

**AVAILABLE FOR
PUBLIC
INSPECTION**

(Thursday, March 16 through Friday, April 21, 2023)



Vermilion County Conservation District
Budget and Appropriations Ordinance For
2023 – 2024 Fiscal Year

Ordinance No. 164

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

Legal Notice

2023--2024

Budget and Appropriations Ordinance

NOTICE is hereby given that the Tentative Budget and Appropriations Ordinance for the fiscal year beginning April 1, 2023 and ending March 31, 2024 is available for public inspection during normal business hours from Thursday, March 16, 2023 through, Friday April 21, 2023 at the Administration Building of the District located in Kennekuk County Park, at the Forest Glen Office in Forest Glen County Preserve, and the VCCD website at www.vccd.org.

FURTHERMORE, NOTICE is given that a Public Hearing on Said Ordinance will be held at 4:30 PM on Wednesday, May 17, 2023, in the Environmental Education Center at Kennekuk County Park.

Michael Gast
Secretary
Board of Trustees

Vermilion County Conservation District Notice
by Publication Budget Ordinance No. 164

Division I
Corporate Fund
A.

Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Estimated Cash Balance on April 1, 2023	\$1,025,000
<u>Revenue</u>	
Collection of the 2022 Real Estate Tax Levy	\$950,000
Corporate Personal Property Replacement Tax	600,000
Hotel/Motel Tax/TIF	2,000
Interest Income on Cash and Investments	7,500
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	15,000
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	15,000
Forest Glen Campgrounds which includes the Camp Store and sale of firewood	65,000
Soft Drinks	2,500
Hunting Permits	26,000
Farming Operations	48,000
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	\$2,908,650
TOTAL ESTIMATED CASH FOR EXPENDITURES	\$3,933,650
TOTAL ESTIMATED EXPENDITURES DESCRIBED IN SECTION B	\$3,072,025
TOTAL ESTIMATED CASH BALANCE ON MARCH 31, 2024	\$ 861,625

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
<u>Salaries and Wages Administration</u>	\$280,000
Education	107,000
Forest Glen	137,000
Kennekuk	165,000
Lake Vermilion	56,000
Boat Ramp	20,000
Seasonal Staff	50,000
Contractual Services	15,000
Salary Increases	10,000
TOTAL	\$840,000
<u>Employee Benefits</u>	
Uniforms	\$6,000
Safety and First Aid Supply	2,500
Training and Education	500
TOTAL	\$9,000
<u>Administrative Expenses</u>	
Legal Services	\$3,000
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	7,000
Computer Software	4,500
Website / Internet	14,000
Office Furniture or Equipment	2,500
Miscellaneous	4,000
Engineering/Surveying	2,500
Dedicated Fund Expense	1,000,000
TOTAL	\$1,056,850
<u>Promotions and Publications</u>	
Advertising	\$2,000
Newsletter	7,500
TOTAL	\$9,500

Statement of Estimated Expenditures, cont.

Education and Program Expense

Postage	\$750
Printing	2,000
Teaching Materials	2,000
Visual and Audio	1,500
Summer Camp Supplies	1,500
Exhibit Material and Supply	2,500
Memberships	200
Books and Subscriptions	50
Bookstore Merchandise for Resale	500
Supplies	2,000
Animal Food	500
Program Expense	2,500
Office Furniture or Equipment	2,500
Miscellaneous	<u>500</u>
TOTAL	\$19,000

Forest Glen Preserve

Electricity	\$40,000
Telephone	4,000
Heating Fuel	7,500
Motor Fuel	25,000
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	2,500
Building Repair	15,000
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	\$122,750

Statement of Estimated Expenditures, cont.

Kennebunk County Park

Electricity	\$35,000
Telephone	4,000
Heating Fuel	6,000
Motor Fuel	25,000
Vehicle Repairs	5,000
Equipment Repair	7,000
Hand and Power Tools	2,000
General Supplies	1,000
Janitor Supplies	6,000
Landscaping / Turf	1,000
Pesticides / Fertilizer	1,000
Building Repair	20,000
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	\$126,550

Lake Vermilion and Heron County Parks

Electricity	\$5,000
Telephone	1,000
Vehicle Repairs	1,000
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	3,000
Rental of Equipment	250
Miscellaneous	250
TOTAL	\$21,500

Statement of Estimated Expenditures, cont.

General

Vehicle Repairs	\$1,500
Equipment Repair	10,000
Hand and Power Tools	2,500
Equipment Rental	<u>250</u>
TOTAL	\$14,250

Other

Soft Drinks	\$2,000
Concessions	500
Souvenirs	100
Other nonfood	25
Concessions – Gas and Oil	10,000
Camp Store	500
Firewood	5,000
Illinois Sales Tax	2,500
Concession Equipment Repair	1,000
Water Craft Licenses/Repairs	1,000
Alarm Systems	1,000
Upland Game Birds	3,000
Disposal and Pumping Fees	12,000
Dams / Spillways	3,000
Termite Contracts	5,700
Volunteer Programs	1,700
Other Merchandise for Resale	100
Special Events	15,000
Portable Toilet Rental	<u>1,000</u>
TOTAL	\$65,125

Statement of Estimated Expenditures, cont.

Capital Improvements

Forest Glen Preserve-

Tower Repairs	\$10,000
Roads/Parking Lot Repairs/Resurface	60,000
Laminator	2,500
Storage Building	30,000
Gannett Remodel	20,000
Willow Creek Spillway	2,500
Finish Mower	18,000
Front Line Mower	24,000
LJKVC Removal	10,000
Pine Knoll Roof	2,500
Edgewood Flooring	10,000
Sugar Bush Repairs	25,000
Gate Operator	<u>10,000</u>
TOTAL	\$224,500

Kennekuk County Park-

Roads/Parking Lot Repairs/Resurface	\$100,000
Gate Operator	11,000
Laury Barn Siding	20,000
Field Tile Ag Fields	15,000
Picnic Tables	6,000
Maintenance Shop	25,000
Lake Mingo Dam Repairs	<u>3,000</u>
TOTAL	\$180,000

Lake Vermilion County Park-

Road/Parking Lot Repairs/Resurface	\$20,000
Fence	15,000
Docks	<u>60,000</u>
TOTAL	\$95,000

Heron County Park-

Boardwalk Decking	<u>15,000</u>
TOTAL	\$15,000

General-

Vehicles (5)	\$220,000
Boring Tool	5,000
Leaf Vac	3,500
Computers	2,500
Tractor	<u>42,000</u>
TOTAL	\$273,000

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

<u>Description</u>	<u>Amount</u>
Estimated Cash Balance on April 1, 2023	\$300,000
 <u>Revenue</u>	
Collection of the 2022	
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	\$495,500
Total Estimated Expenditures Described in Section B.	<u>\$234,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2024	\$261,500

B.
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
General Liability Insurance	\$34,000
Unemployment Compensation	15,000
Worker Comp. Insurance	15,000
Medical Care Costs	135,000
HRA Reimbursement Expense	<u>35,000</u>
TOTAL ESTIMATED EXPENDITURES	\$234,000

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

<u>Description</u>	<u>Amount</u>
Estimated Cash Balance on April 1, 2023	\$148,000
 <u>Revenue</u>	
Collection of the 2022	
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	\$176,750
Total Estimated Expenditures Described in Section B.	<u>\$28,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2024	\$148,750

B.

Statement of Estimated Expenditures

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

Division IV
Audit Fund

A.

Statement of Estimated Cash and Revenue

<u>Description</u>		<u>Amount</u>
Estimated Cash Balance on April 1, 2023		\$7,000
<u>Revenue</u>		
Collection of the 2022		
Real Estate Tax Levy	\$15,000	
Corporate Personal Property		
Replacement Tax	5,000	
Interest on Earned Investments	<u>-0-</u>	
TOTAL REVENUE	\$20,000	\$20,000
Total Estimated Cash Available for Expenditures		\$27,000
Total Estimated Expenditures Described in Section B.		<u>\$20,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2024		\$7,000

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
CPA Services for 2023- 2024 Fiscal Year	<u>\$20,000</u>
TOTAL ESTIMATED EXPENDITURES	\$20,000

Division V
Social Security Fund
A.
Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Estimated Cash Balance on April 1, 2023	\$100,000
 <u>Revenue</u>	
Collection of the 2022	
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	\$165,300
Total Estimated Expenditures Described in Section B.	<u>\$70,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2024	\$95,300

B.
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
Contributing on Participating Employees (FICA)	\$60,000
Contributing on Non-Participating Employees (FICA)	<u>10,000</u>
TOTAL ESTIMATED EXPENDITURES	\$70,000

Division VI
Debt Service Fund
A.
Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2023	\$720
 <u>Revenue</u>	
Collection of the 2022	
Real Estate Tax Levy	\$-0-
Corporate Personal	
Property Replacement Tax	124,930
Interest on Earned Investments	<u>-0-</u>
TOTAL REVENUE	\$124,930
Total Estimated Cash Available for Expenditures	\$125,650
Total Estimated Expenditures Described in Section B.	<u>\$125,650</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2024	\$-0-

B.
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
Bond Payment – Principle	\$105,000
Bond Payment – Interest	20,250
Bond Fee	400
TOTAL ESTIMATED EXPENDITURES	\$125,650

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

Budget Narrative FY 2023-2024

A.

Cash Balance

The estimated cash balance for March 31, 2023, Corporate Fund, is \$1,025,000. The estimation for March 31, 2024, is \$861,625.

The estimated cash balance for March 31, 2023 Insurance and Compensation Fund is \$300,000. The estimation for March 31, 2024, is \$261,500.

The IMRF cash balance estimation for March 31, 2023, is \$148,000. The estimated cash balance for March 31, 2024, is \$148,750.

The estimated cash balance for March 31, 2023, Audit Fund was \$7,000. The estimation for March 31, 2024, is \$7,000.

The estimated cash balance for March 31, 2023, Social Security Fund is \$100,000. The estimation for March 31, 2024, is \$95,300.

B.

Tax Base

The rate setting equalized assessed valuation of Vermilion County in 2022 was \$1,016,300,419. 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 2022 real estate taxes payable in 2023. The Corporate Fund is allowed a maximum of 10 cents of every \$100 of the County EAV. Tax rates for 2022 taxes payable in 2023:

Corporate Fund	9.3 cents
IMRF	.23 cents
Audit	.14 cents
Insurance	1.9cents
Social Security	.64 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 2022 levy was \$25,000; therefore, at least \$3,500 must be contributed from CPPRT.

E.
Social Security Fund

FICA expenses are estimated to be \$70,000 for Fiscal Year 2023 – 2024. We have a \$100,000 estimated 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. PPRT - \$733,430
\$600,000 Corporate Fund. \$3,500 IMRF Fund, 14% of tax levy. \$5,000 for Audit Fund. \$124,930 Debt Service Fund, this is to pay for the principal and interest payment of the 2017 bond.
3. User Fees - \$198,000.
This includes Shelter permits, Boat license fees, Campground Fees, Hunting Permits, and other user fees.
4. Farm Income - \$48,000.

G.
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.

H.
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 2023 - 2024 Fiscal Year.

Jamie Pasquale
Executive Director