

**KENDALL COUNTY FOREST PRESERVE DISTRICT
FINANCE COMMITTEE MEETING
AGENDA
THURSDAY, FEBRUARY 29, 2024
4:00 P.M.**

KENDALL COUNTY OFFICE BUILDING – ROOMS 209 AND 210, YORKVILLE IL 60560

- I. Call to Order
- II. Roll Call: Seth Wormley (Chairman), Jason Peterson (Vice-Chair), Brian DeBolt, Matt Kellogg, and Brooke Shanley
- III. Approval of Agenda
- IV. Public Comments
- V. Motion to Forward Claims to Commission for Approval
- VI. Review of Preliminary Financial Statements for the Period Ending January 31, 2024
- VII. **OLD BUSINESS**
 - A. Subat Nature Center Project – Kluber, Inc. – Discussion of Probable Costs for Construction
 - B. Congresswoman Underwood– FY25 Community Project Funding Appropriations Request
- VIII. **NEW BUSINESS**
 - A. EPA Section 319 Grant Proposal – Little Rock Creek Forest Preserve Dam Removal Project
 - B. FY23 Audit Progress – Mack & Associates
 - C. Millbrook Trail Rides 2024-2025 Proposed License Agreement
 - D. The Conservation Foundation – 2024 Earth Day Benefit Dinner Sponsorship
 - E. Hoover Residence Lease Agreement Recommendations
- IX. **OTHER ITEMS OF BUSINESS**
 - A. SB 3743 – Illinois Downstate Forest Preserve District Act – Proposed Amendment Updates
- X. Public Comments
- XI. Executive Session
- XII. Adjournment

Kendall County Office Building - Rooms 209 and 210 - 111 W. Fox Street - Yorkville, Illinois 60560

If special accommodations or arrangements are needed to attend this District meeting, please contact the Administration Office at 630-553-4025 a minimum of 24-hours prior to the meeting time.

Claims Listing

2/28/2024 12:41:32 PM

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account	Description	Invoice Amount
Ellis Barn	1323	MENARDS	92001	Ellis-Cleaning supplies, lightbulbs, aerators	19001161	68580	\$42.74
						Sub-Total	\$42.74
						Total	\$42.74
Ellis Grounds	236	CENTRAL LIMESTONE CO INC	36759	Gravel for Ellis	19001162	68580	\$105.13
						Sub-Total	\$105.13
						Total	\$105.13
Ellis House	3380	AMAZON CAPITAL SERVICES	1HG1-R9MM-1P7D	Ellis-Cat food, phone battery	19001160	62000	\$15.95
						Sub-Total	\$15.95
124	BARRETT'S ECOWATER	IN-00803	Ellis-Water Carbon filter, installation	19001160	68580	\$2,000.00	
1323	MENARDS	92001	Ellis-Cleaning supplies, lightbulbs, aerators	19001160	68580	\$42.74	
						Sub-Total	\$2,042.74
						Total	\$2,058.69

Ellis Riding Lessons	3380	AMAZON CAPITAL SERVICES	1HG1-R9MM-1P7D	Ellis-Cat food, phone battery	19001164	63000	Animal Care & Supplies	\$35.57
							Sub-Total	\$35.57
							Total	\$35.57
Environmental Education School	3380	AMAZON CAPITAL SERVICES	1M1D-MMQN-976H	Cardstock	19001176	63030	Program Supplies	\$12.99
							Sub-Total	\$12.99
							Total	\$12.99
Forest Preserve Director	3380	AMAZON CAPITAL SERVICES	1VH6-3GHW-H341	Tablecloth, Table ease	190011	62000	Office Supplies	\$31.69
							Sub-Total	\$31.69
							Total	\$31.69
	67	AMEREN ILLINOIS	2786444006022924	Millbrook S Electric	190011	63510	Electric	\$32.01
							Sub-Total	\$32.01
							Total	\$32.01
	1007	ILLINOIS COUNTIES RISK MANAGEMENT TRUST	March Installment	March Installment	190011	68000	Liability Insurance Premiums	\$9,920.16
							Sub-Total	\$9,920.16
							Total	\$9,983.86

Grounds and Natural Resources													
3869	MCCULLOUGH IMPLEMENT COMPANY	KENDA008022924	Kubota Injector Pump Repairs	19001183	62160	Equipment							\$2,058.95
						Sub-Total							\$2,058.95
3008	AUSTIN LUETTICH	Boot Reimburse 2024	Boot Reimbursement-2024	19001183	62400	Uniforms / Clothing							\$75.00
						Sub-Total							\$75.00
590	FOX VALLEY FIRE & SAFETY	IN00665323	Extinguisher Service-Harris	19001183	63110	Shop Supplies							\$50.00
590	FOX VALLEY FIRE & SAFETY	IN00665324	Extinguisher Service-Pickerrill	19001183	63110	Shop Supplies							\$50.00
						Sub-Total							\$100.00
						Grounds and Natural Resources							\$2,233.95
Hoover													
3533	SHANDRA TREMAIN	24-00005	MHL Sec Dep Refund	19001171	63040	Security Deposit Refund							\$120.00
4210	TODD WOELFL	23-00252	Blazing Star Sec Dep Refund	19001171	63040	Security Deposit Refund							\$100.00
4538	EWA WINSHIP-WALTER	24-00044	Moonseed Sec Dep Refund	19001171	63040	Security Deposit Refund							\$100.00
4670	JUDD WEBER	24-00016	Moonseed Sec Dep Refund	19001171	63040	Security Deposit Refund							\$100.00
4671	HOLLY KULAGA	23-00363	MHL Sec Dep Refund	19001171	63040	Security Deposit Refund							\$187.50

4672	LOREDANA TOMASELLO	23-00319	Kingfisher Sec Dep Refund	19001171	63040	Security Deposit Refund	\$100.00
						Sub-Total	\$707.50
1452	NICOR	22827083027022 924	Nicor Hoover Shop	19001171	63090	Natural Gas	\$47.36
1452	NICOR	23336698297022 924	Nicor Rookery	19001171	63090	Natural Gas	\$180.98
1452	NICOR	28235299733022 924	Nicor Moonseed	19001171	63090	Natural Gas	\$125.78
1452	NICOR	30831034894022 924	Nicor Kingfisher	19001171	63090	Natural Gas	\$201.89
1452	NICOR	50980197128022 924	Nicor Meadowhawk Lodge	19001171	63090	Natural Gas	\$49.87
1452	NICOR	72389374124022 924	Nicor Hoover Residence	19001171	63090	Natural Gas	\$80.96
1452	NICOR	88551401149022 924	Nicor Hoover Maintenance	19001171	63090	Natural Gas	\$171.02
						Sub-Total	\$857.86
590	FOX VALLEY FIRE & SAFETY	IN00665321	Extinguisher Service-Hoover	19001171	63120	Building Maintenance	\$252.50
590	FOX VALLEY FIRE & SAFETY	IN00665322	Extinguisher Service-Hoover	19001171	63120	Building Maintenance	\$222.65
3292	SUMMERS HEATING & COOLING	336333	Toilet, Breaker tube-Hoover Women's Restroom	19001171	63120	Building Maintenance	\$588.00
3380	AMAZON CAPITAL SERVICES	1Y66-3LXX-DMCM	Lazy Susan Shelving-Hoover Residence	19001171	63120	Building Maintenance	\$90.00
						Sub-Total	\$1,153.15

								Hoover	Total	\$2,718.51
Hoover									Grand Total	\$17,191.44

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

FOREST PRESERVES & PROGRAMS

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Beginning Balance	\$	658,179	\$	600,007	\$	58,172
Revenue						
Revenue - Administration	1,038,339	2,854	828,024	56,373	-53,519	-95%
Revenue - Ellis House & Equestrian Center	142,208	16,870	151,970	12,681	4,189	33%
Revenue - Hoover FP	97,400	24,818	72,200	14,545	10,273	71%
Revenue - Env. Education	226,000	117,387	218,560	54,024	63,363	117%
Revenue - Grounds & Natural Resources	46,500	1,735	38,500	5,327	-3,592	-67%
Revenue - Pickerill Pigott FP	19,180	-	8,000	-	0	
Total Revenue	1,569,627	163,664	1,317,254	142,951	20,713	14%
Expenditure						
Expenditure - Administration	568,946	119,426	387,691	57,144	62,282	109%
Expenditure - Ellis House & Equestrian Center	202,559	35,123	199,264	19,844	15,279	77%
Expenditure - Hoover FP	257,754	42,113	235,286	32,980	9,133	28%
Expenditure - Env. Education	229,005	42,064	202,226	23,296	18,768	81%
Expenditure - Grounds & Natural Resources	300,299	42,013	284,078	41,844	169	0%
Expenditure - Pickerill Pigott FP	11,064	(210)	7,000	1,050	-1,260	
Total Expenditure	1,569,627	280,529	1,315,545	176,158	104,371	59%
ENDING BAL	\$	658,179	\$	601,716	\$	(25,486)
Surplus/(Deficit)	\$	-	\$	1,709	\$	(83,658)

66.2%
9.1%
6.2%
14.4%
3.0%
1.2%
100.0%

36.2%
12.9%
16.4%
14.6%
19.1%
9.7%
100.0%

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

FOREST PRESERVE CATEGORIES

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Beginning Balance						
Revenue						
Property Tax	759,981	-	710,448	-	1,184	270%
Interest Income	7,400	1,622	533	438	-2,837	-67%
Other Income	186,558	1,390	42,043	4,227	-2,411	-100%
Donations	21,501	-	6,500	2,411	8,735	69%
Rental Revenue	92,080	21,395	79,200	12,660	68,075	103%
Program Revenue	360,707	134,145	362,530	66,069	-53,910	-100%
Farm License Revenue	112,900	-	97,000	53,910	1,380	55%
Security Deposits	24,500	3,880	15,500	2,500	497	68%
Credit Card Revenue	4,000	1,232	3,500	735		
Total Revenue	1,569,627	163,664	1,317,254	142,951	20,713	14%
Expenditure						
Personnel	832,568	142,631	747,864	85,706	56,824	66%
Benefits	295,137	88,409	280,319	60,062	28,347	47%
Contractual	219,982	6,322	69,219	3,811	2,511	66%
Commodities	137,250	25,851	143,516	21,449	4,401	21%
Other	84,690	17,416	74,627	5,130	12,287	240%
Total Expenditure	1,569,627	280,529	1,315,545	176,158	104,371	59%
ENDING BAL						
		658,179	601,716	566,799	(25,486)	-4.5%
Surplus/(Deficit)		-	1,709	(33,207)	(83,658)	

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Property Tax	759,981	-	710,448	-	1,184	270%
Interest Income	7,400	1,622	533	438	-40	
Other Income	149,058	-	11,543	40	-1,250	-100%
Donations	5,000	-	5,000	1,250	-53,910	-100%
Farm License Revenue	112,900	-	97,000	53,910	497	68%
Security Deposit Revenue	4,000	1,232	3,500	735		
Credit Card Revenue						
Program Revenue						
Transfers In						
Total Revenue	1,038,339	2,854	828,024	56,373	(53,519)	-95%
Expenditure						
Personnel	192,864	41,949	174,757	20,831	21,119	101%
Benefits	162,301	70,391	153,768	33,642	36,749	109%
Contractual	192,282	3,502	41,519	1,369	2,133	156%
Commodities	15,200	3,535	14,950	1,302	2,233	171%
Other	6,299	48	2,697	-	48	
Total Expenditure	568,946	119,426	387,691	57,144	62,282	109%
Surplus/(Deficit)	\$ 469,393	\$ (116,571)	\$ 440,333	\$ (771)		

ADMINISTRATION

73.2%
0.7%
14.4%
0.5%
10.9%
0.4%

100.0%
33.9%
28.5%
33.8%
2.7%
1.1%
100.0%

82.3%
0.3%
25.0%
55.6%
21.0%
6.8%
11.9%
21.9%
3.3%
8.7%
14.7%

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

HOOVER FOREST PRESERVE

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Rental Revenue	83,900	21,050	65,200	12,045	9,005	75%
Security Deposit Rev	13,500	3,768	7,000	2,500	1,268	51%
Program Revenue	-	-	-	-		
Total Revenue	97,400	24,818	72,200	14,545	10,273	71%
Expenditure						
Personnel	151,203	21,425	135,349	13,764	7,661	56%
Employee Benefits	47,301	3,940	43,887	8,944	-5,004	-56%
Contractual	-	-	-	-		
Commodities	45,750	13,885	47,050	7,812	6,073	78%
Other	13,500	2,863	9,000	2,460	403	16%
Total Expenditure	257,754	42,113	235,286	32,980	9,133	28%
Surplus/(Deficit)	\$ (160,354)	\$ (17,295)	\$ (163,086)	\$ (18,435)		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ENVIRONMENTAL EDUCATION

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	1,500	-	500	636	-636	-100%
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	224,500	117,387	218,060	53,388	63,999	120%
Program Revenue	226,000	117,387	218,560	54,024	63,363	117%
Total Revenue						
	0.7%					
Expenditure						
Personnel	194,872	36,602	170,620	19,475	17,127	88%
Employee Benefits	21,702	3,305	16,786	2,867	438	15%
Contractual	-	-	-	-	-	-
Commodities	7,550	1,011	7,550	524	488	93%
Other	4,881	1,145	7,270	429	716	167%
Total Expenditure	229,005	42,064	202,226	23,296	18,768	81%
Surplus/(Deficit)	\$ (3,005)	\$ 75,323	\$ 16,334	\$ 30,729		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

GROUNDS & NATURAL RESOURCES

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Other Income		1,390		4,187	-2,797	-67%
Donations	37,500	-	30,500	525	-525	-100%
Grants	1,000	-	1,000	-		
Credit Card Revenue	-	-	-	-		
Rental Revenue	8,000	345	7,000	615	-270	-44%
Total Revenue	46,500	1,735	38,500	5,327	(3,592)	-67%
Expenditure						
Personnel	163,669	20,077	147,545	19,272	805	4%
Employee Benefits	48,220	8,719	52,107	12,741	-4,022	-32%
Contractual	16,500	1,768	16,500	1,812	-43	-2%
Commodities	36,750	3,197	32,766	6,835	-3,638	-53%
Other	35,160	8,252	35,160	1,185	7,067	597%
Total Expenditure	300,299	42,013	284,078	41,844	169	0%
Surplus/(Deficit)		\$ (253,799)		\$ (36,517)		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

PICKERILL PIGOTT FP

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	14,000	-	-	-		
Other Income	-	-				
Rental Revenue	180	-	7,000	-		
Security Deposit	5,000	-	1,000	-		
Total Revenue	19,180	-	8,000	-		
Expenditure						
Personnel	3,125	10	-	-	10	
Employee Benefits	239	-	1,000	-		
Contractual						
Commodities	2,700	(219)	6,000	1,050	-1,269	-121%
Other	5,000	-	-	-		
Total Expenditure	11,064	(210)	7,000	1,050	(1,260)	-120%
Surplus/(Deficit)	\$ 8,116	\$ 210	\$ 1,000	\$ (1,050)		

73.0%
0.9%
26.1%
100.0%

28.2%
2.2%
24.4%
45.2%
100.0%

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ELLIS HOUSE - 1160

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	
	10,974	2,152	10,394	1,629	523	32%
	1,476	226	1,638	229	-3	-1%
	-	-	-	-		
	5,750	2,083	7,250	2,436	-353	-14%
	4,250	2,587	3,800	635	1,952	307%
	22,450	7,049	23,082	4,930	2,119	43%
	\$ (22,450)	\$ (7,049)	\$ (23,082)	\$ (4,930)		

48.9%
6.6%

26.6%
18.9%
100.0%

ELLIS BARN - 1161

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	
	10,974	2,209	10,394	1,629	579	36%
	1,476	231	1,638	229	1	1%
	-	-	-	-		
	5,000	771	6,500	-	771	
	3,200	230	2,700	270	-40	-15%
	20,650	3,440	21,232	2,129	1,311	62%
	\$ (20,650)	\$ (3,440)	\$ (21,232)	\$ (2,129)		

53.1%
7.1%

24.2%
15.5%
100.0%

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ELLIS GROUNDS - 1162

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	27,997	-	27,250	-	-	-
Total Revenue	27,997	-	27,250	-	-	-
Expenditure						
Personnel	21,947	4,305	20,788	1,986	2,319	117%
Employee Benefits	3,100	453	3,275	459	-6	-1%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	6,400	2,292	5,500	151	2,142	
Total Expenditure	31,447	7,050	29,563	2,595	4,455	172%
Surplus/(Deficit)	\$(3,450)	\$(7,050)	\$(2,313)	\$(2,595)		

ELLIS CAMPS - 1163

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	13,750	3,571	11,760	2,286	1,285	56%
Total Revenue	13,750	3,571	11,760	2,286	1,285	56%
Expenditure						
Personnel	3,790	796	3,484	169	627	371%
Employee Benefits	350	75	322	-	75	
Contractual	-	-	-	-	-	-
Commodities	450	-	450	-	-	-
Other	-	-	500	-	-	-
Total Expenditure	4,590	871	4,756	169	702	415%
Surplus/(Deficit)	9,160	2,700	7,004	2,117		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ELLIS RIDING LESSONS - 1164

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	1	-	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	63,800	7,733	70,000	5,913	1,820	31%
Total Revenue	63,801	7,733	70,000	5,913	1,820	31%
	100.0%	100.0%				
Expenditure						
Personnel	45,900	7,826	42,818	4,107	3,719	91%
Employee Benefits	5,500	612	3,959	676	-64	-9%
Contractual	9,000	980	9,000	630	350	55%
Commodities	14,500	1,360	16,600	1,490	-131	-9%
Other	-	-	1,000	-		
Total Expenditure	74,900	10,777	73,377	6,903	3,875	56%
	100.0%	100.0%				
Surplus/(Deficit)	\$ (11,099)	\$ (3,044)	\$ (3,377)	\$ (989)		

ELLIS BIRTHDAY PARTIES - 1165

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	6,000	1,234	6,000	970	264	27%
Total Revenue	6,000	1,234	6,000	970	264	27%
	100.0%	100.0%				
Expenditure						
Personnel	7,750	763	7,077	608	155	25%
Employee Benefits	872	75	654	89	-14	-16%
Contractual	-	-	-	-		
Commodities	450	227	450	227		
Other	-	-	-	-		
Total Expenditure	9,072	1,065	8,181	697	368	53%
	100.0%	100.0%				
Surplus/(Deficit)	\$ (3,072)	\$ 169	\$ (2,181)	\$ 273		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ELLIS PUBLIC PROGRAMS - 1166

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	3,000	100	3,000	100	100	100%
Total Revenue	3,000	100	3,000	100	100	100.0%
Expenditure						
Personnel	2,000	43	2,194	34	9	28%
Employee Benefits	200	4	203	5	(1)	-17%
Contractual	-	-	500	-	-	-
Commodities	150	-	150	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	2,350	47	3,047	39	9	22%
Surplus/(Deficit)	\$ 650	\$ 53	\$ (47)	\$ (39)		

ELLIS SUNRISE CENTER - 1167

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	13,760	3,820	13,760	3,137	683	22%
Total Revenue	13,760	3,820	13,760	3,137	683	22%
Expenditure						
Personnel	22,000	4,373	19,054	2,169	2,205	102%
Employee Benefits	2,200	379	1,762	181	198	109%
Contractual	500	-	-	-	-	-
Commodities	3,000	-	3,800	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	27,700	4,753	24,616	2,350	2,403	102%
Surplus/(Deficit)	\$ (13,940)	\$ (933)	\$ (10,856)	\$ 787		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ELLIS WEDDINGS - 1168

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	5,000	-	5,000	-		
Credit Card Revenue	-	-				
Program Revenue	4,500	300	9,000	150	150	100%
Total Revenue	9,500	300	14,000	150	150	100%
Expenditure						
Personnel	750	-	1,695	33	-33	-100%
Employee Benefits	100	-	160	-		
Contractual	1,700	72	1,700	-	72	
Commodities	-	-	-	-		
Other	5,000	-	5,000	-		
Total Expenditure	7,550	72	8,555	33	39	120%
Surplus/(Deficit)	\$1,950	\$ 229	\$5,445	\$ 118		

ELLIS OTHER RENTALS - 1169

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	1,000	-	2,500	-		
Credit Card Revenue	-	-				
Program Revenue	3,400	-	3,400	225	-225	-100%
Total Revenue	4,400	-	5,900	225	(225)	-100%
Expenditure						
Personnel	750	-	1,695	-		
Employee Benefits	100	-	160	-		
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	1,000	-	1,000	-		
Total Expenditure	1,850	-	2,855	-		
Surplus/(Deficit)	\$2,550	-	\$3,045	\$225		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

HOOVER GROUNDS - 1171

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	6,800	750	-750	-100%
Revenue	5,900	-	-	-		
Security Deposit Revenue	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Total Revenue	5,900	-	6,800	750	(750)	-100%
Expenditure						
Personnel	72,477	10,425	67,674	6,882	3,543	51%
Employee Benefits	23,411	1,949	21,943	4,472	-2,523	-56%
Contractual	-	-	-	-		
Commodities	45,750	13,885	47,050	7,812	6,073	78%
Other	13,500	2,863	9,000	2,460	403	16%
Total Expenditure	155,138	29,121	145,667	21,626	7,495	35%
Surplus/(Deficit)	\$ (149,238)	\$ (29,121)	\$ (138,867)	\$ (20,876)		

HOOVER BUNKHOUSE - 1172

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	28,500	7,965	1,245	16%
Rental Revenue	34,000	9,210	3,000	1,100	800	73%
Security Deposit Revenue	5,300	1,900	-	-		
Credit Card Revenue	-	-	-	-		
Total Revenue	39,300	11,110	31,500	9,065	2,045	23%
Expenditure						
Personnel	36,239	5,212	33,837	3,441	1,771	51%
Employee Benefits	11,705	974	10,972	2,236	-1,262	-56%
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	-	-	-	-		
Total Expenditure	47,944	6,187	44,809	5,677	509	9%
Surplus/(Deficit)	\$ (8,644)	\$ 4,923	\$ (13,309)	\$ 3,388		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

HOOVER CAMPSITE - 1173

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Rental Revenue	6,000	160	5,400		160	
Security Deposit Revenue	-	-	-			
Credit Card Revenue	-	-	-			
Total Revenue	6,000	160	5,400		160	
	100.0%					
Expenditure						
Personnel	18,119	2,606	16,919	1,721	886	51%
Employee Benefits	5,853	487	5,486	1,118	-631	-56%
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	-	-	-	-		
Total Expenditure	23,972	3,093	22,405	2,839	255	9%
	100.0%					
Surplus/(Deficit)	\$ (17,972)	\$ (2,933)	\$ (17,005)	\$ (2,839)		

HOOVER MEADOWHAWK LODGE - 1174

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Rental Revenue	38,000	11,680	24,500	3,330	8,350	251%
Security Deposit Revenue	8,200	1,868	4,000	1,400	468	33%
Credit Card Revenue	-	-	-	-		
Total Revenue	46,200	13,548	28,500	4,730	8,818	186%
	100.0%					
Expenditure						
Personnel	24,368	3,182	16,919	1,721	1,462	85%
Employee Benefits	6,332	530	5,486	1,118	-588	-53%
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	-	-	-	-		
Total Expenditure	30,700	3,712	22,405	2,839	873	31%
	100.0%					
Surplus/(Deficit)	\$ 15,500	\$ 9,836	\$ 6,095	\$ 1,891		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ENV. EDUCATION SCHOOL PROGRAMS - 1176

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY24		Prior Year FY23		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
		1,589	7.9%	20,000	693	3.5%	896	129%
	20,000	1,589	7.9%	20,000	693	3.5%	896	129%
	16,723	2,382	14.2%	14,800	1,176	7.9%	1,206	103%
	-	-		-	-	#DIV/0!		
	-	-		-	-			
	700	13	1.9%	700	-		13	
	1,681	220	8.8%	4,070	204		16	8%
	19,104	2,614	13.7%	19,570	1,380	7.1%	1,234	89%
	\$ 896	\$ (1,025)		\$ 430	\$ (687)			

100.0%
100.0%

87.5%

3.7%
8.8%

100.0%

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ENV. EDUCATION CAMPS - 1177

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	39,500	29,965	37,000	19,855	10,110	51%
Total Revenue	39,500	29,965	37,000	19,855	10,110	51%
Expenditure						
Personnel	34,535	2,769	28,000	2,298	471	20%
Employee Benefits	3,447	288	1,649	404	-116	-29%
Contractual	-	-	-	-		
Commodities	1,500	-	1,500	-	45	
Other	500	45	500	-		
Total Expenditure	39,982	3,102	31,649	2,702	400	15%
Surplus/(Deficit)	\$ (482)	\$ 26,863	\$ 5,351	\$ 17,153		

ENV. EDUCATION NATURAL BEGINNINGS - 1178

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	1,500	-		636	-636	-100%
Total Revenue	1,500	-	141,060	28,622	57,625	199%
Expenditure						
Personnel	124,626	28,080	111,540	14,237	13,843	97%
Employee Benefits	16,335	2,719	12,708	2,213	506	23%
Contractual	-	749	-	493	256	52%
Commodities	2,200	880	2,200	225	655	
Other						
Total Expenditure	147,161	32,428	130,448	17,168	15,261	89%
Surplus/(Deficit)	\$ (661)	\$ 53,183	\$ 10,612	\$ 11,454		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/29/2024

3 Month Budget Percent = 25.0%

ENV. EDUCATION PUBLIC PROGRAMS - 1179

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue		222	20,000	4,854	-4,632	-95%
Program Revenue		222	20,000	4,854	(4,632)	-95%
Total Revenue						
	100.0%					
	100.0%					
Expenditure						
Personnel	14,723	2,608	12,500	1,467	1,141	78%
Employee Benefits	1,471	242	1,854	221	21	9%
Contractual	-	-	-	-		
Commodities	750	249	750	31	218	709%
Other	500	-	500	-		
Total Expenditure	17,444	3,099	15,604	1,719	1,380	80%
Surplus/(Deficit)	\$ 2,556	\$ (2,877)	\$ 4,396	\$ 3,135		

ENV. EDUCATION LAWS OF NATURE - 1180

	Current Year FY24		Prior Year FY23		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue						
Total Revenue						
Expenditure						
Personnel	4,265	763	3,780	297	466	157%
Employee Benefits	449	57	575	29	28	94%
Contractual	-	-	-	-		
Commodities	600	-	600	-		
Other	-	-	-	-		
Total Expenditure	5,314	820	4,955	326	494	151%
Surplus/(Deficit)	\$ (5,314)	\$ (820)	\$ (4,955)	\$ (326)		

Forest Preserve District Debt Service - Series 2003/2012
Fund 1902
For Period Ended 2/29/2024

3 Month Budget % = 25.0%

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ 1,077	\$ 1,077	
REVENUE			
190211 41010 Current Tax			
190211 41350 Interest Income		5	
Total Revenue	0	5	
EXPENDITURE			
190211 61380 Transfer to Debt Service			
190211 61420 Transfer to FP Capital			
190211 68640 Fiscal Agent Fee			
190211 68650 Debt Service - Interest 2012			
190211 68700 Debt Service - Principal 2012			
Total Expenditure	0	0	
Ending Balance	\$ 1,077	\$ 1,082	
Revenue over/(under) Expenditure	\$ -		

Forest Preserve District Debt Service - Series 2007/15/16/17
Fund 1903
For Period Ended 2/29/2024

3 Month Budget % = 25.0%

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ 5,849,640	\$ 5,849,640	
REVENUE			
190311 40280 Transfer from FP Debt			0.0%
190311 41010 Current Tax	5,710,248		
190311 41350 Interest Income	55,386	13,907	25.1%
Total Revenue	5,765,634	13,907	0.2%
EXPENDITURE			
190311 61420 Transfer to FP Capital Fund 1907	81,467		0.0%
190311 66500 Other Expenditure	475		0.0%
190311 68640 Fiscal Agent Fee	1,900		0.0%
190311 68710 Debt Service - Interest 2015	351,690	176,160	50.1%
190311 68720 Debt Service - Principal 2015	45,000	45,000	100.0%
190311 68730 Debt Service - Interest 2016	278,788	141,694	50.8%
190311 68740 Debt Service - Principal 2016	230,000	230,000	100.0%
190311 68750 Debt Service - Interest 2017	104,375	104,375	100.0%
190311 68760 Debt Service - Principal 2017	4,175,000	4,175,000	100.0%
Total Expenditure	5,268,695	4,872,229	92.5%
Ending Balance	\$ 6,346,579	\$ 991,319	
Revenue over/(under) Expenditure	\$ 496,939		

KCFP Endowment Fund
Fund 1904
For Period Ended 2/29/2024

3 Month Budget % = 25.0%

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ 846,056	\$ 846,056	
REVENUE			
190411 40500 Transfer fm Pickerill-Pigott IDNR Fund 1913	300,000		0.0%
190411 41350 Interest Income	30,000	7,817	26.1%
190411 41720 Donations - Hughes Estate	160,000	10,000	6.3%
190411 42970 Grant Award	300,000		0.0%
Total Revenue	790,000	17,817	2.3%
EXPENDITURE			
190411 61390 Transfer to Pickerill-Pigott IDNR Fund 1913	300,000		0.0%
190411 62150 Contractual Services	170,550	11,835	6.9%
190411 70330 Construction	1,304,080		0.0%
Total Expenditure	1,774,630	11,835	0.7%
Ending Balance	\$ (138,574)	\$ 852,037	
Revenue over/(under) Expenditure	\$ (984,630)		

**FP Section 319 Fund - LRC Dam Removal
Fund 1905
For Period Ended 2/29/2024**

3 Month Budget % = 25.0%

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ -		
REVENUE			
190511 40500 Transfer fm Pickerill-Pigott IDNR Fund 1913	504,842		0.0%
190511 43880 Kendall County Escrow LR Creek	336,562		0.0%
190511 42970 USEPA Section 319 Grant Award	504,842		0.0%
Total Revenue	1,346,246	0	0.0%
EXPENDITURE			
190511 61390 Transfer to Pickerill-Pigott IDNR Fund 1913	504,842		0.0%
190511 70060 Consultant - A&E Services	110,000		0.0%
190511 70330 Construction	731,404		0.0%
Total Expenditure	1,346,246	0	0.0%
Ending Balance	\$ -	\$ -	
Revenue over/(under) Expenditure	\$ -		

**Forest Preserve Capital Fund
Fund 1907
For Period Ended 2/29/2024**

3 Month Budget % = 25.0%

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ 487,873	\$ 487,873	
REVENUE			
190711 40510 Transfer from FP Debt Fund 1902	81,467		0.0%
190711 41350 Interest Income	6,000	4,507	75.1%
190711 42490 Other Revenue	550		
Total Revenue	87,467	5,057	5.8%
EXPENDITURE			
190711 62160 Equipment Replacement	200,000	21,426	10.7%
190711 66500 Project Fund Expense	30,000	850	2.8%
190711 68500 Project Fund Expense - Ellis House Roof Replacement	70,000		0.0%
190711 68500 Project Fund Expense - Hoover Shop Roof Replacement	90,000		0.0%
Total Expenditure	390,000	22,276	5.7%
Ending Balance	\$ 185,340	\$ 470,653	
Revenue over/(under) Expenditure	\$ (302,533)		

**FP Land Cash
Fund 1910
For Period Ended 2/29/2024**

3 Month Budget % = 25.0%

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ 135,405	\$ 135,405	
REVENUE			
191011 42910 Transfer In FromFP Land Cash	114,757		0.0%
191011 42970 Grant Awards	75,000		0.0%
Total Revenue	189,757	0	0.0%
EXPENDITURE			
191011 67410 Land Acquisition	325,161		0.0%
Total Expenditure	325,161	0	0.0%
Ending Balance	\$ 1	\$ 135,405	
Revenue over/(under) Expenditure	\$ (135,404)		

**KCFP Liability Insurance Fund
Fund 1911**

For Period Ended 2/29/2024

		3 Month Budget % =		25.0%
ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget	
Beginning Balance	\$ 46,300	\$ 46,300		
REVENUE				
19111 40020 Transfer from FP				
19111 40320 Transfer from FP Operating Fund				
19111 41350 Insurance Claim Reimbursement				
19111 42120 Interest Income				
Total Revenue	0	0		
EXPENDITURE				
19111 68990 Claims/Deductibles	25,000		0.0%	
Total Expenditure	25,000	0	0.0%	
Ending Balance	<u>\$ 21,300</u>	<u>\$ 46,300</u>		
Revenue over/(under) Expenditure	\$ (25,000)			

**Forest Preserve District Pickerill-Piggott IDNR-PARC Grant Fund
Fund 1913
For Period Ended 2/29/2024**

3 Month Budget % = 25.0%

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ 828,200	\$ 828,200	
REVENUE			
191311 40390 ARPA Grant Award			
191311 41350 Interest Income			
191311 42250 Revenue			
191311 42970 Grant Award			
Total Revenue	0	0	
EXPENDITURE			
191311 61360 Transfer to LRC Dam Remova	504,842		-100.0%
191311 61570 Transfer to KCFP Endowment	300,000		-100.0%
Total Expenditure	0	0	
Ending Balance	\$ 828,200	\$ 828,200	
Revenue over/(under) Expenditure	\$ -		

**Forest Preserve District American Rescue Plan Act (ARPA) Fund
Fund 1914
For Period Ended 2/29/2024**

3 Month Budget % = **25.0%**

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ 58,264	\$ 58,264	
REVENUE			
191411 40390 ARPA Grant Award	100,000		0.0%
191411 41350 Interest Income			
Total Revenue	100,000	0	0.0%
EXPENDITURE			
191411 51160 Salaries - Part Time		230	
191411 51390 Salaries - Full Time	39,028	7,655	19.6%
191411 61160 IMRF Expense	2,272	346	15.2%
191411 63050 FICA Expense	2,986	453	15.2%
191411 63060 Health Insurance Expense	13,875	3,421	24.7%
191411 68530 Preserve Improvements			
191411 70330 Construction	98,139		0.0%
Total Expenditure	156,300	12,104	7.7%
Ending Balance	\$ 1,964	\$ 46,159	
Revenue over/(under) Expenditure	\$ (56,300)		

**Forest Preserve District Debt Service - Series 2021
Fund 1915
For Period Ended 2/29/2024**

3 Month Budget % = 25.0%

ACCOUNT & DESCRIPTION	Budget 2024	Actual YTD	% of Budget
Beginning Balance	\$ 65,335	\$ 65,335	
REVENUE			
191511 41010 Current Tax	82,544		0.0%
191511 41350 Interest Income	100		0.0%
Total Revenue	82,644	0	0.0%
EXPENDITURE			
191511 66500 Miscellaneous Expense	475		0.0%
191511 68640 Fiscal Agent Fee	1,107		0.0%
191511 68790 Debt Service - Interest 2021	33,544	17,272	51.5%
191511 68800 Debt Service - Principal 2021	50,000	50,000	
Total Expenditure	85,126	67,272	79.0%
Ending Balance	\$ 62,853	\$ (1,937)	
Revenue over/(under) Expenditure	\$ (2,482)		

To: Kendall County Forest Preserve District Finance Committee
From: David Guritz, Executive Advisor
Date: 29-Feb-24
RE: FY24 - FY26 Capital Project Cost Projections Summary and Rolling Grant Fund Allocations

SUBAT NATURE CENTER

Construction Costs

\$1,780,114.00 Architect's Construction Estimate (01/23/2024)
\$155,659.00 Architecture and Engineering Contract (Remaining Balance)

Cost Deducts

-\$67,567.00 Deduct #1 - Stormwater Detention Basin (Kendall County Variance Request)
-\$112,409.00 Deduct #2 - Washroom Unit
-\$33,742.00 Deduct #3 - Site Landscaping (seed; plant materials)

\$1,722,055.00 Estimated Probable Costs for Construction

Available Funds

\$847,882.00 KCFPD Endowment Funds (As of 01/31/2024)
\$600,000.00 IDNR-OSLAD GRANT #OS 23-2290 (Final 50% Reimb.)
\$160,000.00 Hughes Estate Donation (Pending)
\$114,173.00 Fund 1907 Capital Fund Reserves

\$1,722,055.00 Total Project Funding

\$300,000.00 Rolling Grant Transfer - Fall 2024 to Fall 2025

HOOVER-FOX RIVER BLUFFS TRAIL CONNECTION PROJECT

Construction Costs

\$424,491.00 Landscape Architect's Construction Estimate

Available Funds

\$200,000.00 2024 RTP Grant (Notification in June 2024)
\$189,000.00 KC-TAP Funding (IGA Approved 02/20/2024)
\$35,491.00 Fund 1907 Capital Fund Reserves

\$424,491.00 Total Project Funding

\$389,000.00 Rolling Grant Transfer - Spring 2025 to Fall 2025

LITTLE ROCK CREEK DAM REMOVAL PROJECT

Construction Costs

\$841,403.33 Engineer's Construction Estimate

Available Funds

\$504,842.00 EPA Section 319 Grant
\$336,561.33 KC - Fox River Watershed Escrow Fund (IGA Approved 08/15/2023)

\$841,403.33 Total Project Funding

\$504,842.00 Rolling Grant Transfer - Fall 2025 to Fall 2026

Kendall County Forest Preserve District
Designated Horse Trail License Agreement
Millbrook Trail Rides LLC

This License Agreement (“Agreement”) is entered into upon the date of the last signature below, by and between the Kendall County Forest Preserve District, a body politic and Illinois unit of local government (hereinafter the “District”), and Millbrook Trail Rides, LLC (hereinafter the “Licensee”), a licensed for profit business in the State of Illinois.

RECITALS

1. The District owns the Millbrook North Forest Preserve in Millbrook, Illinois.
2. Millbrook North Forest Preserve contains an unimproved turf trail corridor (“License Area”).
3. Licensee desires to use, and provide assistance maintaining, the License Area and Trail Corridor as specified in **Exhibit A** to conduct guided horse trail rides (the “Programs”) for the Millbrook Trail Rides, LLC paying clients. (Exhibit A is attached and incorporated into this Agreement by reference).

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained and for other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the District and Licensee agree as follows:

1. Incorporation

The foregoing recitals are hereby incorporated into this section as if fully reinstated herein.

2. Grant of License - License Period

Subject to the terms and conditions contained in this Agreement, the District grants to Licensee a license (the “License”) for the following periods:

2024: Beginning May 1, 2024 and ending on September 29, 2024

2025: Beginning May 1, 2025 and ending on September 28, 2025

During these periods, Licensee may access the License Area to conduct the Programs on the dates and during the hours specified within the attached **Exhibit B**. Exhibit B is attached and incorporated into this Agreement by reference. Such use in accordance with this Agreement is hereinafter referred to as the “Licensed Use”. The District shall issue ten (**10**) special use permit tags representing the total number of horses owned or leased and used by Licensee, Licensee’s employees and/or agents, and the Licensee’s trail riders, customers and/or clients for the Licensed Use of the License Area. Licensee’s employees, agents and clients also shall have a non-exclusive right to use of the Licensed Area. Special Use Permit tags will be carried by the trail riding guide at all times while within the Millbrook North Forest Preserve License Area.

3. Supplementary Scheduling

Requests by Licensee for use of the License Area to conduct Programs on dates and/or times other than those specified on Exhibit B, and negotiated schedules thereafter, shall be made in writing at least fourteen (14) days in advance, and shall be subject to District policies and scheduling priorities. Each such supplementary use approved shall be subject to the terms and conditions of this Agreement.

The District reserves the right, and intends to communicate trail access restrictions, including closing sections of the designated trail corridor to address safety hazards, support farm license or trail corridor management activities, or to address other preserve maintenance needs. The District shall work to provide as much advance notification as possible to the Licensee for any required closures to avoid scheduled use conflicts.

4. Non-Exclusive License

The License shall be non-exclusive, and the District shall continue its use of the License Area subject to Licensee's scheduled use of such property pursuant to the terms and conditions of this Agreement. The District shall have the right, but not the obligation, to enter onto the License Area at any time to inspect, maintain, repair, replace and reconstruct any improvements located thereon, in such manner as to not unreasonably interfere with the rights of the Licensee under this agreement.

This Agreement is not, and does not, constitute a lease or other rental agreement, and Licensee's non-exclusive right to use the License Area may be terminated by the District's Board of Commissioners in accordance with the terms set forth in this Agreement.

5. Payment Provisions

Licensee shall provide a lump sum payment prior to the start of each annual license period to the District in the sum of two thousand five hundred dollars (\$2,500.00) representing payment in full for each License period for use of the License Area in accordance with the Exhibit B schedule. Future license fees will be determined in subsequent license agreements.

6. Trail Maintenance

Licensee, through its contractors, employees, principals, agents and/or volunteers may, at its own expense, perform routine maintenance within the Licensed Area and defined trail corridor only. Licensee may use both hand and gas/battery powered tools, chain saws, and all-terrain vehicles for access within the designated trail corridor to support trail maintenance activities during the license period. Licensee shall not make any structural improvements and/or changes, except those related to routine maintenance as stated to the District's property without the prior express written consent of the District.

Additionally, Licensee shall cleanup/pick-up and properly dispose of all trash and debris from the Licensed Area following any Licensed Use.

Licensee may contract out maintenance of the trail corridor provided that any contractor engaged by the Licensee for such purpose, or any subcontractor of such contractor, is approved by the District and complies with the insurance and indemnification requirements contained herein.

Licensee is restricted from applying herbicides or other chemicals within the forest preserve. Any necessary use of chemicals for management of natural areas shall be applied by the District at the District's expense.

Licensee shall include the following provisions in any written agreements with contractors who will be tasked with activities in the License Area:

- a. Contractor shall indemnify, hold harmless and defend with counsel of the Kendall County Forest Preserve District's (the "KCFPD") own choosing, the KCFPD, its officials, officers, employees, including their past, present, and future Commissioners, elected officials and agents from and against all liability, claims, suits, demands, proceedings and actions, including costs, reasonable fees and expense of defense, arising from any loss, damage, injury, death, or loss or damage to property (collectively, "Claims"), to the extent such Claims result from the performance of this contract by Contractor or those Claims are due to any negligent, intentional, or willful acts, errors, omissions or misconduct of Contractor in its performance under this Agreement. Nothing contained herein shall be construed as prohibiting the KCFPD, its officials, directors, officers, agents and employees, from defending through the selection and use of their own agents, attorneys and experts, any claims, suits, demands, proceedings and actions brought against them. Indemnification obligations shall survive the termination of this Agreement.

- b. Contractor will obtain and continue in force, during the term of this Agreement, all insurance as set forth below. Each insurance policy shall not be cancelled or changed without thirty (30) days prior written notice, given by the insurance carrier to the Kendall County Forest Preserve District ("KCFPD"). Before starting work hereunder, Contractor shall deposit with the KCFPD certificates evidencing the insurance it is to provide hereunder: (a) Worker's Compensation and Occupational Disease Disability insurance, in compliance with the laws of the jurisdiction where the work is being performed, (b) Employer's comprehensive general liability insurance for both personal injury and property damage in the minimum amount of \$1,000,000 per occurrence and \$2,000,000 aggregate per project, (c) Comprehensive business automobile liability insurance in the minimum amount of \$1,000,000 combined single limit, (d) Minimum umbrella occurrence insurance of \$5,000,000 per occurrence and \$5,000,000 aggregate, (e) and if Professional Services shall be contracted for, Professional liability insurance in the minimum amount of \$1,000,000 combined single limit. The KCFPD shall be named as an Additional Insured on a Primary and Non-Contributory basis with respect to all liability coverage. Further, all liability and workers' compensation policies must include a waiver of subrogation in favor of the KCFPD. The KCFPD shall also be designated as the certificate holder. The KCFPD's or Millbrook Trail Rides, LLC failure to demand such certificate of insurance shall not act as a waiver of Contractor's obligation to maintain the insurance required under this Agreement. The insurance required under this Agreement does not represent that coverage and limits will necessarily be adequate to protect Contractor, nor be deemed as a limitation on Contractor's liability to the KCFPD in this Agreement.

Contractor will also obtain Insurance against damage or destruction to the District's property and all Property, whether or not owned by the District; that is located at the site of the work, providing "all risk" peril coverage, in the amount of 100% of replacement

costs (collectively "All Risk Insurance"). Such insurance shall have an agreed amount endorsement if available.

All policies of insurance required hereunder shall be written by carriers which possess an A- policyholders rating or better and a minimum Class VII financial size category as listed at the time of issuance by A.M. Best Insurance Reports (the aforesaid rating classifications to be adjusted if and to the extent that Best adjusts its rating categories).

At the request of the Licensee, the District will consider reducing insurance and liability coverage limits for Licensee contractors. Licensee shall submit written requests specifically outlining the work to be performed and available insurance coverage limits to the District at least forty-five (45) days in advance of the work to be performed in order to provide sufficient time for the District to consider and approve or deny the Licensee's request. At least thirty (30) days prior to the beginning of any such contract or subcontract work on the License Area, Licensee shall submit to the District a list of all persons or entities who will provide maintenance services on behalf of the Licensee ("Maintenance Contractors") together with their certificates of insurance demonstrating compliance with the insurance requirements set forth above. The District may require, but is not obligated to provide, its approval of Maintenance Contractors prior to the services being rendered, and if required such approval shall not be unreasonably withheld or delayed.

Prior to performing maintenance on the Licensed Areas, Licensee shall provide to the District in writing the name, address, telephone number and email address of the contractor hired to complete any maintenance work and that of the Licensee's authorized representative(s) who will have authority to make decisions and take actions on behalf of the Licensee, with respect to this Agreement, and Licensee's obligations hereunder, including in the event of an emergency situation requiring immediate action.

The District shall have the exclusive right to designate the route, if allowed, for machinery and equipment across District property and the placement of materials on District property for all such activity. District, Licensee and any above described Maintenance Contractors shall reasonably cooperate with respect to the commencement, timing and location of such activities so as not to unreasonably disturb or interfere with the District's and/or public's activities elsewhere on District property.

The Maintenance Contractors shall comply with all federal, state and local rules, regulations and licensing requirements, including without limitation licensing requirements of Kendall County, in the conduct of their business and the performance of maintenance services.

The District, at any time, for any reason and at the District's sole discretion, may require any of Licensee's Maintenance Contractors, other contractors and/or subcontractors to be removed and enjoined from performing any further work on District property.

The District shall have no liability or responsibility for the protection, safety or condition of the Licensed Area, the Licensee's or Licensee's contractor's agents, equipment, employees, horses or trail riders/users, and the Licensee hereby waives any and all claims against the District in regard to the same.

Licensee shall immediately advise the District of any damage to any District property, including District facilities within the License Area, after each and every use of the License Area by the Licensee. Any turf impacts shall be the responsibility of the Licensee to promptly address by the

Licensee or Licensee's Maintenance Contractors as part of the Licensee's maintenance functions.

The District shall assume no liability or responsibility for property lost or stolen on District property, or for personal injuries sustained on District property during Licensee's use of any District property and Licensee hereby agrees to waive any claim against the District for any such claims and to indemnify the District against any and all such claims against the District in regard to same.

The Licensee shall provide a copy of, and name the District (as "Kendall County Forest Preserve District, Kendall County, Illinois") as releasee and protected District within, the Waiver of Liability signed by all Licensee clients, customers or users as provided and set forth in **Exhibit C**.

7. Indemnification and Required Insurance Coverages

To the extent allowable by law, Licensee shall indemnify, hold harmless and defend with counsel of the District's own choosing, the District, its officials, officers, employees, including their past, present, and future Commissioners and agents from and against all liability, claims, suits, demands, proceedings and actions, including costs, reasonable fees and expense of defense, arising from any loss, damage, injury, death, or loss or damage to property (collectively, "Claims"), to the extent such Claims directly or indirectly result from the Licensee's usage of the License Area or those Claims are due to any negligent, intentional and/or willful acts, errors, omissions or misconduct of Licensee in its performance of the management of the subject Programs or any other activities under this License. Nothing contained herein shall be construed as prohibiting the District from defending through the selection and use of their own agents, attorneys and experts, any claims, suits, demands, proceedings and actions brought against them. Indemnification obligations shall survive the termination of this Agreement.

To the fullest extent permitted by the laws of the State of Illinois, Licensee hereby waives any and all rights or claims Licensee may have at any time against the District, its Commissioners, officers, agents and employees for injury to or the death of any person, or for damage, destruction or loss of any property, sustained or incurred by Licensee or any person claiming by, through or under Licensee in connection with the exercise by such persons and the rights and privileges granted to Licensee hereunder, or the conduct of the Licensed Use, except to the extent that such loss, damage or destruction is caused by the willful and wanton conduct of the District or District's agents and employees. Licensee also waives any claims for any personal injury or any loss or damages caused by fire, vandalism, theft or other casualty, to or of any vehicle, equipment, merchandise or personal property on District property at any time during the License Period.

Further, Licensee's Maintenance Contractors shall indemnify the District and at their sole expense shall provide and maintain adequate insurance as outlined in Paragraph 6. Nothing in this Agreement shall be deemed to constitute a waiver by the District of any immunity from liability which the District may now or hereafter possess under Illinois law, whether by statute, common law, or otherwise.

Licensee is responsible for producing a Certificate of Insurance listing the District as a Certificate Holder as follows: Kendall County Forest Preserve District – Millbrook North Forest Preserve 110 W. Madison Street Yorkville, Illinois 60560

All coverage shall be placed with insurers authorized to conduct business in Illinois with a current A.M. Best's rating of no less than A:VII. Each insurance policy shall not be cancelled or changed without thirty (30) calendar days prior written notice, given by the insurance carrier to the Forest Preserve at the address set forth herein.

Minimum Scope and Limit of Insurance.

All coverage shall be at least as broad as the following:

Coverage shall be at least as broad as Insurance Services Form CG 00 01 covering CGL on an "occurrence" basis, (including property damage at \$100,000 per occurrence), bodily injury and personal & advertising injury with limits no less than \$1,000,000 per occurrence, \$2,000,000 aggregate with a claimant limit per claim and for each wrongful act of no less than \$10,000.00. Coverage shall also include \$25,000.00 for equine professional liability.

If the Licensee maintains broader coverage and/or higher limits than the minimums shown above, the Forest Preserve requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Licensee. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the Forest Preserve.

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status

The District, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of the licensing of the facility, work or operations performed by or on behalf of the Licensee including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Licensee's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 if a later edition is used).

Primary Coverage

For any claims related to this contract, the Licensee's insurance coverage shall be primary insurance coverage at least as broad as ISO CG 20 01 04 13 as respects the District, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Licensee's insurance and shall not contribute with it.

Waiver of Subrogation

Licensee hereby grants to District a waiver of any right to subrogation which any insurer of said Licensee may acquire against the District by virtue of the payment of any loss under such insurance. Licensee agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the District has received a waiver of subrogation endorsement from the insurer.

Acceptability of Insurers

Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District.

Verification of Coverage:

Licensee shall furnish Forest Preserve with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to the Kendall County Forest Preserve District before commencement of activities. However, failure to obtain the required documents prior to the work beginning shall not waive the Licensee's obligation to provide them. Forest Preserve reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

8. Provision and Maintenance of Equipment

Licensee and Licensee's Maintenance Contractors shall be responsible for selecting only equipment that meets any and all safety standards and ratings applicable to such equipment. It is further understood that the District shall have no obligation to provide any of the above-referenced equipment.

9. Licensee's Rights and Obligations

In all Licensed Use, Licensee shall adhere to all applicable County and District ordinances, rules, regulations, policies, and procedures. Licensee and all of Licensee's employees, contractors, volunteers, members, agents, principals, and participants shall follow the District's General Use Ordinance whenever on District Property. (General Use Ordinance is available here: www.kendallcountyil.gov/home/showpublisheddocument/977/638059323693670000.) Violation of the District's General Use Ordinance shall result in the immediate suspension of this License Agreement and any active License pending review of the violation and determination of penalty by the District's Board of Commissioners.

Licensee shall inspect the Licensed Areas prior to executing this Agreement to determine that the License Area is reasonably suited for the use(s) contemplated by the Licensee. Thereafter, Licensee shall inspect the Licensed Areas prior to and subsequent to each use by Licensee to identify any potential safety hazards. Licensee shall take all reasonable and appropriate measures to protect all Program participants and officials and any other persons reasonably anticipated to be present during, or involved in, the Licensed Use, from known safety hazards. Licensee shall promptly advise the District of any known safety hazards prior to using, or allowing its participants to use, the subject License Area.

Licensee shall use the Licensed Area at its own risk. Licensee is solely responsible for any and all supervision and security services for the Programs, and acknowledges that the District shall not provide, nor shall it be obligated to provide, any security or protection in connections with the Licensees use of the License Area.

10. Term, Termination and Modification

The District reserves the right to alter the terms and conditions of the License, or to terminate the License, after providing fourteen (14) days advance written notice if the District is cancelling the license due to no cause of Licensee.

If the District cancels the License Agreement without cause, a prorated refund of the license fee for that License Period and remaining portion of the security deposit will be refunded to the Licensee. The percentage of the prorated refund will be calculated based on the ratio of remaining days scheduled for use divided by the total number of scheduled use days within each license year as provided in Exhibit B, or subsequent negotiated use schedules.

Unless sooner terminated in accordance with the provisions of this Agreement, and subject to the survival of certain obligations as provided in this Agreement, this Agreement shall terminate for all purposes on September 29, 2024. Use of designated trail by the Licensee after this date will be considered a violation of the District's General Use Ordinance.

11. No Third Party Beneficiary / Joint Venture

This Agreement is entered into solely for the benefit of the District and Licensee, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entirety who is not a party to this Agreement, or to acknowledge, establish or impose any legal duty to any third party. This Agreement does not create, acknowledge, or imply a joint league, joint function, joint venture, or joint enterprise between the Licensee and District.

12. Liens

Licensee covenants and agrees that it will not permit or suffer any lien to be put upon, or arise or accrue against the District's Property or the License Area, in favor of any person or persons, individual or corporate, for furnishing either labor or material, for equipment supplied to or work to be performed on District property or the License Area. Licensee further covenants and agrees to hold the District, District property and the Licensed Area free from any and all liens, or rights of claims of lien, which may, or might arise or accrue under, or be based upon any mechanic's lien law, or other similar laws, of the State of Illinois, now or hereafter in force.

All contracts and agreements that may be made by Licensee, relating to the provision of labor or material for any work to be performed on the Licensed Area, shall expressly state that the interest of the District in and to the Licensed Area shall be wholly free from, and not subject to any lien or claim of any contractor, subcontractor, mechanic, materialman or laborer, whether based upon any law or regulations of the State of Illinois, or any other authority, now or hereafter in force to be enacted, and Licensee also hereby agrees and covenants that it will not enter into any contract for such work, which shall not, in express terms, contain the aforesaid provisions.

13. General Provisions

The indemnification provisions set forth in this Agreement and all other rights and obligations of the District and Licensee which by their terms must necessarily be exercised or performed after the termination of this Agreement or expiration of the License Period, shall survive such termination or expiration.

This Agreement shall be construed in accordance with the law and Constitution of the State of Illinois. If any provision of this Agreement is declared invalid or unenforceable, the remaining provisions shall continue in full force and effect to the fullest extent permitted by law.

The parties agree that the venue for any legal proceedings between them shall be the Circuit Court of Kendall County, Illinois, Twenty-Third Judicial Circuit, State of Illinois.

Licensee agrees to comply with all applicable federal, state and local laws and regulatory requirements and to secure such licenses as may be required for its employees and contractors and to conduct business in the state, municipality, county and location. Such obligation includes, but is not limited to, environmental laws, civil rights laws, prevailing wage and labor laws.

It is understood and agreed to by the parties that all contracts entered into by a government body, such as Kendall County, are open to public review and as such will be on file with the County Clerk's office and may be discussed in open session pursuant to the Illinois Open Meetings Act (5 ILCS 120/1 *et seq.*) and/or may be released pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 *et seq.*).

Any notice required or permitted to be given pursuant to this Agreement shall be duly given if sent by fax, certified mail, or courier service and received, in the case of notice to the District, Kendall County Forest Preserve District, Attention: Director, 110 West Madison Street, Yorkville, Illinois, 60560, fax (630) 553-4023 with copy sent to: Kendall County State's Attorney, 807 John Street, Yorkville, Illinois, 60560, fax (630) 553-4204. And, in the case of Licensee, to: Millbrook Trail Rides, LLC 8078 Whitfield Road, Millbrook, IL 60536. Neither party shall assign, sublet, sell, or transfer its interest in this Agreement without the prior written consent of the other.

No waiver by the District of any default of Licensee shall be implied from any omission by the District to take any action on account of such default if such default persists or be repeated., and no express waiver shall affect any default other than the default specified in the express waiver and that only for the time and to the extent therein stated.

Headings of sections are for convenience only and do not limit or construe the contents of the sections.

This Agreement represents the entire and integrated Agreement between the District and Licensee and supersedes all prior written and/or oral negotiations, representations or agreements between the District and Licensee. To be valid, any amendment or modification to this Agreement must be in writing, dated a date subsequent to the date of this Agreement, and signed by both parties.

Licensee, its officers, employees, and agents agree not to commit unlawful discrimination and agree to comply with all applicable provisions of the Illinois Human Rights Act, Title VII of the Civil Rights Act of 1964, as amended, the Americans with Disabilities Act, the Age Discrimination in Employment Act, Section 504 of the Federal Rehabilitation Act., the Illinois Public Works Employment Discrimination Act, 775 ILCS 10/0.01 *et seq.*, as amended, and all applicable rules and regulations. Licensee, its officers, employees, subcontractors, and agents shall maintain a written sexual harassment policy that complies with the requirements of 775 ILCS 5/2-105 and shall comply with all fair employment practices and equal employment opportunity/affirmative action requirements set forth in applicable state and federal laws and regulations.

Licensee certifies that Licensee, its parent companies, subsidiaries, and affiliates are not barred from entering into this Agreement as a result of a violation of either 720 ILCS 5/33E-3 or 5/33E-4 (bid rigging or bid rotating) or as a result of a violation of 820 ILCS 130/1 *et seq.* (the Illinois Prevailing Wage Act). Licensee further certifies by signing the Agreement documents that Licensee, its parent companies, subsidiaries, and affiliates have not been convicted of, or are not barred for attempting to rig bids, price-fixing or attempting to fix prices as defined in the Sherman Anti-Trust Act and Clayton Act. 15 U.S.C. § 1 *et seq.*; and has not been convicted of or barred for bribery or attempting to bribe an officer or employee of a unit of state or local government or school district in the State of Illinois in that Officer's or employee's official capacity. Nor has Licensee made an admission of guilt of such conduct that is a matter of record, nor has any official, officer, agent, or employee of the company been so convicted nor made such an admission.

Both parties affirm no Kendall County officer or elected official has a direct or indirect pecuniary interest in Licensee or this Agreement, or, if any Kendall County officer or elected official does have a direct or indirect pecuniary interest in Licensee or this Agreement, that interest, and the procedure followed to effectuate this Agreement has a will comply with 50 ILCS 105/3.

In any action with respect to this Agreement, the parties are free to pursue any legal remedies at law or in equity. If Kendall County is required to take legal action to enforce performance of any of the terms, provisions, covenants and conditions of this Agreement, and by reason thereof, Kendall County is required to use the services of an attorney, then Kendall County shall be entitled to reasonable attorneys' fees, court costs, expenses and expert witness fees incurred by Kendall County pertaining thereto and in enforcement of any remedy, including costs and fees relating to any appeal.

The parties each hereby warrant and represent that their respective signatures set forth below have been and are on the date of this Agreement duly authorized by all necessary and appropriate corporate and/or governmental action to execute this Agreement.

IN WITNESS WHEREOF, the District and the Licensee has caused this Agreement to be executed by a duly authorized officer thereof as of the date first above written.

By: _____ Date: _____
Brian DeBolt, President
Kendall County Forest Preserve District

By: _____ Date: _____
Edward Sleezer, Owner
Millbrook Trail Rides

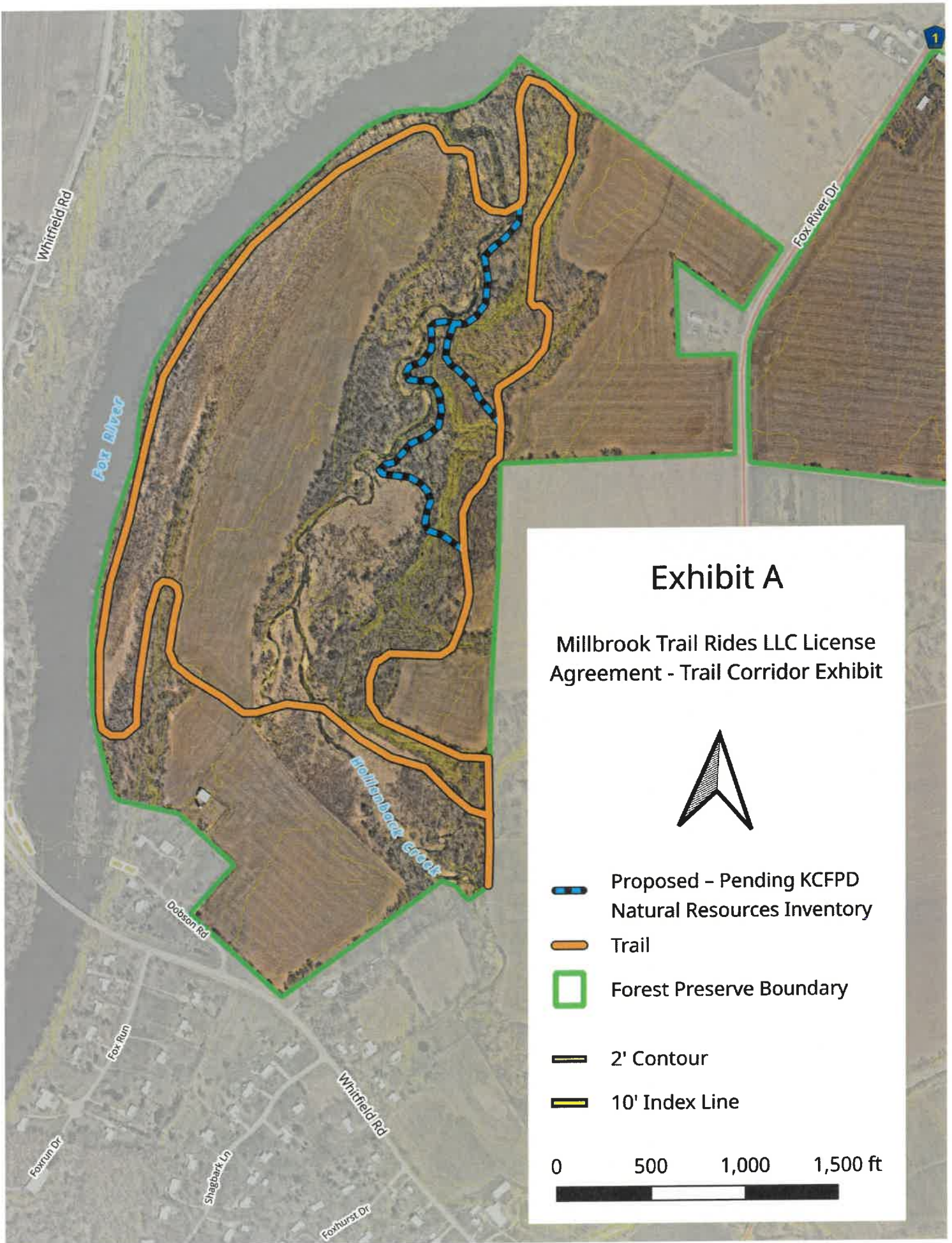


Exhibit B:

Millbrook North Forest Preserve – Designated Trail Corridor Schedule for Access
Millbrook Trail Rides License Agreement

Dates for Access:

May 1, 2024 to September 29, 2024

May 1, 2025 to September 28, 2025

Access Days and Times

Wednesdays 10 am to 6 pm

Thursdays 9 am to 4 pm

Fridays 10 am to 6 pm

Saturdays 10 am to 6 pm

Sundays 9 am to 4 pm

Millbrook Trail Rides and Kendall County Forest Preserve District Equine Activity Liability Waiver and Release

To: Millbrook Trail Rides, LLC (hereafter called MTR) & KENDALL COUNTY FOREST PRESERVE DISTRICT, ILLINOIS, a municipal Corporation (hereinafter called Forest Preserve), and its Commissioners, Employees, Agents and Volunteers.

I, the undersigned, desire to participate in Millbrook Trail Rides, LLC (MTR) equestrian-related riding activities at the Kendall County Forest Preserve District's Millbrook North Forest Preserve, including but not limited to, riding, horse-handling, ground crew, or being present at equestrian activities as an observer or other activity related, however slight, to equestrian activities at events held by the MTR and Kendall County Forest Preserve and subject to the rules of the MTR/Forest Preserve presently in force and as modified from time to time, and under the direction and control of authorized MTR/Forest Preserve personnel. I have read the instructions related to the MTR/Forest Preserve equestrian-related activities, and agree to abide by all its terms and conditions as set forth therein and as modified from time to time hereafter.

In consideration of the MTR/Forest Preserve accepting the undersigned for participation in equestrian-related and trail riding activities and the educational and other benefits to be received by the undersigned, and with the understanding that a horse may be startled by sudden movement, noise or other factors, and may shy suddenly, rear, stop short, bite, buck, kick, or run with its rider, especially when the ride is conducted through an outdoor or natural setting as lessons and trail rides will be, I hereby assume all risks of any nature whatsoever related to the program including, but not limited to, those risks set out above, and on my own behalf, on behalf of my child or ward, and on behalf of my child's ward's heirs, executors, and administrators.

I give permission to MTR/Kendall County Forest Preserve to use my (or my child's / ward's) photographic likeness in all forms and media for advertising, trade, and any other lawful purposes.

By checking this box, I decline these photographic permissions.

I understand that at no time am I an employee or agent of the MTR/Forest Preserve, its Commissioners, Employees, Agents, and Volunteers.

- a) I voluntarily waive, release, and hold harmless the MTR/Forest Preserve, its elected officials, officers, employees, agents, and other volunteers from any and all claims, causes of action and damages for bodily injury or death that I may suffer as a result of, or in any manner connected with, directly or indirectly, my participation in equestrian-related activities associated with the MTR/Kendall County Forest Preserve District when such bodily injury or death is the result of my own negligent or intentional acts or omissions of another program student. I understand that this waiver and release precludes my right to recovery of damages in the event I am injured in the course of my participation in equestrian-related activities associated with the MTR/Kendall County Forest Preserve.
- b) I shall defend, hold harmless and indemnify the MTR/Forest Preserve, its elected officials, officers, employees, agents and other volunteers from and against all damages, claims, liabilities, causes of action, judgments, settlements, costs and expenses (including but not limited to reasonable expert witness and attorney fees) that may at any time arise or be claimed by any person as a result of bodily injury, death or property damage, or as a result of any other claim or cause of action of any nature whatsoever, arising from or in any manner connected with, directly or indirectly, my negligent or intentional acts or omissions in my participation in equestrian-related activities associated with the MTR/Kendall County Forest Preserve.

EXHIBIT C: Equine Activity Liability Waiver and Release - FINAL

I have read, fully understand and agree to the assumption of risk, waiver, and release, hold harmless and indemnification terms as set forth above.

The participant's birthday is the _____ day of _____, _____.

If the participant is less than 18-years of age, the participant's parent(s) or guardian(s) must sign this Agreement on behalf of the participant, agreeing to the terms and conditions of this agreement

Participant Signature

Print Participant's Name

Parent or Guardian Signature

Print Parent or Guardian Name

Indicate signature relationship to student (circle one): Father Mother Guardian

Mailing Address: _____

Emergency Contact Name and Number: _____

Date: _____ E-mail: _____



2024 Earth Day Benefit Dinner Sponsorship Opportunities

The Conservation Foundation works in your neighborhood to save nearby nature, protect our region's vital waterways, and connect people of all ages to the wonders of the natural world.

Our annual Earth Day Benefit Dinner is a critical source of funding for this important work. We are excited to gather at Bobak's Signature Events in Woodridge again this April.

Save the Date: April 25, 2024 at 5pm.

Commit before March 1st, 2024 to be included on the invitation.



We need your help to make this fundraiser a success. On the back, you'll find a description of our four sponsorship levels. If you have any questions or ideas, please contact Abby Beck at 630-428-4500 Ext. 135 or abeck@theconservationfoundation.org

Visit www.theconservationfoundation.org/benefit for more event info and to become a sponsor online!

Will you offer your support as a sponsor?



**\$7,500
OAK**

- Logo on invitation & all pre-event communications
- Logo on website, social media, & program
- Logo on-screen during event
- 8 tickets & reserved seats closest to the stage
- Recognition during event
- Logo on Silent Auction site
- Logo on signage
- Invitation to guided hike with the CEO



**\$5,000
MAPLE**

- Name on invitation & all pre-event communications
- Logo on website, social media & program
- Logo on-screen during event
- 8 tickets & reserved seats
- Recognition during event
- Logo on Silent Auction site
- Logo on event signage



**\$2,500
BIRCH**

- Name on invitation & all pre-event communications
- Logo on website & social media
- Logo on-screen during event
- Name in the program
- 8 tickets & reserved seats



**\$1,500
REDBUD**

- Name on invitation & all pre-event communications
- Logo on website
- Logo on-screen during event
- Name in the program
- 8 tickets & reserved seats

Yes! I/We would like to support The Conservation Foundation as a 2024 Earth Day Benefit Sponsor!

Please Check One:

Oak (\$7,500) Maple (\$5,000) Birch (\$2,500) Redbud (\$1,500)

Name _____

Company Name (if applicable) _____

City, State, Zip _____

Telephone _____

Email _____

Name on card _____

Credit Card #/Exp. Date _____

Signature _____

Please scan the code or send this form to:

The Conservation Foundation

Attn: Abby Beck

10S404 Knoch Knolls Road

Naperville, IL 60565

abeck@theconservationfoundation.org



Visit www.theconservationfoundation.org/benefit for more event info and to become a sponsor online!

**Kendall County Forest Preserve District
Grounds Coordinator and Resident
Lease Agreement**

THIS AGREEMENT ("Lease Agreement") is made and entered into this 5TH day of March, 2024 by and between the Kendall County Forest Preserve District ("District"), a unit of local government, and XXXX (referred to as "Employee-Tenant"), an individual currently residing at XXXXXXXXXXXXXX, for and in consideration of the covenants and obligations contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

1. PURPOSE.

This Lease Agreement provides for the Tenants' possession and use of the Grounds Coordinator and Resident House, the surrounding fenced yard, and the storage shed, located at Hoover Forest Preserve –11285 W. Fox Road, Yorkville, Illinois, 60560 (hereinafter referred to as the "Residence"), an image of which is attached as Exhibit A, during the Employee-Tenant's employment as a Grounds Coordinator and Resident by the District. By signing this Lease Agreement, the parties affirm their agreement that Employee-Tenant is required to live at the Residence as a condition of his continued employment by the District as the Grounds Coordinator and Resident; the Residence is located on District property; and the Residence is provided for the convenience of the District by allowing the Employee-Tenant to promptly respond to District needs at Hoover Forest Preserve outside of regular business hours. Also, this Lease Agreement confirms the parties' understanding and agreement that the Employee-Tenants' possession and use of the Residence is part of the Employee-Tenant's total wage and benefits compensation package as Grounds Coordinator and Resident for the District. *Nothing in this Lease Agreement is intended to and/or does create a contract of employment, express or implied. Employee-Tenant's employment with the District is "at-will", which means Employee-Tenant's employment relationship may be terminated at any time, with or without cause.*

2. PROPERTY.

2.1 Leased Property. District owns certain real property and improvements consisting of the Residence. District desires to lease the Residence to Tenants upon the terms and conditions contained herein. Tenants desire to lease the Residence from District on the terms and conditions contained herein.

2.2 Personal Property. The District and Tenants each agree that any personal property, such as equipment, furniture, or other non-fixture items, purchased by either the Tenants or the District, either prior to or during the term of this Lease Agreement shall remain the personal property of the party who furnished the funds to purchase the personal property. All personal property of the Tenants shall be removed from the Premise at the termination of this Lease Agreement, unless otherwise agreed to in writing by the parties. Tenants specifically waive any claim of damage against the District for any personal property damaged as a result of an act of nature, including, but not limited to lightning strikes and floods. District is not responsible for providing any personal property, equipment, furniture or other non-fixture items to the Tenants.

3. TERM.

3.1 Term. The term of this Lease Agreement commences on XXX, 2024 with both parties' execution of this Lease Agreement, and shall terminate immediately upon (a) the Employee-Tenant's separation of employment from the District, or (b) one (1) year from the Lease Agreement commencement date of XXXX, 2025 following both parties' execution of this Lease Agreement, whichever occurs first.

3.2 Upon termination of the Lease Agreement, Tenants shall immediately vacate the Residence and shall have seven (7) calendar days to remove all personal property from the Residence, unless otherwise authorized and agreed to in writing by both parties. All obligations outstanding at the time of termination shall survive the Lease Agreement.

3.3 Early Termination. Either party may terminate this Lease Agreement upon providing thirty (30) calendar days written notice to the other party. Except that both parties may agree, in writing, to terminate the Lease Agreement at any time and waive the thirty (30) days written notice.

4. RENT.

4.1 Rent. The rent for the Residence shall be five hundred eighty seven dollars and fifty-four cents (\$587.54) per week. This amount includes the cost of Utilities as discussed in section 12 of this Lease Agreement. The weekly rent payment shall be due and owing on the Saturday immediately following the conclusion of the weekly rental period. For purposes of this Agreement, a week shall be Saturday through Friday. The parties agree that only a single monthly rent payment of **five hundred (\$500.00)** shall be due and owing from Tenants to the District in any month that Employee-Tenant is employed by the District. The balance of the weekly rent value shall be considered a part of the Employee-Tenant's total compensation package during his or her employment with the District as Grounds Coordinator and Resident. Weekends and holidays do not delay or excuse Tenants' obligation to timely pay rent.

4.2 Delinquent Rent. Rent is due no later than the first day of each month. If not paid by the due date, rent shall be considered overdue and delinquent. If Tenant fails to timely pay any monthly rent payment, Tenant will pay District a late charge of **\$25.00** per day until rent is paid in full. If the District receives the rent within two (2) calendar days of the Due Date, the District will waive the late charges for that month. Any waiver of late charges under this paragraph will not affect or diminish any other right or remedy the District may exercise for Tenants' failure to timely pay rent.

4.3. Returned Checks. In the event any payment by Tenant is returned for insufficient funds ("NSF") or if Tenant stops payment, Tenant will pay **\$25.00** to District for each such check, plus late charges, as described above, which will accrue until District has **received** payment. Furthermore, District may require in writing that Tenants pay all future Rent payments by cash, money order, or cashier's check.

4.4. Order in which funds are applied. The District will apply all funds received from Tenant first to any non-rent obligations of Tenant including late charges, returned check charges, charge-backs for repairs, and brokerage fees, then to rent, regardless of any notations on a check.

5. SECURITY DEPOSIT.

5.1 Amount. Tenant shall deposit with the District the sum of two-thousand five hundred dollars and no cents (\$2,500.00) as security for any damage caused to the Residence during the term hereof.

5.2 Refund. Upon termination of the Lease Agreement, all funds held by the District as security deposit may be applied to the payment of accrued rent and the amount of damages that the District has suffered by reason of the Tenants' noncompliance with the terms of this Lease Agreement or with any and all federal, State, or local laws, ordinances, rules, regulations, and orders affecting the cleanliness, use, occupancy and preservation of the Residence.

A. Deductions.

District may deduct reasonable charges from the security deposit for:

- (1) Unpaid or accelerated rent;
- (2) Late charges;
- (3) Unpaid utilities;
- (4) Costs of cleaning, deodorizing, and repairing the Residence and its contents for which Tenants are responsible;
- (5) Pet violation charges;
- (6) Replacing unreturned keys, garage door openers, or other security devices;
- (7) The removal of unauthorized locks or fixtures installed by Tenants;
- (8) Insufficient light bulbs;
- (9) Packing, removing, and storing abandoned property;
- (10) Removing abandoned or illegally parked vehicles;
- (11) Attorney fees and costs of court incurred in any proceeding against Tenants;
- (12) Any fee due for early removal of an authorized keybox; or
- (13) Other amounts Tenants are responsible to pay under this Lease Agreement.

B. If deductions exceed the security deposit, Tenants will pay to District the excess within ten (10) calendar days after District makes written demand. The security deposit will be applied first to any non-rent items, including late charges, returned check charges, repairs, and brokerage fees, then to any unpaid rent.

6. USE OF RESIDENCE.

The Residence shall be used and occupied solely by Tenants and Tenants' immediate family. It shall be used exclusively as a private, single-family dwelling, and no part of the Residence shall be used at any time during the term of this Lease Agreement by Tenants or Tenants' immediate family for the purpose of carrying on any business (other than District business), profession, or trade of any kind, or for any purpose other than as a private, single-family dwelling. Tenants shall not allow any other person, other than Tenants' immediate family or transient relatives and friends who are guests of Tenants, to use or occupy the Residence without first obtaining District's written consent to such use or occupation. Tenants shall comply with any and all federal, State, and local laws, ordinances, rules, regulations, and orders affecting the cleanliness, use, occupancy and preservation of the Residence. Tenants understand and agree that all residents and visitors of the Residence shall comply with the District's General Use Ordinance while on District property.

7. CONDITION OF RESIDENCE.

7.1 Original Condition. Tenants stipulate, represent, and warrant that Tenants have examined the Residence, and it is, at the time of execution of this Lease Agreement, in good order, in good repair, and in a safe, clean and habitable condition.

7.2 Surrender Condition. Upon termination of this Lease Agreement, Tenants shall surrender the Residence to District in good and broom-clean condition, excepting ordinary wear and tear. Tenants shall remove all of their personal property and any improvements installed by Tenants and required to be removed by the District. Tenants shall return all keys and property belonging to the District.

8. DEFAULTS & REMEDIES,

8.1 Tenants' Default. Tenants shall be in default in the event of any of the following: (a) if Tenants fails to perform any obligation to be performed by Tenants hereunder and such failure shall continue for thirty (30) calendar days after written notice by District; provided, however, if the nature of such default is such that the same cannot reasonably be cured within a thirty (30) calendar day period, then Tenants shall not be deemed to be in default if it shall commence such cure within such thirty (30) calendar day period, and, thereafter, rectify and cure such default with due diligence; or (b) if Tenants abandon or vacate the Residence or ceases to use the Residence for the stated purpose as set forth in this Lease Agreement.

8.2 Remedies in Default. In the event of a default by Tenants, District may pursue any remedies available to it at law or in equity, including injunction, at its option, without further notice or demand of any kind to Tenants or any other person. In the event of a default, the District may also immediately terminate this Lease Agreement and Tenants' right to possession of the Residence and recover possession of the Residence and remove all persons therefrom.

9. ASSIGNMENT AND SUB-LETTING.

Tenants shall not assign this Lease Agreement, or sub-let or grant any license to use the Residence or any part thereof without the District's prior written consent. An assignment, sub-letting, or license without the prior written consent of District or an assignment or sub-letting by operation of law shall be absolutely null and void and shall, at District's option, terminate this Lease Agreement.

10. ALTERATIONS AND IMPROVEMENTS.

Tenants shall make no structural repairs, alterations, or improvements of the Residence or construct any building or make any other improvements of the Residence without the prior written consent of District. Any and all alterations, changes, and/or improvements built, constructed, or placed on the Residence by Tenants shall, unless otherwise provided for by written agreement between District and Tenants, be at the Tenants' sole expense and shall become the sole property of the District and remain on the Residence at the termination of this Lease Agreement. At any time during the term of this Lease Agreement, the District shall have the authority to make modifications, alterations, repairs, and improvements as it deems necessary and upon reasonable notice to Tenants.

11. HAZARDOUS MATERIALS.

Tenants shall not keep at the Residence any item of a dangerous, flammable or explosive character that might unreasonably increase the danger of fire or explosion at the Residence or that might be considered hazardous or extra hazardous by any responsible insurance company.

Tenants' Initials: _____

12. UTILITIES.

12.1 Costs. District shall be responsible for arranging and paying for the following utility services: internet, electricity, gas, and telephone (“Utilities”). Tenants are responsible for all other desired services.

12.2 Failure, Stoppage, or Interruptions. District shall not be liable for, and Tenants shall not be entitled to, any damages, abatement, or reduction in rent value by reason of any interruption or failure in the supply of utilities, including, but not limited to interruptions or failures caused by lightning strikes and floods. No failure, stoppage, or interruption of any utility or service, including but not limited to lightning strikes and floods, shall be construed as an eviction of Tenants, nor shall it relieve Tenants from any obligation to perform any covenant or agreement under this Lease Agreement. In the event of any failure, stoppage, or interruption of utilities or services, District’s shall use its reasonable efforts to attempt to restore all services promptly.

12.3 Installation of Equipment. Tenants agree that they shall not install any equipment that exceeds or overloads the capacity of the utility facilities serving the Residence, and that if equipment installed by Tenants requires additional utility facilities, installation of the same shall be at Tenants’ expense, but only after District’s written approval of same.

12.4 Compliance & Modifications. District shall be entitled to cooperate with the energy and water conservation efforts of governmental agencies or utility suppliers. District reserves the right from time to time to make modifications to the utility systems serving the Residence.

13. MAINTENANCE, REPAIR, AND RULES.

13.1 Maintenance Obligations. Tenants will, at their sole expense, keep and maintain the Residence and appurtenances in good and sanitary condition and repair during the term of this Lease Agreement and any renewal thereof. These obligations include, but are not limited to the following requirements:

- A. Not obstruct the driveways, sidewalks, courts, entry ways, stairs and/or halls, which shall be used for the purposes of ingress and egress only;
- B. Keep all windows, glass, window coverings, doors, locks and hardware in good, clean order and repair;
- C. Maintain the grounds and lawn area of the Residence, including regularly mowing the lawn.
- D. Not obstruct or cover the windows or doors;
- E. Not leave windows or doors in an open position during any inclement weather;
- F. Not hang any laundry, clothing, sheets, etc., from any window, rail, porch or balcony nor air or dry any of same within any yard area or space;
- G. Not cause or permit any locks or hooks to be placed upon any door or window without the prior written consent of District;

- H. Keep all air conditioning filters clean and free from dirt;
- I. Keep all lavatories, sinks, toilets, and all other water and plumbing apparatus in good order and repair and shall use same only for the purposes for which they were constructed. Tenants shall not allow any sweepings, rubbish, sand, rags, ashes or other substances to be thrown or deposited therein. Any damage to any such apparatus and the cost of clearing stopped plumbing resulting from misuse shall be borne by Tenants;
- J. Ensure Tenants' family and guests at all times maintain order in the Residence and at all places on the Residence, and shall not make or permit any loud or improper noises, or otherwise disturb other visitors and District users;
- K. Keep all radios, television sets, stereos, etc., turned down to a level of sound that does not annoy or interfere with other District users;
- L. Deposit all trash, garbage, rubbish or refuse in the locations provided at the Residence and not allow any trash, garbage, rubbish or refuse to be deposited or permitted to stand on the exterior of the Residence;
- M. Abide by and be bound by any and all rules and regulations affecting the Residence or Tenants which may be adopted or promulgated by the District's Board of Commissioners.

13.2 Mechanics Liens. Tenants shall keep the Residence free and clear of all encumbrances, mechanics liens, stop notices, demands, and claims arising from work done by or for Tenants or for persons claiming under Tenants, and Tenants shall defend District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials, and agents, with counsel of District's choosing, indemnify and save District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials, and agents, free and harmless from and against any claims arising from or relating to the same.

14. DAMAGE TO RESIDENCE.

In the event the Residence is destroyed or rendered wholly uninhabitable by fire, storm, earthquake, or other casualty not caused by the negligence of Tenants, the District may terminate this Lease Agreement from such time except for the purpose of enforcing rights that may have then accrued hereunder. Should a portion of the Residence thereby be rendered uninhabitable, the District shall have the option of either repairing such injured or damaged portion or terminating this Lease Agreement. In the event that District exercises its right to repair such uninhabitable portion, such part so injured shall be restored by District as speedily as practicable.

15. ACCESS BY DISTRICT.

District and District's agents shall have the right at all reasonable times, and by all reasonable means, without notice, during the term of this Lease Agreement to enter the Residence for the following purposes:

- A. Inspect the Property for condition;
- B. Make repairs;
- C. Show the Property to prospective Tenants, inspectors, fire marshals, appraisers, or insurance agents;
- D. Exercise a contractual or statutory lien;
- E. Leave written notice; or
- F. Seize nonexempt property after default.

However, absent emergency circumstances, District will make reasonable attempts to give Tenants at least three (3) hours-notice, prior to entering the Residence. If Tenant(s) fail to permit reasonable access under this Paragraph, Tenants will be in default.

16. RENTERS' INSURANCE

Tenants will maintain renters' insurance during all times the property is occupied under the terms of this Lease Agreement. Tenants will provide District with proof of renter's insurance within thirty (30) calendar days of the execution of this Lease Agreement. Tenants will promptly notify District of any modification or termination of Tenants' renter's insurance,

17. SUBORDINATION OF LEASE AGREEMENT.

This Lease Agreement and Tenants' interest hereunder are and shall be subordinate, junior, and inferior to any and all mortgages, liens, or encumbrances now or hereafter placed on the Residence by the District, all advances made under any such mortgages, liens, or encumbrances (including, but not limited to, future advances), the interest payable on such mortgages, liens or encumbrances and any and all renewals, extensions or modifications of such mortgages, liens or encumbrances.

18. ANIMALS.

THERE WILL BE NO ANIMALS PERMITTED AT THE RESIDENCE. Tenants shall not permit any animal, domesticated or maintained as pets, including mammals, reptiles, birds, fish, rodents, or insects on the property, even temporarily, except as otherwise agreed to by a separate written Pet Addendum to the Lease Agreement which is attached as exhibit B, and incorporated as if fully set forth herein. If Tenants violate the pet restrictions of this Lease Agreement, Tenants will pay to District a fee of \$10.00 per calendar day, per animal for each calendar day Tenants violate the animal restrictions. District may remove or cause to be removed any unauthorized animal and deliver it to appropriate local authorities by providing at least 24-hour written notice to Tenants of District's intention to remove the unauthorized animal. District will not be liable for any harm, injury, death, or sickness to any unauthorized animal or any person as a result of the unauthorized animal. Tenants agree to indemnify and hold harmless District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials and agents, for any harm, injury, death, or sickness to any unauthorized animal or any person as a result of the unauthorized animal. Tenants are responsible and liable for any damage or required cleaning to the Residence caused by any unauthorized animal and for all costs District may incur in removing or causing any unauthorized animal to be removed.

19. WATERBEDS.

THERE WILL BE NO WATERBEDS, unless authorized by a separate written Waterbed Addendum to this Lease Agreement.

20. QUIET ENJOYMENT.

Tenants, upon payment of all of the sums referred to herein as being payable by Tenants and Tenants' performance of all Tenants' agreements contained herein and Tenants' observance of all rules and regulations, shall and may peacefully and quietly have, hold, and enjoy said Residence for the term hereof.

21. INDEMNIFICATION.

District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials and agents, shall not be liable for any damage or injury of or to the Tenants, the Tenants' family, guests, invitees, agents or employees, to any person entering the Residence, to the Residence itself, or to goods or equipment at the Residence. Tenants hereby agree to indemnify, defend and hold harmless District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials and agents, from any and all claims or assertions of every kind and nature, including claims pertaining to tax liability or obligations. Any attorney representing the District, under this paragraph, shall be approved by the Kendall County State's Attorney, and shall be appointed a Special Assistant State's Attorney. The District's participation in its defense shall not remove District's duty to indemnify, defend, and hold the District harmless.

22. FORCE MAJEURE.

Neither party will be responsible to the other for damage, loss, injury, or interruption of work if the damage, loss, injury, or interruption of work is caused solely by conditions that are beyond the reasonable control of the parties, and without the intentional misconduct or negligence, of that party (hereinafter referred to as a "force majeure event"). To the extent not within the control of either party, such force majeure events include: acts of God, acts of any governmental authorities, fire, explosions or other casualties, vandalism, and riots or war. A party claiming a force majeure event ("the claiming party") shall promptly notify the other party in writing, describing the nature and estimated duration of the claiming party's inability to perform due to the force majeure event. The cause of such inability to perform will be remedied by the claiming party with all reasonable dispatch.

23. EXPENSES AND COSTS.

Should it become necessary for District to employ an attorney to enforce any of the conditions or covenants hereof, including the collection of rentals or gaining possession of the Residence, Tenants agree to pay all expenses and costs incurred by the District, including, but not limited to the District's reasonable attorneys' fees.

24. RECORDING OF LEASE AGREEMENT.

Tenants shall not record this Lease Agreement on the Public Records of any public office. In the event that Tenants shall record this Lease Agreement, this Lease Agreement shall, at District's option, terminate immediately and District shall be entitled to all rights and remedies that it has at law or in equity.

25. GOVERNING LAW.

This Lease Agreement shall be governed, construed, and interpreted by, through and under the Laws of the State of Illinois. The parties agree that the venue for any legal proceedings between them shall be the Circuit Court of Kendall County, Illinois, Twenty-Third Judicial Circuit, State of Illinois.

26. SEVERABILITY.

If any provision of this Lease Agreement or the application thereof shall, for any reason and to any extent, be invalid or unenforceable, neither the remainder of this Lease Agreement nor the application of the provision to other persons, entities or circumstances shall be affected thereby, but instead shall be enforced to the maximum extent permitted by law.

27. BINDING EFFECT.

The covenants, obligations and conditions herein contained shall be binding on and inure to the benefit of the heirs, legal representatives, and assigns of the parties hereto.

28. DESCRIPTIVE HEADINGS.

The descriptive headings used herein are for convenience of reference only and they are not intended to have any effect whatsoever in determining the rights or obligations of the District or Tenants.

29. NON-WAIVER.

No delay, indulgence, waiver, non-enforcement, election or non-election by District under this Lease Agreement will be deemed to be a waiver of any other breach by Tenants, nor shall it affect Tenants' duties, obligations, and liabilities hereunder.

30. MODIFICATION.

The parties hereby agree that this document contains the entire agreement between the parties and this Lease Agreement shall not be modified, changed, altered, or amended in any way except through a written amendment signed by all of the parties hereto. The parties further agree that the previous agreement dated December 1, 2021 is hereby rescinded in its entirety effective November 30, 2022.

31. NOTICE.

Any notice required or permitted to be given pursuant to this Lease Agreement shall be duly given if sent by fax, certified mail, or courier service and received. In the case of District, notice shall be given to David Guritz, Executive Advisor of the Kendall County Forest Preserve, 110 West Madison Street, Yorkville, Illinois, 60560, fax (630) 553-4023, with copy sent to: Kendall County State's Attorney, 807 John Street, Yorkville, Illinois, 60560, fax (630) 553-4204. And, in the case of Tenants, notice shall be given to Name at the Residence.

32. APPROVAL.

This Lease Agreement is contingent on, and subject to approval by a majority of the Kendall County Forest Preserve District Board of Commissioners.

As to District this 5th day of March, 2024.

DISTRICT:

Sign: _____
Brian DeBolt, President

Print: _____ Date: _____

Attest: _____
David Guritz, Executive Advisor

As to Tenant, this 5th day of March, 2024.

TENANT:

Sign: _____
Name, Grounds Coordinator and Resident

Print: _____ Date: _____

Attest: _____

Senate Bill 3743

<https://ilga.gov/legislation/103/SB/PDF/10300SB3743lv.pdf>

Proposed Legislation Summary and 10-Year Comparative Analysis Kendall County Forest Preserve District

Synopsis as Introduced:

70 ILCS 805/13.9 (new) and 30 ILCS 105/5.1015 (new)

- Amends the Downstate Forest Preserve District Act. Allows the board of a forest preserve district to establish a special forest preserve district retailers' occupation tax and service occupation tax after referendum of the voters.
- Allows the tax to be used exclusively for general purposes, including education, outdoor recreation, maintenance, operations, public safety at the forest preserves, trails, acquiring and restoring land, and any other lawful purposes or programs determined by the board of that district.

[Kendall County Forest Preserve District 5-Year Plan](#)

- Includes referendum language and additional ballot informational language. Incorporates provisions from the Retailers' Occupation Tax Act to implement the tax. Amends the State Finance Act to create the Special Forest Preserve Retailers' and Service Occupation Tax Fund. Effective immediately.

Attachment A:

10-Year Comparative Analysis by Revenue Source

Kendall County Forest Preserve District, Kendall County, Illinois

Summary points:

1. This legislation is proposed to allow forest preserve districts to supplement property tax revenues with sales tax revenue (in 0.25% increments up to 1%) with voter referendum approval only.
2. This legislation is proposed to provide an opportunity for forest preserve districts to reduce or eliminate property tax collections following voter approval of a sales tax referendum question.
3. The Kendall County Forest Preserve District can be fully supported by a 0.25% (one-quarter of one percent) sales tax collection alone.
4. The Kendall County Forest Preserve District, following approval of a sales tax referendum, would be able to eliminate all property taxes for the foreseeable future.
5. Sales tax collections would include revenue generated from out-of-county resident purchases.

A comparative analysis of sales tax collections versus property tax collections for the Kendall County Forest Preserve District is attached.

Based on this analysis, if a 0.25% (one-quarter of one percent) sales tax had been established and replaced the District's property tax levy for general operations AND debt service payments for the past 10-years:

1. **Property taxes** in Kendall County would have been **lowered by \$54.2 million**
2. **Overall taxes would have been reduced by \$24.6 million dollars** (over \$2.46M per year) representing the difference in sales tax collections versus property taxes collected.
3. Taxpayers would have **saved over \$16 million expended on debt service interest payments** alone.

ITEMS THAT **ARE TAXABLE** UNDER THE RETAILERS' AND SERVICE OCCUPATION TAX FUND INCLUDE:

The tax is imposed on:

- the same general merchandise base as the state sales tax.

<https://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=582&ChapterID=8&Print=True>

ITEMS THAT **ARE NOT TAXABLE** UNDER THE RETAILERS' AND SERVICE OCCUPATION TAX FUND

- excludes qualifying food, drugs, and medical appliances.
- excludes titled or registered tangible personal property (such as vehicles, watercraft, aircraft, trailers, and mobile homes).
- excludes many other exceptions including farm chemicals and farm equipment (as provided in the link below).

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE
PART 130 RETAILERS' OCCUPATION TAX
SECTION 130.120 NONTAXABLE TRANSACTIONS

<https://www.ilga.gov/commission/jcar/admincode/086/086001300A01200R.html>

Attachment A:
 10-Year Comparative Analysis by Revenue Source
 Kendall County Forest Preserve District, Kendall County, Illinois

Kendall County, IL
 Retailers' Occupation Tax for Kendall County Forest Preserve District - Comparative Analysis
 Feb-2024

Tax Year	Kendall County Forest Preserve District Property Tax Computation Reports & Debt Service Schedules			Kendall County Forest Preserve District Property Tax Computation Reports & Debt Service Schedules			TOTAL LEVY ANALYSIS	SALES TAX ANALYSIS	DIFFERENCE		
	Corporate (General Fund 1900) - Operations	Bonds + Interest (Referendum and LTGO Bonds) - Capital		Bond Principal	Bond Interest	Total Levy				Tax Rate	\$300k Home
2014	\$ 534,028	0.02112	\$ 21.12	\$ 1,734,475	\$ 2,347,855	\$ 4,082,330	0.16145	\$ 161.45	\$ 2,280,727	\$ 4,616,358	\$ (2,335,632)
2015	544,347	0.02063	20.63	2,085,339	2,086,580	4,171,919	0.15811	158.11	2,416,635	4,716,266	(2,299,631)
2016	553,701	0.01950	19.50	2,635,018	1,794,875	4,429,893	0.15601	156.01	1,986,798	4,983,594	(2,996,797)
2017	572,575	0.01890	18.90	3,132,934	1,602,478	4,735,412	0.15631	156.31	2,535,483	5,307,987	(2,772,504)
2018	591,877	0.01834	18.34	2,535,414	1,723,913	4,259,326	0.13198	131.98	2,655,189	4,851,203	(2,196,014)
2019	612,089	0.01783	17.83	3,088,086	1,592,015	4,680,101	0.13633	136.33	2,715,455	5,292,190	(2,576,736)
2020	635,949	0.01774	17.74	3,579,069	1,456,191	5,035,260	0.14046	140.46	3,148,110	5,671,209	(2,523,100)
2021	657,907	0.01740	17.40	4,154,871	1,307,655	5,462,526	0.14447	144.47	3,549,402	6,120,433	(2,571,031)
2022	704,649	0.01708	17.08	4,204,764	1,174,581	5,379,345	0.13039	130.39	4,145,785	6,083,994	(1,938,210)
2023	759,981			4,810,311	982,481	5,792,792			4,129,908	6,552,773	(2,422,865)
TOTALS	\$ 6,167,103			\$ 31,960,280	\$ 16,008,624	\$ 48,028,904			29,563,490	54,196,007	(24,632,517)
10-Year Average	\$ 616,710	0.01873	18.73	\$ 4,802,890			0.14617	146.17			\$ (2,463,252)

Notes

County-wide special district sales tax

Tax on general merchandise

Tax does not apply to sale of qualifying food, drugs, and medical appliances

Tax does not apply to items to be titled or registered by any agency of state government

SB3743



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB3743

Introduced 2/9/2024, by Sen. Linda Holmes

SYNOPSIS AS INTRODUCED:

70 ILCS 805/13.9 new
30 ILCS 105/5.1015 new

Amends the Downstate Forest Preserve District Act. Allows the board of a forest preserve district to establish a special forest preserve district retailers' occupation tax and service occupation tax after referendum of the voters. Allows the tax to be used exclusively for general purposes, including education, outdoor recreation, maintenance, operations, public safety at the forest preserves, trails, acquiring and restoring land, and any other lawful purposes or programs determined by the board of that district. Includes referendum language and additional ballot informational language. Incorporates provisions from the Retailers' Occupation Tax Act to implement the tax. Amends the State Finance Act to create the Special Forest Preserve Retailers' and Service Occupation Tax Fund. Effective immediately.

LRB103 38521 AWJ 68657 b

A BILL FOR

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Downstate Forest Preserve District Act is
5 amended by adding Section 13.9 as follows:

6 (70 ILCS 805/13.9 new)

7 Sec. 13.9. Special forest preserve districts retailers'
8 and service occupation tax.

9 (a) The board of any district may impose a tax upon all
10 persons engaged in the business of selling tangible personal
11 property, other than personal property titled or registered
12 with an agency of this State's government, at retail in the
13 district on the gross receipts from the sales made in the
14 course of business to provide revenue to be used for general
15 forest district purposes, including education, outdoor
16 recreation, maintenance, operations, public safety at the
17 forest preserves, trails, acquiring and restoring land, and
18 any other lawful purposes or programs determined by the board
19 of that district, except as otherwise provided in this
20 Section, if a proposition for the tax has been submitted to the
21 electors of that district and approved by a majority of those
22 voting on the question. If imposed, this tax shall be imposed
23 only in 0.25% increments. By resolution, the board may order

1 the proposition to be submitted at any election.

2 For a tax imposed for forest preserve purposes for
3 expenditures authorized under this Act, the board must publish
4 notice of the operational, capital, or master plan of the
5 district, and must make the plan publicly available prior to
6 approval of the ordinance or resolution imposing the tax.

7 If a tax is imposed for specific operational needs,
8 capital projects, or public facilities, then the name of the
9 project may be included in the proposition at the discretion
10 of the board as determined in the enabling resolution. For
11 example, the "XXX Regional Trail," the "YYY Forest Preserve or
12 Multi-Use Facility," or the "ZZZ Natural Area Acquisition or
13 Restoration Project".

14 The county clerk shall certify the question to the proper
15 election authority, who shall submit the proposition at an
16 election in accordance with the general election law.

17 The proposition for forest preserve purposes shall be in
18 substantially the following form:

19 "To pay for (forest preserve purposes), shall (name of
20 district) be authorized to impose an increase on its share
21 of local sales taxes by (insert rate)?"

22 The following additional information shall appear on the
23 ballot below the question:

24 "This would mean that a consumer would pay an
25 additional (insert amount) in sales tax for every \$100 of
26 tangible personal property bought at retail."

1 The board may also vote to establish a sunset provision at
2 which time the additional sales tax would cease being
3 collected, if not terminated earlier by a vote of the board. If
4 the board votes to include a sunset provision, the proposition
5 for forest preserve purposes shall be in substantially the
6 following form:

7 "To pay for (forest preserve purposes), shall (name of
8 district) be authorized to impose an increase on its share
9 of local sales taxes by (insert rate) for a period not to
10 exceed (insert number of years)?"

11 The following additional information shall appear on the
12 ballot below the question:

13 "This would mean that a consumer would pay an
14 additional (insert amount) in sales tax for every \$100 of
15 tangible personal property bought at retail. If imposed,
16 the additional tax would cease being collected at the end
17 of (insert number of years), if not terminated earlier by
18 a vote of the (name of district) board."

19 Votes shall be recorded as "Yes" or "No".

20 If a majority of the electors voting on the proposition
21 vote in favor of it, the district may impose the tax.

22 A district may not submit more than one proposition
23 authorized by this Section to the electors at any one time.

24 The board shall impose the tax upon all persons engaged in
25 the business of selling tangible personal property, other than
26 personal property titled or registered with an agency of this

1 State's government, at retail in the district on the gross
2 receipts from the sales made in the course of business.

3 (b) The tax imposed by the board under this Section and all
4 civil penalties that may be assessed as an incident of the tax
5 shall be collected and enforced by the Department of Revenue.
6 The certificate of registration that is issued by the
7 Department to a retailer under the Retailers' Occupation Tax
8 Act shall permit the retailer to engage in a business that is
9 taxable without registering separately with the Department
10 under an ordinance or resolution under this Section. The
11 Department has full power to administer and enforce this
12 Section, to collect all taxes and penalties due under this
13 Section, to dispose of taxes and penalties so collected in the
14 manner provided in this Section, and to determine all rights
15 to credit memoranda arising on account of the erroneous
16 payment of a tax or penalty under this Section. In the
17 administration of and compliance with this Section, the
18 Department and persons who are subject to this Section shall
19 (i) have the same rights, remedies, privileges, immunities,
20 powers, and duties; (ii) be subject to the same conditions,
21 restrictions, limitations, penalties, and definitions of
22 terms; and (iii) employ the same modes of procedure as are
23 prescribed in Sections 1, 1a, 1a-1, 1d, 1e, 1f, 1i, 1j, 1k, 1m,
24 1n, 2, 2-5, 2-5.5, 2-10 (in respect to all provisions
25 contained in those Sections other than the State rate of tax),
26 2-12, 2-15 through 2-70, 2a, 2b, 2c, 3 (except provisions

1 relating to transaction returns and quarter monthly payments,
2 and except that the retailer's discount is not allowed for
3 taxes paid on aviation fuel that are subject to the revenue use
4 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133) and
5 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5h, 5i, 5j, 5k, 5l,
6 6, 6a, 6b, 6c, 6d, 7, 8, 9, 10, 11, 11a, 12, and 13 of the
7 Retailers' Occupation Tax Act and the Uniform Penalty and
8 Interest Act as if those provisions were set forth in this
9 Section.

10 Persons subject to any tax imposed under the authority
11 granted in this Section may reimburse themselves for their
12 sellers' tax liability by separately stating the tax as an
13 additional charge. The charge may be stated in combination, in
14 a single amount, with State tax which sellers are required to
15 collect under the Use Tax Act, pursuant to such bracketed
16 schedules as the Department may prescribe.

17 If the Department determines that a refund should be made
18 under this Section to a claimant instead of issuing a credit
19 memorandum, then the Department shall notify the State
20 Comptroller, who shall cause the order to be drawn for the
21 amount specified and to the person named in the notification
22 from the Department. The refund shall be paid by the State
23 Treasurer out of the Special Forest Preserve Retailers' and
24 Service Occupation Tax Fund.

25 (c) If a tax has been imposed under subsection (a), then a
26 service occupation tax shall also be imposed at the same rate

1 upon all persons in the district engaged in the business of
2 making sales of service, who, as an incident to making those
3 sales of service, transfer tangible personal property within
4 the district as an incident to a sale of service. The tax
5 imposed under this Section and all civil penalties that may be
6 assessed as an incident thereof shall be collected and
7 enforced by the Department of Revenue. The Department has full
8 power to administer and enforce this Section; to collect all
9 taxes and penalties due hereunder; to dispose of taxes and
10 penalties so collected in the manner hereinafter provided; and
11 to determine all rights to credit memoranda arising on account
12 of the erroneous payment of tax or penalty hereunder. In the
13 administration of, and compliance with this Section, the
14 Department and persons who are subject to this paragraph shall
15 (i) have the same rights, remedies, privileges, immunities,
16 powers, and duties; (ii) be subject to the same conditions,
17 restrictions, limitations, penalties, exclusions, exemptions,
18 and definitions of terms; and (iii) employ the same modes of
19 procedure as are prescribed in Sections 2 (except that the
20 reference to State in the definition of supplier maintaining a
21 place of business in this State shall mean the district), 2a,
22 2b, 2c, 3 through 3-50 (in respect to all provisions therein
23 other than the State rate of tax), 4 (except that the reference
24 to the State shall be to the district), 5, 7, 8 (except that
25 the jurisdiction to which the tax shall be a debt to the extent
26 indicated in that Section 8 shall be the district), 9 (except

1 as to the disposition of taxes and penalties collected, and
2 except that the retailer's discount is not allowed for taxes
3 paid on aviation fuel that are subject to the revenue use
4 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133), 10,
5 11, 12 (except the reference therein to Section 2b of the
6 Retailers' Occupation Tax Act), 13 (except that any reference
7 to the State shall mean the district), Sections 15, 16, 17, 18,
8 19 and 20 of the Service Occupation Tax Act and the Uniform
9 Penalty and Interest Act, as fully as if those provisions were
10 set forth herein.

11 Persons subject to any tax imposed under the authority
12 granted in this Section may reimburse themselves for their
13 serviceman's tax liability by separately stating the tax as an
14 additional charge, which charge may be stated in combination,
15 in a single amount, with State tax that servicemen are
16 authorized to collect under the Service Use Tax Act, in
17 accordance with such bracket schedules as the Department may
18 prescribe.

19 If the Department determines that a refund should be made
20 under this subsection to a claimant instead of issuing a
21 credit memorandum, then the Department shall notify the State
22 Comptroller, who shall cause the warrant to be drawn for the
23 amount specified, and to the person named, in the notification
24 from the Department. The refund shall be paid by the State
25 Treasurer out of the Special Forest Preserve Retailers' and
26 Service Occupation Tax Fund.

1 Nothing in this subsection shall be construed to authorize
2 the board to impose a tax upon the privilege of engaging in any
3 business that under the Constitution of the United States may
4 not be made the subject of taxation by the State.

5 (d) Except as otherwise provided in this paragraph, the
6 Department shall immediately pay over to the State Treasurer,
7 ex officio, as trustee, all taxes and penalties collected
8 under this Section to be deposited into the Special Forest
9 Preserve Retailers' and Service Occupation Tax Fund, a special
10 fund that is created in the State treasury that and the moneys
11 in the fund shall be disbursed as provided in this Section.

12 As soon as possible after the first day of each month and
13 upon certification of the Department of Revenue, the
14 Comptroller shall order transferred, and the Treasurer shall
15 transfer, to the STAR Bonds Revenue Fund the local sales tax
16 increment, as defined in the Innovation Development and
17 Economy Act, collected under this Section during the second
18 preceding calendar month for sales within a STAR bond
19 district. The Department shall make this certification only if
20 the district imposes a tax on real property as provided in the
21 definition of "local sales taxes" under the Innovation
22 Development and Economy Act.

23 After the monthly transfer to the STAR Bonds Revenue Fund,
24 on or before the 25th day of each calendar month, the
25 Department shall prepare and certify to the Comptroller the
26 disbursement of the stated sums of money to the district from

1 which retailers have paid taxes or penalties to the Department
2 during the second preceding calendar month. The amount to be
3 paid to the district shall be the amount collected under this
4 Section during the second preceding calendar month by the
5 Department plus an amount the Department determines is
6 necessary to offset any amounts that were erroneously paid to
7 a different taxing body, and not including (i) an amount equal
8 to the amount of refunds made during the second preceding
9 calendar month by the Department on behalf of the district;
10 (ii) any amount that the Department determines is necessary to
11 offset any amounts that were payable to a different taxing
12 body but were erroneously paid to the District; (iii) any
13 amounts that are transferred to the STAR Bonds Revenue Fund,
14 and (iv) 1.5% of the remainder, which the Department shall
15 transfer into the Tax Compliance and Administration Fund. The
16 Department, at the time of each monthly disbursement to the
17 district, shall prepare and certify to the State Comptroller
18 the amount to be transferred into the Tax Compliance and
19 Administration Fund under this subsection. Within 10 days
20 after receipt by the Comptroller of the disbursement
21 certification to the District and the Tax Compliance and
22 Administration Fund provided for in this Section to be given
23 to the Comptroller by the Department, the Comptroller shall
24 cause the orders to be drawn for the respective amounts in
25 accordance with directions contained in the certification.

26 (e) For the purpose of determining whether a tax

1 authorized under this Section is applicable, a retail sale by
2 a producer of coal or another mineral mined in Illinois is a
3 sale at retail at the place where the coal or other mineral
4 mined in Illinois is extracted from the earth. This paragraph
5 does not apply to coal or another mineral when it is delivered
6 or shipped by the seller to the purchaser at a point outside
7 Illinois so that the sale is exempt under the United States
8 Constitution as a sale in interstate or foreign commerce.

9 (f) Nothing in this Section shall be construed to
10 authorize the board to impose a tax upon the privilege of
11 engaging in any business that under the Constitution of the
12 United States may not be made the subject of taxation by this
13 State.

14 (g) An ordinance imposing a tax under this Section shall
15 be certified by the board and filed with the Department of
16 Revenue either (i) after the first day of October but on or
17 before the first day of April, whereupon the Department shall
18 proceed to administer and enforce the tax as of the first day
19 of July next following the filing; or (ii) after the first day
20 of April but on or before the first day of October, whereupon
21 the Department shall proceed to administer and enforce the tax
22 as of the first day of January next following the filing.

23 (h) When certifying the amount of a monthly disbursement
24 to the district under this Section, the Department shall
25 increase or decrease the amounts by an amount necessary to
26 offset any misallocation of previous disbursements. The offset

1 amount shall be the amount erroneously disbursed within the
2 previous 6 months from the time a misallocation is discovered.

3 Section 10. The State Finance Act is amended by adding
4 Section 5.1015 as follows:

5 (30 ILCS 105/5.1015 new)

6 Sec. 5.1015. The Special Forest Preserve Retailers' and
7 Service Occupation Tax Fund.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.