AGENDA
DUNDEE TOWNSHIP PARK DISTRICT
Board of Commissioners Regular Meeting
September 4, 2024
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 September 4, 2024.

Location: Randall Oaks Golf Course Clubhouse, 4101 Binnie Road, West Dundee

I. Call to Order

II. Citizens to Be Heard

III. Staff Reports
- A. Tammy Greco, Superintendent of Recreation – Summer Programs Recap

IV. Consent Agenda
- A. Approval of Items to be Considered for Consent Agenda
  - i. August 21, 2024 - Regular Board Meeting Minutes
  - ii. Accounts Payable Check Register Dated – September 4, 2024
- B. Approval of Consent Agenda

V. Director's Report
- A. Small Animal House – Ribbon Cutting Ceremony Scheduled October 2, 2024
- B. Golf Report Update Through August 2024
- C. Final Audited FY 2023/2024 Financial Results
- D. Veteran Golf Outing – September

VI. President's Report

VII. Old Business

VIII. New Business
- A. Randall Oaks Golf Course Clubhouse and Cart Barn Paint Bid Recommendation - Consideration to Accept Bid

IX. 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)

X. Adjournment

Next board meeting is scheduled for September 18, 2024

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

The August 21, 2024 meeting of the Dundee Township Park District Board of Commissioners was held at the Rakow Center's Adult Activity Center. President Frank Scarpelli called the meeting to order at 7:04 p.m. Commissioners responding to roll call were Vice President Erin O'Leary, Treasurer Jim Bonkoski, Secretary John Meschewski and Commissioner Pam Griffin.

Citizens to be Heard
None.

Staff Reports
None.

Consent Agenda

A. *Approval of Items to be considered for Consent Agenda – Jim Bonkoski made a motion with a second by Erin O'Leary to approve the Items to be considered for the Consent Agenda. The motion passed 5-0. This includes:*
   I. *August 7, 2024 - Regular Board Meeting Minutes*
   II. *Accounts Payable Check Register Dated – August 21, 2024*
   III. *Finance Report – Period Ending July 31, 2024*
   IV. *Closed Session Meeting Minutes – August 7, 2024*

B. *Approval of Consent Agenda - John Meschewski made a motion with a second by Pam Griffin to approve the Consent Agenda as presented. The motion passed 5-0.*

Director's Report
None.

President's Report
None.

Old Business

A. Aquatic Needs Assessment and Community Engagement Services – The aquatic advisory committee and the Board of Commissioners have had several meetings separately to discuss the survey results and background information pertaining to the west side aquatic needs. Those survey results have been discussed amongst staff, the committee, the board, and our consultants.

   Anthony Miceli, of Speer Financial, presented information regarding the different types of Park Bond issuances available to park districts, both property tax and non-property tax supported. He reviewed with the board and aquatic advisory committee referendum requirements, timeline, and statutory

debt limitations that would need to be taken into consideration. Questions and discussions ensued related to referendums and bond issuances.

Executive Director Peterson presented information about the Park District's finances, including Equalized Assess Valuation, Tax Cap laws, Fund Balance Policy, 5-year Capital Plan and aquatic subsidies. He emphasized the importance of the rollover bond proceeds earmarked to existing debt service and the remaining amount available for capital. The remaining amount falls far short of the capital needs within the Park District.

Discussion ensued amongst the board and committee related to location options for aquatic facilities, types of aquatic facilities, multiple facilities included in a referendum question and more. After all comments and questions were vetted, the board was ready to make a motion.

John Meschewski made a motion with a second by Jim Bonkoski to accept Phase 2 professional services of FGM Architects in the amount not to exceed $27,500.00 as it relates to the Aquatic Needs Assessment and Community Engagement Request for Proposal. The motion passed 5-0.

New Business
None.

Adjournment
Erin O'Leary made a motion with a second by John Meschewski to adjourn the meeting. The motion passed 5-0. The meeting adjourned at 9:32 p.m.

Note: The next board meeting is scheduled for September 4, 2024.

Check Date	Check	Vendor	Vendor Name	Amount
Bank A CORPORATE ACCOUNT				
Check Type: EFT Transfer				
09/04/2024	20844(E)	79001	SIKICH, LLP	3,210.00
09/04/2024	20845(E)	84487	TOSHIBA FINANCIAL SERVICES	226.37
09/04/2024	20846(E)	90000000	US DEPT OF THE TREASURY	2,000.78
09/04/2024	20847(E)	900001167	HEALTHEQUITY	476.36
			Total EFT Transfer:	5,913.51
Check Type: Paper Check				
09/04/2024	253034	00580	ACE HARDWARE	26.55
09/04/2024	253035	02485	ALARM DETECTION SYSTEMS INC	228.27
09/04/2024	253036	03687	AMERICAN SOCCER COMPNAY, INC	425.88
09/04/2024	253037	05209	CLESENS	1,059.94
09/04/2024	253038	05216	ASAP GARAGE DOOR REPAIR	293.75
09/04/2024	253039	05402	AL WARREN OIL CO.	3,404.84
09/04/2024	253040	10145	BODE TREE CARE	2,410.00
09/04/2024	253041	12570	CALLAWAY GOLF	1,214.36
09/04/2024	253042	13967	CHICAGO CLASSIC COACH,LLC	1,034.00
09/04/2024	253043	15270	COMED	217.27
09/04/2024	253044	15375	CONSERV FS	9,848.50
09/04/2024	253045	15834	COZZINI BROS., INC.	36.00
09/04/2024	253046	19454	DUNHAM WOODS FARM	710.00
09/04/2024	253047	19599	DURHAM SCHOOL SERVICES	48,631.05
09/04/2024	253048	19605	DYNEGY ENERGY SERVICES	32,009.63
09/04/2024	253049	20243	ECOLAB INC.	733.10
09/04/2024	253050	23246	ELGIN KEY & LOCK CO., INC.	913.33
09/04/2024	253051	23936	ESSCOE, LLC	620.00
09/04/2024	253052	23969	EWING IRRIGATION PRODUCTS, INC.	911.18
09/04/2024	253053	27515	FAULKS BROS. CONSTRUCTION	4,297.56
09/04/2024	253054	28347	FITNESS EQUIPMENT SERVICES	294.00
09/04/2024	253055	29111	FOX VALLEY FLOURISH	1,659.70
09/04/2024	253056	30698	GEORGELO PIZZA- CHICAGO, INC	317.20
09/04/2024	253057	32430	GRAINGER	8,772.78
09/04/2024	253058	32482	GRECO AND SONS INC.	1,904.83
09/04/2024	253059	34065	BILL HEPPERLE	83.08
09/04/2024	253060	35398	HARRIS GOLF CARS	211.19
09/04/2024	253061	36884	HOME DEPOT CREDIT SERVICES	357.42
09/04/2024	253062	52171	LIFELINE PLUMBING	661.00
09/04/2024	253063	56665	MENARDS - C'VILLE	1,863.26
09/04/2024	253064	57292	PETER MILETIC	275.00
09/04/2024	253065	59617	MICKEY'S LINEN	282.27
09/04/2024	253066	59650	NADLER GOLF CAR SALES INC.	1,250.18
09/04/2024	253067	61207	NICOR GAS	1,143.68
09/04/2024	253068	62000	NUTOYS LEISURE PRODUCTS	417.44

Check Date	Check	Vendor	Vendor Name	Amount
09/04/2024	253069	66415	ORKIN	443.98
09/04/2024	253070	68911	PALATINE TWP SENIOR CITIZENS	821.00
09/04/2024	253071	69630	PEPSI-COLA	508.40
09/04/2024	253072	74603	ROADWAY TOWING & SERVICE	45.00
09/04/2024	253073	77048	KEN SAVELEY	93.80
09/04/2024	253074	78076	SERVICE SANITATION, INC.	5,851.24
09/04/2024	253075	78999	SILK SCREEN EXPRESS, INC.	190.50
09/04/2024	253076	79006	SITEONE LANDSCAPE SUPPLY, LLC	198.00
09/04/2024	253077	80593	SPECIALTY FLOORS, INC.	675.00
09/04/2024	253078	83090	SYSCO - CHICAGO, INC	3,173.89
09/04/2024	253079	85368	TRITZ BEVERAGE SYSTEMS	40.00
09/04/2024	253080	85381	TRUGREEN PROCESSING CENTER	858.78
09/04/2024	253081	88007	UNIQUE PRODUCTS & SERVICE CORP	2,413.28
09/04/2024	253082	88025	UNITED SEPTIC	550.00
09/04/2024	253083	900000128	LANGUAGE IN ACTION, INC	260.00
09/04/2024	253084	900000166	CINTAS FIRE	2,602.19
09/04/2024	253085	900000450	WYATT RAISOR	300.00
09/04/2024	253086	900000451	KNAPHEIDE TRUCK EQUIPMENT CENT	18,359.65
09/04/2024	253087	900000754	PREMISTAR-NORTH	134,731.65
09/04/2024	253088	900000891	LANGTON GROUP	4,059.48
09/04/2024	253089	900000957	LAYNE CHRISTENSEN COMPANY	810.00
09/04/2024	253090	900001024	HAMPSHIRE TOWNSHIP PARK DISTRI(	1,290.00
09/04/2024	253091	900001148	HUNTLEY FORD	274.73
09/04/2024	253092	900001317	YELLOWSTONE LANDSCAPE INC	4,080.00
09/04/2024	253093	900001499	FRIENDS OF THE FOX RIVER	1,820.00
09/04/2024	253094	900001500	PRO SPORTS EXPERIENCE, LLC	1,481.60
09/04/2024	253095	900001502	AMERICAN MANUFACTURING & EMBR(	389.20
09/04/2024	253096	900001504	JESUS MARTINEZ	600.00
09/04/2024	253097	900001505	BODE SUPPLY CO.	1,020.00
09/04/2024	253098	93076	WESEMANN FEEDS	276.70
09/04/2024	253099	95288	WT GROUP, LLC	1,500.00
09/04/2024	253100	99306	CASH	119.78
09/04/2024	253101	99309	CASH	211.08
09/04/2024	253102	MISC-REF	VERONICA SEDARSKI	111.00
09/04/2024	253103	MISC-REF	CHRISTINE QUATROKE	100.00
09/04/2024	253104	PINGINC	PING INC	137.84
09/04/2024	253105	PRESTWIC	PRESTWICK GROUP	1,191.00
09/04/2024	253106	T0000017	STEPHANIE TAVERA	75.00
09/04/2024	253107	900001309	MINT GREEN GROUP USA	2,058.01
			Total Paper Check:	322,240.02

A TOTALS:

Total of 78 Checks:	328,153.53
Less 0 Void Checks:	0.00
Total of 78 Disbursements:	328,153.53

Check Date	Check	Vendor	Vendor Name	Description	Amount
Bank A CORPORATE ACCOUNT					
Check Type: EFT Transfer					
09/04/2024	20844(E)	79001	SIKICH, LLP	FY 24 AUDITING SERVICES	3,210.00
09/04/2024	20845(E)	84487	TOSHIBA FINANCIAL SERVICES	PARKS COPIER	226.37
09/04/2024	20846(E)	90000000	US DEPT OF THE TREASURY	2ND QTR 2024 FED. PAYROLL TAX	2,000.78
09/04/2024	20847(E)	900001167	HEALTHEQUITY	FSA REPLENISHMENT	476.36
				Total EFT Transfer:	5,913.51
Check Type: Paper Check					
09/04/2024	253034	00580	ACE HARDWARE	KEY RING, HEX KEY	11.97
				DRAIN OPENER	14.58
					26.55
09/04/2024	253035	02485	ALARM DETECTION SYSTEMS INC	QUARTERLY FEES-SEP-NOV: S HOLLOW	228.27
09/04/2024	253036	03687	AMERICAN SOCCER COMPNAY, INC	SOCCER UNIFORMS	88.30
				SOCCER UNIFORMS	35.85
				SOCCER UNIFORMS	301.73
					425.88
09/04/2024	253037	05209	CLESENS	GRREN SAND	518.74
				WETTING AGENT, HOSE NOZZLE	541.20
					1,059.94
09/04/2024	253038	05216	ASAP GARAGE DOOR REPAIR	DOOR REPAIRS	293.75
09/04/2024	253039	05402	AL WARREN OIL CO.	REG UNLEADED-BDGC	2,118.25
				OFF ROAD ULSD-BDGC	1,286.59
					3,404.84
09/04/2024	253040	10145	BODE TREE CARE	REMOVE SILVER MAPLE	2,410.00
09/04/2024	253041	12570	CALLAWAY GOLF	PRO SHOP MERCH	954.34
				PRO SHOP MERCH	260.02
					1,214.36
09/04/2024	253042	13967	CHICAGO CLASSIC COACH,LLC	AAC TRANSPORTATION	1,034.00
09/04/2024	253043	15270	COMED	BDGC SIGN 07/17/24-08/14/24	96.76
				BRUNNER 07/19/24-08/19/24	49.71
				TARTANS IRRIGATION 07/19/24-08/19/24	70.80
					217.27

Check Date	Check	Vendor	Vendor Name	Description	Amount
09/04/2024	253044	15375	CONSERV FS	LANDSCAPE SUPPLIES	9,848.50
09/04/2024	253045	15834	COZZINI BROS., INC.	KNIFE SERVICE	36.00
09/04/2024	253046	19454	DUNHAM WOODS FARM	SUMMER HORSE CAMP	260.00
				SUMMER HORSE CAMP	450.00
					710.00
09/04/2024	253047	19599	DURHAM SCHOOL SERVICES	CAMP TRANSPORTATION	7,329.25
				SPORTS CAMP TRANSPORTATION	4,881.15
				CAMP TRANSPORTATION	4,486.85
				CAMP TRANSPORTATION	4,368.70
				CAMP TRANSPORTATION	1,703.35
				CAMP TRANSPORTATION	2,541.25
				CAMP TRANSPORTATION	2,029.30
				SPORTS CAMP	2,912.50
				CAMP TRANSPORTATION	2,390.20
				CAMP TRANSPORTATION	6,820.05
				CAMP TRANSPORTATION	6,231.05
				CAMP TRANSPORTATION	2,937.40
					48,631.05
09/04/2024	253048	19605	DYNEGY ENERGY SERVICES	ROGC 07/17/24-08/14/24	8,732.18
				RORC 07/17/24-08/14/24	10,859.82
				RAKOW 07/17/24-08/14/24	12,417.63
					32,009.63
09/04/2024	253049	20243	ECOLAB INC.	RENTAL 07/07/24-08/06/24	140.00
				RENTAL 07/25/24-08/24/24	226.55
				RENTAL 08/07/24-09/06/24	140.00
				RENTAL 08/25/24-09/24/24	226.55
					733.10
09/04/2024	253050	23246	ELGIN KEY & LOCK CO., INC.	KEYS	49.78
				DEADBOLTS	221.84
				LOCKS	641.71
					913.33
09/04/2024	253051	23936	ESSCOE, LLC	SERVICE-RORC	620.00
09/04/2024	253052	23969	EWING IRRIGATION PRODUCTS, INC.	ECOSTRIPE	401.15
				HERBICIDE	269.34
				SURFACTANT	240.69
					911.18

Check Date	Check	Vendor	Vendor Name	Description	Amount
09/04/2024	253053	27515	FAULKS BROS. CONSTRUCTION	FAIRWAY TOPDRESSING	964.77
				FINES FREE NON DRIED	1,144.27
				FINES FREE NON DRIED	2,188.52
					4,297.56
09/04/2024	253054	28347	FITNESS EQUIPMENT SERVICES	EQUIPMENT REPAIRS	294.00
09/04/2024	253055	29111	FOX VALLEY FLOURISH	BATON INSTRUCTION	1,659.70
09/04/2024	253056	30698	GEORGELO PIZZA- CHICAGO, INC	FOOD SUPPLY	317.20
09/04/2024	253057	32430	GRAINGER	STEEL TROLLEY, DUST CAP	311.11
				PORTABLE GANRTY CRANE	7,718.28
				AIR FILTERS	146.16
				MOTOR	197.66
				WARNING LIGHTS	399.57
					8,772.78
09/04/2024	253058	32482	GRECO AND SONS INC.	FOOD SUPPLY	699.35
				FOOD SUPPLY	115.62
				FOOD SUPPLY	615.50
				FOOD SUPPLY	489.39
				OVERPAYMENT OF 252965	(15.03)
					1,904.83
09/04/2024	253059	34065	BILL HEPPERLE	MILEAGE 08/05/24-08/28/24	83.08
09/04/2024	253060	35398	HARRIS GOLF CARS	CART REPAIRS	211.19
09/04/2024	253061	36884	HOME DEPOT CREDIT SERVICES	SAW BLADE	50.94
				PLIERS, CEDAR TONE	37.03
				HVAC/ELECTRICAL SUPPLIES	269.45
					357.42
09/04/2024	253062	52171	LIFELINE PLUMBING	RESTROOM REPAIR	661.00
09/04/2024	253063	56665	MENARDS - C'VILLE	SHOP SUPPLIES	24.78
				SPRAY PAINT	56.27
				GROMMET, WIREGARD, BUSHING	26.23
				WELDABL ANG	13.99
				ELECTRICAL SUPPLIES	59.96
				TAPCON, WASHER, MOTION MOUNT	132.17
				HI VIS GLOVES	86.57
				PAINT TRY LINER	15.48
				PAINT SUPPLIES	96.81
				RIVETS, HINGE	36.96
				HEX NUT, BOLT, LOCK WASHERS	156.11
				CLEANING SUPPLIES	217.81
				CLEANING SUPPLIES	127.54
				CLEANING SUPPLIES	216.19
				UNION	13.99

Check Date	Check	Vendor	Vendor Name	Description	Amount
				METAL DEEP BOX	7.37
				PRIMED PINE	31.30
				ZEP	6.76
				TOOL KIT, DRILLBIT SET, ETC	111.59
				BOOKCASE	239.97
				AC COIL CLEANER, ZEP BLEACH	24.26
				METAL CUTTING, DUO DISC	27.62
				METAL CUTTING	16.35
				CAULK GUN, PVC, ETC	56.98
				VULKEM	12.96
				BLACK PIPE	26.97
				PVC COUPLING/ELBOW	20.27
					1,863.26
09/04/2024	253064	57292	PETER MILETIC	AAC ENTERTAINER	275.00
09/04/2024	253065	59617	MICKEY'S LINEN	LINENS	127.29
				LINENS	127.29
				LINENS	27.69
					282.27
09/04/2024	253066	59650	NADLER GOLF CAR SALES INC.	CART REPAIRS	499.30
				CART REPAIRS	194.45
				CART REPAIRS	140.53
				CART REPAIRS	415.90
					1,250.18
09/04/2024	253067	61207	NICOR GAS	BLUE MAINT. BLDG 07/19/24-08/19/24	44.33
				BROWN GARAGE 07/19/24-08/19/24	44.33
				CENTERVILLE 07/19/24-08/19/24	44.64
				PARK MGRS HOUSE 07/19/24-08/19/24	38.79
				PARKS OFFICE 07/19/24-08/19/24	44.33
				ROGC MAINT. 07/19/24-08/19/24	51.38
				ROGC 07/19/24-08/19/24	448.55
				RORC 07/19/24-08/19/24	187.43
				ZOO 07/19/24-08/19/24	50.06
				BRUNNER 07/22/24-08/21/24	139.78
				WASHINGTON ST. 07/24/24-08/23/24	50.06
					1,143.68
09/04/2024	253068	62000	NUTOYS LEISURE PRODUCTS	PLAYGROUND SUPPLIES	417.44
09/04/2024	253069	66415	ORKIN	PEST CONTROL	110.99
				PEST CONTROL-RAKOW	257.99
				PEST CONTROL-D COVE	75.00
					443.98

Check Date	Check	Vendor	Vendor Name	Description	Amount
09/04/2024	253070	68911	PALATINE TWP SENIOR CITIZENS	AAC FOUR WINDS CASINO TRIP	821.00
09/04/2024	253071	69630	PEPSI-COLA	SODA SUPPLY-ROGC	508.40
09/04/2024	253072	74603	ROADWAY TOWING & SERVICE	SAFETY LANE INSPECTIONS	45.00
09/04/2024	253073	77048	KEN SAVELEY	MILEAGE 07/17/24-08/20/24	93.80
09/04/2024	253074	78076	SERVICE SANITATION, INC.	PORTA RESTROOM-RO PARK	340.00
				PORTA RESTROOM-MEADOWDALE	155.00
				PORTA RESTROOM-MEADOWDALE	410.00
				PORTA RESTROOM-LIBERTY	82.00
				PORTA RESTROOM-HUFFMAN	377.00
				PORTA RESTROOM-BESINGER	164.00
				PORTA RESTROOM-KEMPER	164.00
				PORTA RESTROOM-RO PARK	340.00
				PORTA RESTROOM-SILVERSTONE	164.00
				PORTA RESTROOM-DEERPATH	82.00
				PORTA RESTROOM-LOINS	164.00
				PORTA RESTROOM-RORC	82.00
				PORTA RESTROOM-RO PARK CONSTRUC	422.00
				PORTA RESTROOM-LOINS	96.00
				PORTA RESTROOM-RO PARK	31.00
				PORTA RESTROOM-ROGC	124.39
				PORTA RESTROOM-BDGC	57.85
				PORTA RESTROOM-MEADOWDALE	410.00
				PORTA RESTROOM-LIBERTY	82.00
				PORTA RESTROOM-HUFFMAN	377.00
				PORTA RESTROOM-BESINGER	164.00
				PORTA RESTROOM-KEMPER	164.00
				PORTA RESTROOM-SILVERSTONE	164.00
				PORTA RESTROOM-LOINS	164.00
				PORTA RESTROOM-RORC	82.00
				PORTA RESTROOM-RO PARK CONSTRUC	422.00
				PORTA RESTROOM-ROGC	387.00
				PORTA RESTROOM-BDGC	180.00
					5,851.24
09/04/2024	253075	78999	SILK SCREEN EXPRESS, INC.	UNIFORMS	190.50
09/04/2024	253076	79006	SITEONE LANDSCAPE SUPPLY, LLC	SPRAYER PISTON	198.00
09/04/2024	253077	80593	SPECIALTY FLOORS, INC.	AEROBIC FLOOR CLEANING	675.00
09/04/2024	253078	83090	SYSCO - CHICAGO, INC	FOOD SUPPLY	415.19
				FOOD SUPPLY	620.91
				FOOD SUPPLY-D COVE	937.92
				FOOD SUPPLY	701.52
				FOOD SUPPLY	498.35
					3,173.89
09/04/2024	253079	85368	TRITZ BEVERAGE SYSTEMS	LINES CLEANED-ROGC	40.00

Check Date	Check	Vendor	Vendor Name	Description	Amount
09/04/2024	253080	85381	TRUGREEN PROCESSING CENTER	LAWN SERVICE-D COVE	402.22
				LAWN SERVICE-RAKOW	178.88
				LAWN SERVICE-GRAFELMAN	277.68
					858.78
09/04/2024	253081	88007	UNIQUE PRODUCTS & SERVICE CORP	CLEANING SUPPLIES	966.05
				CLEANING SUPPLIES	1,273.35
				CLEANING SUPPLIES	108.00
				LINERS	65.88
					2,413.28
09/04/2024	253082	88025	UNITED SEPTIC	GREASE TRAP SERVICE	550.00
09/04/2024	253083	900000128	LANGUAGE IN ACTION, INC	SPANIISH/CREATIVE WRITING	260.00
09/04/2024	253084	900000166	CINTAS FIRE	INSPECTIONS-RAKOW	2,602.19
09/04/2024	253085	900000450	WYATT RAISOR	GROOMING	300.00
09/04/2024	253086	900000451	KNAPHEIDE TRUCK EQUIPMENT CENT	F350 EQUIPMENT	18,359.65
09/04/2024	253087	900000754	PREMISTAR-NORTH	RTU 11 REPAIRS	2,499.00
				RORC RTU REPLACEMENT-33% BILLING	132,232.65
					134,731.65
09/04/2024	253088	900000891	LANGTON GROUP	MONTHLY LANDSCAPE-AUGUST 2024	4,059.48
09/04/2024	253089	900000957	LAYNE CHRISTENSEN COMPANY	FIELD LABOR- WELL 2 OILER	810.00
09/04/2024	253090	900001024	HAMPSHIRE TOWNSHIP PARK DISTRI	NFL FLAG FOOTBALL	1,290.00
09/04/2024	253091	900001148	HUNTLEY FORD	CONNECTOR	206.37
				SEAL, OIL	68.36
					274.73
09/04/2024	253092	900001317	YELLOWSTONE LANDSCAPE INC	TREE REMOVAL	4,080.00
09/04/2024	253093	900001499	FRIENDS OF THE FOX RIVER	SURVIVOR SUMMER CAMP	1,820.00
09/04/2024	253094	900001500	PRO SPORTS EXPERIENCE, LLC	CAMP	1,481.60
09/04/2024	253095	900001502	AMERICAN MANUFACTURING & EMBR	SPORT TOWELS	389.20
09/04/2024	253096	900001504	JESUS MARTINEZ	REFEREE ASSIGNER FEE	600.00
09/04/2024	253097	900001505	BODE SUPPLY CO.	MULCH	1,020.00
09/04/2024	253098	93076	WESEMANN FEEDS	FEED	276.70
09/04/2024	253099	95288	WT GROUP, LLC	D COVE OBSERVATION	1,500.00
09/04/2024	253100	99306	CASH	PETTY CASH REPLENISHMENT	119.78
09/04/2024	253101	99309	CASH	PETTY CASH REPLENISHMENT-RAKOW	211.08
09/04/2024	253102	MISC-REF	VERONICA SEDARSKI	FLAG FOOTBALL REFUND	111.00
09/04/2024	253103	MISC-REF	CHRISTINE QUATROKE	BIRTHDAY PARTY REFUND	100.00
09/04/2024	253104	PINGINC	PING INC	PRO SHOP MERCH	137.84
09/04/2024	253105	PRESTWIC	PRESTWICK GROUP	BENCH	1,191.00
09/04/2024	253106	T0000017	STEPHANIE TAVERA	REIMBURSEMENT-WORKBOOTS	75.00
09/04/2024	253107	900001309	MINT GREEN GROUP USA	ROGC GROUNDS STAFF SHIRTS	2,058.01
				Total Paper Check:	322,240.02

Check Date	Check	Vendor	Vendor Name	Description	Amount
A TOTALS:					
Total of 78 Checks:					328,153.53
Less 0 Void Checks:					0.00
Total of 78 Disbursements:					328,153.53

BOARD MEMORANDUM

September 4, 2024 Board Meeting Agenda Item

To: Board of Park Commissioners
From: Greg Gannon, Director of Business Services
Through: Dave Peterson, Executive Director
Date: September 4, 2024
Subject: **FINAL AUDITED FY 2023/2024 Financial Results**

The District's auditors, Sikich LLP has completed the annual audit of the District's fiscal year ending April 30, 2024 and have completed the Annual Comprehensive Financial Report (ACFR) which will be presented by Sikich LLP to the board at the September 18, 2024 meeting. Ahead of the presentation by Sikich LLP, I wanted to share highlights of the fiscal year along with the attached top level financial reports for the fiscal year.

- **OVERALL TOTAL DISTRICT**
  - Recognized a total net excess of $300,668 which is a $295,084 decrease over prior year's total net excess of $595,752. During Fiscal Year 2023/2024, the District expensed $2.5 million in capital projects versus $2.3 million during the fiscal year.
  - Total fund balance of $6.2 million. The prior fiscal year's total fund balance was $5.9 million.
  - During the Fiscal Year, the District's total revenues increased $1.7 million or 8.1%, however total expenses increased $2.1 million or 9.7%, Increases in the minimum wage and a general inflationary rise in materials and supplies affected the District this fiscal year.
  - All funds met or exceeded the District's fund balance policy except for the Social Security, Liability and the Special Recreation Funds. These deficits are planned to be addressed in the current FY 2024/2025 fiscal year.
  - During the fiscal year, the District received total property tax revenue of $11.3 million, an increase of $600,000 over the prior fiscal year's collections.

- **CORPORATE FUND**
  - Recognized an excess of $169,529, an increase from the prior year's deficit of ($798,152). In the prior fiscal year, the fund transferred our $1.3 million to other funds. During this fiscal year, only $80,000 was transferred out. This along with an increase in property tax receipts accounts for the increase in net.
  - Randall Oaks Zoo recognized a loss of $371,555. This was mainly caused by an increase in expenses over the prior fiscal year of $337,000. Part time wages increased $121,000 along with zoo program instructor wages increasing $48,000 over prior fiscal year.

- Investment/Bank interest for the fiscal year reported at $427,738, an increase of $231,000 over the prior fiscal year due to an increase in interest rates.

- **RECREATION FUND**

Recreation Activities

- The recreation activities portion of the fund recognized a net excess of $200,062. The prior year's net excess was $862,453. During the fiscal year, the Recreation fund transferred $750,000 to the Capital Improvement Fund. There were no transfers out done during the prior fiscal year.
- Rec programs had an excess of $305,000; down $13,000 from the prior fiscal year.
- Circle of Friends had an excess of $464,000; down $76,000 from the prior fiscal year.
- Fitness Centers had an excess of $103,000; up $52,000 from the prior fiscal year.
- Rakow and RORC had a total deficit for the fiscal year of $1.6 million. An increase in deficit of $241,000 due to general wage increases and material and repair/maintenance costs.

Randall Oaks Golf Club

- Randall Oaks in total had an excess of $50,000 for the fiscal year which is a decrease in net of $176,000 from the prior fiscal year.
- Total revenues for the course increased $155,000, however total expenses increased $343,000. As was the case with all the other funds of the District, inflation hurt the course this year.
- Greens Fees were $1.1 million which is an increase of $129,000 over the prior fiscal year.
- Golf expenses increased $102,000. Golf wage expenses increased $55,000 along with $36,000 in range expenditures which included $15,000 for indoor simulator rental.
- Golf grounds had a net deficit of $1.0 million. Expenses increased $89,000 due to an increase in full-time and part-time wages with the remaining increase due to landscaping and other departmental supplies.
- Food and Beverage recognized a deficit of $3,597, down $47,000 from the prior fiscal year. This decrease can be attributed to an increase in wages of $25,000 which includes the hiring of an additional full-time employee along with an increase in part-time wage spending.
- Life to date fund balance of the course is ($987,607)

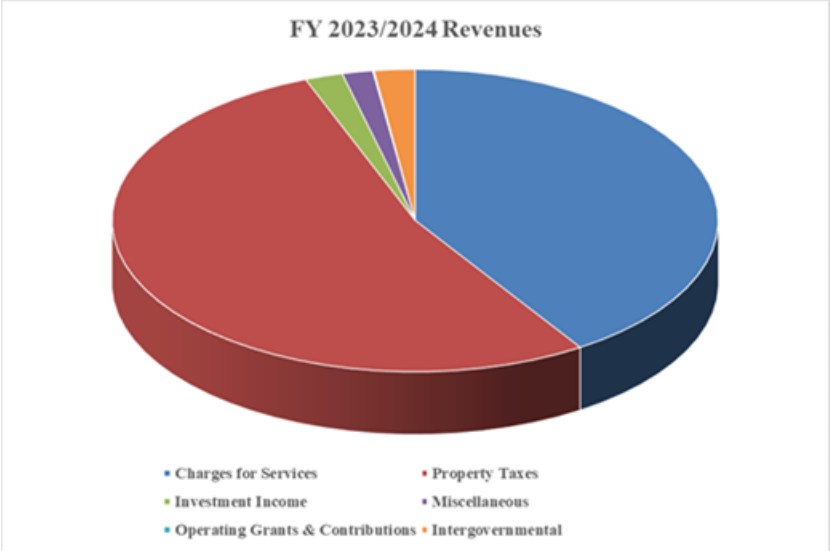
Bonnie Dundee Golf Club

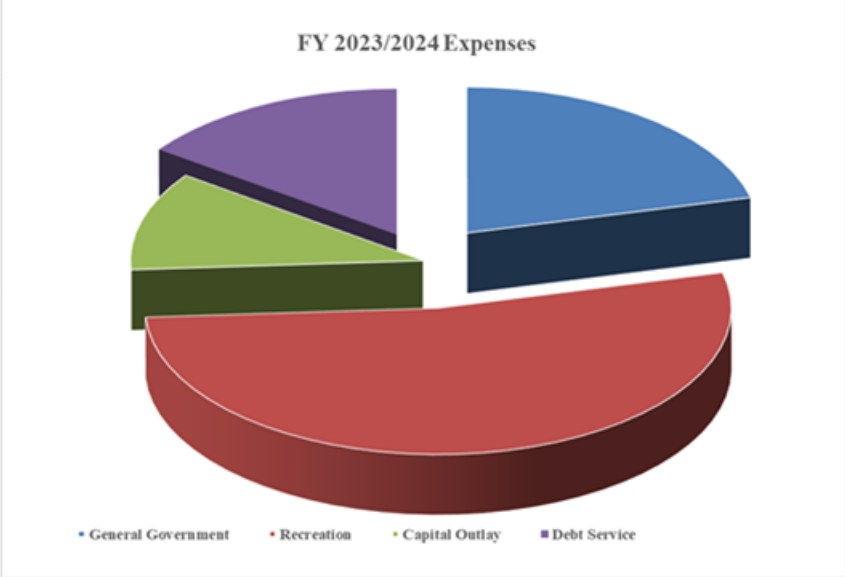
- Bonnie Dundee in total had an excess of $236,000 for the fiscal year which is an increase in net of $74,000 over prior fiscal year.
- Total revenues for the course increased $163,000 while expenses increased $89,000.
- Greens fees were $745,000 which is an increase of $100,000 over the prior fiscal year.
- Food and Beverage recognized an excess of $60,000 which is an increase of $48,000 over the prior fiscal year.

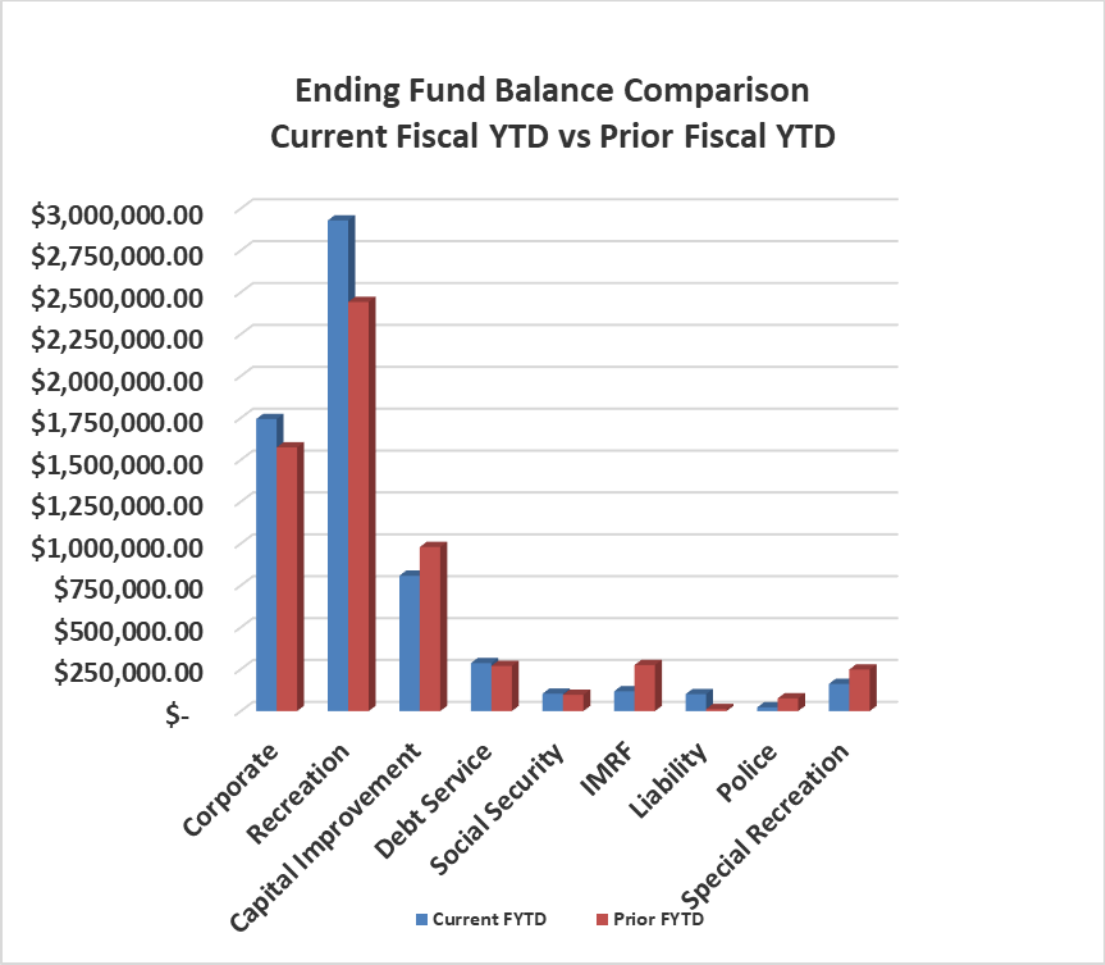
- Life to date fund balance of the course is ($4,452).

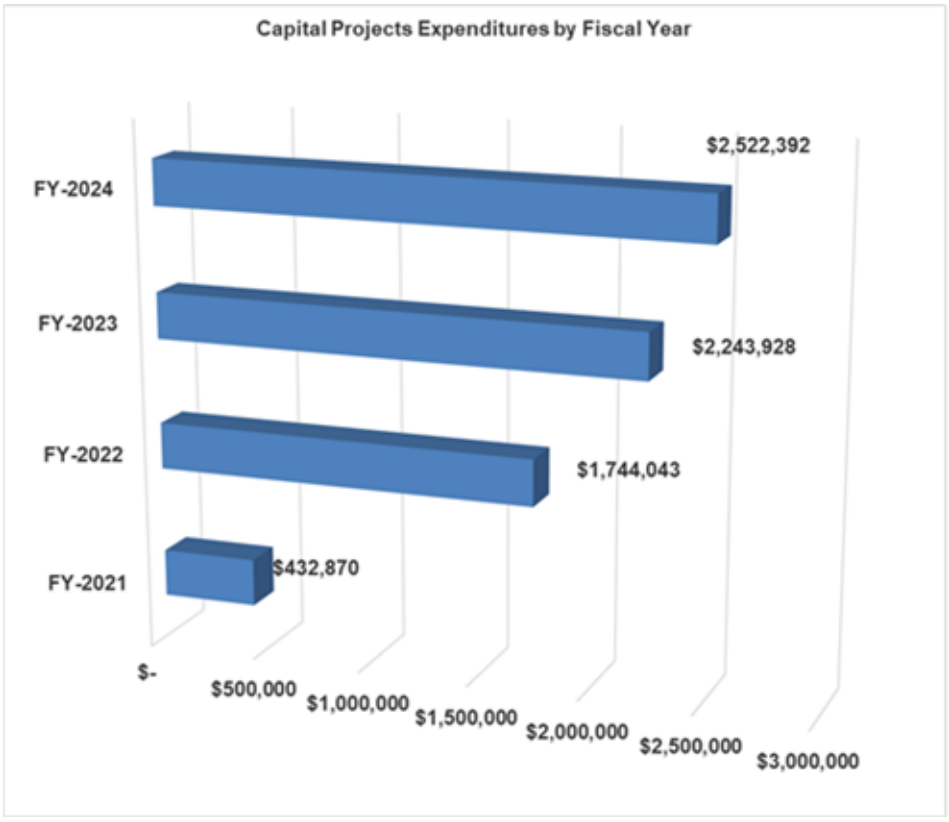
- **CAPITAL IMPROVEMENT FUND**
  - The fund ended the fiscal year at $807,896
  - During the fiscal year, $2.5 million in capital projects were expensed. $2.5 million was budgeted.
  - Some of the major projects expensed during the fiscal year were the Randall Oaks Zoo Small Animal Building ($1.5 million), Grandview Park Playground ($159,000) and pool repairs ($155,000)

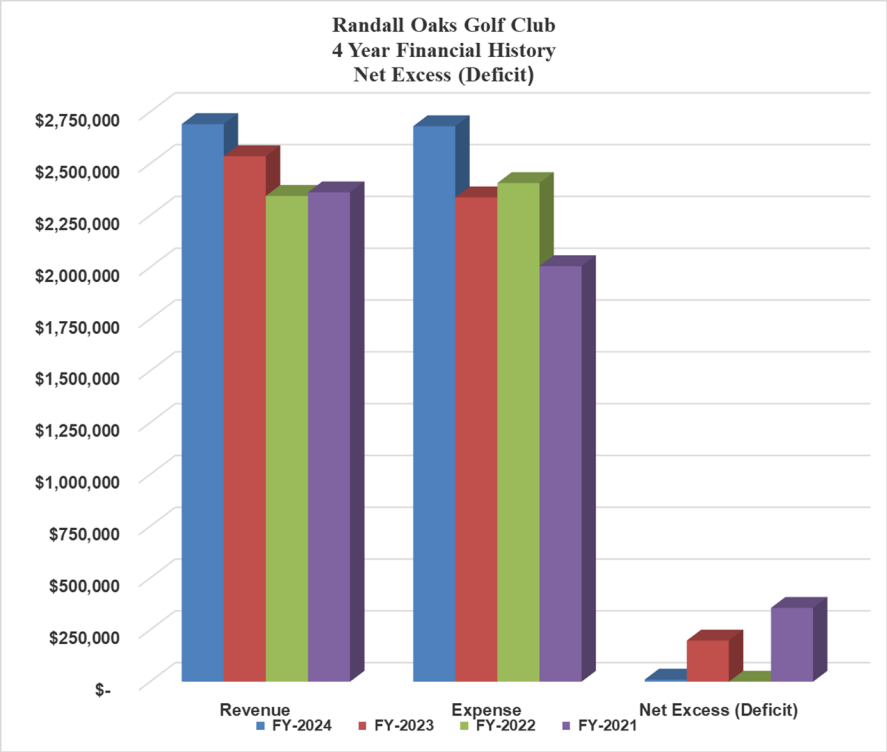
- **NON-OPERATING FUNDS**
  - The Debt Service, Social Security, IMRF, Liability, Police and Special Recreation funds combined for a net deficit for the fiscal year of ($184,000)
  - During the fiscal year, the District expensed a total of $3.4 million in debt ($2.9 million in retired principal & $500,000 in interest)

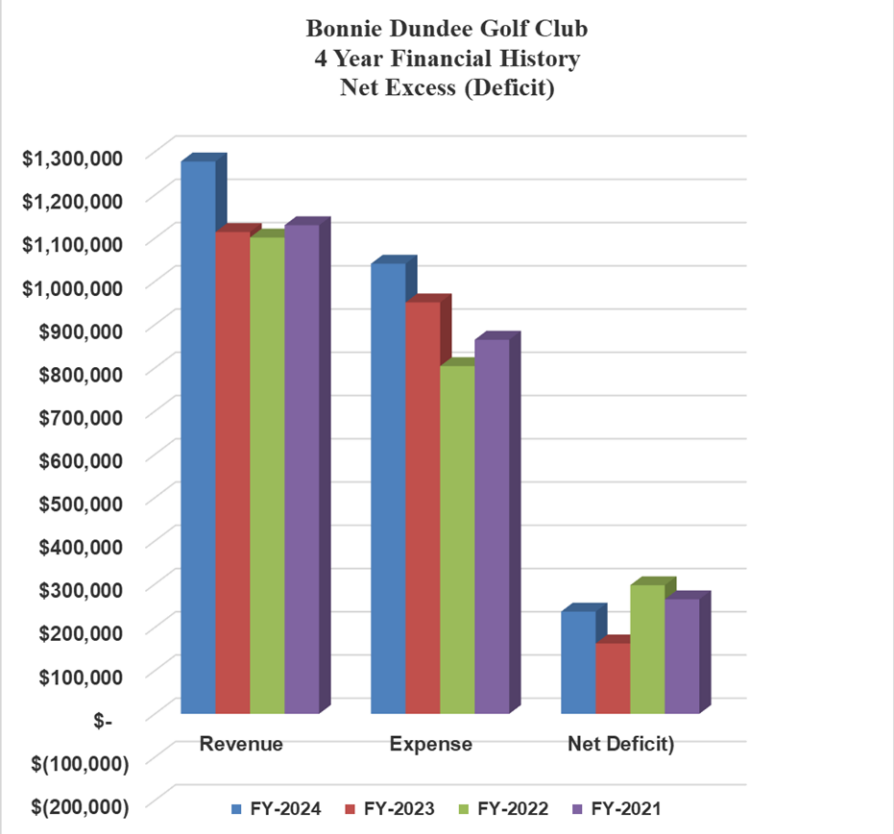


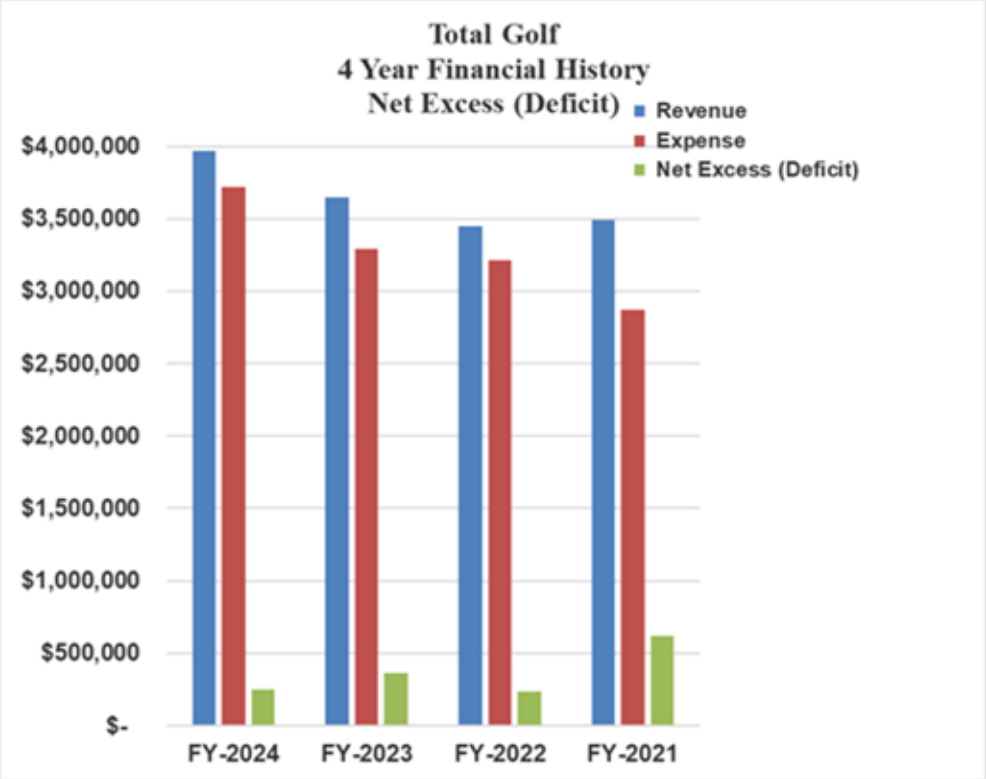



Ending Fund Balance Comparison
Current Fiscal YTD vs Prior Fiscal YTD
$3,000,000.00
$2,750,000.00
$2,500,000.00
$2,250,000.00
$2,000,000.00
$1,750,000.00
$1,500,000.00
$1,250,000.00
$1,000,000.00
$750,000.00
$500,000.00
$250,000.00
$-
Corporate
Recreation
Capital Improvement
Debt Service
Social Security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


Capital Projects Expenditures by Fiscal Year
FY-2024
$2,522,392
FY-2023
$2,243,928
FY-2022
$1,744,043
FY-2021
$432,870
$-
$500,000
$1,000,000
$1,500,000
$2,000,000
$2,500,000
$3,000,000


Randall Oaks Golf Club
4 Year Financial History
Net Excess (Deficit)
$2,750,000
$2,500,000
$2,250,000
$2,000,000
$1,750,000
$1,500,000
$1,250,000
$1,000,000
$750,000
$500,000
$250,000
$-
Revenue
Expense
Net Excess (Deficit)
FY-2024
FY-2023
FY-2022
FY-2021


Bonnie Dundee Golf Club
4 Year Financial History
Net Excess (Deficit)
$1,300,000
$1,200,000
$1,100,000
$1,000,000
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
$(100,000)
$(200,000)
Revenue
Expense
Net Deficit)
FY-2024
FY-2023
FY-2022
FY-2021


Total Golf
4 Year Financial History
Net Excess (Deficit)
Revenue
Expense
Net Excess (Deficit)
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
FY-2024
FY-2023
FY-2022
FY-2021

Top Level Fund Financial Summary with Interfund Transfer Detail
Fiscal Year 2023/2024 FINAL AUDITED

As of April 30, 2024

Fund	Fund Balance at 05/01/23	FY 2023/2024 Year to Date Actual (excluding Interfund Transfers In/Out)			Interfund Transfers			Ending Fund Balance at 04/30/24	Ending Fund Balance at 04/31/23	$ Incr(Decr)
		Total Revenue	Total Expense	Net Excess (Deficit)	Transfers In	Transfers Out	Net Transfer Activity			
CORPORATE	$ 1,573,773	$ 4,376,796	$ 4,127,267	$ 249,529	$ -	$ 80,000	$ (80,000)	$ 1,743,302	$ 1,573,773	$ 169,529
RECREATION:	**$ 2,442,119**	**$ 12,084,714**	**$ 10,888,146**	**$ 1,196,568**	**$ 40,000**	**$ 750,000**	**$ (710,000)**	**$ 2,928,687**	**$ 2,442,119**	**$ 486,568**
Recreation Activities	*$ 3,720,684*	*$ 8,116,554*	*$ 7,166,492*	*$ 950,062*	*$ -*	*$ 750,000*	*$ (750,000)*	***$ 3,920,746***	***$ 3,720,684***	$ 200,062
Randall Oaks Golf Club	*$ (1,037,712)*	*$ 2,690,846*	*$ 2,680,741*	*$ 10,105*	*$ 40,000*	*$ -*	*$ 40,000*	***$ (987,607)***	***$ (1,037,712)***	$ 50,105
Bonnie Dundee Golf Club	*$ (240,853)*	*$ 1,277,314*	*$ 1,040,913*	*$ 236,401*	*$ -*	*$ -*	*$ -*	***$ (4,452)***	***$ (240,853)***	$ 236,401
CAPITAL IMPROVEMENT	$ 979,202	$ 2,682,923	$ 2,551,183	$ 131,740	$ 870,000	$ 1,173,046	$ (303,046)	$ 807,896	$ 979,202	$ (171,306)
DEBT SERVICE	$ 269,271	$ 2,240,929	$ 3,396,798	$ (1,155,869)	$ 1,173,046	$ -	$ 1,173,046	$ 286,448	$ 269,271	$ 17,177
SOCIAL SECURITY	$ 97,430	$ 659,416	$ 653,225	$ 6,191	$ -	$ -	$ -	$ 103,621	$ 97,430	$ 6,191
IMRF	$ 275,017	$ 222,453	$ 379,459	$ (157,006)	$ -	$ -	$ -	$ 118,011	$ 275,017	$ (157,006)
LIABILITY	$ 12,115	$ 555,470	$ 466,200	$ 89,270	$ -	$ -	$ -	$ 101,385	$ 12,115	$ 89,270
POLICE	$ 75,974	$ 45	$ 53,616	$ (53,571)	$ -	$ -	$ -	$ 22,403	$ 75,974	$ (53,571)
SPECIAL RECREATION	$ 248,256	$ 892,489	$ 898,673	$ (6,184)	$ -	$ 80,000	$ (80,000)	$ 162,072	$ 248,256	$ (86,184)
Total All Funds	$ 5,973,157	$ 23,715,235	$ 23,414,567	$ 300,668	$ 2,083,046	$ 2,083,046	$ -	$ 6,273,825	$ 5,973,157	$ 300,668

Fund Balance Policy Tracking (current fund balance/current YTD expenses)		
	Actual	Target
CORPORATE	41.4%	25%
RECREATION	25.2%	25%
CAPITAL IMPROVEMENT	$ 807,896	$ 500,000
DEBT SERVICE	$ 286,448	$ 1,000
SOCIAL SECURITY	15.9%	25%
IMRF	31.1%	25%
LIABILITY	21.7%	25%
POLICE	41.8%	25%
SPECIAL RECREATION	16.6%	25%

Top Level Fund Financial Summary (Total w/Interfund Transfers)
Fiscal Year 2023/2024 FINAL AUDITED

As of April 30, 2024

Fund	FY 2023/2024 Year to Date Actual (Including Interfund Transfers in/out)			FY 2022/2023 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	$ 4,376,796	$ 4,207,267	$ 169,529	$ 4,152,208	$ 4,950,360	$ (798,152)	$ 224,588	$ (743,093)	$ 967,681
RECREATION	$ 12,124,714	$ 11,638,146	$ 486,568	$ 11,075,158	$ 9,811,499	$ 1,263,659	$ 1,049,556	$ 1,826,647	$ (777,091)
Recreation Activities	*$ 8,116,554*	*$ 7,916,492*	*$ 200,062*	*$ 7,385,096*	*$ 6,522,643*	*$ 862,453*	*$ 731,458*	*$ 1,393,849*	*$ (662,391)*
Randall Oaks Golf Club	*$ 2,730,846*	*$ 2,680,741*	*$ 50,105*	*$ 2,575,905*	*$ 2,337,422*	*$ 238,483*	*$ 154,941*	*$ 343,319*	*$ (188,378)*
Bonnie Dundee Golf Club	*$ 1,277,314*	*$ 1,040,913*	*$ 236,401*	*$ 1,114,157*	*$ 951,434*	*$ 162,723*	*$ 163,157*	*$ 89,479*	*$ 73,678*
CAPITAL IMPROVEMENT	$ 3,552,923	$ 3,724,229	$ (171,306)	$ 3,415,545	$ 3,492,029	$ (76,484)	$ 137,378	$ 232,200	$ (94,822)
DEBT SERVICE	$ 3,413,975	$ 3,396,798	$ 17,177	$ 3,255,230	$ 3,238,427	$ 16,803	$ 158,745	$ 158,371	$ 374
SOCIAL SECURITY	$ 659,416	$ 653,225	$ 6,191	$ 527,241	$ 571,800	$ (44,559)	$ 132,175	$ 81,425	$ 50,750
IMRF	$ 222,453	$ 379,459	$ (157,006)	$ 669,042	$ 396,191	$ 272,851	$ (446,589)	$ (16,732)	$ (429,857)
LIABILITY	$ 555,470	$ 466,200	$ 89,270	$ 400,927	$ 463,324	$ (62,397)	$ 154,543	$ 2,876	$ 151,667
POLICE	$ 45	$ 53,616	$ (53,571)	$ 502	$ 46,642	$ (46,140)	$ (457)	$ 6,974	$ (7,431)
SPECIAL RECREATION	$ 892,489	$ 978,673	$ (86,184)	$ 1,031,069	$ 960,898	$ 70,171	$ (138,580)	$ 17,775	$ (156,355)
Total All Funds	**$ 25,798,281**	**$ 25,497,613**	**$ 300,668**	**$ 24,526,922**	**$ 23,931,170**	**$ 595,752**	**$ 1,271,359**	**$ 1,566,443**	**$ (295,084)**

Top Level Fund Financial Summary (Total w/Interfund Transfers) YTD Actual vs Total FY Budget
Fiscal Year 2023/2024 FINAL AUDITED

As of April 30, 2024

Fund	FY 2023/2024 Year to Date Actual (Including Interfund Transfers in/out)			Fiscal Year 2023/2024 FINAL AUDITED 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	$ 4,376,796	$ 4,207,267	$ 169,529	$ 4,148,237	$ 4,523,583	$ (375,346)	$ 228,559	$ (316,316)	$ 544,875
RECREATION	$ 12,124,714	$ 11,638,146	$ 486,568	$ 11,568,651	$ 11,449,133	$ 119,518	$ 556,063	$ 189,013	$ 367,050
Recreation Activities	*$ 8,116,554*	*$ 7,916,492*	*$ 200,062*	*$ 7,873,351*	*$ 7,917,738*	*$ (44,387)*	*$ 243,203*	*$ (1,246)*	*$ 244,449*
Randall Oaks Golf Club	*$ 2,730,846*	*$ 2,680,741*	*$ 50,105*	*$ 2,568,800*	*$ 2,540,529*	*$ 28,271*	*$ 162,046*	*$ 140,212*	*$ 21,834*
Bonnie Dundee Golf Club	*$ 1,277,314*	*$ 1,040,913*	*$ 236,401*	*$ 1,126,500*	*$ 990,866*	*$ 135,634*	*$ 150,814*	*$ 50,047*	*$ 100,767*
CAPITAL IMPROVEMENT	$ 3,552,923	$ 3,724,229	$ (171,306)	$ 3,503,777	$ 3,499,711	$ 4,066	$ 49,146	$ 224,518	$ (175,372)
DEBT SERVICE	$ 3,413,975	$ 3,396,798	$ 17,177	$ 3,419,246	$ 3,396,797	$ 22,449	$ (5,271)	$ 1	$ (5,272)
SOCIAL SECURITY	$ 659,416	$ 653,225	$ 6,191	$ 660,895	$ 600,000	$ 60,895	$ (1,479)	$ 53,225	$ (54,704)
IMRF	$ 222,453	$ 379,459	$ (157,006)	$ 223,301	$ 400,000	$ (176,699)	$ (848)	$ (20,541)	$ 19,693
LIABILITY	$ 555,470	$ 466,200	$ 89,270	$ 554,982	$ 497,995	$ 56,987	$ 488	$ (31,795)	$ 32,283
POLICE	$ 45	$ 53,616	$ (53,571)	$ 45	$ 47,500	$ (47,455)	$ -	$ 6,116	$ (6,116)
SPECIAL RECREATION	$ 892,489	$ 978,673	$ (86,184)	$ 894,575	$ 912,702	$ (18,127)	$ (2,086)	$ 65,971	$ (68,057)
Total All Funds	**$ 25,798,281**	**$ 25,497,613**	**$ 300,668**	**$ 24,973,709**	**$ 25,327,421**	**$ (353,712)**	**$ 824,572**	**$ 170,192**	**$ 654,380**

Department Funds Detail (Current Fiscal Year to Date vs Prior Fiscal Year to Date)
Fiscal Year 2023/2024 FINAL AUDITED
As of April 30, 2024

CORPORATE 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	$ 3,519,106	$ 735,532	$ *2,783,574*	$ 3,285,029	$ 1,978,266	$ *1,306,763*	$ 234,077	$ (1,242,734)	$ *1,476,811*
District-Wide	$ -	$ 2,166,522	$ *(2,166,522)*	$ -	$ 2,018,499	$ *(2,018,499)*	$ -	$ 148,023	$ *(148,023)*
Randall Oaks Park & Zoo	$ 857,690	$ 1,229,245	$ *(371,555)*	$ 867,179	$ 892,268	$ *(25,089)*	$ (9,489)	$ 336,977	$ *(346,466)*
Equipment	$ -	$ 75,968	$ *(75,968)*		$ 61,327	$ *(61,327)*	$ -	$ 14,641	$ *(14,641)*
Total Fund	**$ 4,376,796**	**$ 4,207,267**	**$ 169,529**	**$ 4,152,208**	**$ 4,950,360**	**$ (798,152)**	**$ 224,588**	**$ (743,093)**	**$ 967,681**

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)
Recreation Activities									
Administration	$ 4,071,783	$ 1,214,852	$ *2,856,931*	$ 3,593,427	$ 575,672	$ *3,017,755*	$ 478,356	$ 639,180	$ *(160,824)*
Aquatics	$ 736,020	$ 1,349,231	$ *(613,211)*	$ 723,857	$ 1,174,489	$ *(450,632)*	$ 12,163	$ 174,742	$ *(162,579)*
District-Wide	$ -	$ 831,798	$ *(831,798)*	$ -	$ 771,789	$ *(771,789)*	$ -	$ 60,009	$ *(60,009)*
Marketing	$ 4,100	$ 484,677	$ *(480,577)*	$ 1,600	$ 480,078	$ *(478,478)*	$ 2,500	$ 4,599	$ *(2,099)*
Programs	$ 1,369,442	$ 1,063,953	$ *305,489*	$ 1,256,838	$ 938,750	$ *318,088*	$ 112,604	$ 125,203	$ *(12,599)*
Fitness Centers	$ 705,528	$ 602,431	$ *103,097*	$ 619,288	$ 568,099	$ *51,189*	$ 86,240	$ 34,332	$ *51,908*
Circle of Friends	$ 1,073,811	$ 610,287	$ *463,524*	$ 1,048,989	$ 509,707	$ *539,282*	$ 24,822	$ 100,580	$ *(75,758)*
Randall Oaks Rec Center	$ 112,271	$ 757,847	$ *(645,576)*	$ 98,569	$ 650,155	$ *(551,586)*	$ 13,702	$ 107,692	$ *(93,990)*
Rakow Center	$ 43,599	$ 1,000,628	$ *(957,029)*	$ 42,528	$ 852,718	$ *(810,190)*	$ 1,071	$ 147,910	$ *(146,839)*
Equipment	$ -	$ 788	$ *(788)*	$ -	$ 1,186	$ *(1,186)*	$ -	$ (398)	$ *398*
Total Recreation Activities	**$ 8,116,554**	**$ 7,916,492**	**$ 200,062**	**$ 7,385,096**	**$ 6,522,643**	**$ 862,453**	**$ 731,458**	**$ 1,393,849**	**$ (662,391)**
Randall Oaks Golf									
Administration	$ 48,526	$ 77,982	$ *(29,456)*	$ 41,042	$ 82,331	$ *(41,289)*	$ 7,484	$ (4,349)	$ *11,833*
Golf	$ 1,949,581	$ 666,198	$ *1,283,383*	$ 1,826,592	$ 564,428	$ *1,262,164*	$ 122,989	$ 101,770	$ *21,219*
Pro Shop	$ 170,727	$ 162,447	$ *8,280*	$ 136,115	$ 98,974	$ *37,141*	$ 34,612	$ 63,473	$ *(28,861)*
Grounds	$ 49,301	$ 1,063,609	$ *(1,014,308)*	$ 61,966	$ 974,675	$ *(912,709)*	$ (12,665)	$ 88,934	$ *(101,599)*
Common	$ -	$ 194,197	$ *(194,197)*	$ -	$ 150,480	$ *(150,480)*	$ -	$ 43,717	$ *(43,717)*
Food & Beverage	$ 512,711	$ 516,308	$ *(3,597)*	$ 510,190	$ 466,534	$ *43,656*	$ 2,521	$ 49,774	$ *(47,253)*
Total Randall Oaks Golf	**$ 2,730,846**	**$ 2,680,741**	**$ 50,105**	**$ 2,575,905**	**$ 2,337,422**	**$ 238,483**	**$ 154,941**	**$ 343,319**	**$ (188,378)**
Bonnie Dundee Golf									
Administration	$ 15,008	$ 28,708	$ *(13,700)*	$ 2,359	$ 30,217	$ *(27,858)*	$ 12,649	$ (1,509)	$ *14,158*
Golf	$ 1,082,232	$ 208,360	$ *873,872*	$ 972,590	$ 180,258	$ *792,332*	$ 109,642	$ 28,102	$ *81,540*
Grounds	$ 1,114	$ 628,639	$ *(627,525)*	$ 1,000	$ 569,691	$ *(568,691)*	$ 114	$ 58,948	$ *(58,834)*
Common	$ -	$ 56,423	$ *(56,423)*	$ -	$ 45,020	$ *(45,020)*	$ -	$ 11,403	$ *(11,403)*
Food & Beverage	$ 178,960	$ 118,783	$ *60,177*	$ 138,208	$ 126,248	$ *11,960*	$ 40,752	$ (7,465)	$ *48,217*
Total Bonnie Dundee Golf	**$ 1,277,314**	**$ 1,040,913**	**$ 236,401**	**$ 1,114,157**	**$ 951,434**	**$ 162,723**	**$ 163,157**	**$ 89,479**	**$ 73,678**
TOTAL RECREATION FUND	**$ 12,124,714**	**$ 11,638,146**	**$ 486,568**	**$ 11,075,158**	**$ 9,811,499**	**$ 1,263,659**	**$ 1,049,556**	**$ 1,826,647**	**$ (777,091)**

Department Funds Detail (Current Fiscal Year to Date vs Prior Fiscal Year to Date)
Fiscal Year 2023/2024 FINAL AUDITED
As of April 30, 2024

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	$ 3,552,923	$ 1,200,446	*$ 2,352,477*	$ 3,415,545	$ 1,143,287	*$ 2,272,258*	$ 137,378	$ 57,159	*$ 80,219*
Capital Projects	$ -	$ 2,523,783	*$ (2,523,783)*	$ -	$ 2,348,742	*$ (2,348,742)*	$ -	$ 175,041	*$ (175,041)*
Total Fund	**$ 3,552,923**	**$ 3,724,229**	**$ (171,306)**	**$ 3,415,545**	**$ 3,492,029**	**$ (76,484)**	**$ 137,378**	**$ 232,200**	**$ (94,822)**

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	$ 3,413,975	$ 3,396,798	*$ 17,177*	$ 3,255,230	$ 3,238,427	*$ 16,803*	$ 158,745	$ 158,371	*$ 374*
Total Fund	**$ 3,413,975**	**$ 3,396,798**	**$ 17,177**	**$ 3,255,230**	**$ 3,238,427**	**$ 16,803**	**$ 158,745**	**$ 158,371**	**$ 374**

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	$ 659,416	$ 653,225	*$ 6,191*	$ 527,241	$ 571,800	*$ (44,559)*	$ 132,175	$ 81,425	*$ 50,750*
Total Fund	**$ 659,416**	**$ 653,225**	**$ 6,191**	**$ 527,241**	**$ 571,800**	**$ (44,559)**	**$ 132,175**	**$ 81,425**	**$ 50,750**

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	$ 222,453	$ 379,459	*$ (157,006)*	$ 669,042	$ 396,191	*$ 272,851*	$ (446,589)	$ (16,732)	*$ (429,857)*
Total Fund	**$ 222,453**	**$ 379,459**	**$ (157,006)**	**$ 669,042**	**$ 396,191**	**$ 272,851**	**$ (446,589)**	**$ (16,732)**	**$ (429,857)**

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	$ 555,470	$ 466,200	*$ 89,270*	$ 400,927	$ 463,324	*$ (62,397)*	$ 154,543	$ 2,876	*$ 151,667*
Total Fund	**$ 555,470**	**$ 466,200**	**$ 89,270**	**$ 400,927**	**$ 463,324**	**$ (62,397)**	**$ 154,543**	**$ 2,876**	**$ 151,667**

Department Funds Detail (Current Fiscal Year to Date vs Prior Fiscal Year to Date)
Fiscal Year 2023/2024 FINAL AUDITED
As of April 30, 2024

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	$ 45	$ 53,616	$ (53,571)	$ 502	$ 46,642	$ (46,140)	$ (457)	$ 6,974	$ (7,431)
Total Fund	**$ 45**	**$ 53,616**	**$ (53,571)**	**$ 502**	**$ 46,642**	**$ (46,140)**	**$ (457)**	**$ 6,974**	**$ (7,431)**

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	$ 892,489	$ 978,673	$ (86,184)	$ 1,031,069	$ 960,898	$ 70,171	$ (138,580)	$ 17,775	$ (156,355)
Total Fund	**$ 892,489**	**$ 978,673**	**$ (86,184)**	**$ 1,031,069**	**$ 960,898**	**$ 70,171**	**$ (138,580)**	**$ 17,775**	**$ (156,355)**

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)
	$ 25,798,281	$ 25,497,613	$ 300,668	$ 24,526,922	$ 23,931,170	$ 595,752	$ 1,271,359	$ 1,566,443	$ (295,084)
Grand Total	**$ 25,798,281**	**$ 25,497,613**	**$ 300,668**	**$ 24,526,922**	**$ 23,931,170**	**$ 595,752**	**$ 1,271,359**	**$ 1,566,443**	**$ (295,084)**

FY 2023/2024
Interfund Transfers Detail

Fund	Transfer In	From	Transfer Out	To	Net Fund Transfers
CORPORATE			$ (80,000)	**CAPITAL IMPROVEMENT**	
			$ (80,000)		**$ (80,000)**
RECREATION			$ (750,000)	**CAPITAL IMPROVEMENT**	
	$ -		**$ (750,000)**		**$ (750,000)**
	$ 40,000	**SPECIAL RECREATION**			
	$ 80,000	**CORPORATE**			
CAPITAL IMPROVEMENT	$ 750,000	**RECREATION**	$ (1,173,046)	**DEBT SERVICE**	
	$ 870,000		**$ (1,173,046)**		**$ (303,046)**
DEBT SERVICE	$ 1,173,046	**CAPITAL IMPROVEMENT**			
	$ 1,173,046				**$ 1,173,046**
			$ (40,000)	**CAPITAL IMPROVEMENT**	
SPECIAL RECREATION			$ (40,000)	**RANDALL OAKS GOLF**	
			$ (80,000)		**$ (80,000)**
RANDALL OAKS GOLF	$ 40,000	**SPECIAL RECREATION**			
	$ 40,000				**$ 40,000**
Total	**$ 2,083,046**		**$ (2,083,046)**		**$ -**

Randall Oaks Golf Club Financial Summary
Fiscal Year to Date Actual vs Prior Fiscal Year to Date Actual
As of April 30, 2024

		Fiscal YTD Actual	Prior FY Actual	$ Increase (Decrease)	% Increase (Decrease)	Total FY Budget	$ Budget Variance	% Budget Variance
ADMINISTRATION								
	Total Revenue	$ 48,526	$ 41,042	$ 27,653	67.4%	$ 35,900	$ 12,626	35.2%
	Total Expense	$ 77,982	$ 82,331	$ 66,965	81.3%	$ 79,500	$ (1,518)	-1.9%
	Net Excess (Deficit)	***$ (29,456)***	***$ (41,289)***	***$ (39,312)***	***95.2%***	***$ (43,600)***	***$ 14,144***	***-32.4%***
GOLF								
	Greens Fees	$ 1,107,088	$ 977,777	$ 129,311	13.2%	$ 1,022,000	$ 85,088	8.3%
	Power Carts	$ 337,393	$ 323,468	$ 13,925	4.3%	$ 325,000	$ 12,393	3.8%
	Junior Golf	$ 60,315	$ 72,732	$ (12,417)	-17.1%	$ 50,000	$ 10,315	20.6%
	Range	$ 89,529	$ 80,901	$ 8,628	10.7%	$ 80,000	$ 9,529	11.9%
	Lessons	$ (1,993)	$ 4,611	$ (6,604)	-143.2%	$ 2,500	$ (4,493)	-179.7%
	Golf Passes	$ 234,401	$ 260,065	$ (25,664)	-9.9%	$ 270,000	$ (35,599)	-13.2%
	Other	$ 122,848	$ 107,038	$ 15,810	14.8%	$ 115,850	$ 6,998	6.0%
	Total Revenue	**$ 1,949,581**	**$ 1,826,592**	**$ 122,989**	**6.7%**	**$ 1,865,350**	**$ 84,231**	**4.5%**
	Full Time Wages	$ 204,192	$ 197,141	$ 7,051	3.6%	$ 203,169	$ 1,023	0.5%
	Part Time Wages	$ 237,755	$ 189,596	$ 48,159	25.4%	$ 213,000	$ 24,755	11.6%
	Other	$ 224,251	$ 177,691	$ 46,560	26.2%	$ 196,616	$ 27,635	14.1%
	Total Expense	**$ 666,198**	**$ 564,428**	**$ 101,770**	**18.0%**	**$ 612,785**	**$ 53,413**	**8.7%**
	Net Excess (Deficit)	***$ 1,283,383***	***$ 1,262,164***	***$ 21,219***	***1.7%***	***$ 1,252,565***	***$ 30,818***	***2.5%***
PRO SHOP								
	Total Revenue	$ 170,727	$ 136,115	$ 34,612	25.4%	$ 140,000	$ 30,727	21.9%
	Total Expense	$ 162,447	$ 98,974	$ 63,473	64.1%	$ 119,500	$ 42,947	35.9%
	Net Excess (Deficit)	***$ 8,280***	***$ 37,141***	***$ (28,861)***	***-77.7%***	***$ 20,500***	***$ (12,220)***	***-59.6%***
GROUNDS								
	From Special Recreation Fund	$ 40,000	$ 40,000	$ -	0.0%	$ 40,000	$ -	0.0%
	Other	$ 9,301	$ 21,966	$ (12,665)	-57.7%	$ 8,400	$ 901	10.7%
	Total Revenue	**$ 49,301**	**$ 61,966**	**$ (12,665)**	**-20.4%**	**$ 48,400**	**$ 901**	**1.9%**
	Full Time Wages	$ 302,560	$ 179,054	$ 123,506	69.0%	$ 297,822	$ 4,738	1.6%
	Part Time Wages	$ 259,691	$ 162,687	$ 97,004	59.6%	$ 242,900	$ 16,791	6.9%
	Landscaping	$ 196,658	$ 64,226	$ 132,432	206.2%	$ 206,400	$ (9,742)	-4.7%
	Other	$ 304,700	$ 568,708	$ (264,008)	-46.4%	$ 296,150	$ 8,550	2.9%
	Total Expense	**$ 1,063,609**	**$ 974,675**	**$ 88,934**	**9.1%**	**$ 1,043,272**	**$ 20,337**	**1.9%**
	Net Excess (Deficit)	***$ (1,014,308)***	***$ (912,709)***	***$ (101,599)***	***11.1%***	***$ (994,872)***	***$ (19,436)***	***2.0%***
COMMON								
	Total Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	0.0%
	Total Expense	$ 194,197	$ 150,480	$ 43,717	29.1%	$ 142,776	$ 51,421	36.0%
	Net Excess (Deficit)	***$ (194,197)***	***$ (150,480)***	***$ 43,717***	***-29.1%***	***$ 142,776***	***$ 51,421***	***36.0%***
FOOD & BEVERAGE								
	Food Sales	$ 135,719	$ 153,430	$ (17,711)	-11.5%	$ 120,000	$ 15,719	13.1%
	Liquor Sales	$ 115,403	$ 130,824	$ (15,421)	-11.8%	$ 135,000	$ (19,597)	-14.5%
	Beer Sales	$ 171,468	$ 152,003	$ 19,465	12.8%	$ 145,000	$ 26,468	18.3%
	Wine Sales	$ 8,815	$ 7,740	$ 1,075	13.9%	$ 9,500	$ (685)	-7.2%
	Soft Drink Sales	$ 25,091	$ 24,730	$ 361	1.5%	$ 26,000	$ (909)	-3.5%
	Other	$ 56,215	$ 41,463	$ 14,752	35.6%	$ 43,650	$ 12,565	28.8%
	Total Revenue	**$ 512,711**	**$ 510,190**	**$ 2,521**	**0.5%**	**$ 479,150**	**$ 33,561**	**7.0%**
	Full Time Wages	$ 91,589	$ 63,172	$ 28,417	45.0%	$ 124,196	$ (32,607)	-26.3%
	Part Time Wages	$ 121,255	$ 125,187	$ (3,932)	-3.1%	$ 96,000	$ 25,255	26.3%
	Food Cost	$ 92,610	$ 103,804	$ (11,194)	-10.8%	$ 110,000	$ (17,390)	-15.8%
	Liquor Cost	$ 50,708	$ 42,514	$ 8,194	19.3%	$ 43,000	$ 7,708	17.9%
	Beer Cost	$ 46,906	$ 44,091	$ 2,815	6.4%	$ 43,000	$ 3,906	9.1%
	Soft Drink Cost	$ 20,655	$ 21,542	$ (887)	-4.1%	$ 21,000	$ (345)	-1.6%
	Other	$ 92,585	$ 66,224	$ 26,361	39.8%	$ 105,501	$ (12,916)	-12.2%
	Total Expense	**$ 516,308**	**$ 466,534**	**$ 49,774**	**10.7%**	**$ 542,697**	**$ (26,389)**	**-4.9%**
	Net Excess (Deficit)	***$ (3,597)***	***$ 43,656***	***$ (47,253)***	***-108.2%***	***$ (63,547)***	***$ 59,950***	***-94.3%***
	Total Fund Revenue	**$ 2,730,846**	**$ 2,575,905**	**$ 154,941**	**6.0%**	**$ 2,568,800**	**$ 162,046**	
	Total Fund Expense	**$ 2,680,741**	**$ 2,337,422**	**$ 343,319**	**14.7%**	**$ 2,540,530**	**$ 140,211**	
	Net Excess (Deficit)	**$ 50,105**	**$ 238,483**	**$ (188,378)**	**-79.0%**	**$ 28,270**	**$ 21,835**	

Bonnie Dundee Golf Club Financial Summary
Fiscal Year to Date Actual vs Prior Fiscal Year to Date Actual
As of April 30, 2024

	Fiscal YTD Actual	Prior FY Actual	$ Increase (Decrease)	% Increase (Decrease)	Total FY Budget	$ Budget Variance	% Budget Variance
ADMINISTRATION							
Total Revenue	$ 15,008	$ 2,359	$ 11,307	479.3%	$ 23,300	$ (8,292)	-35.6%
Total Expense	$ 28,708	$ 30,217	$ 17,933	59.3%	$ 37,557	$ (8,849)	-23.6%
Net Excess (Deficit)	***$ (13,700)***	***$ (27,858)***	***$ (6,626)***	***23.8%***	***$ (14,257)***	***$ 557***	***-3.9%***
GOLF							
Greens Fees	$ 744,548	$ 644,103	$ 100,445	15.6%	$ 630,000	$ 114,548	18.2%
Power Carts	$ 285,649	$ 270,038	$ 15,611	5.8%	$ 243,000	$ 42,649	17.6%
Golf Passes	$ 30,000	$ 30,000	$ -	0.0%	$ 30,000	$ -	0.0%
Other	$ 22,035	$ 28,449	$ (6,414)	-22.5%	$ 22,750	$ (715)	-3.1%
Total Revenue	**$ 1,082,232**	**$ 972,590**	**$ 109,642**	**11.3%**	**$ 925,750**	**$ 156,482**	**16.9%**
Full Time Wages	$ 63,984	$ 61,372	$ 2,612	4.3%	$ 53,441	$ 10,543	19.7%
Part Time Wages	$ 96,383	$ 69,944	$ 26,439	37.8%	$ 82,000	$ 14,383	17.5%
Other	$ 47,993	$ 48,942	$ (949)	-1.9%	$ 45,400	$ 2,593	5.7%
Total Expense	**$ 208,360**	**$ 180,258**	**$ 28,102**	**15.6%**	**$ 180,841**	**$ 27,519**	**15.2%**
Net Excess (Deficit)	***$ 873,872***	***$ 792,332***	***$ 81,540***	***10.3%***	***$ 744,909***	***$ 128,963***	***17.3%***
GROUNDS							
Other	$ 1,114	$ 1,000	$ 114	100.0%	$ 350	$ 764	218.3%
Total Revenue	**$ 1,114**	**$ 1,000**	**$ 114**	**100.0%**	**$ 350**	**$ 764**	**218.3%**
Full Time Wages	$ 190,461	$ 179,054	$ 11,407	6.4%	$ 173,610	$ 16,851	9.7%
Part Time Wages	$ 185,467	$ 162,687	$ 22,780	14.0%	$ 130,800	$ 54,667	41.8%
Landscaping	$ 98,942	$ 64,226	$ 34,716	54.1%	$ 90,250	$ 8,692	9.6%
Other	$ 153,769	$ 163,724	$ (9,955)	-6.1%	$ 139,000	$ 14,769	10.6%
Total Expense	**$ 628,639**	**$ 569,691**	**$ 58,948**	**10.3%**	**$ 533,660**	**$ 94,979**	**17.8%**
Net Excess (Deficit)	***$ (627,525)***	***$ (568,691)***	***$ (58,834)***	***10.3%***	***$ (533,310)***	***$ (94,215)***	***17.7%***
COMMON							
Total Expense	$ 56,423	$ 45,020	$ 11,403	25.3%	$ 45,580	$ 10,843	23.8%
Net Excess (Deficit)	***$ (56,423)***	***$ (45,020)***	***$ (11,403)***	***25.3%***	***$ (45,580)***	***$ (10,843)***	***23.8%***
FOOD & BEVERAGE							
Food Sales	$ 27,443	$ 19,208	$ 8,235	42.9%	$ 13,000	$ 14,443	111.1%
Liquor/Beer Sales	$ 139,178	$ 107,867	$ 31,311	29.0%	$ 103,000	$ 36,178	35.1%
Other	$ 12,339	$ 11,133	$ 1,206	10.8%	$ 10,650	$ 1,689	15.9%
Total Revenue	**$ 178,960**	**$ 138,208**	**$ 40,752**	**29.5%**	**$ 126,650**	**$ 52,310**	**41.3%**
Part Time Wages	$ 19,815	$ 23,827	$ (4,012)	-16.8%	$ 13,200	$ 6,615	50.1%
Food Cost	$ 26,713	$ 33,603	$ (6,890)	-20.5%	$ 15,500	$ 11,213	72.3%
Beer Cost	$ 29,342	$ 19,926	$ 9,416	47.3%	$ 27,000	$ 2,342	8.7%
Liquor Cost	$ 20,253	$ 22,555	$ (2,302)	-10.2%	$ 11,000	$ 9,253	84.1%
Other	$ 22,660	$ 26,337	$ (3,677)	-14.0%	$ 20,400	$ 2,260	11.1%
Total Expense	**$ 118,783**	**$ 126,248**	**$ (7,465)**	**-5.9%**	**$ 87,100**	**$ 31,683**	**36.4%**
Net Excess (Deficit)	***$ 60,177***	***$ 11,960***	***$ 48,217***	***403.2%***	***$ 39,550***	***$ 20,627***	***52.2%***
Total Fund Revenue	**$ 1,277,314**	**$ 1,114,157**	**$ 163,157**	**14.6%**	**$ 1,076,050**	**$ 201,264**	
Total Fund Expense	**$ 1,040,913**	**$ 951,434**	**$ 89,479**	**9.4%**	**$ 884,738**	**$ 156,175**	
Net Excess (Deficit)	**$ 236,401**	**$ 162,723**	**$ 73,678**	**45.3%**	**$ 191,312**	**$ 45,089**	

BOARD MEMORANDUM

September 4, 2024 Board Meeting Agenda Item

To: Board of Park Commissioners
From: Mike Sprouse, Superintendent of Golf
Through: Dave Peterson, Executive Director
Date: August 27, 2024
Subject: Randall Oaks Golf Course Clubhouse and Cart Barn Paint Bid Recommendation

---

Background/Analysis

This year's capital budget includes $40K to paint the clubhouse and cart barn at the Randall Oaks Golf Course. After the budgeting process and prior to the bid process staff from our Facilities Maintenance Division within our Parks Services Department notified us of various carpentry work that should be completed prior to the painting of the two buildings. Also, because the gutter system is from the original construction in 1992 and leaks in areas, staff recommend that the gutters be replaced.

Staff is recommending to fund the carpentry work and gutter replacement by reallocating funds that will not be spent on the deck expansion ($80K budgeted). The quotes to do this work will be provided at the board meeting as they have not been received by staff at the time of the writing of this memorandum.

Additionally, $12,000 was budgeted and approved to stain the boardwalk bridge on hole #6 at the Randall Oaks Golf Club. Staff has decided to complete this project in-house instead of contracting out the work. Expenses to complete the staining of the boardwalk bridge will be materials only. This will allow staff to reallocate the balance of the funds towards the painting of the clubhouse and cart building.

Bids were advertised according to requirements and bid proposals were submitted and opened on August 26 from the following contractors:

COMPANY	TOTAL
Muscat Painting, East Dundee	$94,878
Midwest Decorating, Hampshire	$47,750
Nedrow Painting, Aurora	$53,150
Pro Line Painting, West Dundee	$49,000

After reviewing the bids, staff is recommending that the bid be accepted from Midwest Decorating. References and all necessary requirements of the bid have been met by this contractor.

Motion and Action Requested

Move to accept the bid from Midwest Decorating in the amount not to exceed $47,750.00 to paint the Randall Oaks Golf Course clubhouse and cart barn and move forward with carpentry and gutter improvements.