



*Vermilion County*  
CONSERVATION DISTRICT  
Recreation · Education · Conservation

Vermilion County Conservation District

Tentative Budget and Appropriations

2026 – 2027 Fiscal Year

Ordinance No. 173

AVAILABLE FOR

PUBLIC

INSPECTION

March 19, 2026 through May 1, 2027

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

Legal Notice

2026--2027

Tentative Budget and Appropriations Ordinance

**NOTICE** is hereby given that the Tentative Budget and Appropriations Ordinance #173 for the fiscal year beginning April 1, 2026 and ending March 31, 2027 is available for public inspection during normal business hours from Thursday, March 19, 2026 through, Friday May 1, 2026 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. VCCD website at [www.vccd.org](http://www.vccd.org).

**FURTHERMORE, NOTICE** is given that a Public Hearing on Said Ordinance will be held at 4:30 PM on Wednesday, May 20, 2026, in the Environmental Education Center at Kennekuk County Park.

Todd Harris  
Secretary  
Board of Trustees

Vermilion County Conservation District Notice  
by Publication Budget Ordinance No. 173

Division I  
Corporate Fund

A.

Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Estimated Cash Balance on April 1, 2026	\$ 921,000
<u>Revenue</u>	
Collection of the 2025 Real Estate Tax Levy	\$1,169,000
Personal Property Replacement Tax	225,000
Hotel/Motel Tax/TIF	5,000
Interest Income on Cash and Investments	30,000
Grants-In-Aid	5,000
Rental of Shelter Houses and Other Buildings	60,000
Boat License Fees	60,000
Sale of Hunting and Fishing Licenses (IDNR)	250
Sale of Merchandise at Boat Ramp and Visitor Center Concessions	350
Gasoline Sales at Boat Ramp	12,000
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	120,000
Forest Glen Campgrounds which includes the Camp Store and sale of firewood	70,000
Soft Drinks	2,000
Hunting Permits	25,000
Farming Operations	32,000
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>80,000</u>
<b>TOTAL REVENUE</b>	<b>\$1,913,600</b>
<b>TOTAL ESTIMATED CASH FOR EXPENDITURES</b>	<b>\$2,834,600</b>
<b>TOTAL ESTIMATED EXPENDITURES DESCRIBED IN SECTION B</b>	<b>\$1,913,600</b>
<b>TOTAL ESTIMATED CASH BALANCE ON MARCH 31, 2027</b>	<b>\$921,000</b>

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
<u>Salaries and Wages</u>	
Administration	\$300,000
Education	140,000
Forest Glen	166,000
Kennekuk	172,000
Lake Vermilion	115,000
Boat Ramp	22,000
Seasonal Staff	65,000
Contractual Services	7,000
<b>TOTAL</b>	<b>\$987,000</b>
<u>Employee Benefits</u>	
Uniforms	\$5,000
Safety and First Aid Supply	3,000
Training and Education	500
<b>TOTAL</b>	<b>\$8,500</b>
<u>Administrative Expenses</u>	
Legal Services	\$2,000
Travel and Meeting Expense	750
Plaques and Memorials	250
Supplies	3,000
Postage	1,000
Printing	3,000
Legal Publications	500
Memberships	5,000
Books and Subscriptions	2,000
Rental of Equipment	5,000
Maintenance of Equipment	1,000
Maintenance Agreements/Leases	6,000
Computer Software	4,500
Website / Internet	10,000
Office Furniture or Equipment	2,500
Miscellaneous	3,000
Engineering/Surveying	2,500
Dedicated Fund Expense	<u>130,000</u>
<b>TOTAL</b>	<b>\$182,000</b>
<u>Promotions and Publications</u>	
Advertising	\$2,000
Newsletter	<u>8,000</u>
<b>TOTAL</b>	<b>\$10,000</b>

Statement of Estimated Expenditures, cont.

Education and Program Expense

Postage	\$500
Printing	1,000
Teaching Materials	1,000
Visual and Audio	6,000
Summer Camp Supplies	1,000
Exhibit Material and Supply	10,000
Memberships	100
Books and Subscriptions	50
Bookstore Merchandise for Resale	100
Supplies	2,500
Animal Food	500
Program Expense	2,500
Office Furniture or Equipment	2,000
Miscellaneous	<u>500</u>
<b>TOTAL</b>	<b>\$27,750</b>

Forest Glen Preserve

Electricity	\$20,000
Telephone	4,000
Heating Fuel	6,500
Motor Fuel	13,000
Vehicle Repairs	3,500
Equipment Repair	6,000
Hand and Power Tools	1,000
General Supplies	2,000
Janitor Supplies	5,000
Landscaping / Turf	1,500
Pesticides / Fertilizer	1,500
Building Repair	30,000
Potable / Waste Water	2,500
Roads, Trails, Bridge	50,000
Picnic and Rec. Equipment Repair	1,500
Fence and Sign Repair	5,000
Equipment Rental	3,000
Miscellaneous	<u>200</u>
<b>TOTAL</b>	<b>\$156,200</b>

Statement of Estimated Expenditures, cont.

Kennekuk County Park

Electricity	\$20,000
Telephone	6,000
Heating Fuel	4,000
Motor Fuel	16,000
Vehicle Repairs	3,500
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	30,000
Potable / Waste Water	1,500
Roads, Trails, Bridge	100,000
Picnic and Rec. Equipment Repair	2,500
Fence and Sign Repair	5,000
Fish Stocking	1,000
Docks and Buoys	2,000
Equipment Rental	200
Miscellaneous	<u>300</u>
<b>TOTAL</b>	<b>\$209,500</b>

Lake Vermilion and Heron County Parks

Electricity	\$3,500
Telephone	500
Vehicle Repairs	750
Equipment Repair	750
Hand and Power Tools	750
General Supplies	500
Janitor Supplies	750
Landscaping / Turf	500
Building Repair	10,000
Potable Water	500
Roads / Boat Ramp	50,000
Picnic and Rec. Equipment Repair	500
Fence and Sign Repair	2,000
Docks and Buoys	25,000
Rental of Equipment	250
Miscellaneous	<u>250</u>
<b>TOTAL</b>	<b>\$96,500</b>

Statement of Estimated Expenditures, cont.

General

Vehicle Repairs	\$1,500
Equipment Repair	7,500
Hand and Power Tools	1,500
Equipment Rental	<u>250</u>
<b>TOTAL</b>	<b>\$10,750</b>

Other

Soft Drinks	\$ 750
Concessions	500
Souvenirs	100
Other nonfood	25
Concessions – Gas and Oil	10,000
Camp Store	250
Firewood	5,000
Illinois Sales Tax	1,500
Concession Equipment Repair	1,500
Water Craft Licenses/Repairs	100
Alarm Systems	2,500
Upland Game Birds	0
Disposal and Pumping Fees	9,000
Dams / Spillways	3,000
Termite Contracts	7,500
Volunteer Programs	1,500
Other Merchandise for Resale	100
Special Events	10,000
Portable Toilet Rental	<u>1,000</u>
<b>TOTAL</b>	<b>\$54,325</b>

Statement of Estimated Expenditures, cont.

Capital Improvements

**Forest Glen Preserve-**

Gate Operators

4,000

**TOTAL**

**\$4,000**

**Kennekuk County Park-**

Fiber Optic Line

10,075

Lake Mingo Docks

67,000

**TOTAL**

**\$77,075**

**General-**

Boring Tool

5,000

Computers

6,000

Trailer

20,000

Stump Cutter

11,000

Vehicle

48,000

**TOTAL**

**\$90,000**

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, 2026	\$275,000
 <u>Revenue</u>	
Collection of the 2025	
Real Estate Tax Levy	\$183,000
Corporate Personal Property	
Replacement Tax	-0-
Corporate Fund	-0-
Interest Earned on Investments	<u>8,000</u>
Total Revenue	\$191,000
Total Estimated Cash Available for Expenditures	\$466,000
Total Estimated Expenditures Described in Section B.	<u>\$290,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2027	<b>\$176,000</b>

B.  
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
General Liability Insurance	\$40,000
Unemployment Compensation	15,000
Worker Comp. Insurance	20,000
Medical Care Costs	185,000
HRA Reimbursement Expense	<u>30,000</u>
TOTAL ESTIMATED EXPENDITURES	<b>\$290,000</b>

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, 2026	\$207,000
 <u>Revenue</u>	
Collection of the 2025	
Real Estate Tax Levy	\$13,000
Corporate Personal	
Property Replacement Tax	3,500
Interest on Earned Investments	<u>4,500</u>
Total Revenue	\$21,000
Total Estimated Cash Available for Expenditures	\$228,000
Total Estimated Expenditures Described in Section B.	<u>\$28,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2027	\$200,000

B.  
Statement of Estimated Expenditures

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

Division IV  
Audit Fund

A.

Statement of Estimated Cash and Revenue

<u>Description</u>		<u>Amount</u>
Estimated Cash Balance on April 1, 2026		\$5,800
<u>Revenue</u>		
Collection of the 2025		
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		\$21,050
Total Estimated Expenditures Described in Section B.		<u>\$20,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2027		<b>\$1,050</b>

B.

Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
CPA Services for 2026- 2027Fiscal Year	<u>\$20,000</u>
TOTAL ESTIMATED EXPENDITURES	<b>\$20,000</b>

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

<u>Description</u>	<u>Amount</u>
Estimated Cash Balance on April 1, 2026	\$106,000
 <u>Revenue</u>	
Collection of the 2025	
Real Estate Tax Levy	\$65,000
Corporate Personal	
Property Replacement Tax	-0-
Interest on Earned Investments	<u>3,000</u>
TOTAL REVENUE	\$68,000
Total Estimated Cash Available for Expenditures	\$174,000
Total Estimated Expenditures Described in Section B.	<u>\$70,000</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2027	<b>\$104,000</b>

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	<b>\$70,000</b>

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

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2026	\$0
 <u>Revenue</u>	
Collection of the 2025	
Real Estate Tax Levy	\$-0-
Corporate Personal	
Property Replacement Tax	123,800
Interest on Earned Investments	<u>2,000</u>
TOTAL REVENUE	\$125,800
Total Estimated Cash Available for Expenditures	\$125,800
Total Estimated Expenditures Described in Section B.	<u>\$125,800</u>
ESTIMATED CASH BALANCE ON MARCH 31, 2027	<b>\$-0-</b>

B.  
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
Bond Payment – Principle	\$120,000
Bond Payment – Interest	5,400
Bond Fee	400
TOTAL ESTIMATED EXPENDITURES	<b>\$125,800</b>

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

Budget Narrative FY 2026-2027

A.

Cash Balance

The estimated cash balance for March 31, 2026, Corporate Fund, is \$921,000. The estimation for March 31, 2027, is \$921,000.

The estimated cash balance for March 31, 2026 Insurance and Compensation Fund is \$275,000. The estimation for March 31, 2027, is \$176,000.

The IMRF cash balance estimation for March 31, 2026, is \$207,000. The estimated cash balance for March 31, 2027, is \$200,000.

The estimated cash balance for March 31, 2026, Audit Fund was \$5,800. The estimation for March 31, 2027, is \$1,050.

The estimated cash balance for March 31, 2026, Social Security Fund is \$106,000. The estimation for March 31, 2027, is \$104,000.

B.

IMRF

Expenditures for IMRF this year are estimated to be \$28,000. PPRT must contribute at least 14% of the projected tax levy. The 2025 levy was \$25,000; therefore, at least \$3,500 must be contributed from CPPRT.

C.

Social Security Fund

FICA expenses are estimated to be \$70,000 for Fiscal Year 2026 – 2027. We have a \$106,000 estimated cash balance to begin this fiscal year.

D.  
Revenues

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

1. 1.Real Estate Tax Levy - \$1,169,000 (Corporate Fund)
2. PPRT - \$367,715  
    \$225,000 Corporate Fund. \$3,500 IMRF Fund. \$125,800 Debt Service Fund, this is to pay for the principal and interest payment of the 2017 bond.
3. User Fees - \$220,000.  
    This includes Shelter permits, Boat license fees, Campground Fees, Hunting Permits, and other user fees.
4. Farm Income - \$32,000.

E.  
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.

F.  
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 2026 - 2027 Fiscal Year.

Jamie Pasquale  
Executive Director