



Vermilion County Conservation District
Budget and Appropriations Ordinance For
2022 – 2023 Fiscal Year

Ordinance No. 161

Vermilion County Conservation District Notice
by Publication Budget Ordinance No. 161

Division I
Corporate Fund
A.

Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2022	\$1,124,544
 <u>Revenue</u>	
Collection of the 2021 Real Estate Tax Levy	\$950,000
Corporate Personal Property Replacement Tax	350,000
Hotel/Motel Tax/TIF	2,000
Interest Income on Cash and Investments	1,500
Grants-In-Aid	50,000
Rental of Shelter Houses and Other Buildings	55,000
Boat License Fees	52,000
Sale of Hunting and Fishing Licenses (IDNR)	250
Sale of Merchandise at Boat Ramp and Visitor Center Concessions	350
Gasoline Sales at Boat Ramp	12,500
Program and Summer Camps	4,000
Bookstore Items for Sale at Forest Glen and Kennekuk Nature Centers	800
Special Events and Activities	10,000
Other Income	27,000
Forest Glen Campgrounds which includes the Camp Store and sale of firewood	55,000
Soft Drinks	2,500
Hunting Permits	25,000
Farming Operations	47,300
Leases	250
Donations and Contributions	5,000
Dedicated Funds which includes The Audubon Society, Pheasants Forever, Revolutionary War Reenactment, Kickapoo Rail Trail Leases, Arboretum, Illinois Public Risk Grant.	<u>1,000,000</u>
TOTAL REVENUE	\$2,650,450
TOTAL ESTIMATED CASH FOR EXPENDITURES	\$3,774,994
TOTAL ESTIMATED EXPENDITURES DESCRIBED IN SECTION B	\$2,799,175
TOTAL ESTIMATED CASH BALANCE ON MARCH 31, 2022	\$ 975,819

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
<u>Salaries and Wages Administration</u>	\$237,000
Education	135,000
Forest Glen	120,000
Kennekuk	120,000
Lake Vermilion	48,000
Boat Ramp	14,000
Seasonal Staff	45,000
Contractual Services	5,000
Salary Increases	<u>7,500</u>
TOTAL	\$731,500
<u>Employee Benefits</u>	
Uniforms	\$4,500
Safety and First Aid Supply	2,500
Training and Education	<u>500</u>
TOTAL	\$7,500
<u>Administrative Expenses</u>	
Legal Services	\$5,000
Travel and Meeting Expense	1,250
Plaques and Memorials	750
Supplies	2,500
Postage	1,250
Printing	2,500
Legal Publications	500
Memberships	5,000
Books and Subscriptions	100
Rental of Equipment	5,000
Maintenance of Equipment	500
Maintenance Agreements/Leases	6,000
Computer Software	4,500
Website / Internet	6,000
Office Furniture or Equipment	3,000
Miscellaneous	1,000
Engineering/Surveying	5,000
Dedicated Fund Expense	<u>1,000,000</u>
TOTAL	\$1,049,850
<u>Promotions and Publications</u>	
Advertising	\$1,500
Newsletter	<u>5,000</u>
TOTAL	\$6,500

Statement of Estimated Expenditures, cont.

Education and Program Expense

Postage	\$750
Printing	2,000
Teaching Materials	1,500
Visual and Audio	1,000
Summer Camp Supplies	1,500
Exhibit Material and Supply	2,000
Memberships	200
Books and Subscriptions	50
Bookstore Merchandise for Resale	500
Supplies	1,500
Animal Food	500
Program Expense	2,500
Office Furniture or Equipment	2,000
Miscellaneous	<u>200</u>
TOTAL	\$16,200

Forest Glen Preserve

Electricity	\$25,000
Telephone	4,000
Heating Fuel	6,500
Motor Fuel	20,000
Vehicle Repairs	3,500
Equipment Repair	6,000
Hand and Power Tools	1,500
General Supplies	2,000
Janitor Supplies	5,000
Landscaping / Turf	1,500
Pesticides / Fertilizer	1,000
Building Repair	10,000
Potable / Waste Water	2,000
Roads, Trails, Bridge	3,000
Picnic and Rec. Equipment Repair	700
Fence and Sign Repair	3,000
Equipment Rental	300
Miscellaneous	<u>250</u>
TOTAL	\$95,250

Statement of Estimated Expenditures, cont.

Kennekuk County Park

Electricity	\$20,000
Telephone	4,000
Heating Fuel	6,000
Motor Fuel	25,000
Vehicle Repairs	4,000
Equipment Repair	7,000
Hand and Power Tools	1,500
General Supplies	1,000
Janitor Supplies	6,000
Landscaping / Turf	1,000
Pesticides / Fertilizer	1,000
Building Repair	25,000
Potable / Waste Water	1,000
Roads, Trails, Bridge	5,000
Picnic and Rec. Equipment Repair	2,500
Fence and Sign Repair	1,000
Fish Stocking	1,000
Docks and Buoys	2,500
Equipment Rental	250
Miscellaneous	300
TOTAL	\$115,050

Lake Vermilion and Heron County Parks

Electricity	\$2,500
Telephone	1,000
Vehicle Repairs	500
Equipment Repair	500
Hand and Power Tools	1,500
General Supplies	500
Janitor Supplies	1,500
Landscaping / Turf	500
Building Repair	2,000
Potable Water	500
Roads / Boat Ramp	3,000
Picnic and Rec. Equipment Repair	500
Fence and Sign Repair	500
Docks and Buoys	4,500
Rental of Equipment	250
Miscellaneous	250
TOTAL	\$20,000

Statement of Estimated Expenditures, cont.

General

Vehicle Repairs	\$1,250
Equipment Repair	7,500
Hand and Power Tools	1,000
Equipment Rental	<u>250</u>
TOTAL	\$10,000

Other

Soft Drinks	\$2,000
Concessions	500
Souvenirs	100
Other nonfood	25
Concessions – Gas and Oil	10,000
Camp Store	500
Firewood	3,500
Illinois Sales Tax	2,500
Concession Equipment Repair	1,000
Water Craft Licenses/Repairs	1,000
Alarm Systems	1,000
Upland Game Birds	2,500
Disposal and Pumping Fees	10,600
Dams / Spillways	5,000
Termite Contracts	5,700
Volunteer Programs	1,700
Other Merchandise for Resale	100
Special Events	6,000
Portable Toilet Rental	<u>1,000</u>
TOTAL	\$54,725

Statement of Estimated Expenditures, cont.

Capital Improvements

Forest Glen Preserve- Tower Repairs	\$10,000
Road Repairs/Resurface	60,000
Storage Building	25,000
Willow Creek Spillway	2,500
Tractor(with trade)	25,000
Well	5,000
Fiber Optic Gannett	15,000
Entrance Sign	<u>2,200</u>
TOTAL	\$144,700

Kennekuk County Park- Road Repairs/Resurface	\$60,000
Fiber Optic Line	80,000
Laury Barn Soffit	7,500
Field Tile Ag Fields	10,000
Picnic Tables	6,000
Wheeler Trail Signs	7,500
Gate Opener	5,000
Dock	14,000
Lake Mingo Dam Repairs	<u>10,000</u>
TOTAL	\$200,000

Lake Vermilion County Park- Road/Parking Lot Repairs/Resurface	\$30,000
Entrance Sign	2,200
Paint Stripper	2,500
Docks (50% grant match)	<u>50,000</u>
TOTAL	\$84,700

Heron County Park- Entrance Sign	\$2,200
Boardwalk Decking	15,000
Boardwalk Handrails	<u>13,500</u>
TOTAL	\$30,700

General- Trucks 3	\$126,500
Vehicle	30,000
Angle Broom	7,500
Trencher	10,500
Excavator (with trade)	21,000
Batwing Mower	15,000
Power Screed	3,500
Chainsaw	1,500
Tractor	<u>17,000</u>
TOTAL	\$232,500

Division II
Insurance and Compensation Fund
A.
Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2022	\$306,212
 <u>Revenue</u>	
Collection of the 2021	
Real Estate Tax Levy	\$195,000
Corporate Personal Property	
Replacement Tax	-0-
Corporate Fund	-0-
Interest Earned on Investments	<u>500</u>
Total Revenue	\$195,500
Total Estimated Cash Available for Expenditures	\$501,712
Total Estimated Expenditures Described in Section B.	<u>\$221,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2023	<u>\$280,712</u>

B.
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
General Liability Insurance	\$31,000
Unemployment Compensation	15,000
Worker Comp. Insurance	15,000
Medical Care Costs	125,000
HRA Reimbursement Expense	<u>35,000</u>
TOTAL ESTIMATED EXPENDITURES	<u>\$221,000</u>

Division III
 Illinois Municipal Retirement Fund
 A.
Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2022	\$134,989
 <u>Revenue</u>	
Collection of the 2021	
Real Estate Tax Levy	\$25,000
Corporate Personal	
Property Replacement Tax	3,500
Interest on Earned Investments	<u>250</u>
Total Revenue	\$28,750
Total Estimated Cash Available for Expenditures	\$163,739
Total Estimated Expenditures Described in Section B.	<u>\$28,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2023	\$135,739

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
Contributing on Participating Employees (IMRF)	\$ 28,000
TOTAL ESTIMATED EXPENDITURES	\$28,000

Division IV
Audit Fund
A.

Statement of Estimated Cash and Revenue

<u>Description</u>		<u>Amount</u>
Cash Balance on April 1, 2022		<u>\$4,540</u>
<u>Revenue</u>		
Collection of the 2021		
Real Estate Tax Levy	\$12,000	
Corporate Personal Property		
Replacement Tax	5,000	
Interest on Earned Investments	<u>-0-</u>	
TOTAL REVENUE	\$17,000	\$17,000
Total Estimated Cash Available for Expenditures		\$21,540
Total Estimated Expenditures Described in Section B.		<u>\$16,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2023		\$5,540

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
CPA Services for 2022- 2023 Fiscal Year	<u>\$16,000</u>
TOTAL ESTIMATED EXPENDITURES	\$16,000

Division V
Social Security Fund
A.

Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2022	\$90,124
 <u>Revenue</u>	
Collection of the 2021	
Real Estate Tax Levy	\$65,000
Corporate Personal	
Property Replacement Tax	-0-
Interest on Earned Investments	<u>300</u>
TOTAL REVENUE	\$65,300
Total Estimated Cash Available for Expenditures	\$154,424
Total Estimated Expenditures Described in Section B.	<u>\$65,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2023	\$90,424

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
Contributing on Participating Employees (FICA)	\$55,000
Contributing on Non-Participating Employees (FICA)	<u>10,000</u>
TOTAL ESTIMATED EXPENDITURES	\$65,000

Division VI
Debt Service Fund
A.

Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2022	\$-0-
 <u>Revenue</u>	
Collection of the 2021	
Real Estate Tax Levy	\$-0-
Corporate Personal	
Property Replacement Tax	125,150
Interest on Earned Investments	<u>-0-</u>
TOTAL REVENUE	\$125,150
Total Estimated Cash Available for Expenditures	\$125,150
Total Estimated Expenditures Described in Section B.	<u>\$125,150</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2023	\$-0-

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
Bond Payment – Principle	\$100,000
Bond Administration Fee	400
Bond Payment – Interest	<u>24,750</u>
TOTAL ESTIMATED EXPENDITURES	\$125,150

Vermilion County Conservation
District Headquarters, Kennekuk County Park
Danville, Illinois

Budget Narrative 2022-2023

A.

Cash Balance

The cash balance for March 31, 2022, Corporate Fund, is \$1,124,544. The estimation for March 31, 2023, is \$975,819.

The cash balance for March 31, 2022 Insurance and Compensation Fund is \$306,212. The estimation for March 31, 2023, is \$280,712.

The IMRF cash balance for March 31, 2022, is \$134,989. The estimated cash balance for March 31, 2023, is \$135,739.

The cash balance for March 31, 2021, Audit Fund was \$4,540. The estimation for March 31, 2022, is \$5,540.

The cash balance for March 31, 2019, Social Security Fund is \$90,124. The estimation for March 31, 2022, is \$90,424.

B.

Tax Base

The rate setting equalized assessed valuation of Vermilion County in 2021 was \$978,106,041. This is the figure to be used in assessing taxes for the Vermilion County Conservation District.

C.

Tax Levies

A portion of this budget is financed by the 2021 real estate taxes payable in 2022. The Corporate Fund is allowed a maximum of 10 cents of every \$100 of the County EAV. Tax rates for 2021 taxes payable in 2022:

Corporate Fund	9.7 cents
IMRF	.26 cents
Audit	.12 cents
Insurance	2.0 cents
Social Security	.66 cents

D.

IMRF

Expenditures for IMRF this year are estimated to be \$28,000. PPRT must contribute at least 14% of the projected tax levy. The 2021 levy was \$25,000; therefore, at least \$3,500 must be contributed from CPPRT.

E.
Social Security Fund

FICA expenses are estimated to be \$65,000 for Fiscal Year 2022 – 2023. We have a \$90,124 cash balance to begin this fiscal year

F.
Revenues

The following is a narrative on our greater sources of income:

1. 1.Real Estate Tax Levy - \$950,00 (Corporate Fund)
2. 2.PPRT - \$483,650
\$350,000 Corporate Fund. \$3,500 IMRF Fund, 14% of tax levy. \$5,000 for Audit Fund. \$125,150 Debt Service Fund, this is to pay for the principal and interest payment of the 2017 bond.
3. 3.User Fees - \$195,000.
This includes Shelter permits, Boat license fees, Campground Fees, Hunting Permits, and other user fees.
4. Farm Income - \$47,300.

G.
Vehicles and Equipment

1. This year, we plan to purchase two tractors, four vehicles, and an excavator.

H.
Capital Improvements

1. This year, we plan to continue road repairs, building repair and Lake Vermilion Dock Replacement with a 50% grant match.

I.
Contingency Plan

The credibility of this Budget and Appropriations Ordinance is predicated on several factors beyond our control. The weather tends to factor into our camping, boating, and special events.

Sometimes we experience cost overruns, unexpected grant awards (that require matching funds), or other emergency purchases beyond our control. If that happens, it will affect our estimated cash balance for the next fiscal year. Some projects are estimated during budget planning simply because exact costs are not available. If a project grossly exceeds the estimated budget cost, the project may be canceled or postponed until the following year when accurate figures may be used. A lesser project may be completed in its place.

J.
Final Comment

Unless for some unforeseen reason, emergency expenditures, or other reasons beyond our control, these figures represent an estimate of our income and expenses to be realized in the 2022 - 2023 Fiscal Year.

Jamie Pasquale
Executive Director