

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
FINANCE COMMITTEE MEETING MINUTES**

**MARCH 1, 2018**

**I. Call to Order**

Finance Committee Chair Cullick called the Finance Committee meeting to order at 6:05 pm in the Kendall County Board Room.

**II. Roll Call**

Commissioners Davidson, Gryder, and Cullick all were present.

Commissioners Gilmour entered the meeting at 6:16 pm.

**III. Approval of Agenda**

Commissioner Gryder made a motion to approve the agenda as presented. Seconded by Commissioner Davidson. Aye, all. Opposed, none.

**IV. Citizens to be Heard**

No public comments were offered by those in attendance.

**V. Motion to Forward Claims to Commission for an Amount Not-to-Exceed \$4,908.41.**

Commissioner Gryder made a motion to forward claims to Commission in the amount of \$4,908.41. Seconded by Commissioner Davidson.

The Finance Committee reviewed the claims list.

Commissioner Davidson inquired into Claim #216 for Susan Kritzberg. Director Guritz reported that the claim is for the return of a security deposit for rental of the Kendall County Historic Courthouse. The GL code indicates that the claim will be paid out of a Kendall County cost center. The District deposits all historic courthouse rental fees into a Kendall County revenue account as well.

Commissioner Gryder asked ACA Caldwell to work with the Kendall County Treasurer's Office in order to establish a Pickerill-Pigott cost center to track preserve expenditures in the current fiscal year.

Commissioner Davidson asked whether an individual from the Veteran's Affairs Commission had contacted him to discuss potential use of the Pickerill estate home. Director Guritz

responded that he had not been contacted, but was working to schedule interviews with internal candidates at this time.

Finance Chair Cullick called the question. All, aye. Opposed, none. Motion unanimously approved.

## **VI. Review of Financial Statements and Cost Center Income Statements through February 28, 2018**

Assistant County Administrator Latreese Caldwell presented the cost center income statements through February 28, 2018.

ACA Caldwell presented the District's combined cost centers summary reports.

ACA reported that District revenues are ahead of the last fiscal year's year-to-date receipts by \$17K for the Administration cost center, \$14K for the Environmental Education Cost Center, and \$6.5K for Ellis House and Equestrian Center, with total revenues collected representing 9.3% of the total budget versus 5.3% reported for FY17.

ACA Caldwell reported that under the Categories report, the District is ahead of the prior year for Rental Revenue (27% versus 20.7% in FY17); Program Revenue is ahead of the prior year by \$17K year-to-date at 27% of the total budget for the year.

Director Guritz reported that the Farm License Revenue posted in the current year on a cash-basis will be accrued back to the prior fiscal year in the FY18 audit.

ACA Caldwell reported that in the Administration combined cost center report, salary expenses are down \$2,500 over the previous year.

Director Guritz and ACA Caldwell discussed benefit costs, noting that the Administration cost center is carrying the health insurance costs for three full time individuals in FY18.

Commissioner Gilmour entered the meeting at 7:16 pm.

ACA Caldwell presented a combined cost center report for Ellis House and Equestrian Center, reporting on a \$2,900 increase in lesson program and birthday party revenues over the prior year.

Commissioner Gryder observed that efforts to pay closer attention to the Ellis House and Equestrian Center programs is having an added benefit of improved performance. ACA Caldwell stated that Ellis House and Equestrian Center program expenses met budget projections in the prior year, noting that the Ellis House and Equestrian Center is no longer as significant a drain on the District's resources. Director Guritz reported that the Ellis House and Equestrian Center staff team are doing a much better job tracking budget and expenses, and supporting expanded marketing efforts to increase program enrollments, citing an example of staff participation in a recent social media training to continue to build a larger footprint and customer base for the center.

Director Guritz also reported that joint marketing efforts with Environmental Education for summer camp programming is also beginning to show positive results for both divisions.

ACA Caldwell reported that personnel costs are also down by approximately \$1,300 over last year, which is contributing to the positive budget gains.

ACA Caldwell reported that Hoover Forest Preserve rental revenues including security deposits are significantly ahead in the current year. Environmental Education revenues are also ahead of last year by \$14K, with lower combined expenditures totaling \$3K over the prior year.

Director Guritz credited the gains to Environmental Education Manager Emily Dombrowski, reporting that Manager Dombrowski is tracking program performance carefully while working to increase overall participation in school, camps and public programs. Summer Camps and Natural Beginnings are significantly ahead of last year.

ACA Caldwell reported that overall, the District is \$34,000 ahead of the prior year-to-date's net revenues over expense figures, adding that the District posts an overall deficit until tax levy collections begin posting in June of each year.

The Finance Committee reviewed the draft FY17 Statement of Revenues, Expenditures and Changes in Fund Balances received from WIPFLI CPAs, which will be presented and discussed at the Committee of the Whole meeting in March. The report is positive, showing an overall net gain to the operating fund balance of \$12,427.

## **VII. Review of Draft Ordinance #18-03-001 Approving the Purchase of Approximately 132.49 +/- Acres of Land Known as the "Little Rock Creek – Maramech Addition"**

Director Guritz presented the draft ordinance, purchase contract, and agenda posting for the proposed acquisition of the Little Rock Creek Forest Preserve.

Director Guritz reported that The Conservation Foundation's Board of Directors have approved and signed-off on the District's Letter of Intent and required LWCF/OSLAD grant forms, with the District assuming the closing costs for the proposed acquisition within the purchase contract.

Director Guritz reported that this will be the final acquisition from the 2007 referendum bonds. The Finance Committee discussed the District's acquisition history. Overall, the District has increased in size to just under 3,000 total acres, increasing preserve holdings by 2,500 acres since 2005, which is more in line with surrounding counties in terms of acres conserved per 1,000 residents.

Commissioner Gilmour asked what the previous offers were for the Stevenson property. Director Guritz stated that a previous offer placed land value around \$26,000 per acre, but included the adjacent farm fields which carried a higher value in 2007.

Overall, the proposed acquisition is just over \$9,800 per acre on average for the full 132.5 acres.

Commissioner Davidson asked whether any farmland was included within the acquisition footprint. Director Guritz stated that there are three small farm field areas, with one of the fields fallow. Director Guritz reported that he has requested assignment of any current farm field lease agreements to the District.

The Finance Committee reviewed the ordinance and purchase contract, including discussion of the calculated maximum closing costs based on the fee quote extended by the Chicago Title Company. Director Guritz reported that the actual closing costs will be less than \$6,168 based on the tax credit the District will receive at closing.

Director Guritz reported that The Conservation Foundation's support for the acquisition includes a \$500,000 Illinois Clean Energy Community Foundation grant, plus contributions of approximately \$300,000 out of their land acquisition fund to satisfy the court-ordered contract amount plus associated costs incurred to support the acquisition.

Commissioner Gryder stated that the Owner's Policy and Escrow Fees in the initial fee quote appeared high, and requested that ASA Coffey review the costs and provide insights into the charges. Commissioner Gryder suggested that the Owner's Policy coverage should be around \$1,750, with Escrow Fees between \$800 to \$1,000.

Commissioner Gryder made a motion to forward Ordinance #18-03-001 and purchase contract to Commission for approval. Seconded by Commissioner Cullick. Aye, all. Opposed, none.

## **VIII. Ellis House and Equestrian Center – Proposed Promotional Discount Proposal for 2018 Events**

Director Guritz presented updates on the Ellis House Bridal Expo, follow-up communications to Expo participants, and current and planned marketing efforts to promote the promotional discount for 2018 events.

## **IX. Capital Fund Discussions – Equipment Trade-in and Replacements (Mowers and Computers)**

Director Guritz presented a proposal from Dekane Equipment of Big Rock, Illinois for the purchase of a new zero-turn mower for Hoover Forest Preserve, less for proposed trade-in of the 2008 John Deere Z-trak series 997 zero-turn mower (\$4,250) and 1994 Kubota Utility Tractor (\$1,250). Costs to the District after the trade-in deducts would be \$7,900.00.

Director Guritz also reported on efforts to replace District computers with support from Kendall County Technology Services.

The Finance Committee discussed the proposal.

Director Guritz reported that costs for maintaining the current zero-turn mower at Hoover are increasing, with several issues encountered in the past year. The Kubota tractor is not operational.

Commissioner Gryder made a motion to forward the Dekane Equipment proposal to the Committee of the Whole for discussion. Seconded by Commissioner Cullick. Aye, all. Opposed, none.

#### **X. Little Rock Creek Forest Preserve – Potential Assignment of The Conservation Foundation’s ICECF Amenities and Events Grant for Initial Fall ’18 Project Work**

Director Guritz reported that The Conservation Foundation and Illinois Clean Energy Community Foundation have approached the District to determine interest in reassignment of an existing ICECF Amenities and Events grant to Little Rock Creek Forest Preserve to complete trailhead signage and/or initial site public access improvements. The Conservation Foundation will continue to serve as the grant’s fiscal agent. As part of the reassignment, Commission will need approval of a motion to support the completion of the improvement(s) and authorization to allow The Conservation Foundation to host an initial event later this fall. The proposed reassignment would not require any District matching funding, and will directly offset a portion of the District’s required costs for initial public access and funding agency acknowledgements.

Commissioner Gryder made a motion to forward the topic for discussion to the Committee of the Whole. Seconded by Commissioner Cullick. Aye, all. Opposed, none.

Director Guritz presented a draft three-year capital fund plan for the District’s capital and land-cash fund assets. Director Guritz reported that now is the time to get a handle on remaining assets and remaining priority projects, with the goal of leveraging outside grant funding to stretch the remaining capital resources to complete the priority projects, and fund the District’s capital needs beyond the three-year timeframe.

Director Guritz presented an overview of capital fund revenues and priority project expenditures for the year. Director Guritz reported on grant administration costs, noting that the District’s grants consultant has continued to support District grant application efforts, and has supported this important function for over 20 years.

Director Guritz stated that the leveraging of outside funding to extend District capital resources is the highest priority for the District to accomplish over the next three years.

The Finance Committee discussed the report, which included an initial \$300,000 allocation to support master plan improvements at Pickerill-Pigott Forest Preserve. Commissioner Gryder asked about changes in the capital priorities for the District. Director Guritz stated that resources allocated for cropland conversion and public access improvements at Millbrook South have been reallocated until such time that the District is able to afford the costs for conversion and public access improvements, noting that the State is first requiring completion of a Phase II archaeological survey for the preserve before considering future public access proposals for site development.

Commissioner Davidson reported on efforts to negotiate Henneberry Forest Preserve access, which may include donation of open space parcels and improved farmland (access drive) to the District, as well as a transfer of a portion of Kendall County trail improvement bond funds for future improvements.

## **XI. Pickerill-Pigott Tax Abatement Intergovernmental Agreement**

The Finance Committee discussed the proposed template for intergovernmental agreements with the various taxing bodies on the Pickerill-Pigott life estate parcel to request a refund of current year prorated taxes to the District to support planned improvements in the preserve.

Commissioner Gryder made a motion to forward the proposed intergovernmental agreements requesting a refund of the prorated tax bill to the respective taxing bodies to the Committee of the Whole for discussion. Seconded by Commissioner Gilmour. Aye, all. Opposed, none.

## **XII. Executive Session**

None.

## **XIII. Other Items of Business**

Commissioner Gryder inquired about a potential easement at Pickerill-Pigott Forest Preserve to extend an adjoining property owner an access easement along the entry drive to the preserve.

Director Guritz responded that this potential request was discussed at a previous meeting, noting that the individual that may request the access easement is not the current property owner, but did approach the District to determine whether Commission would consider the easement in exchange for funding the completion of the Pickerill-Pigott access drive.

Director Guritz stated that a similar arrangement is in place at Ellis House and Equestrian Center.

The Finance Committee discussed the improvements that would be needed in order to manage preserve traffic into the preserve, including management of the preserve entry gates.

#### **XIV. Citizens to be Heard**

No public comments were offered by those in attendance.

#### **XV. Adjournment**

Commissioner Davidson made a motion to adjourn. Seconded by Commissioner Kellogg. Aye, all. Opposed, none. Meeting adjourned at 7:26 pm.

Respectfully submitted,

David Guritz  
Executive Director, Kendall County Forest Preserve District