the data, and he will see if he can look at it. Phil sits on the Heart of the Sangamon committee, and he will reach out to some contacts to get some information.

Trustee Allen made a MOTION to present the budget and budget appropriation ordinance in the regular meeting on February 18, 2026 at 5:30pm. Trustee Schneller SECONDED the motion. Roll call vote was as follows: Trustee Castor, "AYE"; Trustee Reed, "AYE"; Trustee Allen, "AYE"; Trustee Chapman, "AYE"; and Trustee Sams, "AYE". Motion carried.

Adjournment:

There being no further business, Trustee Allen made a MOTION to adjourn the Budget Study Session at 4:59 p.m. Trustee Reed SECONDED the motion. Roll call vote was as follows: Trustee Allen, "AYE"; Trustee Schneller, "AYE"; and Trustee Rade, "AYE"; Trustee Reed, "AYE"; Trustee Chapman, "AYE";. Motion carried.

PRESIDENT

ATTEST:

SECRETARY