

**AVAILABLE
FOR
PUBLIC
INSPECTION**

(Wednesday, March 21 through Monday, April 22, 2019)



Vermilion County Conservation District

Budget and Appropriations

Ordinance For

2019 – 2020 Fiscal Year

Ordinance No. 151

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

Legal Notice
2019-2020 Budget
And Appropriations Ordinance

NOTICE is hereby given that the Tentative Budget and Appropriations Ordinance for the fiscal year beginning April 1, 2019 and ending March 31, 2020 is available for public inspection during normal business hours from Thursday, March 21, 2019 through Monday, April 22, 2019 at the Headquarters of the District located in Kennekuk County Park, at the Lorna J. Konsis Visitor Center 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 15, 2019, in the Environmental Education Center at Kennekuk County Park.

Shelley McLain
Secretary
Board of Trustees

Vermilion County Conservation District
 Notice by Publication Budget Ordinance No. 151

Division I
 Corporate Fund

A.
 Statement of Estimated Cash and Revenue

| <u>Description</u> | <u>Amount</u> |
|---|--------------------|
| Cash Balance on April 1, 2019 | \$ 797,210 |
| | |
| <u>Revenue</u> | |
| Collection of the 2018 Real Estate Tax Levy | \$ 826,300 |
| Corporate Personal Property Replacement Tax | 50,000 |
| Hotel/Motel Tax/TIF | 3,000 |
| Interest Income on Cash and Investments | 5,000 |
| Grants-In-Aid | 10,000 |
| Rental of Shelter Houses and Other Buildings | 60,000 |
| Boat License Fees | 51,000 |
| Sale of Hunting and Fishing Licenses (IDNR) | 100 |
| Sale of Merchandise at Boat Ramp and Visitor Center Concessions | 1,600 |
| Gasoline Sales at Boat Ramp | 10,000 |
| Program and Summer Camps | 1,950 |
| Bookstore Items for Sale at Forest Glen and Kennekuk Nature Centers | 1,200 |
| Special Events and Activities | 9,120 |
| Other Income | 7,500 |
| Forest Glen Campgrounds which includes the Camp Store and sale of firewood | 49,600 |
| Soft Drinks | 3,650 |
| Hunting Permits | 22,500 |
| Farming Operations | 24,000 |
| Leases | 500 |
| Donations and Contributions | 3,000 |
| Dedicated Funds which includes the Audubon Society, Pheasants Forever, Fish Stocking, Revolutionary War Reenactment, Kickapoo Rail Trail Leases, Arboretum, Illinois Public Risk Grant, and the Lake Vermilion Parking Lot | 262,570 |
| | |
| TOTAL REVENUE | \$1,402,590 |
| TOTAL ESTIMATED CASH FOR EXPENDITURES | \$2,199,800 |
| | |
| TOTAL ESTIMATED EXPENDITURES DESCRIBED IN SECTION B | \$1,683,655 |
| | |
| TOTAL ESTIMATED CASH BALANCE ON MARCH 31, 2020 | \$ 516,145 |

B.
Statement of Estimated Expenditures

| <u>Description</u> | <u>Amount</u> |
|------------------------------------|-------------------|
| <u>Salaries and Wages</u> | |
| Administration | \$ 210,250 |
| Education | 125,380 |
| Forest Glen | 118,995 |
| Kennekuk | 106,760 |
| Lake Vermilion | 48,360 |
| Boat Ramp | 10,500 |
| Seasonal Staff | 53,000 |
| Contractual Services | 5,000 |
| TOTAL | \$ 678,245 |
| <u>Employee Benefits</u> | |
| Uniforms | \$ 5,000 |
| Safety and First Aid Supply | 2,000 |
| Training and Education | 500 |
| TOTAL | \$ 7,500 |
| <u>Administrative Expenses</u> | |
| Legal Services | \$ 10,000 |
| Travel and Meeting Expense | 4,000 |
| Alternative Revenue Bond | -0- |
| Plaques and Memorials | 200 |
| Supplies | 3,500 |
| Postage | 1,800 |
| Printing | 2,800 |
| Legal Publications | 1,500 |
| Memberships | 6,000 |
| Books and Subscriptions | 100 |
| Rental of Equipment | 6,000 |
| Maintenance of Equipment | 200 |
| Maintenance Agreements/Leases | 5,200 |
| Computer Software | 3,500 |
| Website / Internet | 3,500 |
| Office Furniture or Equipment | 2,000 |
| Miscellaneous | 1,500 |
| Engineering | -0- |
| Dedicated Fund Expense | 520,000 |
| TOTAL | \$ 575,300 |

Statement of Estimated Expenditures

Promotions and Publications

| | |
|--------------|------------------|
| Advertising | \$ 3,000 |
| Newsletter | <u>8,000</u> |
| TOTAL | \$ 11,000 |

Education and Program Expense

| | |
|----------------------------------|------------------|
| Postage | \$ 750 |
| Printing | 800 |
| Teaching Materials | 700 |
| Visual and Audio | 100 |
| Summer Camp Supplies | 450 |
| Exhibit Material and Supply | 1,500 |
| Memberships | 200 |
| Books and Subscriptions | 50 |
| Bookstore Merchandise for Resale | 700 |
| Supplies | 2,500 |
| Animal Food | 1,200 |
| Program Expense | 1,400 |
| Office Furniture or Equipment | 750 |
| Miscellaneous | <u>200</u> |
| TOTAL | \$ 11,300 |

Statement of Estimated Expenditures

| | |
|----------------------------------|------------------|
| <u>Forest Glen Preserve</u> | |
| Electricity | \$ 25,000 |
| Telephone | 8,000 |
| Heating Fuel | 8,500 |
| Motor Fuel | 20,000 |
| Vehicle Repairs | 5,500 |
| Equipment Repair | 5,000 |
| Hand and Power Tools | 1,500 |
| General Supplies | 1,300 |
| Janitor Supplies | 5,500 |
| Landscaping / Turf | 1,000 |
| Pesticides / Fertilizer | 1,000 |
| Building Repair | 9,500 |
| Potable / Waste Water | 1,500 |
| Roads, Trails, Bridge | 3,000 |
| Picnic and Rec. Equipment Repair | 700 |
| Fence and Sign Repair | 500 |
| Equipment Rental | 300 |
| Miscellaneous | <u>200</u> |
| TOTAL | \$ 98,000 |

Statement of Estimated Expenditures

Kennekuk County Park

| | |
|----------------------------------|-------------------|
| Electricity | \$ 26,000 |
| Telephone | 8,000 |
| Heating Fuel | 7,000 |
| Motor Fuel | 20,000 |
| Vehicle Repairs | 5,000 |
| Equipment Repair | 7,000 |
| Hand and Power Tools | 1,000 |
| General Supplies | 3,500 |
| Janitor Supplies | 5,000 |
| Landscaping / Turf | 1,250 |
| Pesticides / Fertilizer | 1,000 |
| Building Repair | 20,000 |
| Potable / Waste Water | 500 |
| Roads, Trails, Bridge | 2,500 |
| Picnic and Rec. Equipment Repair | 750 |
| Fence and Sign Repair | 500 |
| Fish Stocking | 1,250 |
| Docks and Buoys | 1,000 |
| Equipment Rental | 250 |
| Miscellaneous | <u>300</u> |
| TOTAL | \$ 111,800 |

Statement of Estimated Expenditures

Lake Vermilion and Heron County Parks

| | |
|----------------------------------|------------------|
| Electricity | \$ 3,000 |
| Telephone | 1,200 |
| Vehicle Repairs | 700 |
| Equipment Repair | 500 |
| Hand and Power Tools | 500 |
| General Supplies | 250 |
| Janitor Supplies | 1,500 |
| Landscaping / Turf | 250 |
| Building Repair | 1,000 |
| Potable Water | 800 |
| Roads / Boat Ramp | 1,500 |
| Picnic and Rec. Equipment Repair | 1,000 |
| Fence and Sign Repair | 500 |
| Docks and Buoys | 3,000 |
| Rental of Equipment | 100 |
| Miscellaneous | <u>200</u> |
| TOTAL | \$ 16,000 |

General

| | |
|----------------------|-----------------|
| Vehicle Repairs | \$ 1,250 |
| Equipment Repair | 7,500 |
| Hand and Power Tools | 300 |
| Equipment Rental | <u>250</u> |
| TOTAL | \$ 9,300 |

Statement of Estimated Expenditures

| | |
|------------------------------|------------------|
| <u>Other</u> | |
| Soft Drinks | \$ 3,000 |
| Concessions | 800 |
| Souvenirs | 100 |
| Other nonfood | 25 |
| Concessions – Gas and Oil | 10,000 |
| Camp Store | 500 |
| Firewood | 2,100 |
| Illinois Sales Tax | 1,300 |
| Concession Equipment Repair | 1,500 |
| Water Craft Licenses/Repairs | 100 |
| Alarm Systems | 100 |
| 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 | 7,600 |
| Portable Toilet Rental | 1,500 |
| | <u>1,500</u> |
| TOTAL | \$ 54,125 |

Statement of Estimated Expenditures

Capital Improvements

FOREST GLEN PRESERVE

| | |
|-----------------------|------------------|
| Beech Grove Trail | \$ 12,500 |
| Pressure washer | 1,500 |
| Seal Two (2) Wells | 1,000 |
| Dump Station Concrete | 2,500 |
| Concrete Camping Pad | 2,500 |
| TOTAL | \$ 20,000 |

KENNEKUK COUNTY PARK

| | |
|------------------------|------------------|
| Visitor Center Repairs | 10,000 |
| TOTAL | \$ 10,000 |

LAKE VERMILION COUNTY PARK

| | |
|------------------------------|---------------|
| Road and Parking Lot repairs | \$ 15,000 |
| TOTAL | 15,000 |

HERON COUNTY PARK

| | |
|-------------------|------------------|
| Boardwalk Repairs | \$ 15,000 |
| Lotus Removal | 5,000 |
| TOTAL | \$ 20,000 |

GENERAL

| | |
|----------------------------|------------------|
| Playground Repair | \$ 3,000 |
| Tractor | 20,085 |
| Kayaks/paddle/life jackets | 1,000 |
| 2 way radios | 2,500 |
| Boom Mower | 19,500 |
| TOTAL | \$ 46,085 |

Total Capital Improvements **\$ 111,085**

Grand Total Estimated Expenditures: **\$1,683,655 <<<<**

DIVISION II
INSURANCE AND COMPENSATION FUND

A.
Statement of Estimated Cash and Revenue

| <u>Description</u> | | <u>Amount</u> |
|--|-------------|------------------|
| Cash Balance on April 1, 2019 | | \$199,300 |
| REVENUE: | | |
| Collection of the 2018 Real Estate Tax Levy | \$235,000 | |
| Corporate Personal Property Replacement Tax | -0- | |
| Corporate Fund | -0- | |
| Interest Earned on Investments | <u>1000</u> | |
| Total Revenue | \$236,000 | 236,000 |
| Total Estimated Cash Available for Expenditures | | 435,000 |
| Total Estimated Expenditures Described in Section B. | | 235,000 |
| ESTIMATED CASH BALANCE ON MARCH 31, 2020 | | \$200,000 |

B.
Statement of Estimated Expenditures

| <u>Description</u> | | <u>Amount</u> |
|-------------------------------------|--|------------------|
| General Liability Insurance | | \$ 27,000 |
| Unemployment Compensation | | 15,000 |
| Worker Comp. Insurance | | 15,000 |
| Medical Care Costs | | 142,000 |
| HRA Reimbursement Expense | | <u>36,000</u> |
| TOTAL ESTIMATED EXPENDITURES | | \$235,000 |

DIVISION III
ILLINOIS MUNICIPAL RETIREMENT FUND

A.
STATEMENT OF ESTIMATED CASH AND REVENUE

| <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--|-------------------|
| Cash Balance on April 1, 2019 | \$120,350 |
| REVENUE: | |
| Collection of the 2018 Real Estate Tax Levy | \$ 25,000 |
| Corporate Personal Property Replacement Tax | 3,500 |
| Interest on Earned Investments | <u>750</u> |
| TOTAL REVENUE | \$ 29,250 |
| Total Estimated Cash Available for Expenditures | \$ 149,600 |
| Total Estimated Expenditures Described in Section B. | \$ 25,000 |
| ESTIMATED CASH BALANCE ON MARCH 31, 2020 | \$ 124,600 |

B.
STATEMENT OF ESTIMATED EXPENDITURES

| <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--|------------------|
| Contributing on Participating Employees (IMRF) | <u>\$ 25,000</u> |
| TOTAL ESTIMATED EXPENDITURES | \$ 25,000 |

DIVISION IV
AUDIT FUND

A.
Statement of Estimated Cash and Revenue

| <u>Description</u> | <u>Amount</u> |
|--|----------------|
| Cash Balance on April 1, 2019 | \$ (1,750) |
| REVENUE: | |
| Collection of the 2018 Real Estate Tax Levy | \$ 7,200 |
| Corporate Personal Property Replacement Tax | 5,000 |
| Interest on Earned Investments | <u>-0-</u> |
| TOTAL REVENUE | \$ 12,200 |
| Total Estimated Cash Available For Expenditures | \$ 10,450 |
| Total Estimated Expenditures Described in Section B. | \$ 10,500 |
| ESTIMATED CASH BALANCE ON MARCH 31, 2020 | \$ (50) |

B.
Statement of Estimated Expenditures

| <u>Description</u> | <u>Amount</u> |
|---|------------------|
| CPA Services for 2018- 2019 Fiscal Year | <u>\$ 10,500</u> |
| TOTAL ESTIMATED EXPENDITURES | \$ 10,500 |

DIVISION V
SOCIAL SECURITY FUND

A.
STATEMENT OF ESTIMATED CASH AND REVENUE

| <u>Description</u> | <u>Amount</u> |
|--|------------------|
| Cash Balance on April 1, 2019 | \$ 43,450 |
| REVENUE: | |
| Collection of the 2018 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 | \$ 108,750 |
| Total Estimated Expenditures Described in Section B. | \$ 65,000 |
| ESTIMATED CASH BALANCE ON MARCH 31, 2020 | \$ 43,750 |

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, 2019 | | \$ -0- |
| REVENUE: | | |
| Collection of the 2018 Real Estate Tax Levy | \$ -0- | |
| Corporate Personal Property Replacement Tax | 127,125 | |
| Interest on Earned Investments | <u>-0-</u> | |
| TOTAL REVENUE | \$ 127,125 | \$ 127,125 |
| Total Estimated Cash Available for Expenditures | | \$ 127,125 |
| Total Estimated Expenditures Described in Section B. | | \$ 127,125 |
| ESTIMATED CASH BALANCE ON MARCH 31, 2020 | | \$ -0- |

B.
STATEMENT OF ESTIMATED EXPENDITURES

| <u>Description</u> | | <u>Amount</u> |
|-------------------------------------|--|-------------------|
| Bond Payment – Principle | | \$ 90,000 |
| Bond Payment – Interest | | <u>37,125</u> |
| TOTAL ESTIMATED EXPENDITURES | | \$ 127,125 |

DIVISION VII
CAPITAL PROJECTS FUND

A.
STATEMENT OF ESTIMATED CASH AND REVENUE

| <u>Description</u> | <u>Amount</u> |
|--|---------------|
| Cash Balance on April 1, 2019 | \$ 84,640 |
| REVENUE: | |
| Collection of the 2018 Real Estate Tax Levy | \$ -0- |
| Corporate Personal Property Replacement Tax | -0- |
| Interest on Earned Investments | <u>60</u> |
| TOTAL REVENUE | \$ 60 |
| Total Estimated Cash Available for Expenditures | \$ 84,700 |
| Total Estimated Expenditures Described in Section B. | \$ 84,600 |
| ESTIMATED CASH BALANCE ON MARCH 31, 2020 | \$ -0- |

B.
STATEMENT OF ESTIMATED EXPENDITURES

| <u>Description</u> | <u>Amount</u> |
|--------------------------------------|------------------|
| Visitor Center Doors, Siding, floors | 10,000 |
| Grapple Bucket | 4,000 |
| Bush Hog | 7,200 |
| Trailer | 1,400 |
| Pole Barn | 15,000 |
| Road Repairs | 47,000 |
| TOTAL | \$ 84,600 |
| TOTAL ESTIMATED EXPENDITURES | \$ 84,600 |

Vermilion County Conservation District
Headquarters, Kennekuk County Park
Danville, Illinois
Budget Narrative
2019- 2020

A.
Preface

Construction of the Kickapoo Rail Trail on the 1.8 mile Vermilion county portion began in the fall of 2018. Completion should be summer of 2019. IDNR funds have been released by the State of Illinois to proceed with engineering redesign for another section of trail including the trestle over the Middle Fork National Scenic River. The VCCD is the lead agency for this project, but will be reimbursed for all expenses by ITEP funding and IDNR. Bids for construction are planned for August of 2019 with construction starting in 2020. Once complete Vermilion County will have about 3 miles of Kickapoo Rail Trail completed.

The VCCD and the VCCF will be working together to make repairs and remodel the Gannett Education facilities at Forest Glen. \$216,000 is available for this project, up to \$ 75,000 from the VCCF and \$ 141,000 from the VCCD. The VCCD funding is from private donations from prior years that are being held in dedicated funding for education.

Our major revenue sources from user fees continue to be building rentals, boat licenses, camping, hunting permits, and special events. Our special event revenues are tied to weather conditions. We experienced a good maple syrup production year and will be able to sell syrup to the public.

We predict our total revenue to be \$1,402,590 and total expenditures to be \$1,683,655. \$281,065 of expenditures is from private donations from prior budget years that could be used this year; these funds are held in dedicated funds. Therefore, actual expenditures are \$ 1,402,590 making this a balanced budget.

B.
Cash Balance

The estimated cash balance for March 31, 2019, Corporate Fund, is \$797,210. The estimation for March 31, 2020, is \$516,145.

The estimated cash balance for March 31, 2019 Insurance and Compensation Fund is \$199,300. The estimation for March 31, 2020, is \$200,000.

The IMRF cash balance estimation for March 31, 2019, is \$120,350. The estimated cash balance for March 31, 2020, is \$124,600.

The estimated cash balance for March 31, 2019, Audit Fund was (\$1,750). The estimation for March 31, 2020, is (\$50).

The estimated cash balance for March 31, 2019, Social Security Fund is \$43,450. The estimation for March 31, 2020, is \$43,750.

Cash Balance April 1, 2018

| | |
|------------------------|------------|
| Corporate Fund | \$ 797,210 |
| Insurance Fund | \$ 199,300 |
| IMRF | \$ 120,350 |
| Audit Fund | \$ (1,750) |
| Social Security Fund | \$ 43,450 |
| Debt Service Fund | \$ -0- |
| Capital Projects Fund | \$ 84,640 |
| Long Term Debt Service | \$ -0- |

C.
Tax Base

The rate setting equalized assessed valuation of Vermilion County in 2018 was \$895,489,443. This is the figure to be used in assessing taxes for the Vermilion County Conservation District.

D.
Tax Levies

A portion of this budget is financed by the 2018 real estate taxes payable in 2019. The Corporate Fund is allowed a maximum of 10 cents of every \$100 of the County EAV. Tax rates for 2018 taxes payable in 2019:

| | |
|-----------------|-----------|
| Corporate Fund | 9.2 cents |
| IMRF | .28 cents |
| Audit | .08 cents |
| Insurance | 2.1 cents |
| Social Security | .73 cents |

E.
IMRF

Expenditures for IMRF this year are estimated to be \$25,000. PPRT must contribute at least 14% of the projected tax levy. The 2018 levy was \$25,000; therefore, at least \$3,500 must be contributed from CPPRT.

F.
Social Security Fund

FICA expenses are estimated to be \$65,000 for Fiscal Year 2019 – 2020. We have a \$43,450 balance to begin this fiscal year

G.
Revenues

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

1. Real Estate Tax Levy - \$826,300(Corporate Fund)
This is \$42,300 increase due to increasing the amount levied.
2. PPRT - \$185,625
\$50,000 Corporate Fund. \$3,500 IMRF Fund, 14% of tax levy. \$5,000 Audit Fund, this is to help reduce a negative cash balance due to increased audit cost. \$127,125 Debt Service Fund, this is to pay for the principal and interest payment of the bond.
3. Hotel / Motel Tax/TIF - \$3,000
4. Interest Income - \$5,000
5. Grants-in-aid - \$ 10,000
We have applied for a \$ 10,000 grant to improve the wetland boardwalk.
6. User Fees - \$178,500.
This includes Shelter permits, Boat license fees, Campground Fees, and Hunting Permits.
7. Farm Income - \$24,000
8. Miscellaneous
Forms of income such as special events, other income, donations, and concessions are difficult to predict. It is much easier to estimate expenses. Much of our revenue in these categories is tied directly to favorable weather conditions, namely, good weather on weekends.

H.
Vehicles and Equipment

1. This year, we plan to purchase a tractor and a boom mower.

I.
Capital Improvements

1. This year, we plan to, oil and chip more roads at Kennekuk and Forest Glen, and complete some of the unfinished projects from last year. We also are addressing the drainage issue at the Lake Vermilion parking lot and oil and chip the surface when completed. The Lake Vermilion Concession Building will be rebuilt and be land based. Private funds will be used for this. The boardwalk at Heron County Park also needs repaired. Construct a Pole barn at Forest Glen for storage. Remodeling and classroom additions are also planned at the Gannett Center, funding for this project is from dedicated funds and the VCCF.

J.
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.

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Final Comment

Unless for some unforeseen reason, incessant inclement weather at special events, emergency expenditures, or other reasons beyond our control, these figures represent an estimate of our income and expenses to be realized in the 2019 - 2020 Fiscal Year.

Jamie Pasquale
Executive Director