

**AVAILABLE FOR
PUBLIC
INSPECTION**

(Thursday, March 21 through Friday, April 26, 2024)



Vermilion County Conservation District
Budget and Appropriations Ordinance For
2024 – 2025 Fiscal Year

Ordinance No. 167

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

Legal Notice

2024--2025

Budget and Appropriations Ordinance

NOTICE is hereby given that the Tentative Budget and Appropriations Ordinance for the fiscal year beginning April 1, 2024 and ending March 31, 2025 is available for public inspection during normal business hours from Thursday, March 21, 2024 through, Friday April 26, 2024 at the Administration Building of the District located in Kennekuk County Park, 22296 Henning Rd, Danville, IL 61834. At the Forest Glen Office in Forest Glen County Preserve, 20301E. 900N Rd, Westville, IL 61883, 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 15, 2024, 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. 167

Division I
Corporate Fund
A.

Statement of Estimated Cash and Revenue

| <u>Description</u> | <u>Amount</u> |
|--|--------------------|
| Estimated Cash Balance on April 1, 2024 | \$975,000 |
| <u>Revenue</u> | |
| Collection of the 2023 Real Estate Tax Levy | \$1,000,000 |
| Corporate Personal Property Replacement Tax | 430,000 |
| Hotel/Motel Tax/TIF | 2,000 |
| Interest Income on Cash and Investments | 30,000 |
| Grants-In-Aid | 5,000 |
| Rental of Shelter Houses and Other Buildings | 55,000 |
| Boat License Fees | 55,000 |
| 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 | 5,000 |
| Bookstore Items for Sale at Forest Glen and Kennekuk Nature Centers | 250 |
| Special Events and Activities | 7,500 |
| Other Income | 25,000 |
| Forest Glen Campgrounds which includes the Camp Store and sale of firewood | 65,000 |
| Soft Drinks | 2,500 |
| Hunting Permits | 25,000 |
| Farming Operations | 48,500 |
| 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>1,600,000</u> |
| TOTAL REVENUE | \$3,376,600 |
| TOTAL ESTIMATED CASH FOR EXPENDITURES | \$4,351,600 |
| TOTAL ESTIMATED EXPENDITURES DESCRIBED IN SECTION B | \$3,456,275 |
| TOTAL ESTIMATED CASH BALANCE ON MARCH 31, 2025 | \$ 895,325 |

B.

Statement of Estimated Expenditures

| <u>Description</u> | <u>Amount</u> |
|------------------------------------|--------------------|
| <u>Salaries and Wages</u> | |
| Administration | \$281,000 |
| Education | 123,000 |
| Forest Glen | 151,000 |
| Kennekuk | 172,000 |
| Lake Vermilion | 61,000 |
| Boat Ramp | 21,000 |
| Seasonal Staff | 61,000 |
| Contractual Services | 10,000 |
| TOTAL | \$880,000 |
| <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 | \$2,000 |
| Travel and Meeting Expense | 1,000 |
| Plaques and Memorials | 500 |
| Supplies | 2,800 |
| Postage | 1,000 |
| Printing | 2,500 |
| Legal Publications | 500 |
| Memberships | 6,000 |
| Books and Subscriptions | 100 |
| Rental of Equipment | 2,000 |
| Maintenance of Equipment | 1,500 |
| Maintenance Agreements/Leases | 5,000 |
| Computer Software | 4,500 |
| Website / Internet | 10,000 |
| Office Furniture or Equipment | 2,500 |
| Miscellaneous | 5,000 |
| Engineering/Surveying | 2,500 |
| Dedicated Fund Expense | 1,600,000 |
| TOTAL | \$1,649,400 |
| <u>Promotions and Publications</u> | |
| Advertising | \$2,000 |
| Newsletter | 6,000 |
| TOTAL | \$8,000 |

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 | \$25,000 |
| Telephone | 4,000 |
| Heating Fuel | 7,500 |
| Motor Fuel | 20,000 |
| Vehicle Repairs | 3,500 |
| Equipment Repair | 6,000 |
| Hand and Power Tools | 1,500 |
| General Supplies | 2,500 |
| Janitor Supplies | 5,000 |
| Landscaping / Turf | 2,000 |
| Pesticides / Fertilizer | 2,500 |
| Building Repair | 20,000 |
| Potable / Waste Water | 2,000 |
| Roads, Trails, Bridge | 5,000 |
| Picnic and Rec. Equipment Repair | 700 |
| Fence and Sign Repair | 3,000 |
| Equipment Rental | 300 |
| Miscellaneous | <u>250</u> |
| TOTAL | \$110,750 |

Statement of Estimated Expenditures, cont.

Kennekuk County Park

| | |
|----------------------------------|------------------|
| Electricity | \$20,000 |
| Telephone | 5,000 |
| Heating Fuel | 5,000 |
| Motor Fuel | 20,000 |
| Vehicle Repairs | 5,000 |
| Equipment Repair | 7,000 |
| Hand and Power Tools | 2,500 |
| General Supplies | 1,000 |
| Janitor Supplies | 7,000 |
| 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 | 3,000 |
| Fish Stocking | 1,000 |
| Docks and Buoys | 2,500 |
| Equipment Rental | 250 |
| Miscellaneous | 300 |
| TOTAL | \$110,050 |

Lake Vermilion and Heron County Parks

| | |
|----------------------------------|-----------------|
| Electricity | \$4,000 |
| Telephone | 1,000 |
| Vehicle Repairs | 1,000 |
| Equipment Repair | 1,000 |
| 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 | \$21,000 |

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 | 15,000 |
| Camp Store | 500 |
| Firewood | 5,000 |
| Illinois Sales Tax | 2,500 |
| Concession Equipment Repair | 3,000 |
| Water Craft Licenses/Repairs | 100 |
| Alarm Systems | 2,500 |
| Upland Game Birds | 3,000 |
| Disposal and Pumping Fees | 12,000 |
| Dams / Spillways | 5,000 |
| Termite Contracts | 6,500 |
| Volunteer Programs | 1,500 |
| Other Merchandise for Resale | 100 |
| Special Events | 20,000 |
| Portable Toilet Rental | <u>1,000</u> |
| TOTAL | \$80,325 |

Statement of Estimated Expenditures, cont.

Capital Improvements

Forest Glen Preserve-

| | |
|-------------------------------------|------------------|
| Tower Repairs | \$10,000 |
| Roads/Parking Lot Repairs/Resurface | 50,000 |
| Gannett Remodel | 25,000 |
| Willow Creek Spillway | 2,500 |
| Audubon Barn | 20,000 |
| Sugar Bush Repairs | 25,000 |
| Gate Operator | 10,000 |
| TOTAL | \$142,500 |

Kennekuk County Park-

| | |
|-------------------------------------|------------------|
| Roads/Parking Lot Repairs/Resurface | \$50,000 |
| Gate Operator | 10,000 |
| BHHA Repairs | 20,000 |
| Field Tile Ag Fields | 15,000 |
| Picnic Tables | 6,000 |
| Maintenance Shop | 30,000 |
| Lake Mingo Dam Repairs | 5,000 |
| TOTAL | \$136,000 |

Lake Vermilion County Park-

| | |
|------------------------------------|-----------------|
| Road/Parking Lot Repairs/Resurface | \$20,000 |
| Fence | 35,000 |
| TOTAL | \$55,000 |

Heron County Park-

| | |
|-------------------|-----------------|
| Boardwalk Decking | 15,000 |
| TOTAL | \$15,000 |

General-

| | |
|--------------|------------------|
| Vehicles | \$131,000 |
| Boring Tool | 5,000 |
| Computers | 5,000 |
| Skid Steer | 20,000 |
| Man lift | 20,000 |
| Drone | 25,000 |
| TOTAL | \$206,000 |

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, 2024 | \$327,000 |
| <u>Revenue</u> | |
| Collection of the 2023 | |
| Real Estate Tax Levy | \$195,000 |
| Corporate Personal Property | |
| Replacement Tax | -0- |
| Corporate Fund | -0- |
| Interest Earned on Investments | <u>8,000</u> |
| Total Revenue | \$203,000 |
| Total Estimated Cash Available for Expenditures | \$530,000 |
| Total Estimated Expenditures Described in Section B. | <u>\$223,000</u> |
| ESTIMATED CASH BALANCE ON MARCH 31, 2025 | \$307,000 |

B.
Statement of Estimated Expenditures

| <u>Description</u> | <u>Amount</u> |
|------------------------------|------------------|
| General Liability Insurance | \$38,000 |
| Unemployment Compensation | 15,000 |
| Worker Comp. Insurance | 15,000 |
| Medical Care Costs | 120,000 |
| HRA Reimbursement Expense | <u>35,000</u> |
| TOTAL ESTIMATED EXPENDITURES | \$223,000 |

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, 2024 | \$165,500 |
| <u>Revenue</u> | |
| Collection of the 2023 | |
| Real Estate Tax Levy | \$25,000 |
| Corporate Personal | |
| Property Replacement Tax | 3,500 |
| Interest on Earned Investments | <u>3,500</u> |
| Total Revenue | \$32,000 |
| Total Estimated Cash Available for Expenditures | \$197,500 |
| Total Estimated Expenditures Described in Section B. | <u>\$28,000</u> |
| ESTIMATED CASH BALANCE ON MARCH 31, 2025 | \$169,500 |

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, 2024 | | \$11,600 |
| <u>Revenue</u> | | |
| Collection of the 2023 | | |
| Real Estate Tax Levy | \$15,000 | |
| Corporate Personal Property | | |
| Replacement Tax | 0 | |
| Interest on Earned Investments | <u>250</u> | |
| TOTAL REVENUE | \$15,250 | \$15,250 |
| Total Estimated Cash Available for Expenditures | | \$26,850 |
| Total Estimated Expenditures Described in Section B. | | <u>\$20,000</u> |
| ESTIMATED CASH BALANCE ON MARCH 31, 2025 | | \$6,850 |

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, 2024 | | \$111,400 |
| <u>Revenue</u> | | |
| Collection of the 2023 | | |
| Real Estate Tax Levy | \$65,000 | |
| Corporate Personal | | |
| Property Replacement Tax | -0- | |
| Interest on Earned Investments | <u>2,500</u> | |
| TOTAL REVENUE | \$67,500 | \$67,500 |
| Total Estimated Cash Available for Expenditures | | \$178,900 |
| Total Estimated Expenditures Described in Section B. | | <u>\$70,000</u> |
| ESTIMATED CASH BALANCE ON MARCH 31, 2025 | | \$108,900 |

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, 2024 | | \$2,267 |
| <u>Revenue</u> | | |
| Collection of the 2023 | | |
| Real Estate Tax Levy | \$-0- | |
| Corporate Personal | | |
| Property Replacement Tax | 122,158 | |
| Interest on Earned Investments | <u>2,500</u> | |
| TOTAL REVENUE | \$124,658 | \$124,658 |
| Total Estimated Cash Available for Expenditures | | \$126,925 |
| Total Estimated Expenditures Described in Section B. | | <u>\$126,925</u> |
| ESTIMATED CASH BALANCE ON MARCH 31, 2025 | | \$-0- |

B.

Statement of Estimated Expenditures

| <u>Description</u> | | <u>Amount</u> |
|------------------------------|--|------------------|
| Bond Payment – Principle | | \$111,000 |
| Bond Payment – Interest | | 15,525 |
| Bond Fee | | 400 |
| TOTAL ESTIMATED EXPENDITURES | | \$126,925 |

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

Budget Narrative FY 2024-2025

A.

Cash Balance

The estimated cash balance for March 31, 2024, Corporate Fund, is \$975,000. The estimation for March 31, 2025, is \$895,325.

The estimated cash balance for March 31, 2024 Insurance and Compensation Fund is \$327,000. The estimation for March 31, 2025, is \$307,000.

The IMRF cash balance estimation for March 31, 2024, is \$165,500. The estimated cash balance for March 31, 2025, is \$169,500.

The estimated cash balance for March 31, 2024, Audit Fund was \$11,600. The estimation for March 31, 2025, is \$6,850.

The estimated cash balance for March 31, 2024, Social Security Fund is \$111,400. The estimation for March 31, 2025, is \$108,900.

B.

Tax Base

The rate setting equalized assessed valuation of Vermilion County in 2023 was \$ 1,085,284,691

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 2023 real estate taxes payable in 2024. The Corporate Fund is allowed a maximum of 10 cents of every \$100 of the County EAV. Tax rates for 2023 taxes payable in 2024:

| | |
|-----------------|-----------|
| Corporate Fund | 9.3 cents |
| IMRF | .23 cents |
| Audit | .14 cents |
| Insurance | 1.8cents |
| Social Security | .60 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 2023 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 2024 – 2025. We have a \$111,400 estimated cash balance to begin this fiscal year

F.
Revenues

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

1. Real Estate Tax Levy - \$1,000,000 (Corporate Fund)
2. PPRT - \$555,658
\$430,000 Corporate Fund. \$3,500 IMRF Fund, 14% of tax levy. \$122,158 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 - \$48,500.

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 2024 - 2025 Fiscal Year.

Jamie Pasquale
Executive Director