

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

February 17, 2021

PURSUANT to written notice given all members of the Board, the above meeting was called to order by President Schneller at 4:45 p.m.

Board members present: President Schneller, 1st Vice-President Bendsen, Secretary Castor, 2nd Vice President Beckhart, and Treasurer Johnson

Board members absent:

Staff present: Shane Ravellette, Richie Wolf, Pam Smith and Alysia Callison

Comments from Audience: None

New Business:

1. Budget Study Session:

Richie Wolf reviewed the budget book with the Board with a few of the highlights below:

- Expenses budgeted were approximately 1.5% less than the current fiscal year
- Large capital expenditures include electrical work, digging a pond and addition space to the maintenance shed at the Friends Creek Conservation Area, a used 20 ton dump truck, a new roof at the Information Shelter at the Rock Springs Conservation Area, a new Program Services van, a new F250 truck for Rock Springs Conservation Area and a zero turn mower at Fort Daniel Conservation Area.
- The District received approval for a \$400,000.00 IDNR grant for the remodel of the ECO Center in the Rock Springs Nature Center.
- Macon County Conservation District receives about 1.2% of the County tax distributed annually.
- The District will receive a \$150,000.00 donation given to the Foundation with \$40,000 transferred in March of this fiscal year and the remainder next fiscal year. These funds are earmarked for the ECO Center (\$40,000.00) and Friends Creek Electrical work (\$110,000).
- Richie reviewed the General Corporate fund and explained any large differences. Most large differences were due from capital projects such as the projects already mentioned above. The District always includes at least \$200,000.00 for the purchase of land if anything was to become available during the year.
- A 3% increase was budgeted for employee wages across the Board for all employee in all departments.
- Pam Smith explained that the amount appropriated above the budget was the legal spending limit with the budget being a guideline.
- The special revenue funds were reviewed with no questions. Richie did explain that the audit contract was up for renewal and the District will either renew with MCK CPAs & Advisors or go out to bid.


Some discussion occurred concerning the net loss being shown in the budget but both Richie Wolf and Pam Smith explained that year after year a loss has been budgeted but does not always

mean the District sees a loss. A brief history was shared with the Board. Another point of discussion was the salaries and the increases by department. Variance is usually caused by long-term employees retiring and raises are given by anniversary date and not uniformly at the same time during the year. Also, the 3% increase is based on actual wages at the time of budgeting and is not based on 3% from the previous year budget. There are always changes in staffing being made during the year.

Richie explained that the tentative budget would need to be approved in the regular public meeting and once approved will be on display for the public to view for 30 days. A public hearing will be scheduled before the regularly scheduled meeting in March for the public to voice any objections or concerns and then final approval at the March regular meeting.


Adjournment:

There being no further business, Trustee Bendsen made a MOTION to adjourn the Budget Study Session at 5:30 p.m. Trustee Johnson SECONDED the motion. Roll call vote was as follows: Trustee Castor, "AYE"; Trustee Beckhart, "AYE"; Trustee Bendsen, "AYE"; Trustee Johnson, "AYE"; and Trustee Schneller, "AYE". Motion carried.



PRESIDENT

ATTEST:



SECRETARY