

**AVAILABLE
FOR
PUBLIC
INSPECTION**

(Wednesday, March 19 through Wednesday, April 22, 2020)



Vermilion County Conservation District

Budget and Appropriations

Ordinance For

2020 – 2021 Fiscal Year

Ordinance No. 154

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

Legal Notice
2020-2021 Budget
And Appropriations Ordinance

NOTICE is hereby given that the Tentative Budget and Appropriations Ordinance for the fiscal year beginning April 1, 2020 and ending March 31, 2021 is available for public inspection during normal business hours from Thursday, March 19, 2020 through Wednesday, April 22, 2020 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 20, 2020, 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. 154

Division I
Corporate Fund

A.
Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2020	\$ 968,301
<u>Revenue</u>	
Collection of the 2018 Real Estate Tax Levy	\$ 886,300
Corporate Personal Property Replacement Tax	100,000
Hotel/Motel Tax/TIF	3,250
Interest Income on Cash and Investments	5,000
Grants-In-Aid	1,300
Rental of Shelter Houses and Other Buildings	50,000
Boat License Fees	50,000
Sale of Hunting and Fishing Licenses (IDNR)	35
Sale of Merchandise at Boat Ramp and Visitor Center Concessions	1,200
Gasoline Sales at Boat Ramp	12,500
Program and Summer Camps	7,500
Bookstore Items for Sale at Forest Glen and Kennekuk Nature Centers	1,200
Special Events and Activities	10,000
Other Income	2,000
Forest Glen Campgrounds which includes the Camp Store and sale of firewood	49,000
Soft Drinks	3,200
Hunting Permits	20,000
Farming Operations	45,000
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.	1,000,000
TOTAL REVENUE	\$2,250,985
TOTAL ESTIMATED CASH FOR EXPENDITURES	\$3,219,286
TOTAL ESTIMATED EXPENDITURES DESCRIBED IN SECTION B	\$2,485,184
TOTAL ESTIMATED CASH BALANCE ON MARCH 31, 2021	\$ 734,102

B.
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
<u>Salaries and Wages</u>	
Admin/Planning	\$ 225,000
Education	131,000
Forest Glen	115,000
Kennekuk	117,000
Lake Vermilion	51,500
Boat Ramp	11,000
Seasonal Staff	50,000
Contractual Services	5,000
Raises	<u>4,500</u>
TOTAL	\$ 710,000
 <u>Employee Benefits</u>	
Uniforms	\$ 3,500
Safety and First Aid Supply	2,500
Training and Education	<u>500</u>
TOTAL	\$ 6,500
 <u>Administrative Expenses</u>	
Legal Services	\$ 10,000
Travel and Meeting Expense	2,000
Alternative Revenue Bond	-0-
Plaques and Memorials	250
Supplies	2,500
Postage	1,800
Printing	2,800
Legal Publications	1,000
Memberships	5,500
Books and Subscriptions	100
Rental of Equipment	5,000
Maintenance of Equipment	200
Maintenance Agreements/Leases	4,500
Computer Software	3,000
Website / Internet	3,500
Office Furniture or Equipment	5,000
Miscellaneous	1,500
Engineering	3,500
Dedicated Fund Expense	1,200,000
Surveying	<u>3,500</u>
TOTAL	\$ 1,255,650

Statement of Estimated Expenditures

Promotions and Publications

Advertising	\$ 2,000
Newsletter	<u>10,000</u>
TOTAL	\$ 12,000

Education and Program Expense

Postage	\$ 750
Printing	2,000
Teaching Materials	1,000
Visual and Audio	500
Summer Camp Supplies	600
Exhibit Material and Supply	1,500
Memberships	200
Books and Subscriptions	50
Bookstore Merchandise for Resale	700
Supplies	2,000
Animal Food	1,000
Program Expense	4,000
Office Furniture or Equipment	1,500
Miscellaneous	<u>300</u>
TOTAL	\$ 16,100

Statement of Estimated Expenditures

<u>Forest Glen Preserve</u>	
Electricity	\$ 25,000
Telephone	6,000
Heating Fuel	8,500
Motor Fuel	15,000
Vehicle Repairs	5,000
Equipment Repair	5,000
Hand and Power Tools	1,500
General Supplies	1,500
Janitor Supplies	5,500
Landscaping / Turf	1,500
Pesticides / Fertilizer	1,000
Building Repair	12,000
Potable / Waste Water	2,000
Roads, Trails, Bridge	3,000
Picnic and Rec. Equipment Repair	750
Fence and Sign Repair	1,000
Equipment Rental	300
Miscellaneous	<u>250</u>
TOTAL	\$ 94,800

Statement of Estimated Expenditures

Kennekuk County Park

Electricity	\$ 20,000
Telephone	6,000
Heating Fuel	7,000
Motor Fuel	20,000
Vehicle Repairs	4,000
Equipment Repair	7,000
Hand and Power Tools	1,500
General Supplies	1,500
Janitor Supplies	5,000
Landscaping / Turf	1,000
Pesticides / Fertilizer	750
Building Repair	20,000
Potable / Waste Water	500
Roads, Trails, Bridge	2,500
Picnic and Rec. Equipment Repair	1,000
Fence and Sign Repair	500
Fish Stocking	1,250
Docks and Buoys	1,000
Equipment Rental	250
Miscellaneous	<u>300</u>
TOTAL	\$ 101,050

Statement of Estimated Expenditures

Lake Vermilion and Heron County Parks

Electricity	\$ 3,000
Telephone	1,000
Vehicle Repairs	700
Equipment Repair	500
Hand and Power Tools	1,500
General Supplies	500
Janitor Supplies	1,500
Landscaping / Turf	500
Building Repair	1,500
Potable Water	800
Roads / Boat Ramp	1,500
Picnic and Rec. Equipment Repair	500
Fence and Sign Repair	1,000
Docks and Buoys	3,000
Rental of Equipment	250
Miscellaneous	<u>250</u>
TOTAL	\$ 18,000

General

Vehicle Repairs	\$ 1,000
Equipment Repair	7,500
Hand and Power Tools	500
Equipment Rental	<u>250</u>
TOTAL	\$ 9,250

Statement of Estimated Expenditures

<u>Other</u>	
Soft Drinks	\$ 2,300
Concessions	650
Souvenirs	100
Other nonfood	100
Concessions – Gas and Oil	10,000
Camp Store	500
Firewood	3,000
Illinois Sales Tax	1,300
Concession Equipment Repair	1500
Water Craft Licenses/Repairs	100
Alarm Systems	1,000
Upland Game Birds	2,500
Disposal and Pumping Fees	11,000
Dams / Spillways	10,000
Farming Expense	3,000
Termite Contracts	5,700
Volunteer Programs	1,700
Other Merchandise for Resale	0
Special Events	5,000
Portable Toilet Rental	1,000
	<u>1,000</u>
TOTAL	\$ 60,450

Statement of Estimated Expenditures

Capital Improvements

FOREST GLEN PRESERVE	
Road Resurface	\$ 12,500
Tower Repairs	5,000
Storage Building	15,000
Dump Station Concrete	2,500
Concrete Camping Pad	2,500
TOTAL	\$ 37,500

KENNEKUK COUNTY PARK	
Loader Tractor	30,000
Lake Mingo Dam Repairs	10,000
Road Resurface	12,500
UTV	12,000
Signs	5,000
TOTAL	\$ 69,500

LAKE VERMILION COUNTY PARK	
Road and Parking Lot repairs	\$ 20,000
Dock Repairs	15,000
TOTAL	35,000

HERON COUNTY PARK	
Boardwalk Repairs	\$ 17,500
TOTAL	\$ 17,500

GENERAL	
Vehicle	\$ 25,000
Tractor Payment	16,884
TOTAL	41,884

Total Capital Improvements **\$ 201,384**

Grand Total Estimated Expenditures: **\$2,485,184 <<<<**

DIVISION II
INSURANCE AND COMPENSATION FUND

A.
Statement of Estimated Cash and Revenue

<u>Description</u>	<u>Amount</u>
Cash Balance on April 1, 2020	\$254,536
REVENUE:	
Collection of the 2019 Real Estate Tax Levy	\$200,000
Corporate Personal Property Replacement Tax	-0-
Corporate Fund	-0-
Interest Earned on Investments	<u>2000</u>
Total Revenue	\$202,000
Total Estimated Cash Available for Expenditures	456,536
Total Estimated Expenditures Described in Section B.	218,000
ESTIMATED CASH BALANCE ON MARCH 31, 2021	\$238,536

B.
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
General Liability Insurance	\$ 30,000
Unemployment Compensation	15,000
Worker Comp. Insurance	15,000
Medical Care Costs	125,000
HRA Reimbursement Expense	<u>33,000</u>
TOTAL ESTIMATED EXPENDITURES	\$218,000

DIVISION III
ILLINOIS MUNICIPAL RETIREMENT FUND

A.
STATEMENT OF ESTIMATED CASH AND REVENUE

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Cash Balance on April 1, 2020	\$136,766
 REVENUE:	
Collection of the 2019 Real Estate Tax Levy	\$ 25,000
Corporate Personal Property Replacement Tax	3,500
Interest on Earned Investments	<u>1000</u>
TOTAL REVENUE	\$ 29,500
Total Estimated Cash Available for Expenditures	\$ 166,266
Total Estimated Expenditures Described in Section B.	\$ 25,000
ESTIMATED CASH BALANCE ON MARCH 31, 2021	\$ 141,266

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, 2020	\$ 2,677
 REVENUE:	
Collection of the 2019 Real Estate Tax Levy	\$ 10,500
Corporate Personal Property Replacement Tax	5,000
Interest on Earned Investments	<u>20</u>
TOTAL REVENUE	\$ 15,520
Total Estimated Cash Available for Expenditures	\$ 18,197
Total Estimated Expenditures Described in Section B.	\$ 10,500
ESTIMATED CASH BALANCE ON MARCH 31, 2021	\$ 7,697

B.
Statement of Estimated Expenditures

<u>Description</u>	<u>Amount</u>
CPA Services for 2020- 2021 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, 2020	\$ 56,517
REVENUE:	
Collection of the 2019 Real Estate Tax Levy	\$ 65,000
Corporate Personal Property Replacement Tax	-0-
Interest on Earned Investments	<u>225</u>
TOTAL REVENUE	\$ 65,225
Total Estimated Cash Available for Expenditures	\$ 121,742
Total Estimated Expenditures Described in Section B.	\$ 65,000
ESTIMATED CASH BALANCE ON MARCH 31, 2021	\$ 56,742

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, 2020	\$ -0-
 REVENUE:	
Collection of the 2019 Real Estate Tax Levy	\$ -0-
Corporate Personal Property Replacement Tax	123,075
Interest on Earned Investments	<u>-0-</u>
TOTAL REVENUE	\$ 123,075
Total Estimated Cash Available for Expenditures	\$ 123,075
Total Estimated Expenditures Described in Section B.	\$ 123,075
ESTIMATED CASH BALANCE ON MARCH 31, 2021	\$ -0-

B.
STATEMENT OF ESTIMATED EXPENDITURES

<u>Description</u>	<u>Amount</u>
Bond Payment – Principle	\$ 90,000
Bond Payment – Interest	<u>33,075</u>
TOTAL ESTIMATED EXPENDITURES	\$ 123,075

DIVISION VII
CAPITAL PROJECTS FUND

A.
STATEMENT OF ESTIMATED CASH AND REVENUE

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

B.
STATEMENT OF ESTIMATED EXPENDITURES

<u>Description</u>	<u>Amount</u>
Tower Repair FG	5,000
Campground concrete	5,000
Loader Tractor	30,000
UTV	12,000
Pole Barn	15,000
Road Repairs	45,000
Dam Repairs	10,000
Signs	5,000
Dock Repairs	32,500
Tractor Payment	16,884
Vehicle Purchase	25,000
TOTAL	\$ 201,384
TOTAL ESTIMATED EXPENDITURES	\$ 201,384

Vermilion County Conservation District
Headquarters, Kennekuk County Park
Danville, Illinois
Budget Narrative
2020- 2021

A.
Preface

Construction of another section of Kickapoo Rail Trail has begun on IDNR owned property. The VCCD is the lead agency for this project, but will be reimbursed for all expenses by ITEP funding and IDNR. 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 \$2,250,985 and total expenditures to be \$2,485,184. \$200,000 of expenditures are from private donations from prior budget years that could be used this year; these funds are held in dedicated funds. Therefore, expenditures exceed revenues by \$34,199, these additional funds come from our cash balance. The Previous budget was over budget on revenue and under budget on expenses giving us a higher anticipated cash balance. \$1,000,000 of revenue and expenditures are for construction of the Kickapoo Rail Trail, all expenditures by VCCD will be reimbursed.

B.
Cash Balance

The estimated cash balance for March 31, 2020, Corporate Fund, is \$968,301. The estimation for March 31, 2021, is 734,102.

The estimated cash balance for March 31, 2020 Insurance and Compensation Fund is \$254,536. The estimation for March 31, 2021, is \$238,536.

The IMRF cash balance estimation for March 31, 2020, is \$136,766. The estimated cash balance for March 31, 2021, is \$. 141,266

The estimated cash balance for March 31, 2020, Audit Fund was 2,677. The estimation for March 31, 2021, is 7,697.

The estimated cash balance for March 31, 2020, Social Security Fund is \$56,517. The estimation for March 31, 2021, is \$56,742.

Cash Balance April 1, 2019

Corporate Fund	\$ 732,410
Insurance Fund	\$ 201,930
IMRF	\$ 123,695
Audit Fund	\$ (1730)
Social Security Fund	\$ 44,225
Debt Service Fund	\$ (30)
Capital Projects Fund	\$ 84,980
Long Term Debt Service	\$ -0-

C.
Tax Base

The rate setting equalized assessed valuation of Vermilion County in 2019 was \$931,813,244. 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 2019 real estate taxes payable in 2020. The Corporate Fund is allowed a maximum of 10 cents of every \$100 of the County EAV. Tax rates for 2019 taxes payable in 2020:

Corporate Fund	9.5 cents
IMRF	.27 cents
Audit	.11 cents
Insurance	2.1 cents
Social Security	.70 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 2019 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 2020 – 2021. We have a \$56,517 balance to begin this fiscal year

G.
Revenues

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

1. Real Estate Tax Levy - \$886,300(Corporate Fund)
This is \$60,000 increase due to increasing the amount levied.
2. PPRT - \$231,575
\$100,000 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. \$123,075 Debt Service Fund, this is to pay for the principal and interest payment of the bond.
3. Hotel / Motel Tax/TIF - \$3,250
4. Interest Income - \$5,000
5. Grants-in-aid - \$ 1,300
6. User Fees - \$192,000.
This includes Shelter permits, Boat license fees, Campground Fees, and Hunting Permits.
7. Farm Income - \$45,000
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 loader tractor, vehicle, and a UTV.

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. 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 2020 - 2021 Fiscal Year.

Jamie Pasquale
Executive Director