AGENDA
DUNDEE TOWNSHIP PARK DISTRICT
Regular Board of Commissioners Meeting
November 5, 2025
7:00 p.m.

If anyone would like to submit comments for the Citizens to Be Heard section, please send to Executive Director, Dave Peterson at DavePeterson@dtpd.org before 3:00 p.m. on November 5, 2025.

LOCATION: Rakow Center (Adult Activities Center Wing)
Address: 665 Barrington Avenue, Carpentersville

I. Call to Order

II. Remote Participation – Consideration to Allow a Board Member to Participate in the Board Meeting By Means of Audio Conference Because of: (a) personal illness or disability; (b) employment purposes; (c) the business of the board; (d) a family or other emergency; or (e) unexpected childcare obligations.

III. Citizens to Be Heard

IV. Staff Reports

V. Consent Agenda

A. Approval of Items to be Considered for Consent Agenda
   i. October 15, 2025 - Regular Board Meeting Minutes
   ii. October 15, 2025 – Closed Session Meeting Minutes
   iii. Accounts Payable Check Register Dated – November 5, 2025
   iv. Financial Report – Period Ending September 30, 2025

B. Approval of Consent Agenda

VI. Director's Report

A. Financial Sustainability Assessment – November 14 Virtual Project Kickoff Meeting – 9:00 a.m.
B. Bartels Park Update – River Front Improvements
C. ROGC Banquet Space Usage – 4-Year History of Events
D. Golf Course Rounds of Play Report – Through October

VII. President's Report

VIII. Old Business

A. Aerator Equipment Purchase – ROGC and BDGC Greens

IX. New Business

A. Truth in Taxation Law Resolution No. 25-01 – Consideration for Approval

X. Closed Session

A. Personnel Matters 5 ILCS 120/2(c)(1)
B. Purchase or Lease of Real Property 5 ILCS 120/2(c)(5)
C. Discussion of Pending, Probable or Imminent Litigation By or Against the Park District or an Employee 5 ILCS 120/2(c)(11)

XI. Adjournment

Next board meeting is scheduled for November 19, 2025

Please contact Dave Peterson, Executive Director, at (847) 428-7131 x4001 with required accommodations for persons with disabilities. Notice must be given at least 48 hours prior to the scheduled board meeting.

DUNDEE TOWNSHIP PARK DISTRICT
BOARD MEETING MINUTES

Call to Order

The October 15, 2025 meeting of the Dundee Township Park District's Board of Commissioners was held at the Rakow Center. President Frank Scarpelli called the meeting to order at 7:01 p.m. Commissioners responding to roll call were Vice President Erin O'Leary, Treasurer Jim Bonkoski, and Commissioner John Meschewski. Secretary Pam Griffin was absent.

Remote Participation – Consideration to Allow a Board Member to Participate in the Board Meeting by Means of Audo Conference Because of: (a) personal illness or disability; (b) employment purposes; (c) the business of the board; (d) a family or other emergency; or (e) unexpected childcare obligations.

- No action taken.

Citizens to be Heard

None.

FY 2024/2025 Annual Comprehensive Financial Report – presented by Sikich LLP

Nick Bava, of Sikich LLP reviewed the audit report for the period ending April 30, 2025. He highlighted the opinion given by his firm, the financial position the Park District is in, supplemental staff reports and fund performance. President Scarpelli asked about capital thresholds and depreciation practices and some discussion ensued.

Staff Reports

A. 5-year Fiscal Year History of Golf Course Operations – Executive Director, Peterson reviewed the increased rounds of play and revenue that has been realized at both golf courses since COVID. The revenue has been consistently greater than before 2020. However, he reminded the board that expenditures have continued to increase from year to year. Director of Business Services, Greg Gannon, referred to a golf report that discloses five years of history for both revenues and expenses. Although most years show a surplus, the trend in increased expenditures has resulted in these surpluses getting smaller. Further discussions included the capital expenditures within the golf operations, resulting in large deficits in the golf operations.

Consent Agenda

A. Approval of Items to be considered for Consent Agenda – Bonkoski made a motion with a second by O'Leary to approve the Items to be considered for the Consent Agenda. The motion passed 4-0. This includes:

I. October 1, 2025 - Regular Board Meeting Minutes
II. October 1, 2025 – Closed Session Meeting Minutes
III. Accounts Payable Check Register Dated – October 15, 2025

IV. Unneeded Property Ordinance No. 25-03
V. FY 2024/2025 Annual Comprehensive Financial Report
VI. FY 2024/2025 Treasurers Report

B. *Approval of Consent Agenda - Meschewski made a motion with a second by O'Leary to approve the Consent Agenda as presented. The motion passed 4-0.*

Director's Report

A. Organizational Chart Draft – Executive Director Peterson, Deputy Director Bertone and Superintendent of Human Resources and Risk Management Pierce presented an organizational chart that provides a structure that supports all departments and serves our community and its recreational needs. The chart presents oversight of the global departments (HR and Risk Management, Finance, IT and Marketing and Communications) by the executive director and oversight of the operational departments (Recreation, Parks and Facilities and Golf) by the Deputy Director. Peterson reminded the board that there were 72 FT employees back in 2015 before the closure of Rainbow Castle and just 58 FT employees immediately after the onset of COVID. Since then, the number of FT employees has increased to currently 64 as the District has increased in program and facility usage.

   Each department was reviewed, highlighting any new positions proposed and changes with current positions, better aligning the District to provide consistent customer service and standards. The board has requested additional information on job descriptions/tasks of newly created positions, salary ranges, color shading proposed and future positions. Executive Director Peterson told the board that staff will begin to work on this information and come back to the board in November.

B. Financial Sustainability Assessment Update – Peterson provided the board with an update on the Financial Sustainability Assessment process. He shared with the board the team members assigned to the three teams: Project Team, Data Gathering Team and Service Category Development Team. In addition, he told the board that there are two scheduled meetings on November 14 and 18 with the Project Team and Data Gathering Team, respectively. Discussion ensued. Vice President O'Leary has requested staff to inquire if board members can be assigned to each team and if they can attend the first two scheduled meetings. Staff will inquire with Jamie Sabbach, of 110% and report back to the board.

President's Report
None.

Old Business
None.

New Business

A. Consideration for Approval of Ordinance No. 25-05 – President Scarpelli explained that this is an Ordinance providing for the issue of approximately $2,400,000 General Obligation Limited Tax Park Bonds, Series 2025, for park purposes, for the payment of certain outstanding obligations of the District and for the payment of the expenses incident thereto, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the sale of said bonds to the purchaser thereof.

Meschewski made a motion with a second by Bonkoski to approve Ordinance No. 25-05 as presented. The motion passed 4-0.

B. 2026 Health and Welfare Benefits Renewal – Jackie Pierce, Superintendent of Human Resources and Risk Management Reviewed the Changes and Recommendations:

Changes and Updates

- Health Insurance rates will have an increase of 9.8% for the PPO and an increase of 8.7% for the HMO Illinois and 8.3% for the Blue Advantage HMO.
- Dental Plans will have an increase of 2.0%.
- Vision Plans will have a decrease of 5.6%.
- Employee Assistance Program Insurance will have no change.
- Life Insurance will remain the same.
- Flexible Spending Account (FSA) - $3.85 per utilizing participant per month. No changes.
- Opt-out Health Insurance option - $6,000 per year spread out over 24 pay periods. No changes.

Recommendations for 2026

- Keep Vision ($600 allowance plan) the same with an employee/employer distribution of 14% / 86%.
- Keep Dental with Orthodontics plan contribution with the employee contribution as 14% and the district paying 86% of the coverage.
- Keep the Health-HMO coverage the same with an employee/employer distribution of 13% / 87%.
    - Keep the $300 HMO annual incentive plan of reimbursement to the employee.
    - Offer both options for HMO. HMO Illinois and Blue Advantage to allow for employees to keep current primary care physicians.
- Keep the PPO plan to a $3,500 deductible/$3,000 HRA PPO plan the same with an employee/employer distribution of 14% / 86%.
- Keep an “Opt-out Health Insurance” option at $6,000 per employee.
- Continue to offer a Flexible Spending Account (FSA) to benefit eligible employees through HealthEquity, Inc.
- Continue to offer AFLAC options, fully funded by the employee.

President Scarpelli informed the board about his phone discussion with Peterson, Pierce and Bertone and consideration to adjust the amount of employee contribution amounts in the future. He pointed out that an employee with single coverage receives far less monetary benefit than an employee with family coverage, based on the amount of the premium and the employer's contribution.

Meschewski made a motion with a second by O'Leary to accept staff recommendations for 2026 Benefits plan as presented. The motion passed 4-0.

C. Purchase of a 2025 Wiedenmann TerraspikeXF6 Aerator – This year's capital budget includes funds to purchase a tractor mounted sand injection aerator. After consideration and discussion with golf staff, it was determined that a more traditional pull-behind aerator would far better serve our needs. The cost of this aerator falls below the bid threshold. Discussion ensued regarding obtaining multiple quotes for similar aerators. The board also requested the number of times that the aerator would be used at both courses and whether an aerator can be rented instead of purchased or the aerating service can be outsourced. Staff will investigate and provide answers at the next board meeting.

O'Leary made a motion with a second by Meschewski to table this agenda item until the November 5, 2025 board meeting and allow staff to do further research. The motion passed 4-0.

At 9:23 p.m., Bonkoski made a motion with a second by Meschewski to go into closed session. The motion passed 4-0.

Closed Session

A. Personnel Matters 5 ILCS 120/2 (c) (1)
B. Purchase or Lease of Real Property 5 ILCS 120/2 (c) (5)
C. Discussion of Pending, Probable or Imminent Litigation By or Against the Park District or an Employee 5 ILCS 120/2 (c) (11)

At 10:03 p.m. the regular session was reconvened.

Adjournment

O'Leary made a motion with a second by Meschewski to adjourn the meeting. The motion passed 4-0. The meeting adjourned at 10:04 p.m.

Note: The next board meeting is scheduled for November 5, 2025, at the Rakow Center.

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank A CORPORATE ACCOUNT					
10/31/2025	A	21528(E)	80303	SOUTHERN GLAZERS OF IL	389.58
10/31/2025	A	21529(E)	80991	GORDON FLESCH COMPANY	170.13
10/31/2025	A	21530(E)	900000040	ELGIN BEVERAGE CO	307.80
10/31/2025	A	21531(E)	900000078	TURANO BAKING COMPANY	144.41
10/31/2025	A	21532(E)	90000015	EUCLID BEVERAGE	1,949.90
10/31/2025	A	21533(E)	90000016	SCHAMBERGER BROS, INC.	253.60
10/31/2025	A	21534(E)	90000017	LAKESHORE BEVERAGE	121.20
10/31/2025	A	21535(E)	90000037	PDRMA	110,539.42
10/31/2025	A	21536(E)	90000043	GORDON FOOD SERVICE	3,153.23
10/31/2025	A	21537(E)	90000044	BREAKTHRU BEVERAGE LLC	1,775.97
10/31/2025	A	21538(E)	900001461	CHICAGO BEVERAGE	231.00
11/05/2025	A	21515(E)	34065	BILL HEPPERLE	70.00
11/05/2025	A	21516(E)	77048	KEN SAVELEY	58.80
11/05/2025	A	21517(E)	80583	SPEER FINANCIAL, INC.	13,000.00
11/05/2025	A	21518(E)	84487	TOSHIBA FINANCIAL SERVICES	2,297.57
11/05/2025	A	21519(E)	900001074	SARAH VARGO	37.06
11/05/2025	A	21520(E)	900001340	DAN HOSSLER	175.06
11/05/2025	A	21521(E)	900001573	TIME BANK	2,454,327.04
11/05/2025	A	21522(E)	900001616	GLEN GRAFF	56.00
11/05/2025	A	21523(E)	900001671	JONATHAN CUDZEWICZ	293.71
11/05/2025	A	21524(E)	900001680	EPACT NETWORK LTD	1,000.00
11/05/2025	A	21525(E)	900001804	FIRST WESTERN EQUIPMENT FINANCE	786.59
11/05/2025	A	21526(E)	900002099	DENA MITRIA	174.00
11/05/2025	A	21527(E)	900002102	FAITH BINDER	61.59
11/05/2025	A	256024	00580	ACE HARDWARE	41.78
11/05/2025	A	256025	00650	ADVANCED TURF SOLUTIONS	1,188.00
11/05/2025	A	256026	02485	ALARM DETECTION SYSTEMS INC	640.77
11/05/2025	A	256027	03791	ANCEL GLINK, P. C.	613.71
11/05/2025	A	256028	05209	CLESENS	529.54
11/05/2025	A	256029	05402	AL WARREN OIL CO.	6,083.50
11/05/2025	A	256030	08726	BELLA BREW	188.00
11/05/2025	A	256031	12554	C. SINGLETON PLUMBING	680.00
11/05/2025	A	256032	13967	CHICAGO CLASSIC COACH,LLC	1,495.00
11/05/2025	A	256033	15270	COMED	568.62
11/05/2025	A	256034	15375	CONSERV FS	19,330.00
11/05/2025	A	256035	15834	COZZINI BROS., INC.	43.95
11/05/2025	A	256036	19599	DURHAM SCHOOL SERVICES	9,393.70
11/05/2025	A	256037	20243	ECOLAB INC.	378.31
11/05/2025	A	256038	21068	ED'S RENTAL & SALES, INC.	197.20
11/05/2025	A	256039	23246	ELGIN KEY & LOCK CO., INC.	21.00
11/05/2025	A	256040	23969	EWING IRRIGATION PRODUCTS, INC.	2.59
11/05/2025	A	256041	27495	FASTSIGNS	169.84
11/05/2025	A	256042	27552	FGM ARCHITECTS INC	990.00
11/05/2025	A	256043	28347	FITNESS EQUIPMENT SERVICES	1,438.00
11/05/2025	A	256044	31914	STEPHEN S. GEATI	55.00
11/05/2025	A	256045	32430	GRAINGER	469.11
11/05/2025	A	256046	35398	HARRIS GOLF CARS	419.35
11/05/2025	A	256047	36835	HOLTON BROTHERS, INC.	22,430.00
11/05/2025	A	256048	36884	HOME DEPOT CREDIT SERVICES	1,226.99
11/05/2025	A	256049	41780	ILLINOIS SHOTOKAN KARATE	5,527.20
11/05/2025	A	256050	45440	JCK CONTRACTORS, INC.	410.00
11/05/2025	A	256051	50025	KOMPAN, INC	5,324.87
11/05/2025	A	256052	52170	THE MULCH CENTER	6,112.00
11/05/2025	A	256053	52171	LIFELINE PLUMBING	825.00
11/05/2025	A	256054	54494	JOHN MANEY	1,200.00
11/05/2025	A	256055	55534	McCLOUD SERVICES	274.60
11/05/2025	A	256056	55534	McCLOUD SERVICES	50.54
11/05/2025	A	256057	56665	MENARDS - C'VILLE	1,628.15
11/05/2025	A	256058	57473	MITY,INC	44.60
11/05/2025	A	256059	59617	MICKEY'S LINEN	771.56
11/05/2025	A	256060	61207	NICOR GAS	1,459.65
11/05/2025	A	256061	62000	NUTOYS LEISURE PRODUCTS	200.40
11/05/2025	A	256062	63460	OFFICIAL FINDERS, LLC	1,090.00
11/05/2025	A	256063	66415	ORKIN	487.00
11/05/2025	A	256064	68911	PALATINE TWP SENIOR CITIZENS	2,438.40
11/05/2025	A	256065	69630	PEPSI-COLA	841.35
11/05/2025	A	256066	71029	POMP'S TIRE SERVICE, INC.	924.76
11/05/2025	A	256067	76233	RUSSO POWER EQUIPMENT	91.36
11/05/2025	A	256068	77544	ST. CHARLES AQUATICS	2,081.00
11/05/2025	A	256069	78076	SERVICE SANITATION, INC.	2,335.00
11/05/2025	A	256070	78570	SHERWIN WILLIAMS CO.	132.62
11/05/2025	A	256071	79006	SITEONE LANDSCAPE SUPPLY, LLC	8,879.56
11/05/2025	A	256072	80786	SPORTS R US	6,270.00
11/05/2025	A	256073	83090	SYSCO - CHICAGO, INC	4,684.88
11/05/2025	A	256074	84486	TOSHIBA AMERICA BUSINESS SOLUTIONS	694.12
11/05/2025	A	256075	85368	TRITZ BEVERAGE SYSTEMS	130.00
11/05/2025	A	256076	88007	UNIQUE PRODUCTS & SERVICE CORP	192.00
11/05/2025	A	256077	89687	VALLEY HYDRAULIC SERVICE, INC.	208.62

Check Date	Bank	Check	Vendor	Vendor Name	Amount
11/05/2025	A	256078	900000128	LANGUAGE IN ACTION, INC	78.00
11/05/2025	A	256079	900000166	CINTAS FIRE	14,494.02
11/05/2025	A	256080	900000754	PREMISTAR-NORTH	42,755.93
11/05/2025	A	256081	900000924	CBTS	8,226.67
11/05/2025	A	256082	900001019	VALLEZ CONSTRUCTION INC	6,750.00
11/05/2025	A	256083	900001141	JOANNE M KRUG	1,120.00
11/05/2025	A	256084	900001146	31 NORTH BANQUETS	743.30
11/05/2025	A	256085	900001713	CHRISTOPHER ORANGE	180.00
11/05/2025	A	256086	900001795	WHITESTONE BRANDING	1,469.04
11/05/2025	A	256087	900001801	SUSIE MARTIN	92.00
11/05/2025	A	256088	900001811	BLUESTEM ECOLOGICAL SERVICES INC	1,805.00
11/05/2025	A	256089	900001830	NORTHERN TOOL & EQUIPMENT CO, INC	867.00
11/05/2025	A	256090	900001837	RICHARD BLAISDELL	320.00
11/05/2025	A	256091	900001839	FRANK'S CONCRETE COMPANY	27,935.76
11/05/2025	A	256092	900001840	FAMBRO MANAGEMENT LLC	756.00
11/05/2025	A	256093	900001872	DURY LANE EVENTS	1,035.00
11/05/2025	A	256094	900001877	CLARK DIETZ ENGINEERING	6,311.25
11/05/2025	A	256095	900001885	ARC DESIGN RESOURCES INC	915.00
11/05/2025	A	256096	900001965	SECURITAS TECHNOLOGY CORPORATION	866.25
11/05/2025	A	256097	900002011	RANDY RAPIER	390.00
11/05/2025	A	256098	900002056	DUNLOP SPORTS AMERICAS	142.75
11/05/2025	A	256099	900002094	AMRIZE MID-AMERICA INC	662.17
11/05/2025	A	256100	900002095	LANDMARK FORD	62,553.00
11/05/2025	A	256101	900002096	JAIME MARTINEZ	217.00
11/05/2025	A	256102	900002097	PERFORM SPORTS SURFACES	11,064.00
11/05/2025	A	256103	900002098	VERMEER MIDWEST	2,587.27
11/05/2025	A	256104	900002101	IL OFFICE OF THE STATE FIRE MARSHAL	100.00
11/05/2025	A	256105	90330	VILLAGE OF CARPENTERSVILLE	2,661.11
11/05/2025	A	256106	90332	VILLAGE OF SLEEPY HOLLOW	22.74
11/05/2025	A	256107	93076	WESEMANN FEEDS	345.50
11/05/2025	A	256108	94131	WILLIAMS ASSOCIATES ARCHITECTS	3,475.00
11/05/2025	A	256109	94854	WM.F. MEYER COMPANY	193.28
11/05/2025	A	256110	MISC-REF	JADWIGA CALEK	108.36
11/05/2025	A	256111	USPSPO16	USPS	6,100.00

A TOTALS:

Total of 112 Checks:	2,922,619.26
Less 0 Void Checks:	0.00
Total of 112 Disbursements:	2,922,619.26

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank A CORPORATE ACCOUNT						
10/31/2025	A	21528(E)	80303	SOUTHERN GLAZERS OF IL	BDGC - LIQUOR SUPPLY	389.58
10/31/2025	A	21529(E)	80991	GORDON FLESCH COMPANY	RORC - COPIER LEASE	170.13
10/31/2025	A	21530(E)	900000040	ELGIN BEVERAGE CO	ROGC - BEER SUPPLY	307.80
10/31/2025	A	21531(E)	900000078	TURANO BAKING COMPANY	ROGC - FOOD SUPPLY	49.08
					ROGC - FOOD SUPPLY	95.33
						144.41
10/31/2025	A	21532(E)	90000015	EUCLID BEVERAGE	BDGC - BEER SUPPLY	249.90
					ROGC - BEER SUPPLY	501.60
					ROGC - BEER SUPPLY	473.05
					ROGC - BEER SUPPLY	575.40
					BDGC - BEER SUPPLY	149.95
						1,949.90
10/31/2025	A	21533(E)	90000016	SCHAMBERGER BROS, INC.	ROGC - BEER SUPPLY	253.60
10/31/2025	A	21534(E)	90000017	LAKESHORE BEVERAGE	ROGC - BEER SUPPLY	121.20
10/31/2025	A	21535(E)	90000037	PDRMA	SEPTEMBER 2025 - HEALTH PREMIUMS	110,539.42
10/31/2025	A	21536(E)	90000043	GORDON FOOD SERVICE	GOLF F&B FOOD	3,153.23
10/31/2025	A	21537(E)	90000044	BREAKTHRU BEVERAGE LLC	ROGC - LIQUOR SUPPLY	1,809.08
					ROGC - BEER CREDIT	(33.11)
						1,775.97
10/31/2025	A	21538(E)	900001461	CHICAGO BEVERAGE	ROGC - BEER SUPPLY	231.00
11/05/2025	A	21515(E)	34065	BILL HEPPERLE	MILEAGE REIMBURSEMENT - OCTOBER 2025	70.00
11/05/2025	A	21516(E)	77048	KEN SAVELEY	MILEAGE REIMBURSEMENT - OCT 2025	58.80
11/05/2025	A	21517(E)	80583	SPEER FINANCIAL, INC.	2025 GO BOND ISSUANCE FEES	13,000.00
11/05/2025	A	21518(E)	84487	TOSHIBA FINANCIAL SERVICES	RAKOW & AAA COPIER LEASES 10/01/25 - 11/	2,140.72
					PARKS COPIER 10/15/25 - 11/15/25	156.85
						2,297.57
11/05/2025	A	21519(E)	900001074	SARAH VARGO	RORC - FITNESS PROGRAM SUPPLIES	37.06
11/05/2025	A	21520(E)	900001340	DAN HOSSLER	HOSSLER TRANSPORTATION - VSI VISIT	175.06
11/05/2025	A	21521(E)	900001573	TIME BANK	2024 GO BONDS REPAYMENT	2,454,327.04
11/05/2025	A	21522(E)	900001616	GLEN GRAFF	MILEAGE REIMBURSEMENT - OCTOBER 2025	56.00
11/05/2025	A	21523(E)	900001671	JONATHAN CUDZEWICZ	REIMBURSEMENT - RENTAL CAR NRPA CONF & P	293.71
11/05/2025	A	21524(E)	900001680	EPACT NETWORK LTD	EPACT DASHBOARD 01/01/25 - 12/31/25	1,000.00
11/05/2025	A	21525(E)	900001804	FIRST WESTERN EQUIPMENT FINANCE	TINY MOBILE ROBOT - PAYMENT #6	786.59
11/05/2025	A	21526(E)	900002099	DENA MITRIA	REIMBURSEMENT FITNESS CERTIFICATION	174.00
11/05/2025	A	21527(E)	900002102	FAITH BINDER	REIMBURSEMENT FOR BOOTS	61.59
11/05/2025	A	256024	00580	ACE HARDWARE	TOOLS	41.78
11/05/2025	A	256025	00650	ADVANCED TURF SOLUTIONS	ROGC - 2 HYDROPAK ADAPT - 2.5GL	1,188.00
11/05/2025	A	256026	02485	ALARM DETECTION SYSTEMS INC	RORC - ALARM SYSTEM NOV 2025 - JAN 2026	423.42
					RAKOW - ALARM SYSTEM NOV 2025 - JAN 2026	217.35
						640.77
11/05/2025	A	256027	03791	ANCEL GLINK, P. C.	LEGAL SERVICES - SEPT 2025	613.71
11/05/2025	A	256028	05209	CLESENS	ROGC - DIVOT SAND	529.54
11/05/2025	A	256029	05402	AL WARREN OIL CO.	PARKS - GASOHOL	1,998.12
					PARKS - OFFROAD BIODIESEL	525.92
					PARKS - GAS PUMPS	662.86

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
					ROGC - GASOHOL	1,381.31
					ROGC - OFFROAD DYED FUEL	1,515.29
						6,083.50
11/05/2025	A	256030	08726	BELLA BREW	ROGC - COFFEE SUPPLY	188.00
11/05/2025	A	256031	12554	C. SINGLETON PLUMBING	ZOO - BACKFLOW TESTING	255.00
					RAKOW - BACKFLOW TESTING	425.00
						680.00
11/05/2025	A	256032	13967	CHICAGO CLASSIC COACH,LLC	AAC - TRANSPORTATION	1,495.00
11/05/2025	A	256033	15270	COMED	ELECTRIC - ZOO WOW BLDG 08/19/25 - 09/24	463.18
					ELECTRIC - BDGC SIGN 09/16/25 - 10/16/25	105.44
						568.62
11/05/2025	A	256034	15375	CONSERV FS	PARKS - KIFCO 7180 WATER REEL	19,330.00
11/05/2025	A	256035	15834	COZZINI BROS., INC.	ROGC - KNIFE SERVICE	43.95
11/05/2025	A	256036	19599	DURHAM SCHOOL SERVICES	RAKOW SPORT CAMP 06/01/25 - 06/30/25	1,760.20
					ALG LAKES DAY CAMP 06/01/25 - 06/30/25	1,770.10
					LIBERTY CAMP 06/01/25 - 06/30/25	1,680.55
					RORC DISCOVERY/SPORT CAMP - BUS SHARE DC	4,182.85
						9,393.70
11/05/2025	A	256037	20243	ECOLAB INC.	ROGC - RENTAL 10/07/25 - 11/06/25	144.49
					ROGC - RENTAL 10/25/25 - 11/24/25	233.82
						378.31
11/05/2025	A	256038	21068	ED'S RENTAL & SALES, INC.	RENTAL - AIR COMPRESSOR 10/15/25	197.20
11/05/2025	A	256039	23246	ELGIN KEY & LOCK CO., INC.	TRI CITIES - RELAY OVERRIDE KEYS FOR LIG	21.00
11/05/2025	A	256040	23969	EWING IRRIGATION PRODUCTS, INC.	PLAYGROUND WEED TOOL & MARKING PAINT	59.98
					SPLASH PAD - DRAIN GRATES	44.58
					SPLASH PAD - DRAIN GRATES	22.29
					CREDIT FROM 26414746	(124.26)
						2.59
11/05/2025	A	256041	27495	FASTSIGNS	VAN #59 - LOGOS	169.84
11/05/2025	A	256042	27552	FGM ARCHITECTS INC	PARK SERVICES BUILDING PLANS	990.00
11/05/2025	A	256043	28347	FITNESS EQUIPMENT SERVICES	RAKOW - FITNESS EQUIPENT REPAIR	160.00
					RAKOW - FITNESS EQUIPMENT REPAIR	895.00
					RORC - FITNESS EQUIPMENT REPAIR	110.00
					RAKOW - FITNESS EQUIPMENT REPAIR	273.00
						1,438.00
11/05/2025	A	256044	31914	STEPHEN S. GEATI	SOCCER REF - 1 GAME	55.00
11/05/2025	A	256045	32430	GRAINGER	MEADOWDALE - IRRIGATION PIPE EXTRACTOR	93.78
					SHOP - SUPPLIES	34.60
					BDGC - TSTAT HANGING HEATERS	92.12
					ROGC - MOTOR FAN CRAWL SPACE HEATER	248.61
						469.11
11/05/2025	A	256046	35398	HARRIS GOLF CARS	ROGC - CART REPAIRS	419.35

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
11/05/2025	A	256047	36835	HOLTON BROTHERS, INC.	PARKS - WASHINGTON ST BLDG TUCKPOINTING	16,170.00
					AL PRICE - CHIMNEY REPAIR	2,585.00
					COMMUNITY SHELTER - FIREPLACE REPAIRS	3,675.00
						22,430.00
11/05/2025	A	256048	36884	HOME DEPOT CREDIT SERVICES	WALL PLATES	27.64
					CONSTRUCTION MATERIALS	133.24
					VARIOUS SUPPLIES	189.60
					BDGC - PLUMBING SUPPLIES	21.69
					ROGC - LED PANEL WOMENS BANQUET	64.97
					MEADOWDALE - IRRIGATION PARTS	21.98
					DAY OF THE DEAD - SUPPLIES	19.59
					DAY OF DEAD - SUPPLIES	24.94
					DAY OF THE DEAD - SUPPLIES	47.94
					BD DOOR & COMM SHELTER - SUPPLIES	82.65
					DAY OF THE DEAD - SUPPLIES	497.16
					PARKS - COMM SHELTER WATER CLOSET HINGE	16.59
					LIONS SHOP FLOOR SUPPLIES	23.98
					SPLASH PAD - ANITFREEZE	95.76
					CREDIT - COMM SHELTER WATER CLOSET HINGE	(40.74)
						1,226.99
11/05/2025	A	256049	41780	ILLINOIS SHOTOKAN KARATE	SUMMER 2025 KARATE CLASSES 06/10/25 - 08	5,527.20
11/05/2025	A	256050	45440	JCK CONTRACTORS, INC.	PARKS - PULVERIZED TOPSOIL	410.00
11/05/2025	A	256051	50025	KOMPAN, INC	ZOO - PLAYGROUND REPL PARTS	5,324.87
11/05/2025	A	256052	52170	THE MULCH CENTER	SABATINO PARK - PLAYGROUND MULCH	3,448.00
					HICKORY HILLS PARK - MULCH	2,664.00
						6,112.00
11/05/2025	A	256053	52171	LIFELINE PLUMBING	BDGC - BATHROOM REPAIR	447.00
					PARK SVC'S MINI SPLITS	378.00
						825.00
11/05/2025	A	256054	54494	JOHN MANEY	ZOO - HAY	1,200.00
11/05/2025	A	256055	55534	McCLOUD SERVICES	BDGC - PEST CONTROL	126.88
					ROGC - PEST CONTROL	147.72
						274.60
11/05/2025	A	256056	55534	McCLOUD SERVICES	OLD ADMIN BLDG - PEST CONTROL	50.54
11/05/2025	A	256057	56665	MENARDS - C'VILLE	SHOP SUPPLIES	15.76
					LIONS - FENCE SUPPLIES	105.68
					BDGC - ELEC SUPPLIES	250.29
					BDGM - TOLIET & UTILITY TUB	358.99
					IRRIGATION SUPPLIES	27.06
					BD MAINT - IRRIGATION RM LIGHT	14.07
					HUFFMAN SPLASHPAD - WINTERIZE SUPPLIES	83.04
					ZOO - SECURITY GATE SUPPLIES	134.29
					BD MAINT SUPPLIES	177.11
					SPLASH PAD - DRAIN SUPPLIES	31.05
					SHOP SUPPLIES	37.69
					TRICITIES - SUPPLIES	67.55
					ZOO - PAINT SUPPLIES	500.86
					ZOO - TOOLS	11.73
					ZOO - PAINT SUPPLIES	48.15

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
					ZOO - RAKE & SCREWS	83.91
					ZOO - SAFETY & FALL FEST SUPPLIES	85.72
					ZOO - HEATERS & WALLPAPER SUPPLIES	170.83
					ZOO - NEW BIRD EXHIBIT - SUPPLIES	306.44
					CREDIT - INSULATION	(807.12)
					CREDIT - POTHOLE PATCH - DUP	(74.95)
						1,628.15
11/05/2025	A	256058	57473	MITY,INC	STRAP	44.60
11/05/2025	A	256059	59617	MICKEY'S LINEN	ROGC - LINENS	195.88
					ROGC - LINENS	182.86
					ROGC - LINENS	209.36
					ROGC - LINENS	183.46
						771.56
11/05/2025	A	256060	61207	NICOR GAS	GAS - ZOO RENTAL HOUSE 09/19/25 - 10/21/	42.02
					GAS - AL PRICE BLDG 09/19/25 - 10/21/25	71.11
					GAS - PARKS BARRETTS BLDG 09/19/25 - 10/	56.55
					GAS - CENTERVILL SCHOOL 09/19/25 - 10/21	54.78
					GAS - RORC 09/19/25 - 10/21/25	266.20
					GAS - ROGC GROUNDS 09/19/25 - 10/21/25	72.89
					GAS - ROGC CLUBHOUSE 09/19/25 - 10/21/25	621.74
					GAS - PARKS GARAGE 09/19/25 - 10/21/25	55.02
					GAS - PARKS SRV OFFICE 09/19/25 - 10/21/	59.62
					GAS - BRUNNER 09/22/25 - 10/22/25	159.72
						1,459.65
11/05/2025	A	256061	62000	NUTOYS LEISURE PRODUCTS	LIONS PARK - PARTS	200.40
11/05/2025	A	256062	63460	OFFICIAL FINDERS, LLC	VOLLEYBALL - ADULT 09/29/25	240.00
					SOCCER - YOUTH 09/29/25 - 10/04/25	850.00
						1,090.00
11/05/2025	A	256063	66415	ORKIN	DOLPHIN COVE - PEST CONTROL	84.00
					RAKOW - PEST CONTROL - SEASONAL	121.00
					RAKOW - PEST CONTROL SEP 2025	282.00
						487.00
11/05/2025	A	256064	68911	PALATINE TWP SENIOR CITIZENS	AAC - WHITE PINES BETTER W/AGE 10/09/25	2,438.40
11/05/2025	A	256065	69630	PEPSI-COLA	BDGC - SODA SUPPLY	421.85
					ROGC - SODA SUPPLY	419.50
						841.35
11/05/2025	A	256066	71029	POMP'S TIRE SERVICE, INC.	REPAIR PARTS #45	924.76
11/05/2025	A	256067	76233	RUSSO POWER EQUIPMENT	PARTS - HURRICANE BLOWER	32.99
					PARTS - KUBOTA CART	58.37
						91.36
11/05/2025	A	256068	77544	ST. CHARLES AQUATICS	DOLPHIN SWIM MEET	2,081.00
11/05/2025	A	256069	78076	SERVICE SANITATION, INC.	SANITATION SERVICE 10/10/25 - 11/06/25	2,335.00
11/05/2025	A	256070	78570	SHERWIN WILLIAMS CO.	CENTERVILLE - EXTERIOR PRIMER	132.62
11/05/2025	A	256071	79006	SITEONE LANDSCAPE SUPPLY, LLC	ROGC - DRYWALL	8,285.81

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
					ROGC - SPRINKLER EDGER	457.72
					ROGC - TARGET GREEN SEED	136.03
						8,879.56
11/05/2025	A	256072	80786	SPORTS R US	SPORTS PROGRAMS - FALL 2025	6,270.00
11/05/2025	A	256073	83090	SYSCO - CHICAGO, INC	ROGC - FOOD, CLEANING AND PAPER SUPPLY	2,368.45
					ROGC - FOOD, PAPER & OFFICE SUPPLY	1,940.44
					ROGC - FOOD SUPPLY	181.77
					MISC - CHECK #648638 PAPER & FOOD SUPPLY	194.22
						4,684.88
11/05/2025	A	256074	84486	TOSHIBA AMERICA BUSINESS SOLUTIONS	ADM/FINANCE COPIERS - 09/28/25 - 10/07/2	44.20
					PARKS - COPIER 07/07/25 - 10/06/25	486.14
					GOLF GROUNDS - COPIER 07/10/25 - 10/09/2	87.08
					ADMIN/FINANCE - COPIERS 10/08/25 - 11/07	76.70
						694.12
11/05/2025	A	256075	85368	TRITZ BEVERAGE SYSTEMS	BDGC - LINENS	45.00
					ROGC - LINENS	40.00
					BDGC - LINENS	45.00
						130.00
11/05/2025	A	256076	88007	UNIQUE PRODUCTS & SERVICE CORP	HAND SANITIZER	192.00
11/05/2025	A	256077	89687	VALLEY HYDRAULIC SERVICE, INC.	REPAIR PARTS - TORO 5900	208.62
11/05/2025	A	256078	900000128	LANGUAGE IN ACTION, INC	ZOOM YOUTH SPANISH/ AUG 14 - SEPT 18	78.00
11/05/2025	A	256079	900000166	CINTAS FIRE	RAKOW - FIRE EXTINGUISHER CERTIFICATIONS	4,288.92
					SLEEPY HOLLOW - FIRE EXTINGUISHER CERTIF	285.22
					RORC - FIRE EXTINGUISHER CERTIFICATIONS	721.28
					PARK SHOP - FIRE EXTINGUISHER CERTIFICAT	3,823.10
					MORNINGSIDE - FIRE EXTINGUISHER CERTIFIC	285.22
					LIONS - FIRE EXTINGUISHER CERTIFICATIONS	321.33
					OLD ADMIN - FIRE EXTINGUISHER CERTIFICAT	405.67
					RO GROUNDS - FIRE EXTINGUISHER CERTIFICA	941.38
					BD GROUNDS - FIRE EXTINGUISHER CERTIFICA	618.44
					RORC - BACK FLOW REPAIR	429.00
					ROGC - FIRE EXTINGUISHER CERTIFICATIONS	1,629.18
					ZOO - FIRE EXTINGUISHER CERTIFICATIONS	745.28
						14,494.02
11/05/2025	A	256080	900000754	PREMISTAR-NORTH	ROGC - CONCRETE MOUNT FOR BOILER INSTALL	4,625.00
					ROGC - CLUBHOUSE BOILERS/CONTROLS INSTAL	36,566.00
					BRUNNER BOILER START-UP KIT & CLEAN	1,564.93
						42,755.93
11/05/2025	A	256081	900000924	CBTS	MICROSOFT 365 09/26/25 - 10/25/25	1,250.67
					CISCO PLUS SECURE CONNECT	6,976.00
						8,226.67
11/05/2025	A	256082	900001019	VALLEZ CONSTRUCTION INC	DEERPATH PLAYGROUND - MULCH	6,750.00
11/05/2025	A	256083	900001141	JOANNE M KRUG	PICKLEBALL INSTRUCTION SEPT - OCT 2025	1,120.00
11/05/2025	A	256084	900001146	31 NORTH BANQUETS	ROGC - FOOD SUPPLY - EVENT 12/07/25	743.30
11/05/2025	A	256085	900001713	CHRISTOPHER ORANGE	FLAG FOOTBALL REF - 3 GAMES	180.00
11/05/2025	A	256086	900001795	WHITESTONE BRANDING	FROZEN OAKS BEANIES	1,469.04

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
11/05/2025	A	256087	900001801	SUSIE MARTIN	OFFICIAL CERTIFICATION	92.00
11/05/2025	A	256088	900001811	BLUESTEM ECOLOGICAL SERVICES INC	GRANDVIEW PARK - STEWARDSHIP 2 OF 2	1,125.00
					SILVERSTONE PARK - STEWARDSHIP 2 OF 2	680.00
						1,805.00
11/05/2025	A	256089	900001830	NORTHERN TOOL & EQUIPMENT CO, INC	ZOO - ELECTRIC WHEELBARROW	867.00
11/05/2025	A	256090	900001837	RICHARD BLAISDELL	SOCCER REF - 8 GAMES	320.00
11/05/2025	A	256091	900001839	FRANK'S CONCRETE COMPANY	HUFFMAN PK - ADA SIDEWALK & RAMP	9,113.20
					LIONS PK - ADA SIDEWALK	18,822.56
						27,935.76
11/05/2025	A	256092	900001840	FAMBRO MANAGEMENT LLC	LEST'S CODE IT - COURSE 09/30/25 - 10/08	756.00
11/05/2025	A	256093	900001872	DURY LANE EVENTS	AAC - SISTER ACT 12/03/25	1,035.00
11/05/2025	A	256094	900001877	CLARK DIETZ ENGINEERING	RAKOW PARKING LOT IMPROVEMENT - PROFESSI	2,760.00
					RAKOW PARKING LOT IMPROVEMENT - PROFESSI	3,551.25
						6,311.25
11/05/2025	A	256095	900001885	ARC DESIGN RESOURCES INC	ZOO - BIRTHDAY PARTY AREA PLAN	915.00
11/05/2025	A	256096	900001965	SECURITAS TECHNOLOGY CORPORATION	ZOO - SECURITY MONITORING WOW BUILDING	472.50
					ZOO - FIRE MONITORING WOW BUILDING	393.75
						866.25
11/05/2025	A	256097	900002011	RANDY RAPIER	ZOO - 6 TRIMS	390.00
11/05/2025	A	256098	900002056	DUNLOP SPORTS AMERICAS	ROGC - PRO SHOP MERCH	142.75
11/05/2025	A	256099	900002094	AMRIZE MID-AMERICA INC	GRAVEL FOR CURBING	307.95
					RO GROUNDS - ROAD ROCK GRADE 8	354.22
						662.17
11/05/2025	A	256100	900002095	LANDMARK FORD	PARKS - FORD 350 TRANSIT UTILITY VAN	62,553.00
11/05/2025	A	256101	900002096	JAIME MARTINEZ	OFFICIAL CERTIFICATION	217.00
11/05/2025	A	256102	900002097	PERFORM SPORTS SURFACES	VARIOUS COURT REPAIRS	11,064.00
11/05/2025	A	256103	900002098	VERMEER MIDWEST	REPAIR PARTS - STUMP GRINDER	2,587.27
11/05/2025	A	256104	900002101	IL OFFICE OF THE STATE FIRE MARSHAL	RAKOW - POOL BOILER ROOM INSPECTION	100.00
11/05/2025	A	256105	90330	VILLAGE OF CARPENTERSVILLE	DOLPHIN COVE CVILLE POLICE SPECIAL DUTY	519.26
					RAKOW - ELEVATOR SERVICE 05/01/25	120.00
					RAKOW - ELEVATOR SERVICE 07/23/25	120.00
					WATER - DC 08/23/25 - 10/25/25	1,005.25
					WATER - MORNINGSIDE 08/25/25 - 10/24/25	25.68
					WATER - DC 08/25/25 - 10/22/25	39.38
					WATER - PINE ST 08/25/25 - 10/22/25	40.68
					WATER - ADMIN BLDG 08/24/25 - 10/19/25	85.85
					WATER - RO GOLF 08/25/25 - 10/24/25	705.01
						2,661.11
11/05/2025	A	256106	90332	VILLAGE OF SLEEPY HOLLOW	SH WATER 08/29/25 - 09/30/25	7.58
					WATER - SLEEPY HOLLOW	15.16
						22.74
11/05/2025	A	256107	93076	WESEMANN FEEDS	ZOO - FEED	345.50
11/05/2025	A	256108	94131	WILLIAMS ASSOCIATES ARCHITECTS	ZOO - MASTER PLAN	3,475.00
11/05/2025	A	256109	94854	WM.F. MEYER COMPANY	COMM SHELTER - A-41-A REPAIR KIT	193.28

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
11/05/2025	A	256110	MISC-REF	JADWIGA CALEK	FITNESS REFUND	108.36
11/05/2025	A	256111	USPSPO16	USPS	WINTER PROGRAM GUIDE POSTAGE	6,100.00

A TOTALS:

Total of 112 Checks:	2,922,619.26
Less 0 Void Checks:	0.00
Total of 112 Disbursements:	2,922,619.26

BUSINESS SERVICES DEPARTMENT

MONTHLY INFORMATION REPORT

Period Ending

SEPTEMBER 2025

HIGHLIGHTING DATA METRICS
TO IDENTIFY OPERATIONAL TRENDS
AND
FACILITATE INFORMED DECISION MAKING

Top Level Fund Financial Summary with Interfund Transfer Detail
Fiscal Year 2025/2026

As of September 30, 2025

Fund	Fund Balance at 05/01/25	FY 2025/2026 Year to Date Actual (excluding Interfund Transfers In/Out)			Interfund Transfers			Ending Fund Balance at 09/30/25	Ending Fund Balance at 09/30/24	$ Incr(Decr)
		Total Revenue	Total Expense	Net Excess (Deficit)	Transfers In	Transfers Out	Net Transfer Activity			
CORPORATE	$ 1,805,177	$ 4,148,318	$ 1,956,165	$ 2,192,153	$ -	$ 525,000	$ (525,000)	$ 3,472,330	$ 3,704,759	$ (232,429)
RECREATION:	**$ 3,294,945**	**$ 9,136,197**	**$ 5,223,637**	**$ 3,912,560**	**$ 40,000**	**$ 600,000**	**$ (560,000)**	**$ 6,647,505**	**$ 6,073,436**	**$ 574,069**
Recreation Activities	*$ 4,119,514*	*$ 6,038,692*	*$ 3,308,182*	*$ 2,730,510*	*$ -*	*$ 600,000*	*$ (600,000)*	***$ 6,250,024***	***$ 6,875,811***	***$ (625,787)***
Randall Oaks Golf Club	*$ (1,050,499)*	*$ 2,074,185*	*$ 1,384,442*	*$ 689,743*	*$ 40,000*	*$ -*	*$ 40,000*	***$ (320,756)***	***$ (394,914)***	***$ 74,158***
Bonnie Dundee Golf Club	*$ 225,930*	*$ 1,023,320*	*$ 531,013*	*$ 492,307*	*$ -*	*$ -*	*$ -*	***$ 718,237***	***$ (407,461)***	***$ 1,125,698***
CAPITAL IMPROVEMENT	$ 1,421,727	$ 8,617	$ 682,482	$ (673,865)	$ 1,140,000	$ 1,191,983	$ (51,983)	$ 695,879	$ 893,390	$ (197,511)
DEBT SERVICE	$ 39,339	$ 2,294,226	$ 150,806	$ 2,143,420	$ 1,191,983	$ -	$ 1,191,983	$ 3,374,742	$ 3,529,401	$ (154,659)
SOCIAL SECURITY	$ 166,936	$ 671,142	$ 363,474	$ 307,668	$ -	$ -	$ -	$ 474,604	$ 476,679	$ (2,075)
IMRF	$ 137,386	$ 387,614	$ 202,121	$ 185,493	$ -	$ -	$ -	$ 322,879	$ 324,596	$ (1,717)
LIABILITY	$ 116,551	$ 629,414	$ 338,907	$ 290,507	$ 25,000	$ -	$ 25,000	$ 432,058	$ 541,020	$ (108,962)
POLICE	$ 28,495	$ 117,348	$ 85,392	$ 31,956	$ -	$ -	$ -	$ 60,451	$ 55,131	$ 5,320
SPECIAL RECREATION	$ 188,711	$ 917,335	$ 553,770	$ 363,565	$ -	$ 80,000	$ (80,000)	$ 472,276	$ 429,469	$ 42,807
Total All Funds	$ 7,199,267	$ 18,310,211	$ 9,556,754	$ 8,753,457	$ 2,396,983	$ 2,396,983	$ -	$ 15,952,724	$ 16,027,881	$ (75,157)

Fund Balance Policy Tracking (current fund balance/current YTD expenses)		
	Actual	Target
CORPORATE	139.9%	25%
RECREATION	114.1%	25%
CAPITAL IMPROVEMENT	$ 695,879	$ 500,000
DEBT SERVICE	$ 3,374,742	$ 1,000
SOCIAL SECURITY	130.6%	25%
IMRF	159.7%	25%
LIABILITY	127.5%	25%
POLICE	70.8%	25%
SPECIAL RECREATION	74.5%	25%

Top Level Fund Financial Summary (Total w/Interfund Transfers)
Fiscal Year 2025/2026

As of September 30, 2025

Fund	FY 2025/2026 Year to Date Actual (Including Interfund Transfers in/out)			FY 2024/2025 Year to Date Actual (Including Interfund Transfers in/out)			Increase (Decrease) Current YTD vs Prior YTD		
	Total Revenue	Total Expense	Net Excess (Deficit)	Total Revenue	Total Expense	Net Excess (Deficit)	Total Revenue	Total Expense	Net Excess (Deficit)
CORPORATE	$ 4,148,318	$ 2,481,165	$ 1,667,153	$ 3,922,499	$ 1,961,041	$ 1,961,458	$ 225,819	$ 520,124	$ (294,305)
RECREATION	$ 9,176,197	$ 5,823,637	$ 3,352,560	$ 8,817,095	$ 5,672,345	$ 3,144,750	$ 359,102	$ 151,292	$ 207,810
Recreation Activities	*$ 6,038,692*	*$ 3,908,182*	*$ 2,130,510*	*$ 5,827,966*	*$ 3,687,822*	*$ 2,140,144*	*$ 210,726*	*$ 220,360*	*$ (9,634)*
Randall Oaks Golf Club	*$ 2,114,185*	*$ 1,384,442*	*$ 729,743*	*$ 2,031,666*	*$ 1,438,973*	*$ 592,693*	*$ 82,519*	*$ (54,531)*	*$ 137,050*
Bonnie Dundee Golf Club	*$ 1,023,320*	*$ 531,013*	*$ 492,307*	*$ 957,463*	*$ 545,550*	*$ 411,913*	*$ 65,857*	*$ (14,537)*	*$ 80,394*
CAPITAL IMPROVEMENT	$ 1,148,617	$ 1,874,465	$ (725,848)	$ 1,960,364	$ 1,874,870	$ 85,494	$ (811,747)	$ (405)	$ (811,342)
DEBT SERVICE	$ 3,486,209	$ 150,806	$ 3,335,403	$ 3,397,858	$ 154,906	$ 3,242,952	$ 88,351	$ (4,100)	$ 92,451
SOCIAL SECURITY	$ 671,142	$ 363,474	$ 307,668	$ 709,858	$ 336,800	$ 373,058	$ (38,716)	$ 26,674	$ (65,390)
IMRF	$ 387,614	$ 202,121	$ 185,493	$ 376,120	$ 169,534	$ 206,586	$ 11,494	$ 32,587	$ (21,093)
LIABILITY	$ 654,414	$ 338,907	$ 315,507	$ 548,588	$ 108,954	$ 439,634	$ 105,826	$ 229,953	$ (124,127)
POLICE	$ 117,348	$ 85,392	$ 31,956	$ 72,740	$ 40,011	$ 32,729	$ 44,608	$ 45,381	$ (773)
SPECIAL RECREATION	$ 917,335	$ 633,770	$ 283,565	$ 849,164	$ 581,768	$ 267,396	$ 68,171	$ 52,002	$ 16,169
Total All Funds	**$ 20,707,194**	**$ 11,953,737**	**$ 8,753,457**	**$ 20,654,286**	**$ 10,900,229**	**$ 9,754,057**	**$ 52,908**	**$ 1,053,508**	**$ (1,000,600)**

Top Level Fund Financial Summary (Total w/Interfund Transfers) YTD Actual vs Total FY Budget
Fiscal Year 2025/2026

As of September 30, 2025

Fund	FY 2025/2026 Year to Date Actual (Including Interfund Transfers in/out)			Fiscal Year 2025/2026 Total Year Budget			YTD vs. Budget		
	Total Revenue	Total Expense	Net Excess (Deficit)	Total Revenue	Total Expense	Net Excess (Deficit)	Total Revenue	Total Expense	Net Excess (Deficit)
CORPORATE	$ 4,148,318	$ 2,481,165	$ 1,667,153	$ 5,072,021	$ 5,520,116	$ (448,095)	$ (923,703)	$ (3,038,951)	$ 2,115,248
RECREATION	$ 9,176,197	$ 5,823,637	$ 3,352,560	$ 12,553,195	$ 12,513,519	$ 39,676	$ (3,376,998)	$ (6,689,882)	$ 3,312,884
Recreation Activities	*$ 6,038,692*	*$ 3,908,182*	*$ 2,130,510*	*$ 8,431,230*	*$ 8,473,448*	*$ (42,218)*	*$ (2,392,538)*	*$ (4,565,266)*	*$ 2,172,728*
Randall Oaks Golf Club	*$ 2,114,185*	*$ 1,384,442*	*$ 729,743*	*$ 2,840,715*	*$ 2,840,715*	*$ -*	*$ (726,530)*	*$ (1,456,273)*	*$ 729,743*
Bonnie Dundee Golf Club	*$ 1,023,320*	*$ 531,013*	*$ 492,307*	*$ 1,281,250*	*$ 1,199,356*	*$ 81,894*	*$ (257,930)*	*$ (668,343)*	*$ 410,413*
CAPITAL IMPROVEMENT	$ 1,148,617	$ 1,874,465	$ (725,848)	$ 3,624,000	$ 3,826,130	$ (202,130)	$ (2,475,383)	$ (1,951,665)	$ (523,718)
DEBT SERVICE	$ 3,486,209	$ 150,806	$ 3,335,403	$ 3,630,714	$ 3,666,310	$ (35,596)	$ (144,505)	$ (3,515,504)	$ 3,370,999
SOCIAL SECURITY	$ 671,142	$ 363,474	$ 307,668	$ 713,400	$ 690,000	$ 23,400	$ (42,258)	$ (326,526)	$ 284,268
IMRF	$ 387,614	$ 202,121	$ 185,493	$ 412,187	$ 410,000	$ 2,187	$ (24,573)	$ (207,879)	$ 183,306
LIABILITY	$ 654,414	$ 338,907	$ 315,507	$ 690,740	$ 687,005	$ 3,735	$ (36,326)	$ (348,098)	$ 311,772
POLICE	$ 117,348	$ 85,392	$ 31,956	$ 124,675	$ 119,750	$ 4,925	$ (7,327)	$ (34,358)	$ 27,031
SPECIAL RECREATION	$ 917,335	$ 633,770	$ 283,565	$ 975,106	$ 1,056,581	$ (81,475)	$ (57,771)	$ (422,811)	$ 365,040
Total All Funds	**$ 20,707,194**	**$ 11,953,737**	**$ 8,753,457**	**$ 27,796,038**	**$ 28,489,411**	**$ (693,373)**	**$ (7,088,844)**	**$ (16,535,674)**	**$ 9,446,830**

Department Funds Detail (Current Fiscal Year to Date vs Prior Fiscal Year to Date)
Fiscal Year 2025/2026
As of September 30, 2025

CORPORATE FUND

Department	CURRENT FISCAL YEAR TO DATE			PRIOR FISCAL YEAR TO DATE			INCREASE (DECREASE)		
	Revenue	Expense	*Net Excess (Deficit)*	Revenue	Expense	*Net Excess (Deficit)*	Revenue	Expense	*Net Excess (Deficit)*
Administration	$ 3,581,182	$ 813,423	*$ 2,767,759*	$ 3,249,392	$ 527,444	*$ 2,721,948*	$ 331,790	$ 285,979	*$ 45,811*
District-Wide	$ -	$ 988,627	*$ (988,627)*	$ -	$ 833,871	*$ (833,871)*	$ -	$ 154,756	*$ (154,756)*
Randall Oaks Park & Zoo	$ 567,136	$ 636,912	*$ (69,776)*	$ 673,107	$ 575,284	*$ 97,823*	$ (105,971)	$ 61,628	*$ (167,599)*
Equipment	$ -	$ 42,203	*$ (42,203)*	$ -	$ 24,442	*$ (24,442)*	$ -	$ 17,761	*$ (17,761)*
Total Fund	**$ 4,148,318**	**$ 2,481,165**	**$ 1,667,153**	**$ 3,922,499**	**$ 1,961,041**	**$ 1,961,458**	**$ 225,819**	**$ 520,124**	**$ (294,305)**

RECREATION FUND

Department	CURRENT FISCAL YEAR TO DATE			PRIOR FISCAL YEAR TO DATE			INCREASE (DECREASE)		
	Revenue	Expense	*Net Excess (Deficit)*	Revenue	Expense	*Net Excess (Deficit)*	Revenue	Expense	*Net Excess (Deficit)*
Recreation Activities									
Administration	$ 3,554,518	$ 756,213	*$ 2,798,305*	$ 3,560,405	$ 641,818	*$ 2,918,587*	$ (5,887)	$ 114,395	*$ (120,282)*
Aquatics	$ 552,968	$ 845,355	*$ (292,387)*	$ 512,033	$ 827,626	*$ (315,593)*	$ 40,935	$ 17,729	*$ 23,206*
District-Wide	$ 300	$ 312,426	*$ (312,126)*	$ -	$ 331,193	*$ (331,193)*	$ 300	$ (18,767)	*$ 19,067*
Marketing	$ 3,000	$ 198,536	*$ (195,536)*	$ 800	$ 190,492	*$ (189,692)*	$ 2,200	$ 8,044	*$ (5,844)*
Programs	$ 1,072,027	$ 659,230	*$ 412,797*	$ 975,239	$ 636,191	*$ 339,048*	$ 96,788	$ 23,039	*$ 73,749*
Fitness Centers	$ 304,278	$ 250,958	*$ 53,320*	$ 259,009	$ 222,279	*$ 36,730*	$ 45,269	$ 28,679	*$ 16,590*
Circle of Friends	$ 483,192	$ 183,614	*$ 299,578*	$ 459,839	$ 184,968	*$ 274,871*	$ 23,353	$ (1,354)	*$ 24,707*
Randall Oaks Rec Center	$ 48,813	$ 275,008	*$ (226,195)*	$ 50,436	$ 277,164	*$ (226,728)*	$ (1,623)	$ (2,156)	*$ 533*
Rakow Center	$ 19,596	$ 426,595	*$ (406,999)*	$ 10,205	$ 375,803	*$ (365,598)*	$ 9,391	$ 50,792	*$ (41,401)*
Equipment	$ -	$ 247	*$ (247)*	$ -	$ 288	*$ (288)*	$ -	$ (41)	*$ 41*
Total Recreation Activities	**$ 6,038,692**	**$ 3,908,182**	**$ 2,130,510**	**$ 5,827,966**	**$ 3,687,822**	**$ 2,140,144**	**$ 210,726**	**$ 220,360**	**$ (9,634)**
Randall Oaks Golf									
Administration	$ 29,484	$ 51,093	*$ (21,609)*	$ 26,377	$ 58,089	*$ (31,712)*	$ 3,107	$ (6,996)	*$ 10,103*
Golf	$ 1,536,297	$ 330,182	*$ 1,206,115*	$ 1,479,134	$ 368,699	*$ 1,110,435*	$ 57,163	$ (38,517)	*$ 95,680*
Pro Shop	$ 103,341	$ 48,539	*$ 54,802*	$ 106,405	$ 49,567	*$ 56,838*	$ (3,064)	$ (1,028)	*$ (2,036)*
Grounds	$ 48,540	$ 575,931	*$ (527,391)*	$ 40,514	$ 541,935	*$ (501,421)*	$ 8,026	$ 33,996	*$ (25,970)*
Common	$ -	$ 60,381	*$ (60,381)*	$ -	$ 85,674	*$ (85,674)*	$ -	$ (25,293)	*$ 25,293*
Food & Beverage	$ 396,523	$ 318,316	*$ 78,207*	$ 379,236	$ 335,009	*$ 44,227*	$ 17,287	$ (16,693)	*$ 33,980*
Total Randall Oaks Golf	**$ 2,114,185**	**$ 1,384,442**	**$ 729,743**	**$ 2,031,666**	**$ 1,438,973**	**$ 592,693**	**$ 82,519**	**$ (54,531)**	**$ 137,050**
Bonnie Dundee Golf									
Administration	$ 11,953	$ 21,263	*$ (9,310)*	$ 2,623	$ 22,672	*$ (20,049)*	$ 9,330	$ (1,409)	*$ 10,739*
Golf	$ 873,003	$ 108,111	*$ 764,892*	$ 823,375	$ 111,567	*$ 711,808*	$ 49,628	$ (3,456)	*$ 53,084*
Grounds	$ 4,360	$ 304,151	*$ (299,791)*	$ 543	$ 299,895	*$ (299,352)*	$ 3,817	$ 4,256	*$ (439)*
Common	$ -	$ 12,689	*$ (12,689)*	$ -	$ 19,107	*$ (19,107)*	$ -	$ (6,418)	*$ 6,418*
Food & Beverage	$ 134,004	$ 84,799	*$ 49,205*	$ 130,922	$ 92,309	*$ 38,613*	$ 3,082	$ (7,510)	*$ 10,592*
Total Bonnie Dundee Golf	**$ 1,023,320**	**$ 531,013**	**$ 492,307**	**$ 957,463**	**$ 545,550**	**$ 411,913**	**$ 65,857**	**$ (14,537)**	**$ 80,394**
TOTAL RECREATION FUND	**$ 9,176,197**	**$ 5,823,637**	**$ 3,352,560**	**$ 8,817,095**	**$ 5,672,345**	**$ 3,144,750**	**$ 359,102**	**$ 151,292**	**$ 207,810**

Department Funds Detail (Current Fiscal Year to Date vs Prior Fiscal Year to Date)
Fiscal Year 2025/2026
As of September 30, 2025

CAPITAL IMPROVEMENT FUND

Department	CURRENT FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	PRIOR FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	INCREASE (DECREASE) Revenue	Expense	Net Excess (Deficit)
Administration	$ 1,148,617	$ 1,191,983	*$ (43,366)*	$ 1,960,364	$ 1,172,758	*$ 787,606*	$ (811,747)	$ 19,225	*$ (830,972)*
Capital Projects	$ -	$ 682,482	*$ (682,482)*	$ -	$ 702,112	*$ (702,112)*	$ -	$ (19,630)	*$ 19,630*
Total Fund	**$ 1,148,617**	**$ 1,874,465**	**$ (725,848)**	**$ 1,960,364**	**$ 1,874,870**	**$ 85,494**	**$ (811,747)**	**$ (405)**	**$ (811,342)**

DEBT SERVICE

Department	CURRENT FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	PRIOR FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	INCREASE (DECREASE) Revenue	Expense	Net Excess (Deficit)
Administration	$ 3,486,209	$ 150,806	*$ 3,335,403*	$ 3,397,858	$ 154,906	*$ 3,242,952*	$ 88,351	$ (4,100)	*$ 92,451*
Total Fund	**$ 3,486,209**	**$ 150,806**	**$ 3,335,403**	**$ 3,397,858**	**$ 154,906**	**$ 3,242,952**	**$ 88,351**	**$ (4,100)**	**$ 92,451**

SOCIAL SECURITY FUND

Department	CURRENT FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	PRIOR FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	INCREASE (DECREASE) Revenue	Expense	Net Excess (Deficit)
Administration	$ 671,142	$ 363,474	*$ 307,668*	$ 709,858	$ 336,800	*$ 373,058*	$ (38,716)	$ 26,674	*$ (65,390)*
Total Fund	**$ 671,142**	**$ 363,474**	**$ 307,668**	**$ 709,858**	**$ 336,800**	**$ 373,058**	**$ (38,716)**	**$ 26,674**	**$ (65,390)**

IMRF FUND

Department	CURRENT FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	PRIOR FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	INCREASE (DECREASE) Revenue	Expense	Net Excess (Deficit)
Administration	$ 387,614	$ 202,121	*$ 185,493*	$ 376,120	$ 169,534	*$ 206,586*	$ 11,494	$ 32,587	*$ (21,093)*
Total Fund	**$ 387,614**	**$ 202,121**	**$ 185,493**	**$ 376,120**	**$ 169,534**	**$ 206,586**	**$ 11,494**	**$ 32,587**	**$ (21,093)**

LIABILITY FUND

Department	CURRENT FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	PRIOR FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	INCREASE (DECREASE) Revenue	Expense	Net Excess (Deficit)
Administration	$ 654,414	$ 338,907	*$ 315,507*	$ 548,588	$ 108,954	*$ 439,634*	$ 105,826	$ 229,953	*$ (124,127)*
Total Fund	**$ 654,414**	**$ 338,907**	**$ 315,507**	**$ 548,588**	**$ 108,954**	**$ 439,634**	**$ 105,826**	**$ 229,953**	**$ (124,127)**

Department Funds Detail (Current Fiscal Year to Date vs Prior Fiscal Year to Date)
Fiscal Year 2025/2026
As of September 30, 2025

POLICE FUND

Department	CURRENT FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	PRIOR FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	INCREASE (DECREASE) Revenue	Expense	Net Excess (Deficit)
Administration	$ 117,348	$ 85,392	*$ 31,956*	$ 72,740	$ 40,011	*$ 32,729*	$ 44,608	$ 45,381	*$ (773)*
Total Fund	**$ 117,348**	**$ 85,392**	**$ 31,956**	**$ 72,740**	**$ 40,011**	**$ 32,729**	**$ 44,608**	**$ 45,381**	**$ (773)**

SPECIAL RECREATION FUND

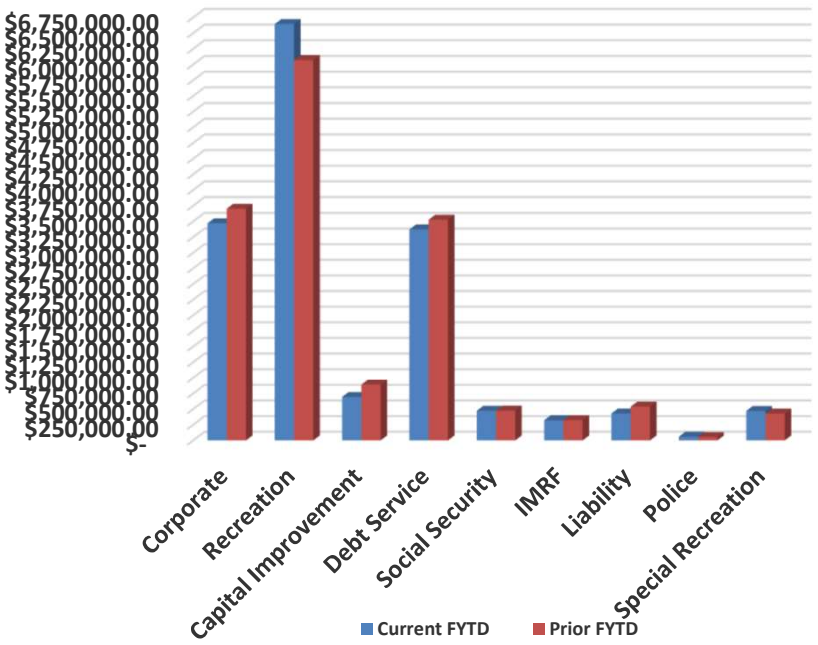
Department	CURRENT FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	PRIOR FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	INCREASE (DECREASE) Revenue	Expense	Net Excess (Deficit)
Administration	$ 917,335	$ 633,770	*$ 283,565*	$ 849,164	$ 581,768	*$ 267,396*	$ 68,171	$ 52,002	*$ 16,169*
Total Fund	**$ 917,335**	**$ 633,770**	**$ 283,565**	**$ 849,164**	**$ 581,768**	**$ 267,396**	**$ 68,171**	**$ 52,002**	**$ 16,169**

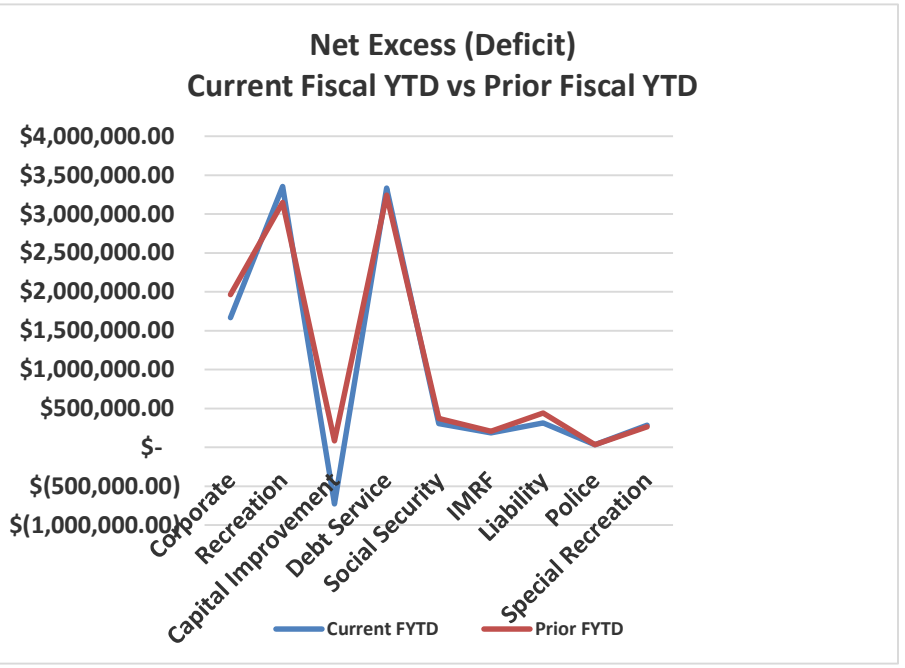
TOTAL ALL FUNDS

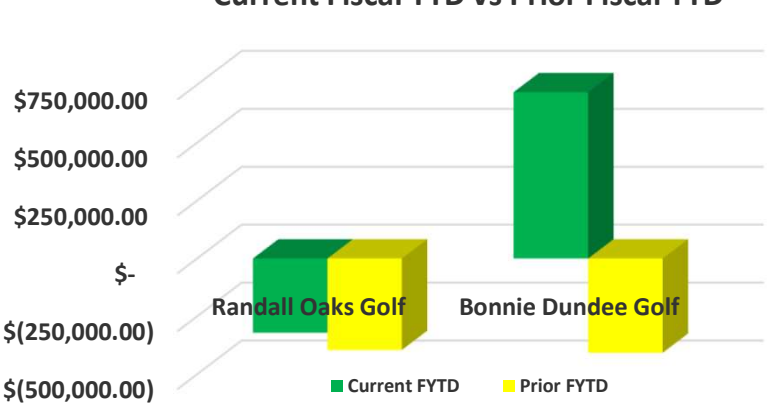
	CURRENT FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	PRIOR FISCAL YEAR TO DATE Revenue	Expense	Net Excess (Deficit)	INCREASE (DECREASE) Revenue	Expense	Net Excess (Deficit)
	$ 20,707,194	$ 11,953,737	*$ 8,753,457*	$ 20,654,286	$ 10,900,229	*$ 9,754,057*	$ 52,908	$ 1,053,508	*$ (1,000,600)*
Grand Total	**$ 20,707,194**	**$ 11,953,737**	**$ 8,753,457**	**$ 20,654,286**	**$ 10,900,229**	**$ 9,754,057**	**$ 52,908**	**$ 1,053,508**	**$ (1,000,600)**

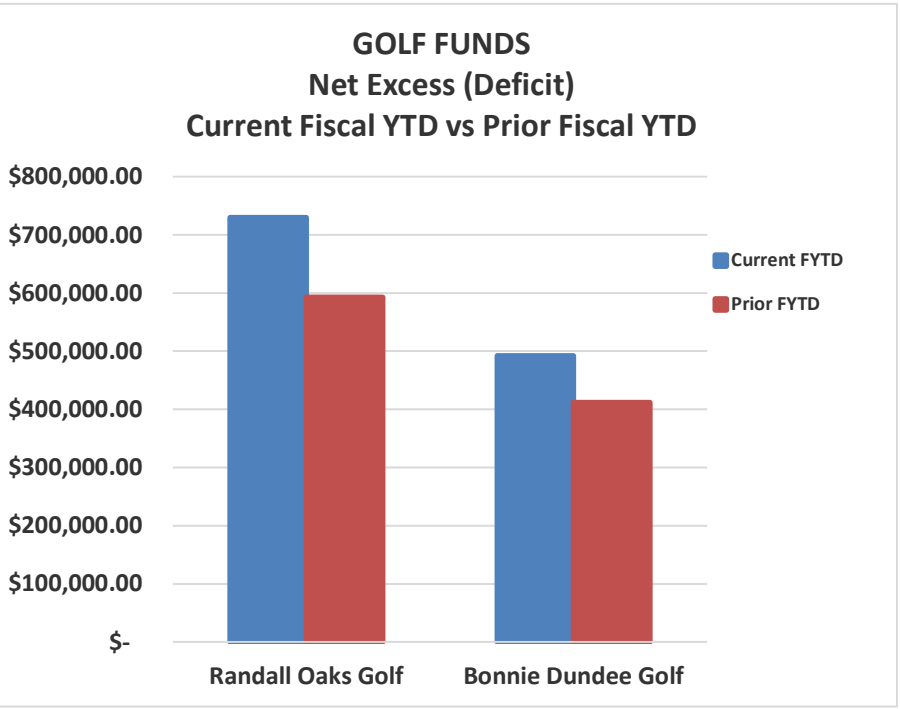
Fiscal Year 2025/2026
Interfund Transfers Detail

Fund	Transfer In	From	Transfer Out	To	Net Fund Transfers
CORPORATE			$ (500,000)	**CAPITAL IMPROVEMENT**	
			$ (25,000)	**LIABILITY**	
			$ (525,000)		**$ (525,000)**
RECREATION					
			$ (600,000)	**CAPITAL IMPROVEMENT**	
	$ -		**$ (600,000)**		**$ (600,000)**
CAPITAL IMPROVEMENT	$ 500,000	**CORPORATE FUND**			
	$ 600,000	**RECREATION FUND**			
	$ 40,000	**SPECIAL RECREATION FUND**	$ (1,191,983)	**DEBT SERVICE FUND**	
	$ 1,140,000		**$ (1,191,983)**		**$ (51,983)**
DEBT SERVICE	$ 1,191,983	**CAPITAL IMPROVEMENT**			
	$ 1,191,983				**$ 1,191,983**
LIABILITY	$ 25,000	**CORPORATE**			
	$ 25,000		**$ -**		**$ 25,000**
			$ (40,000)	**CAPITAL IMPROVEMENT**	
SPECIAL RECREATION			$ (40,000)	**RANDALL OAKS GOLF**	
	$ -		**$ (80,000)**		**$ (80,000)**
RANDALL OAKS GOLF	$ 40,000	**CAPITAL IMPROVEMENT**			
	$ 40,000				**$ 40,000**
Total Transfer Activity	**$ 2,396,983**		**$ (2,396,983)**		**$ -**


Ending Fund Balance Comparison
Current Fiscal YTD vs Prior Fiscal YTD
$6,750,000.00
$6,500,000.00
$6,250,000.00
$6,000,000.00
$5,750,000.00
$5,500,000.00
$5,250,000.00
$5,000,000.00
$4,750,000.00
$4,500,000.00
$4,250,000.00
$4,000,000.00
$3,750,000.00
$3,500,000.00
$3,250,000.00
$3,000,000.00
$2,750,000.00
$2,500,000.00
$2,250,000.00
$2,000,000.00
$1,750,000.00
$1,500,000.00
$1,250,000.00
$1,000,000.00
$750,000.00
$500,000.00
$250,000.00
$-
Corporate
Recreation
Capital Improvement
Debt Service
Social Security
IMRF
Liability
Police
Special Recreation
Current FYTD
Prior FYTD


Net Excess (Deficit)
Current Fiscal YTD vs Prior Fiscal YTD
$4,000,000.00
$3,500,000.00
$3,000,000.00
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
$(500,000.00)
$(1,000,000.00)
Corporate
Recreation
Capital Improvement
Debt Service
Social Security
IMRF
Liability
Police
Special Recreation
Current FYTD
Prior FYTD


GOLF FUNDS
Ending Fund Balance Comparison
Current Fiscal YTD vs Prior Fiscal YTD
$750,000.00
$500,000.00
$250,000.00
$-
$(250,000.00)
$(500,000.00)
Randall Oaks Golf
Bonnie Dundee Golf
Current FYTD
Prior FYTD


GOLF FUNDS
Net Excess (Deficit)
Current Fiscal YTD vs Prior Fiscal YTD
$800,000.00
$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
Randall Oaks Golf
Bonnie Dundee Golf
Current FYTD
Prior FYTD

Randall Oaks Golf Club Financial Summary
Fiscal Year to Date Actual vs Prior Fiscal Year to Date Actual
As of September 30, 2025

		Fiscal YTD Actual	Prior FY Actual	$ Increase (Decrease)	% Increase (Decrease)	Total FY Budget	$ Budget Variance	% Budget Variance
ADMINISTRATION								
	Total Revenue	$ 29,484	$ 26,377	$ 3,107	11.8%	$ 49,300	$ (19,816)	-40.2%
	Total Expense	$ 51,093	$ 58,089	$ (6,996)	-12.0%	$ 78,000	$ (26,907)	-34.5%
	Net Excess (Deficit)	***$ (21,609)***	***$ (31,712)***	***$ 10,103***	***-31.9%***	***$ (28,700)***	***$ 7,091***	***-24.7%***
GOLF								
	Greens Fees	$ 855,431	$ 802,563	$ 52,868	6.6%	$ 1,141,755	$ (286,324)	-25.1%
	Power Carts	$ 243,608	$ 262,542	$ (18,934)	-7.2%	$ 355,000	$ (111,392)	-31.4%
	Junior Golf	$ 21,976	$ 20,561	$ 1,415	6.9%	$ 55,000	$ (33,024)	-60.0%
	Range	$ 86,414	$ 69,219	$ 17,195	24.8%	$ 86,000	$ 414	0.5%
	Lessons	$ (5,702)	$ (3,604)	$ (2,098)	58.2%	$ -	$ (5,702)	-100.0%
	Golf Passes	$ 295,414	$ 278,019	$ 17,395	6.3%	$ 269,000	$ 26,414	9.8%
	Other	$ 39,156	$ 49,834	$ (10,678)	-21.4%	$ 122,460	$ (83,304)	-68.0%
	Total Revenue	**$ 1,536,297**	**$ 1,479,134**	**$ 57,163**	**3.9%**	**$ 2,029,215**	**$ (492,918)**	**-24.3%**
	Full Time Wages	$ 86,698	$ 77,799	$ 8,899	11.4%	$ 221,407	$ (134,709)	-60.8%
	Part Time Wages	$ 197,282	$ 174,257	$ 23,025	13.2%	$ 265,000	$ (67,718)	-25.6%
	Other	$ 46,202	$ 116,643	$ (70,441)	-60.4%	$ 120,866	$ (74,664)	-61.8%
	Total Expense	**$ 330,182**	**$ 368,699**	**$ (38,517)**	**-10.4%**	**$ 607,273**	**$ (277,091)**	**-45.6%**
	Net Excess (Deficit)	***$ 1,206,115***	***$ 1,110,435***	***$ 95,680***	***8.6%***	***$ 1,421,942***	***$ (215,827)***	***-15.2%***
PRO SHOP								
	Total Revenue	$ 103,341	$ 106,405	$ (3,064)	-2.9%	$ 168,000	$ (64,659)	-38.5%
	Total Expense	$ 48,539	$ 49,567	$ (1,028)	-2.1%	$ 129,700	$ (81,161)	-62.6%
	Net Excess (Deficit)	***$ 54,802***	***$ 56,838***	***$ (2,036)***	***-3.6%***	***$ 38,300***	***$ 16,502***	***43.1%***
GROUNDS								
	From Special Recreation Fund	$ 40,000	$ 40,000	$ -	0.0%	$ 40,000	$ -	0.0%
	Other	$ 8,540	$ 514	$ 8,026	1561.5%	$ 5,400	$ 3,140	58.1%
	Total Revenue	**$ 48,540**	**$ 40,514**	**$ 8,026**	**19.8%**	**$ 45,400**	**$ 3,140**	**6.9%**
	Full Time Wages	$ 134,951	$ 116,896	$ 18,055	15.4%	$ 352,664	$ (217,713)	-61.7%
	Part Time Wages	$ 156,495	$ 165,584	$ (9,089)	-5.5%	$ 276,150	$ (119,655)	-43.3%
	Landscaping	$ 160,472	$ 139,236	$ 21,236	15.3%	$ 228,600	$ (68,128)	-29.8%
	Other	$ 124,013	$ 120,219	$ 3,794	3.2%	$ 377,362	$ (253,349)	-67.1%
	Total Expense	**$ 575,931**	**$ 541,935**	**$ 33,996**	**6.3%**	**$ 1,234,776**	**$ (658,845)**	**-53.4%**
	Net Excess (Deficit)	***$ (527,391)***	***$ (501,421)***	***$ (25,970)***	***5.2%***	***$ (1,189,376)***	***$ 661,985***	***-55.7%***
COMMON								
	Total Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	0.0%
	Total Expense	$ 60,381	$ 85,674	$ (25,293)	-29.5%	$ 188,958	$ (128,577)	-68.0%
	Net Excess (Deficit)	***$ (60,381)***	***$ (85,674)***	***$ (25,293)***	***29.5%***	***$ 188,958***	***$ (128,577)***	***-68.0%***
FOOD & BEVERAGE								
	Food Sales	$ 107,477	$ 99,405	$ 8,072	8.1%	$ 135,000	$ (27,523)	-20.4%
	Liquor Sales	$ 123,425	$ 98,288	$ 25,137	25.6%	$ 150,000	$ (26,575)	-17.7%
	Beer Sales	$ 101,140	$ 135,119	$ (33,979)	-25.1%	$ 167,000	$ (65,860)	-39.4%
	Wine Sales	$ 7,352	$ 7,787	$ (435)	-5.6%	$ 9,000	$ (1,648)	-18.3%
	Soft Drink Sales	$ 22,082	$ 21,287	$ 795	3.7%	$ 26,000	$ (3,918)	-15.1%
	Other	$ 35,047	$ 17,350	$ 17,697	102.0%	$ 61,800	$ (26,753)	-43.3%
	Total Revenue	**$ 396,523**	**$ 379,236**	**$ 17,287**	**4.6%**	**$ 548,800**	**$ (152,277)**	**-27.7%**
	Full Time Wages	$ 34,203	$ 33,007	$ 1,196	3.6%	$ 117,758	$ (83,555)	-71.0%
	Part Time Wages	$ 65,945	$ 79,069	$ (13,124)	-16.6%	$ 136,500	$ (70,555)	-51.7%
	Food Cost	$ 66,090	$ 69,178	$ (3,088)	-4.5%	$ 105,000	$ 90,000	85.7%
	Liquor Cost	$ 39,205	$ 35,379	$ 3,826	10.8%	$ 50,000	$ (10,795)	-21.6%
	Beer Cost	$ 33,485	$ 37,363	$ (3,878)	-10.4%	$ 48,000	$ (14,515)	-30.2%
	Soft Drink Cost	$ 12,594	$ 10,733	$ 1,861	17.3%	$ 19,000	$ (6,406)	-33.7%
	Other	$ 66,794	$ 70,280	$ (3,486)	-5.0%	$ 125,750	$ (58,956)	-46.9%
	Total Expense	**$ 318,316**	**$ 335,009**	**$ (16,693)**	**-5.0%**	**$ 602,008**	**$ (283,692)**	**-47.1%**
	Net Excess (Deficit)	***$ 78,207***	***$ 44,227***	***$ 33,980***	***76.8%***	***$ (53,208)***	***$ 131,415***	***-247.0%***
	Total Fund Revenue	**$ 2,114,185**	**$ 2,031,666**	**$ 82,519**	**4.1%**	**$ 2,840,715**	**$ (726,530)**	
	Total Fund Expense	**$ 1,384,442**	**$ 1,438,973**	**$ (54,531)**	**-3.8%**	**$ 2,840,715**	**$ (1,456,273)**	
	Net Excess (Deficit)	**$ 729,743**	**$ 592,693**	**$ 137,050**	**23.1%**	**$ -**	**$ 729,743**	

Bonnie Dundee Golf Club Financial Summary
Fiscal Year to Date Actual vs Prior Fiscal Year to Date Actual
As of September 30, 2025

		Fiscal YTD Actual	Prior FY Actual	$ Increase (Decrease)	% Increase (Decrease)	Total FY Budget	$ Budget Variance	% Budget Variance
ADMINISTRATION								
	Total Revenue	$ 11,953	$ 2,623	$ 9,330	355.7%	$ 4,300	$ 7,653	178.0%
	Total Expense	$ 21,263	$ 22,672	$ (1,409)	-6.2%	$ 29,000	$ (7,737)	-26.7%
	Net Excess (Deficit)	***$ (9,310)***	***$ (20,049)***	***$ 10,739***	***-53.6%***	***$ (24,700)***	***$ 15,390***	***-62.3%***
GOLF								
	Greens Fees	$ 661,921	$ 601,997	$ 59,924	10.0%	$ 780,000	$ (118,079)	-15.1%
	Power Carts	$ 201,694	$ 207,206	$ (5,512)	-2.7%	$ 270,000	$ (68,306)	-25.3%
	Golf Passes	$ -	$ -	$ -	0.0%	$ 30,000	$ (30,000)	-100.0%
	Other	$ 9,388	$ 14,172	$ (4,784)	-33.8%	$ 31,600	$ (22,212)	-70.3%
	Total Revenue	**$ 873,003**	**$ 823,375**	**$ 49,628**	**6.0%**	**$ 1,111,600**	**$ (238,597)**	**-21.5%**
	Full Time Wages	$ 26,190	$ 24,598	$ 1,592	6.5%	$ 70,047	$ (43,857)	-62.6%
	Part Time Wages	$ 61,946	$ 57,471	$ 4,475	7.8%	$ 92,000	$ (30,054)	-32.7%
	Other	$ 19,975	$ 29,498	$ (9,523)	-32.3%	$ 64,300	$ (44,325)	-68.9%
	Total Expense	**$ 108,111**	**$ 111,567**	**$ (3,456)**	**-3.1%**	**$ 226,347**	**$ (118,236)**	**-52.2%**
	Net Excess (Deficit)	***$ 764,892***	***$ 711,808***	***$ 53,084***	***7.5%***	***$ 885,253***	***$ (120,361)***	***-13.6%***
GROUNDS								
	Other	$ 4,360	$ 543	$ 3,817	100.0%	$ 350	$ 4,010	1145.7%
	Total Revenue	**$ 4,360**	**$ 543**	**$ 3,817**	**100.0%**	**$ 350**	**$ 4,010**	**1145.7%**
	Full Time Wages	$ 86,967	$ 73,867	$ 13,100	17.7%	$ 231,988	$ (145,021)	-62.5%
	Part Time Wages	$ 112,454	$ 108,302	$ 4,152	3.8%	$ 199,950	$ (87,496)	-43.8%
	Landscaping	$ 51,144	$ 76,981	$ (25,837)	-33.6%	$ 115,750	$ (64,606)	-55.8%
	Other	$ 53,586	$ 40,745	$ 12,841	31.5%	$ 179,618	$ (126,032)	-70.2%
	Total Expense	**$ 304,151**	**$ 299,895**	**$ 4,256**	**1.4%**	**$ 727,306**	**$ (423,155)**	**-58.2%**
	Net Excess (Deficit)	***$ (299,791)***	***$ (299,352)***	***$ (439)***	***0.1%***	***$ (726,956)***	***$ 427,165***	***-58.8%***
COMMON								
	Total Expense	$ 12,689	$ 19,107	$ (6,418)	-33.6%	$ 58,452	$ (45,763)	-78.3%
	Net Excess (Deficit)	***$ (12,689)***	***$ (19,107)***	***$ 6,418***	***-33.6%***	***$ (58,452)***	***$ 45,763***	***-78.3%***
FOOD & BEVERAGE								
	Food Sales	$ 21,573	$ 19,041	$ 2,532	13.3%	$ 24,000	$ (2,427)	-10.1%
	Liquor/Beer Sales	$ 102,270	$ 102,855	$ (585)	-0.6%	$ 130,000	$ (27,730)	-21.3%
	Other	$ 10,161	$ 9,026	$ 1,135	12.6%	$ 11,000	$ (839)	-7.6%
	Total Revenue	**$ 134,004**	**$ 130,922**	**$ 3,082**	**2.4%**	**$ 165,000**	**$ (30,996)**	**-18.8%**
	Full-Time Wages	$ -	$ -	$ -	0.0%	$ 20,224	$ (20,224)	100.0%
	Part Time Wages	$ 15,005	$ 14,858	$ 147	1.0%	$ 28,100	$ (13,095)	-46.6%
	Food Cost	$ 17,970	$ 15,206	$ 2,764	18.2%	$ 30,000	$ (12,030)	-40.1%
	Beer Cost	$ 19,825	$ 18,570	$ 1,255	6.8%	$ 30,000	$ (10,175)	-33.9%
	Liquor Cost	$ 16,241	$ 22,904	$ (6,663)	-29.1%	$ 22,000	$ (5,759)	-26.2%
	Other	$ 15,758	$ 20,771	$ (5,013)	-24.1%	$ 27,927	$ (12,169)	-43.6%
	Total Expense	**$ 84,799**	**$ 92,309**	**$ (7,510)**	**-8.1%**	**$ 158,251**	**$ (73,452)**	**-46.4%**
	Net Excess (Deficit)	***$ 49,205***	***$ 38,613***	***$ 10,592***	***27.4%***	***$ 6,749***	***$ 42,456***	***629.1%***
	Total Fund Revenue	**$ 1,023,320**	**$ 957,463**	**$ 65,857**	**6.9%**	**$ 1,281,250**	**$ (257,930)**	
	Total Fund Expense	**$ 531,013**	**$ 545,550**	**$ (14,537)**	**-2.7%**	**$ 1,199,356**	**$ (668,343)**	
	Net Excess (Deficit)	**$ 492,307**	**$ 411,913**	**$ 80,394**	**19.5%**	**$ 81,894**	**$ 410,413**	

Randall Oaks Golf Course Clubhouse Banquet Usage

	Weddings	Banquets	Golf Outings	Ladies Luncheons	Miscellaneous	Total
2022	11	25	12	12	25	85
2023	7	34	12	12	35	100
2024	7	38	16	13	33	107
*2025	6	44	17	12	27	106

*2025 There are still two months remaining

Banquets include baby and bridal showers, parties, etc.

Miscellaneous includes trainings, meetings, golf fittings, golf leagues, etc.

BOARD MEMORANDUM

November 5, 2025 Regular Board Meeting Agenda Item

To: Board of Park Commissioners
From: Jeff Szymonik, ROGC Assistant Superintendent
Jim Foley, Equipment Manager
Through: Dave Peterson, Executive Director
Date: October 28, 2025
Subject: Aerator Equipment Purchase – Golf Course Greens

Background/Analysis

The consideration of purchasing an aerator to be used on our greens at Randall Oaks and Bonnie Dundee golf courses was tabled at the October 15 meeting. The board requested staff provide quotes on more than one aerator, costs to rent an aerator and costs to outsource the aeration service with a third party.

The aerator presented in the October 15 memorandum was a Wiedenmann TerraspikeXF6. Below are quotes for three aerators:

Wiedenmann TerraspikeXF6	$55,639.85	10” depth, tractor speed = 2 mph
Reinders ProCore SR72	$41,858.87	10” depth, tractor speed = .8 mph
Redexim Verti-drain 7316	$40,412.10	10” depth, tractor speed = .8 mph

The higher cost with the Wiedenmann aerator reflects a faster speed/process of aerating, resulting in less golf downtime.

The greens are aerated during the season two times each at Randall Oaks Golf Course and Bonnie Dundee Golf Course. The cost received to outsource the aeration one time at Randall Oaks Golf Course is $5,227 and at Bonnie Dundee Golf Course $2,500. Staff point out that the quote for outsourcing does not include filling in holes with sand and cleanup. Based on aerating both courses twice during the season, the annual cost to outsource aeration would be $15,454. Purchasing an aerator would see a return on investment in the third year.

Staff learned that renting an aerator was not an option with the three companies that provided quotes, only purchasing or outsourcing the service are options.

Because of the importance of aerating the greens to a depth where there are thick thatch and roots and continuing to promote healthy greens, staff is recommending replacing the aerator that is beyond its useful life with one of the companies that provided a quote above. These three quotes do come under the $60,000 bid threshold and well below the capital budget of $77,250.

Motion and Action Requested

Gain a consensus from the board to purchase an aerator.

BOARD MEMORANDUM

November 5, 2025 Board Meeting Agenda Item

To: Board of Park Commissioners
From: Greg Gannon, Director of Business Services
Through: Dave Peterson, Executive Director
Date: November 5, 2025
Subject: Truth in Taxation Law Resolution – Resolution # 25-01

Background/Analysis

The Truth in Taxation Law (35 ILCS 200/18-55) requires that the Dundee Township Park District disclose the amount of real estate taxes, exclusive of election costs, public commission leases and debt service levies, extended by the Park District, plus any amount abated at least twenty days prior to the passing of its levy ordinance.

The amount of taxes extended in the 2024 tax levy for taxes collected during the 2025 calendar year exclusive of election costs, public commission leases and debt service levies was $10,198,517.

The amount proposed in the 2025 tax levy exclusive of election costs, public commission leases and debt service levies is $11,915,000. This represents a 16.8% increase.

The 16.8% increase proposed levy is to account for an expected 10.1% increase in the District's 2024 Equalized Assessed Valuation (EAV) over the previous year along with a general 2.9% increase in the CPI to be applied by the counties to the 2025 levy.

For reference, the previous year's proposed levy exclusive of election costs, public commission leases and debt service levies represented an increase of 14.9%

Taking into consideration the Debt Service levy, the total 2025 levy is proposed at a total of $14,415,000 which is an increase of 14.1% over the total taxes extended for tax year 2024 of $12,635,848.

For reference, the previous year's total proposed levy represented an increase of 12.4%

In addition to the disclosure of proposed real estate taxes requested, a public hearing must be set when the aggregate levy extension request is 105% of the previous year's extension. The date of this public hearing is scheduled for Wednesday, December 3, 2025 at 7:00 p.m. at the Rakow Center.

A copy of the resolution, analysis report, CPI history report and the estimated tax year 2025 Kane county EAV are included for review.

Motion and Action Requested

Move to approve the Truth in Taxation Law Resolution # 25-01 as presented.

DUNDEE TOWNSHIP PARK DISTRICT

RESOLUTION NO. 25-01

TRUTH IN TAXATION LAW RESOLUTION

RESOLVED, by the Board of Park Commissioners of the Dundee Township Park District, Kane/Cook County, Illinois that, based upon the most recently ascertainable information, the following determinations are hereby made in accordance with the "Truth in Taxation Law":

1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2024 real estate tax levy of the Park District (taxes payable 2024) is $10,198,517.

2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed to be levied by the Park District for 2025 (taxes payable 2026) is $11,915,000

3. Based on the foregoing, the estimated percentage increase in the proposed 2025 aggregate levy over the amount of real estate taxes extended upon the final 2025 aggregate levy is 16.8%.

FURTHER RESOLVED, that a public hearing on the proposed 2025 aggregate levy of the Park District be held on December 3, 2025 at 7:00 p.m. at the Rakow Center, 665 Barrington Avenue, Carpentersville, Illinois; and that the Secretary cause notice of said hearing to be published, all in accordance with the requirements of the Truth in Taxation Law.

Passed this 5th day of November, 2025

AYES:

NAYS:

ABSENT:

_____

Frank Scarpelli, President, Board of Park Commissioners

Attested and Filed this 5th day of November, 2025

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Pam Griffin, Secretary, Board of Park Commissioners

Dundee Township Park District
2025 Tax Levy Analysis (taxes payable in FY 2026/2027)

2025 TAX LEVY-PROPOSED

		Levy	Calculated Rate	Max Rate
Corporate	$	4,400,000	0.144291	0.350000
Recreation	$	4,400,000	0.144291	0.370000
Liability	$	550,000	0.018036	-
IMRF	$	625,000	0.020496	-
Police	$	90,000	0.002951	0.025000
Social Security	$	600,000	0.019676	-
Total Capped Funds	**$**	**10,665,000**	**0.349742**	
Special Recreation	$	1,250,000	0.040992	0.040000
Debt Service	$	2,500,000	0.081984	-
Total Non-Capped Funds	**$**	**3,750,000**	**0.122975**	
Grand Total	**$**	**14,415,000**	**0.47272**	

2025 Estimated EAV	**$**	**3,049,391,842**

Total 2025 Levy (excluding debt service)	**$**	**11,915,000**
Total 2024 Extension (excluding debt service)	**$**	**10,198,517**

2025 LEVY INCREASE OVER 2024 EXTENSION (LESS DEBT SERVICE)	**16.8%**

EAV HISTORY

			% Increase over Prior Year
2025 Expected EAV	**$**	**3,049,391,842**	**10.1%**
2024	$	2,769,284,238	12.1%
2023	$	2,469,409,496	10.4%
2022	$	2,236,246,524	7.1%
2021	$	2,087,347,676	3.4%
2020	$	2,019,378,653	6.3%
2019	$	1,898,969,712	6.4%
2018	$	1,784,077,567	14.3%
2017	$	1,675,919,454	7.4%
2016	$	1,560,873,184	9.5%
2015	$	1,425,573,239	6.2%
2014	$	1,342,085,448	-3.2%
2013	$	1,387,059,582	-10.4%
2012	$	1,548,523,856	-9.6%
2011	$	1,713,794,253	-4.9%
2010	$	1,803,005,413	-7.1%
2009	$	1,941,443,051	-2.2%
2008	$	1,984,860,600	5.8%
2007	$	1,875,200,438	8.9%
2006	$	1,721,880,536	7.9%
2005	$	1,596,429,108	10.7%

Dundee Township Park District
2025 Tax Levy Analysis (taxes payable in FY 2026/2027)
Actual Levy and Extension History (Kane County)

Tax Year	2024		2023		2022	
	Levy	Extension	Levy	Extension	Levy	Extension
Corporate	$ 4,250,000	$ 3,566,924	$ 3,990,727	$ 3,192,891	$ 4,000,000	$ 3,387,422
Recreation	$ 4,250,000	$ 3,743,604	$ 3,900,000	$ 3,743,103	$ 4,000,000	$ 3,387,422
Liability	$ 460,000	$ 663,959	$ 400,000	$ 579,540	$ 500,000	$ 423,433
IMRF	$ 575,000	$ 411,795	$ 500,000	$ 398,429	$ 600,000	$ 508,120
Police	$ 75,000	$ 124,671	$ 1,000	$ 77,055	$ 1,000	$ 850
Social Security	$ 517,500	$ 713,008	$ 450,000	$ 751,962	$ 550,000	$ 465,787
Prior Year Adjustment	$ -	$ -	$ -	$ 23,299	$ -	$ -
Total Capped Funds	**$ 10,127,500**	**$ 9,223,961**	**$ 9,241,727**	**$ 8,766,279**	**$ 9,651,000**	**$ 8,173,034**
Special Recreation	$ 975,000	$ 974,556	$ 900,000	$ 899,532	$ 900,000	$ 894,499
Debt Service	$ 2,414,327	$ 2,437,331	$ 2,334,942	$ 2,357,081	$ 2,223,751	$ 2,245,974
Prior Year Adjustments	$ 23,699	$ -	$ 23,300	$ -	$ 18,203	$ 18,225
Total Non-Capped Funds	**$ 3,413,026**	**$ 3,411,887**	**$ 3,258,242**	**$ 3,256,613**	**$ 3,141,954**	**$ 3,158,698**
Grand Total	**$ 13,540,526**	**$ 12,635,848**	**$ 12,499,969**	**$ 12,022,892**	**$ 12,792,954**	**$ 11,331,732**
EAV	**$ 2,767,996,290**		**$ 2,469,409,496**		**$ 2,236,246,524**	
Actual Tax Rate		**$ 0.456498**		**$ 0.486873**		**$ 0.506730**

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR DUNDEE TOWNSHIP PARK DISTRICT

I. A public hearing to approve a proposed property tax levy increase for Dundee Township Park District for 2025 will be held on December 3, 2025 at 7:00 p.m at the Rakow Center, 665 Barrington Avenue, Carpentersville, IL 60110. Any person desiring to present testimony to the taxing district may contact Dave Peterson, Executive Director, 665 Barrington Avenue, Carpentersville, IL, 60110, 847-428-7131, ext. 4001.

II. The corporate and special purpose property taxes extended or abated for 2024 were $10,198,517.

The proposed corporate and special purpose property taxes to be levied for 2025 is $11,915,000. This represents a 16.8% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2024 were $2,437,331.

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are $2,500,000. This represents a 2.5% increase over the previous year.

IV. The total property taxes extended or abated for 2024 were $12,635,848.

The estimated total property taxes to be levied for 2025 are $14,415,000. This represents a 14.1% increase over the previous year.

Assessor Estimated EAV Report by Tax District
Kane County

110 - DUNDEE TWP PARK DISTRICT

Totals	
Board of Review Abstract	3,439,012,268
- Exemptions	203,669,031
- Under Assessed	0
+ State Assessed	0
Total EAV	3,235,343,237
- Tif Increment / Ezone	185,951,395
Rate Setting EAV	3,049,391,842

New Construction	
Commercial	3,472,203
Farm	0
Industrial	9,731,141
Local Rail Road	0
Mineral	0
Residential	2,345,403
Total	15,548,747

	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Exemption Category	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		1,047		169		600		0		0		21,080		0		22,896
Board of Review Abstract	545,349,981		8,152,331		779,553,957		0		0		2,105,955,999		0		3,439,012,268	
- Home Improvement	0	0	9,719	1	0	0	0	0	0	0	3,076,769	752	0	0	3,086,488	753
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		0		0		0		0		0		0	
= EAV	545,349,981	0	8,142,612	1	779,553,957	0	0	0	0	0	2,102,879,230	752	0	0	3,435,925,780	753
- Senior Assessment Freeze	0	0	0	0	0	0	0	0	0	0	25,991,449	736	0	0	25,991,449	736
- Owner Occupied	32,000	4	120,000	15	0	0	0	0	0	0	129,122,405	16,143	0	0	129,274,405	16,162
- Senior Citizen's	8,000	1	56,000	7	0	0	0	0	0	0	32,379,285	4,049	0	0	32,443,285	4,057
- Disabled Person	0	0	2,000	1	0	0	0	0	0	0	500,000	250	0	0	502,000	251
- Disabled Veteran	0	0	0	0	0	0	0	0	0	0	12,371,404	107	0	0	12,371,404	107
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Vet Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Under Assessed	0		0		0		0		0		0		0		0	0
- E-Zone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- TIF	89,339,655	0	256,143	0	90,703,977	0	0	0	0	0	5,651,620	0	0	0	185,951,395	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	455,970,326		7,708,469		688,849,980		0		0		1,896,863,067		0		3,049,391,842	

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Historical Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, all items, by month

[1982-84=100, unless otherwise noted]

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1913	9.8	9.8	9.8	9.8	9.7	9.8	9.9	9.9	10.0	10.0	10.1	10.0
1914	10.0	9.9	9.9	9.8	9.9	9.9	10.0	10.2	10.2	10.1	10.2	10.1
1915	10.1	10.0	9.9	10.0	10.1	10.1	10.1	10.1	10.1	10.2	10.3	10.3
1916	10.4	10.4	10.5	10.6	10.7	10.8	10.8	10.9	11.1	11.3	11.5	11.6
1917	11.7	12.0	12.0	12.6	12.8	13.0	12.8	13.0	13.3	13.5	13.5	13.7
1918	14.0	14.1	14.0	14.2	14.5	14.7	15.1	15.4	15.7	16.0	16.3	16.5
1919	16.5	16.2	16.4	16.7	16.9	16.9	17.4	17.7	17.8	18.1	18.5	18.9
1920	19.3	19.5	19.7	20.3	20.6	20.9	20.8	20.3	20.0	19.9	19.8	19.4
1921	19.0	18.4	18.3	18.1	17.7	17.6	17.7	17.7	17.5	17.5	17.4	17.3
1922	16.9	16.9	16.7	16.7	16.7	16.7	16.8	16.6	16.6	16.7	16.8	16.9
1923	16.8	16.8	16.8	16.9	16.9	17.0	17.2	17.1	17.2	17.3	17.3	17.3
1924	17.3	17.2	17.1	17.0	17.0	17.0	17.1	17.0	17.1	17.2	17.2	17.3
1925	17.3	17.2	17.3	17.2	17.3	17.5	17.7	17.7	17.7	17.7	18.0	17.9
1926	17.9	17.9	17.8	17.9	17.8	17.7	17.5	17.4	17.5	17.6	17.7	17.7
1927	17.5	17.4	17.3	17.3	17.4	17.6	17.3	17.2	17.3	17.4	17.3	17.3
1928	17.3	17.1	17.1	17.1	17.2	17.1	17.1	17.1	17.3	17.2	17.2	17.1
1929	17.1	17.1	17.0	16.9	17.0	17.1	17.3	17.3	17.3	17.3	17.3	17.2
1930	17.1	17.0	16.9	17.0	16.9	16.8	16.6	16.5	16.6	16.5	16.4	16.1
1931	15.9	15.7	15.6	15.5	15.3	15.1	15.1	15.1	15.0	14.9	14.7	14.6
1932	14.3	14.1	14.0	13.9	13.7	13.6	13.6	13.5	13.4	13.3	13.2	13.1
1933	12.9	12.7	12.6	12.6	12.6	12.7	13.1	13.2	13.2	13.2	13.2	13.2
1934	13.2	13.3	13.3	13.3	13.3	13.4	13.4	13.4	13.6	13.5	13.5	13.4
1935	13.6	13.7	13.7	13.8	13.8	13.7	13.7	13.7	13.7	13.7	13.8	13.8
1936	13.8	13.8	13.7	13.7	13.7	13.8	13.9	14.0	14.0	14.0	14.0	14.0
1937	14.1	14.1	14.2	14.3	14.4	14.4	14.5	14.5	14.6	14.6	14.5	14.4
1938	14.2	14.1	14.1	14.2	14.1	14.1	14.1	14.1	14.1	14.0	14.0	14.0
1939	14.0	13.9	13.9	13.8	13.8	13.8	13.8	13.8	14.1	14.0	14.0	14.0
1940	13.9	14.0	14.0	14.0	14.0	14.1	14.0	14.0	14.0	14.0	14.0	14.1
1941	14.1	14.1	14.2	14.3	14.4	14.7	14.7	14.9	15.1	15.3	15.4	15.5
1942	15.7	15.8	16.0	16.1	16.3	16.3	16.4	16.5	16.5	16.7	16.8	16.9
1943	16.9	16.9	17.2	17.4	17.5	17.5	17.4	17.3	17.4	17.4	17.4	17.4
1944	17.4	17.4	17.4	17.5	17.5	17.6	17.7	17.7	17.7	17.7	17.7	17.8
1945	17.8	17.8	17.8	17.8	17.9	18.1	18.1	18.1	18.1	18.1	18.1	18.2
1946	18.2	18.1	18.3	18.4	18.5	18.7	19.8	20.2	20.4	20.8	21.3	21.5
1947	21.5	21.5	21.9	21.9	21.9	22.0	22.2	22.5	23.0	23.0	23.1	23.4
1948	23.7	23.5	23.4	23.8	23.9	24.1	24.4	24.5	24.5	24.4	24.2	24.1
1949	24.0	23.8	23.8	23.9	23.8	23.9	23.7	23.8	23.9	23.7	23.8	23.6
1950	23.5	23.5	23.6	23.6	23.7	23.8	24.1	24.3	24.4	24.6	24.7	25.0
1951	25.4	25.7	25.8	25.8	25.9	25.9	25.9	25.9	26.1	26.2	26.4	26.5
1952	26.5	26.3	26.3	26.4	26.4	26.5	26.7	26.7	26.7	26.7	26.7	26.7
1953	26.6	26.5	26.6	26.6	26.7	26.8	26.8	26.9	26.9	27.0	26.9	26.9
1954	26.9	26.9	26.9	26.8	26.9	26.9	26.9	26.9	26.8	26.8	26.8	26.7
1955	26.7	26.7	26.7	26.7	26.7	26.7	26.8	26.8	26.9	26.9	26.9	26.8
1956	26.8	26.8	26.8	26.9	27.0	27.2	27.4	27.3	27.4	27.5	27.5	27.6
1957	27.6	27.7	27.8	27.9	28.0	28.1	28.3	28.3	28.3	28.3	28.4	28.4
1958	28.6	28.6	28.8	28.9	28.9	28.9	29.0	28.9	28.9	28.9	29.0	28.9
1959	29.0	28.9	28.9	29.0	29.0	29.1	29.2	29.2	29.3	29.4	29.4	29.4
1960	29.3	29.4	29.4	29.5	29.5	29.6	29.6	29.6	29.6	29.8	29.8	29.8
1961	29.8	29.8	29.8	29.8	29.8	29.8	30.0	29.9	30.0	30.0	30.0	30.0
1962	30.0	30.1	30.1	30.2	30.2	30.2	30.3	30.3	30.4	30.4	30.4	30.4
1963	30.4	30.4	30.5	30.5	30.5	30.6	30.7	30.7	30.7	30.8	30.8	30.9
1964	30.9	30.9	30.9	30.9	30.9	31.0	31.1	31.0	31.1	31.1	31.2	31.2
1965	31.2	31.2	31.3	31.4	31.4	31.6	31.6	31.6	31.6	31.7	31.7	31.8
1966	31.8	32.0	32.1	32.3	32.3	32.4	32.5	32.7	32.7	32.9	32.9	32.9
1967	32.9	32.9	33.0	33.1	33.2	33.3	33.4	33.5	33.6	33.7	33.8	33.9
1968	34.1	34.2	34.3	34.4	34.5	34.7	34.9	35.0	35.1	35.3	35.4	35.5
1969	35.6	35.8	36.1	36.3	36.4	36.6	36.8	37.0	37.1	37.3	37.5	37.7
1970	37.8	38.0	38.2	38.5	38.6	38.8	39.0	39.0	39.2	39.4	39.6	39.8

Historical Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, all items, by month — Continued

[1982-84=100, unless otherwise noted]

Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
1971	39.8	39.9	40.0	40.1	40.3	40.6	40.7	40.8	40.8	40.9	40.9	41.1
1972	41.1	41.3	41.4	41.5	41.6	41.7	41.9	42.0	42.1	42.3	42.4	42.5
1973	42.6	42.9	43.3	43.6	43.9	44.2	44.3	45.1	45.2	45.6	45.9	46.2
1974	46.6	47.2	47.8	48.0	48.6	49.0	49.4	50.0	50.6	51.1	51.5	51.9
1975	52.1	52.5	52.7	52.9	53.2	53.6	54.2	54.3	54.6	54.9	55.3	55.5
1976	55.6	55.8	55.9	56.1	56.5	56.8	57.1	57.4	57.6	57.9	58.0	58.2
1977	58.5	59.1	59.5	60.0	60.3	60.7	61.0	61.2	61.4	61.6	61.9	62.1
1978	62.5	62.9	63.4	63.9	64.5	65.2	65.7	66.0	66.5	67.1	67.4	67.7
1979	68.3	69.1	69.8	70.6	71.5	72.3	73.1	73.8	74.6	75.2	75.9	76.7
1980	77.8	78.9	80.1	81.0	81.8	82.7	82.7	83.3	84.0	84.8	85.5	86.3
1981	87.0	87.9	88.5	89.1	89.8	90.6	91.6	92.3	93.2	93.4	93.7	94.0
1982	94.3	94.6	94.5	94.9	95.8	97.0	97.5	97.7	97.9	98.2	98.0	97.6
1983	97.8	97.9	97.9	98.6	99.2	99.5	99.9	100.2	100.7	101.0	101.2	101.3
1984	101.9	102.4	102.6	103.1	103.4	103.7	104.1	104.5	105.0	105.3	105.3	105.3
1985	105.5	106.0	106.4	106.9	107.3	107.6	107.8	108.0	108.3	108.7	109.0	109.3
1986	109.6	109.3	108.8	108.6	108.9	109.5	109.5	109.7	110.2	110.3	110.4	110.5
1987	111.2	111.6	112.1	112.7	113.1	113.5	113.8	114.4	115.0	115.3	115.4	115.4
1988	115.7	116.0	116.5	117.1	117.5	118.0	118.5	119.0	119.8	120.2	120.3	120.5
1989	121.1	121.6	122.3	123.1	123.8	124.1	124.4	124.6	125.0	125.6	125.9	126.1
1990	127.4	128.0	128.7	128.9	129.2	129.9	130.4	131.6	132.7	133.5	133.8	133.8
1991	134.6	134.8	135.0	135.2	135.6	136.0	136.2	136.6	137.2	137.4	137.8	137.9
1992	138.1	138.6	139.3	139.5	139.7	140.2	140.5	140.9	141.3	141.8	142.0	141.9
1993	142.6	143.1	143.6	144.0	144.2	144.4	144.4	144.8	145.1	145.7	145.8	145.8
1994	146.2	146.7	147.2	147.4	147.5	148.0	148.4	149.0	149.4	149.5	149.7	149.7
1995	150.3	150.9	151.4	151.9	152.2	152.5	152.5	152.9	153.2	153.7	153.6	153.5
1996	154.4	154.9	155.7	156.3	156.6	156.7	157.0	157.3	157.8	158.3	158.6	158.6
1997	159.1	159.6	160.0	160.2	160.1	160.3	160.5	160.8	161.2	161.6	161.5	161.3
1998	161.6	161.9	162.2	162.5	162.8	163.0	163.2	163.4	163.6	164.0	164.0	163.9
1999	164.3	164.5	165.0	166.2	166.2	166.2	166.7	167.1	167.9	168.2	168.3	168.3
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174.0	174.1	174.0
2001	175.1	175.8	176.2	176.9	177.7	178.0	177.5	177.5	178.3	177.7	177.4	176.7
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181.0	181.3	181.3	180.9
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185.0	184.5	184.3
2004	185.2	186.2	187.4	188.0	189.1	189.7	189.4	189.5	189.9	190.9	191.0	190.3
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8
2007	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.490	208.936	210.177	210.036
2008	211.080	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228
2009	211.143	212.193	212.709	213.240	213.856	215.693	215.351	215.834	215.969	216.177	216.330	215.949
2010	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179
2011	220.223	221.309	223.467	224.906	225.964	225.722	225.922	226.545	226.889	226.421	226.230	225.672
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601
2013	230.280	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525
2016	236.916	237.111	238.132	239.261	240.229	241.018	240.628	240.849	241.428	241.729	241.353	241.432
2017	242.839	243.603	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524
2018	247.867	248.991	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233
2019	251.712	252.776	254.202	255.548	256.092	256.143	256.571	256.558	256.759	257.346	257.208	256.974
2020	257.971	258.678	258.115	256.389	256.394	257.797	259.101	259.918	260.280	260.388	260.229	260.474
2021	261.582	263.014	264.877	267.054	269.195	271.696	273.003	273.567	274.310	276.589	277.948	278.802
2022	281.148	283.716	287.504	289.109	292.296	296.311	296.276	296.171	296.808	298.012	297.711	296.797
2023	299.170	300.840	301.836	303.363	304.127	305.109	305.691	307.026	307.789	307.671	307.051	306.746
2024	308.417	310.326	312.332	313.548	314.069	314.175	314.540	314.796	315.301	315.664	315.493	315.605

Historical Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, all items, index averages

[1982-84=100, unless otherwise noted]

Year	Semiannual averages		Annual avg.	Percent change from previous	
	1st half	2nd half		Dec.	Annual avg.
1913	–	–	9.9	–	–
1914	–	–	10.0	1.0	1.0
1915	–	–	10.1	2.0	1.0
1916	–	–	10.9	12.6	7.9
1917	–	–	12.8	18.1	17.4
1918	–	–	15.1	20.4	18.0
1919	–	–	17.3	14.5	14.6
1920	–	–	20.0	2.6	15.6
1921	–	–	17.9	-10.8	-10.5
1922	–	–	16.8	-2.3	-6.1
1923	–	–	17.1	2.4	1.8
1924	–	–	17.1	0.0	0.0
1925	–	–	17.5	3.5	2.3
1926	–	–	17.7	-1.1	1.1
1927	–	–	17.4	-2.3	-1.7
1928	–	–	17.1	-1.2	-1.7
1929	–	–	17.1	0.6	0.0
1930	–	–	16.7	-6.4	-2.3
1931	–	–	15.2	-9.3	-9.0
1932	–	–	13.7	-10.3	-9.9
1933	–	–	13.0	0.8	-5.1
1934	–	–	13.4	1.5	3.1
1935	–	–	13.7	3.0	2.2
1936	–	–	13.9	1.4	1.5
1937	–	–	14.4	2.9	3.6
1938	–	–	14.1	-2.8	-2.1
1939	–	–	13.9	0.0	-1.4
1940	–	–	14.0	0.7	0.7
1941	–	–	14.7	9.9	5.0
1942	–	–	16.3	9.0	10.9
1943	–	–	17.3	3.0	6.1
1944	–	–	17.6	2.3	1.7
1945	–	–	18.0	2.2	2.3
1946	–	–	19.5	18.1	8.3
1947	–	–	22.3	8.8	14.4
1948	–	–	24.1	3.0	8.1
1949	–	–	23.8	-2.1	-1.2
1950	–	–	24.1	5.9	1.3
1951	–	–	26.0	6.0	7.9
1952	–	–	26.5	0.8	1.9
1953	–	–	26.7	0.7	0.8
1954	–	–	26.9	-0.7	0.7
1955	–	–	26.8	0.4	-0.4
1956	–	–	27.2	3.0	1.5
1957	–	–	28.1	2.9	3.3
1958	–	–	28.9	1.8	2.8
1959	–	–	29.1	1.7	0.7
1960	–	–	29.6	1.4	1.7
1961	–	–	29.9	0.7	1.0
1962	–	–	30.2	1.3	1.0
1963	–	–	30.6	1.6	1.3
1964	–	–	31.0	1.0	1.3
1965	–	–	31.5	1.9	1.6
1966	–	–	32.4	3.5	2.9
1967	–	–	33.4	3.0	3.1

Historical Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, all items, index averages — Continued

[1982-84=100, unless otherwise noted]

Year	Semiannual averages		Annual avg.	Percent change from previous	
	1st half	2nd half		Dec.	Annual avg.
1968	–	–	34.8	4.7	4.2
1969	–	–	36.7	6.2	5.5
1970	–	–	38.8	5.6	5.7
1971	–	–	40.5	3.3	4.4
1972	–	–	41.8	3.4	3.2
1973	–	–	44.4	8.7	6.2
1974	–	–	49.3	12.3	11.0
1975	–	–	53.8	6.9	9.1
1976	–	–	56.9	4.9	5.8
1977	–	–	60.6	6.7	6.5
1978	–	–	65.2	9.0	7.6
1979	–	–	72.6	13.3	11.3
1980	–	–	82.4	12.5	13.5
1981	–	–	90.9	8.9	10.3
1982	–	–	96.5	3.8	6.2
1983	–	–	99.6	3.8	3.2
1984	102.9	104.9	103.9	3.9	4.3
1985	106.6	108.5	107.6	3.8	3.6
1986	109.1	110.1	109.6	1.1	1.9
1987	112.4	114.9	113.6	4.4	3.6
1988	116.8	119.7	118.3	4.4	4.1
1989	122.7	125.3	124.0	4.6	4.8
1990	128.7	132.6	130.7	6.1	5.4
1991	135.2	137.2	136.2	3.1	4.2
1992	139.2	141.4	140.3	2.9	3.0
1993	143.7	145.3	144.5	2.7	3.0
1994	147.2	149.3	148.2	2.7	2.6
1995	151.5	153.2	152.4	2.5	2.8
1996	155.8	157.9	156.9	3.3	3.0
1997	159.9	161.2	160.5	1.7	2.3
1998	162.3	163.7	163.0	1.6	1.6
1999	165.4	167.8	166.6	2.7	2.2
2000	170.8	173.6	172.2	3.4	3.4
2001	176.6	177.5	177.1	1.6	2.8
2002	178.9	180.9	179.9	2.4	1.6
2003	183.3	184.6	184.0	1.9	2.3
2004	187.6	190.2	188.9	3.3	2.7
2005	193.2	197.4	195.3	3.4	3.4
2006	200.6	202.6	201.6	2.5	3.2
2007	205.709	208.976	207.342	4.1	2.8
2008	214.429	216.177	215.303	0.1	3.8
2009	213.139	215.935	214.537	2.7	-0.4
2010	217.535	218.576	218.056	1.5	1.6
2011	223.598	226.280	224.939	3.0	3.2
2012	228.850	230.338	229.594	1.7	2.1
2013	232.366	233.548	232.957	1.5	1.5
2014	236.384	237.088	236.736	0.8	1.6
2015	236.265	237.769	237.017	0.7	0.1
2016	238.778	241.237	240.007	2.1	1.3
2017	244.076	246.163	245.120	2.1	2.1
2018	250.089	252.125	251.107	1.9	2.4
2019	254.412	256.903	255.657	2.3	1.8
2020	257.557	260.065	258.811	1.4	1.2
2021	266.236	275.703	270.970	7.0	4.7

Historical Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, all items, index averages — Continued

[1982-84=100, unless otherwise noted]

Year	Semiannual averages		Annual avg.	Percent change from previous	
	1st half	2nd half		Dec.	Annual avg.
2022	288.347	296.963	292.655	6.5	8.0
2023	302.408	306.996	304.702	3.4	4.1
2024	312.145	315.233	313.689	2.9	2.9

Counties apply the lesser of 5.0% or the percentage change in the CPI from December 2024 to December 2023 to the 2025 Tax Year Levy

For the 2025 Tax Levy Year, the percentage applied to the levy will be 2.90% which is the change in the CPI from December 2024 to December 2023