

# **DRAFT**

# ***ANNUAL BUDGET***

# ***FISCAL YEAR 2026***





## MISSION STATEMENT



*The Rend Lake Conservancy District will be the main supplier of potable water for southern Illinois communities and will do this in a safe and cost-effective manner. In addition, the Rend Lake Conservancy District will become a premier tourist attraction in southern Illinois.*

## INTRODUCTION

This budget document was prepared to enable the Rend Lake Conservancy District's Board of Trustees, customers, residents, investors, creditors, and other governmental stakeholders to better understand the District, its services, and its financial and capital plans. This budget is prepared to provide the public maximum transparency in the operations, services, and future financial plans of the District.



*Pictured clockwise from Left to Right; RLCD Staff with Sen. Duckworth representative; RLCD Staff giving tour to State Rep. Patrick Windhorst; and, providing a tour for Marion Unit School District #2 students.*

# **READER'S GUIDE TO UNDERSTANDING THIS BUDGET**

## **Overview**

A government budget containing unique terminology, forms, charts, and organization can challenge the user. The main objective of this document is to communicate this information to the reader clearly and understandably. This guide has been included to help the reader understand the organization of this document and to help inform the reader where to look for certain types of information.

## **Table of Contents**

Helps the reader easily navigate through the budget.

## **Introduction**

Includes information about the RLCD such as its history, leadership, organizational structure, and services provided.

## **Budget Summaries**

This section contains information on RLCD's financial structure and policies, major revenue sources, projected staffing levels, expenditures to include various fund balances.

## **General Fund**

The general fund accounts for basic services to include administration, legal counsel, interest income from investments, and all building and facility maintenance.

## **Proprietary Funds**

The proprietary funds include the water & sewer fund. The water & sewer fund includes the treatment and distribution of potable water, as well as sanitary sewer services.

## **Special Revenue Funds**

Accounts for all revenues derived from, and all related costs incurred, in connection with the various recreation services offered by RLCD. Recreation offerings include golf, lodging, and restaurant.

## **Capital Improvement Plan (CIP)**

The CIP is a 5-year plan that provides the reader with a roadmap of future infrastructure investments and the costs associated with implementing the plan. Also included are funding sources, such as grants, loans, or bonds, or whether the project will be funded with available fund balances. Also included are project descriptions, costs, and justifications for the work.

## **Five-Year Budget Projections**

This section provides the reader with the longer-term outlook of the financial projections for all of the RLCD's funds. These projections should only be used as a guide rather than a definite statement of financial trends and stability, however it's important to include these projections when planning future District needs.

## **Glossary of Terms**

Helps the reader understand financial and accounting terms that they may not be familiar with.



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## **SECTION I:**

### **RLCD GENERAL INFORMATION & BACKGROUND**



*Aerial image looking south, of golf clubhouse, course, with Rend Lake in the background.*



## LEADERSHIP

The governing body for Rend Lake Conservancy District is a seven-member Board of Trustees. Each member is appointed to a five-year term by a local government from within the Conservancy District taxing boundary. A list of the Trustees, the government entity that appointed them, and when their term expires is listed below along with any office they hold on the Board. The RLCD Board's legal counsel is Jonathan Cantrell of Hart, Cantrell & Thompson of Benton, Illinois.

**Michael Warren, President** - is an at-large member appointed by the Jefferson County Board. His term expires on July 1, 2025.

**Nicholas LeMay, Vice-President** - is appointed by the City of Mt. Vernon. His term expires on July 1, 2026.

**Robert C. (Buddy) Walton, Jr., Secretary** - is an at-large member appointed by the Franklin County Board. His term expires on July 1, 2027.

**Ernest Collins** is the Mt. Vernon representative appointed by the Jefferson County Board. His term expires on July 1, 2029.

**Paul Lawrence** is appointed by the City of West Frankfort. His term expires on July 1, 2026.

**Dr. John Spence, DVM** – is the Benton and West Frankfort representative appointed by the Franklin County Board. His term expires on July 1, 2027.

**Todd Thomas** is appointed by the City of Benton. His term expires on July 1, 2028.

The Board of Trustees appoints a General Manager who serves as the chief executive officer of the RLCD and whose primary goal is to ensure that RLCD Board policies are implemented and adhered to. The General Manager appoints the various department managers who manage the day to-day operations of the District.

## ADMINISTRATION

Gary Williams, MPA

Sean Pickford, P.E.

Jennifer Zinzilieta

Judith Markham, CPA

Tony Furlow

General Manager (CEO)

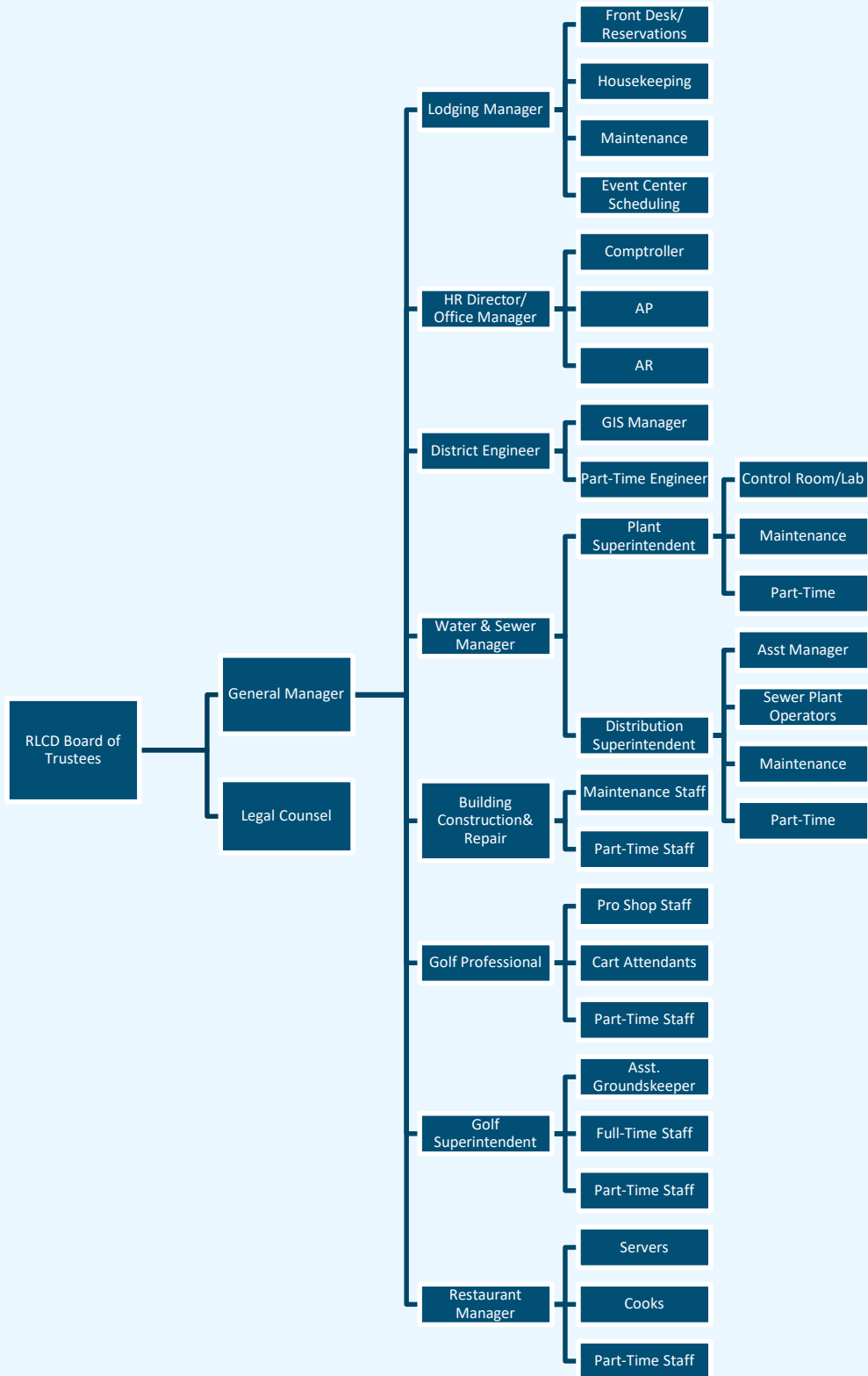
District Engineer

HR Director/Office Manager

Comptroller

Water & Sewer Manager

# RLCD ORGANIZATIONAL CHART





## OUR HISTORY

The Rend Lake Conservancy District (RLCD) is located in Franklin and Jefferson Counties, an area that was developed largely as a result of the coal mining industry. Combined, these counties produced 221,954 tons of coal between 1890 and 1900. Between 1911 and 1920, these two counties produced 80,666,484 tons of coal. Although coal production expanded rapidly, the demand was seasonal and by the 1920's the demand for coal began to decline. Since the area was almost entirely dependent on the mining and farming industries, and with coal production dropping, many residents found it necessary to move elsewhere in order to maintain employment. This trend continued until the early 1960's when Southern Illinois University and new Federal redevelopment programs began to stimulate economic growth in the area which resulted in the area's first net in-migration, regaining approximately 41,000 people.



For decades the land surrounding Rend Lake was plagued by lack of water despite plentiful rainfall, and its location between two of the nation's great rivers, the Mississippi and Ohio. This was due to the land's impermeable clay soils which were incapable of soaking in rain, making ground water scarce. By the 1950's, the onset of an economically devastating three-year drought took its toll on the region. When water supplies reached a critical low, waterworks operators from towns in the drought area met to find a solution to their problems. Their meeting resulted in the formation of an association dedicated to pursue the construction of a large water supply lake. The proposed lake was named Rend, after a nearby ghost town (Rend City) founded by Colonel William Rend, a local coal mine operator.

The newly formed Rend Lake Association made numerous attempts to raise adequate funding for their project. However, the financial burden of building a large, man-made lake was much too large for local communities to shoulder. As luck would have it, an association member came across a state conservancy law, drafted in 1925, which had never been used. Traditionally, conservancy districts are developed out of the need for collective action to control floods. They allow citizens within a watershed (the region drained by a river) to create a local unit of government to control floodwater. Their purpose was expanded during drought years to include storage of flood-waters in man-made reservoirs.

In the spring of 1954, the Big Muddy Watershed, through the efforts of the Rend Lake Association, petitioned for an election referendum the following year. In 1955, the proposal passed, and the Rend Lake Conservancy District became the first in Illinois. Under the

Conservancy District Act, RLCD has powers similar to municipalities, including the right of eminent domain. They have the power to issue bonds, assess taxes, and enter into contracts

with other governmental agencies. The State of Illinois funded preliminary engineering studies, land acquisition, and highway relocation while numerous state agencies, including two universities, worked to advance the planning portion of the project.

By 1963, the conservancy district, the state of Illinois, and the federal government jointly entered into a contract for a feasibility study of an inter-city water system which was incorporated into plans for the lake's development. In November 1967, the U.S. Corps of Engineers allowed contracts for construction of the Rend Lake Dam and Reservoir. The federal act that allowed its construction also called for recreational development around the lake which has grown to include a championship 27-hole golf course, lodging, and a modern shooting complex. Such amenities in a sparsely populated region resulted in a unique combination of local, state, and federal management, which is the backbone of Rend Lake's success and its diversity.

The state's major contribution to Rend Lake lies in its 3,300 acre Wayne Fitzgerald State Park and its numerous campgrounds, from primitive to paved, with electric hook-ups, and walking and biking trails. This park is also an excellent area for hunting, fishing, boating, swimming, camping and picnicking. The park also operates a hunting preserve and premiere state dog field trial facility.

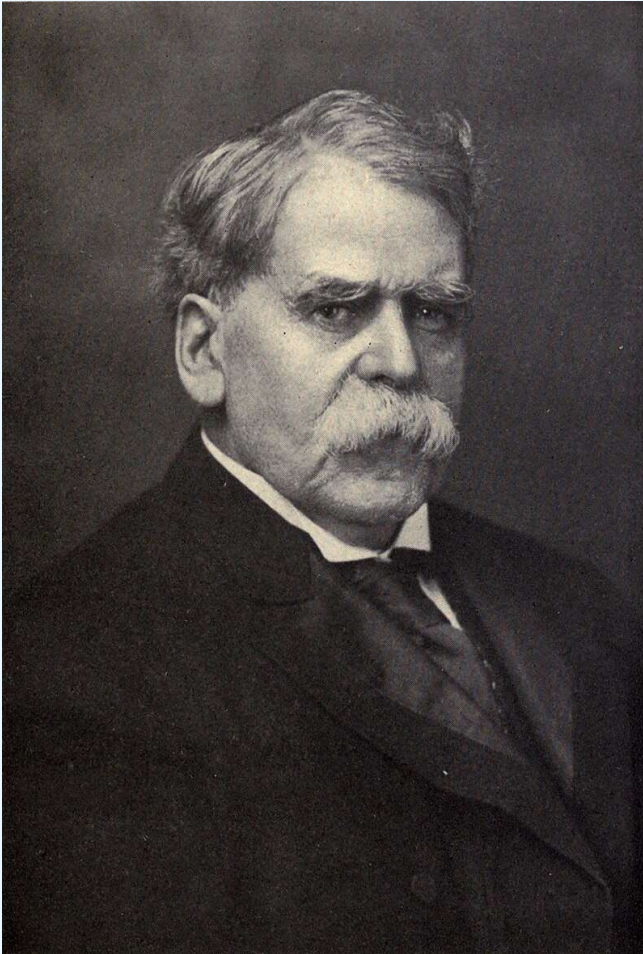
The Illinois Department of Natural Resources and the U.S. Army Corps of Engineers play an important role in managing both public hunting and non-hunting wildlife areas at Rend Lake. The state maintains a goose refuge and two nature preserves with provisions for crop planting to feed upland game. About 5,000 acres of prime waterfowl habitat is also managed by the state.

The U.S. Army Corps of Engineers is responsible for the management of Rend Lake's 18,900 acres of water and 20,000 acres of its surrounding lands. Their natural resource management personnel strive to provide high quality outdoor recreational lands and waters for fish and wildlife. A comprehensive wildlife management program provides habitat for waterfowl, upland game and non-game species. In addition to their obvious interest in wildlife management, the Corps of Engineers manages over 800 campsites, two public beaches, hiking and nature trails, lakeside picnicking facilities, and a marina on Rend Lake. The Dale Miller Youth area is available for group camping and a Corps' Visitors Center provides many informative exhibits and activities. An amphitheater hosts a variety of outdoor entertainment.

Today, the RLCD serves as the major water utility in the southern Illinois region. The RLCD has 35 wholesale customers and over 1,300 retail customers which provides water to nearly 300,000 people daily, throughout seven counties and over 60 communities. The water plant located in Benton, Illinois at the North Marcum area is capable of treating 27 million gallons of water per day making the RLCD one of the main economic development assets in the southern Illinois region.



## WHAT'S IN THE NAME?



William Patrick Rend was born in County Leitrim, Ireland, in 1840 and was brought to the United States by his parents when he was 7 years old. The Rends settled at Lowell, Massachusetts, where their son was educated. He taught school in Maryland until the outbreak of the Civil War when he enlisted in the Fourteenth New York Volunteers, serving for four years ultimately achieving the rank of Colonel. Assigned to the Army of the Potomac, Rend took part in the battles of Hanover Courthouse, second Bull Run, Mechanicsville, Gaines' Mill, Malvern Hill, Antietam, Fredericksburg, Chancellorsville, and Yorktown where he was the first man wounded in battle. Following the war he moved west and invested in coal mines in Ohio and Indiana and became very wealthy. The output of his mines was over a million tons a year and he owned 2,000 freight cars used in his coal business.

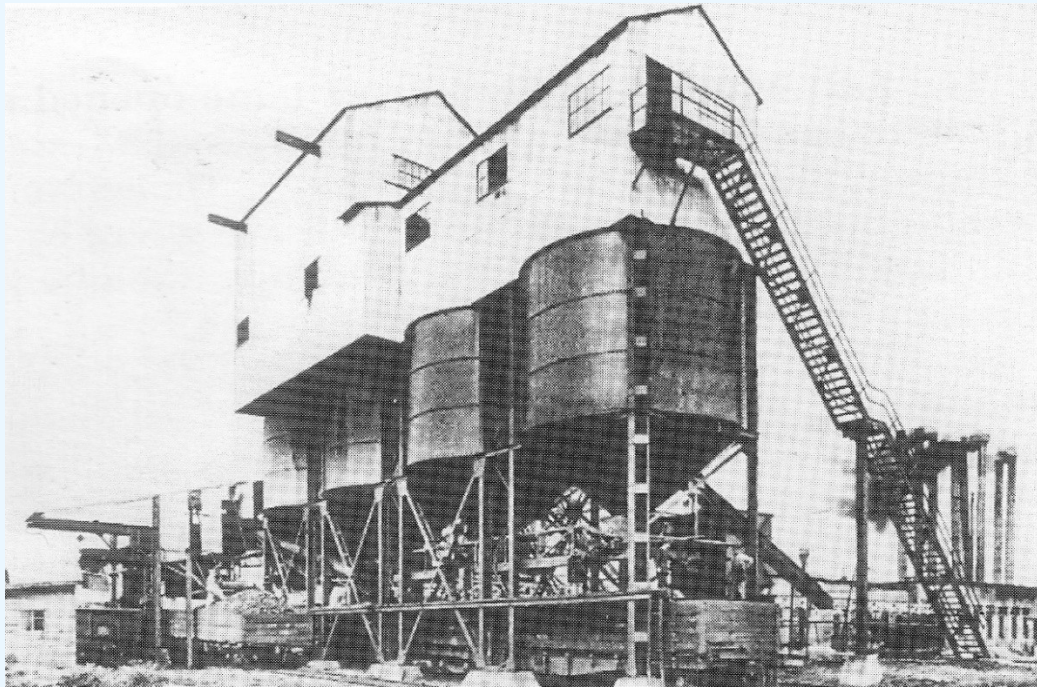
In 1880, Rend's mining company established the town of Rendville located in southern Ohio. During this time numerous small communities arose that were inhabited primarily by coal miners, many of which were African-Americans who migrated there in search of jobs. It's during this time that Rend established himself as an employer that didn't discriminate on the basis of race. Rend took a different attitude toward minorities, paying equal wages and experimenting with integration of the mines he owned, though not with full success.

Rend is also remembered for his refusal to cut wages of miners who had organized and then participated in the Hocking Valley, Ohio Coal Strike of 1884. This put him at odds with mine owners but gained him respect from the miners. His mines not only stayed open during the strike but he arranged for the deduction of 10 cents per ton from the pay of his miners to be sent to other striking miners of the region who were starving and being shut out of their homes. He joined with union leader Chris Evans of the Hocking Valley to create the Joint Conference of Miners and Mine Owners which led to the founding of the United Mine Workers of America.



*Miners ready to strike in early 1900's.*

Around 1890, the W.P. Rend Coal Company invested in mines in Franklin County which spurred the creation of the Rend City community. Rend was a trailblazer in every sense and his contribution to the coal mining industry and its people left a remarkable legacy that was the impetus to the naming of Rend Lake.



*The W.P Rend Coal mine in Browning Township which later became Old Ben Coal No. 19 mine*

# Strategic Plan

The Rend Lake Conservancy District maintains an active five-year strategic plan to guide the District's activities. The key elements of the plan include:

## Mission Statement/Vision

*The Rend Lake Conservancy District will be the main supplier of potable water for Southern Illinois communities and will do so in a safe and cost-effective manner. In addition, the Rend Lake Conservancy District will become a premier tourist attraction for Southern Illinois.*

## Key Strategies

District	Continue to operate and improve the District operations while maintaining financial health and stability.
Water & Sewer	Continue to operate and improve water and wastewater systems to provide high-quality water and services while covering all costs.
Recreation	Continue to operate and expand recreational facilities to provide high-quality services while covering all costs.
Tourism	Partner with area communities and counties to provide economic development for the region.

In pursuit of these strategic goals, the Board of Trustees is updated monthly as to progress that has been made. Notable achievements in FY25 include:

### District

- Securing Federal Land Access Program funding to complete phase 1 and 2 engineering for N. Gun Creek recreation area.
- Replacing all HVAC mechanical units at the Event Center, Seasons Lodge, Seasons Condos, and the clubhouse.
- Took over management of the Seasons Restaurant.
- Began participation in FEMA's national incident management program and certified all staff with training requirements.
- Remodeled the clubhouse restrooms, pro shop, and kitchen.
- Hired a GIS manager to update the district's GIS infrastructure maps.
- Enhanced all District-wide IT cybersecurity measures.
- Modernized software for lodging, golf, and accounting



- Secured Delta Regional Authority grant to fund replacement of the chlorine dioxide building.
- Began installing parallel water main to improve redundancy for the City of Mt. Vernon.
- Inspected, cleaned, and repainted various water storage tanks.
- Purchased new mowing equipment to increase efficiency at the golf course.
- Advertised the Rend Lake Golf Resort on several new media outlets to include WSIU, River Radio, and Saluki Sports Properties.
- Launched partnership with SI Now for regional economic development.
- Participated in Chambers of Commerce of Mt. Vernon, Benton/West City, West Frankfort, and Marion.
- Met with state and federal legislators to discuss the District's services and future needs.
- Joined the Illinois Public Works Mutual Aid Network to secure resources for emergency needs.
- Participated in disaster planning exercises with regional emergency management agencies.
- Negotiated new collective bargaining agreement with the International Brotherhood of Electrical Workers.

In FY26, the budget includes the necessary resources to achieve the following:

- Complete design of the chlorine dioxide building at the water treatment plant.
- Begin construction to replace the 8" watermain from West Frankfort to Thompsonville.
- Conduct golf course inspection with USGA agronomists.
- Complete construction of a new pool at Seasons Lodge.
- Replace the master water meters at Galatia and Macedonia.
- Complete raw water intake improvements at the water treatment plant.
- Replace exterior decks at the Seasons Condo building.
- Begin to develop a comprehensive plan to replace original water mains.



*RLCD Staff accepting runner-up award for Illinois Rural Water Association "Water System of the Year".*

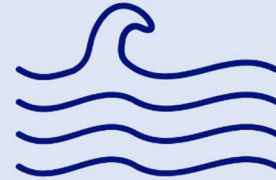


# WATER TREATMENT PROCESS

Where does your water come from?

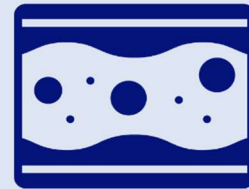
## 1 Source Water

RLCD has 3 raw water pumps that take water from the 18,000 acre Rend Lake



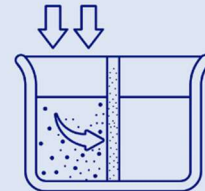
## 2 Coagulation

Lime added to cause particles to bind.



## 3 Flocculation

Binds small particles together to help filter



## 4 Clarification/Sedimentation

The larger particles (floc) settle in clarifier tanks Sand and carbon filters remove small particles



## 5 Disinfection

Chlorine removes bacteria



## 6 Distribution

Pumps help deliver water to homes and businesses

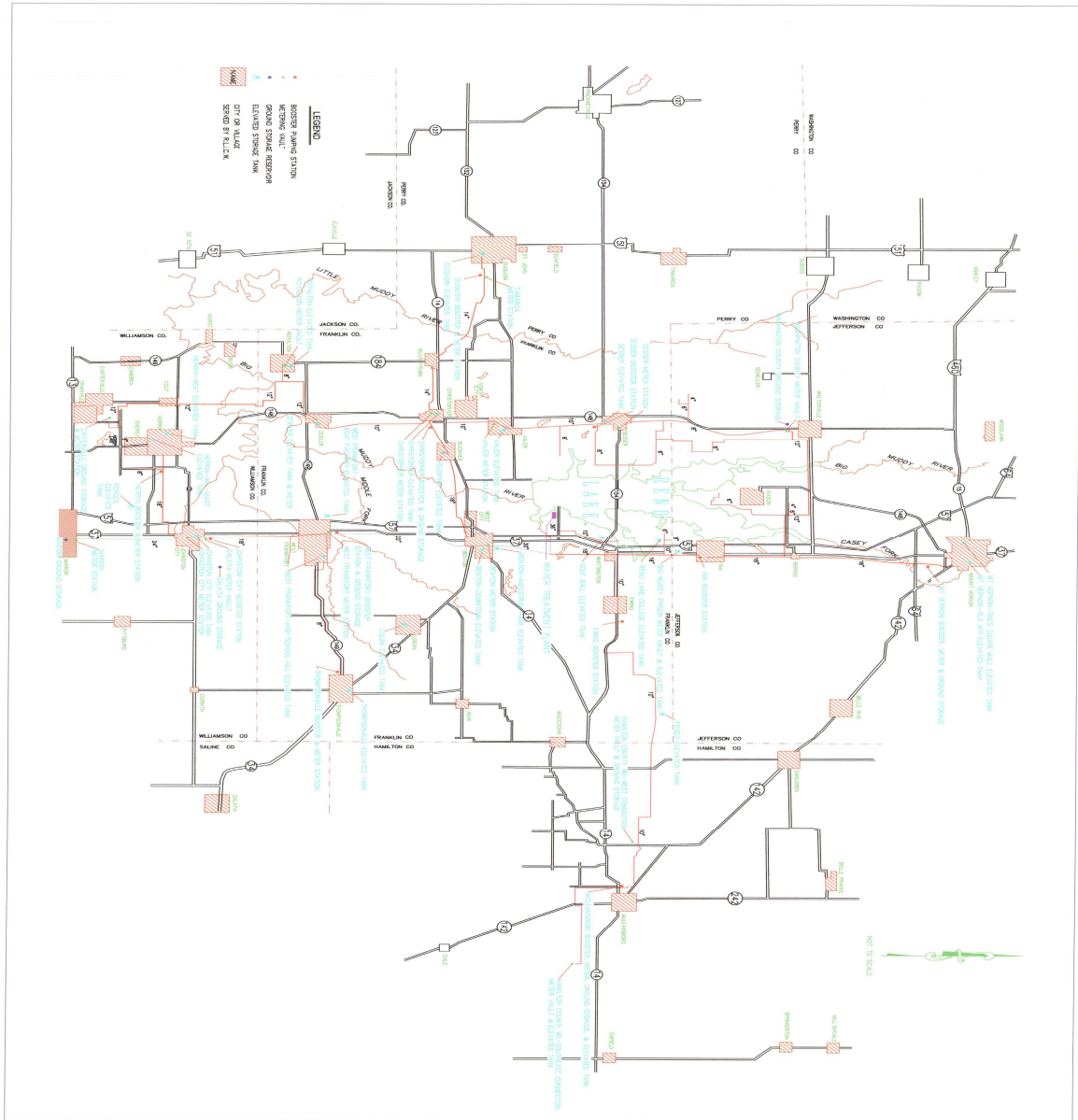


## COMMUNITIES SERVED

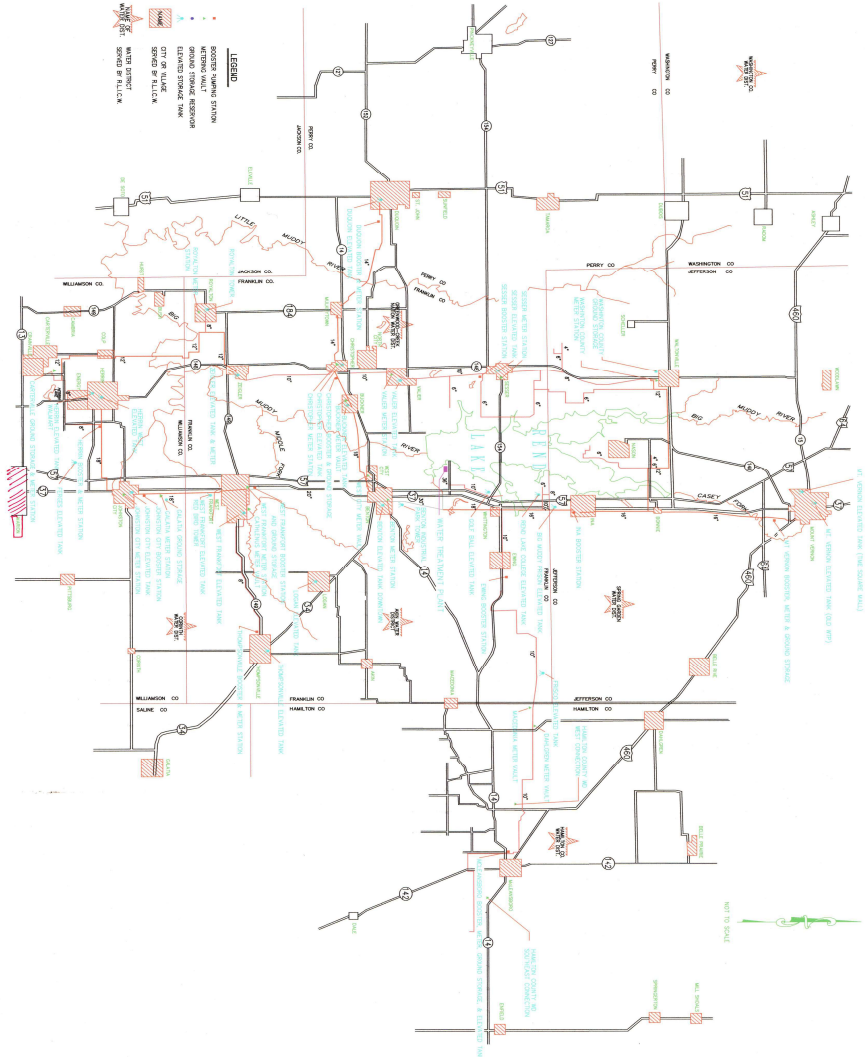
The RLCD is the water supplier to numerous communities and water districts throughout a 5-county region. Wholesale customers include the following communities:

Akin Water District	City of Benton
Village of Bonnie	Village of Buckner
City of Cambria	City of Carterville
City of Christopher	Village of Colp
Village of Crainville	Village of Dahlgren
City of DuQuoin	Village of Energy
Village of Ewing	Ewing-Ina Water Corporation
Ferges Water District	City of Galatia
Greenwood Creek Nation	Hamilton County Water
Hanaford Water District	City of Herrin
Highway 37 North Water	Hill City Water District
City of Johnston City	City of Marion
City of McLeansboro	Moore's Prairie Township
City of Mt. Vernon	Mulkeytown Water District
Village of Pittsburg	Royalton Water Department
City of Sesser	Village of Tamaroa
Village of Thompsonville	City of Valier
Washington County Water	Village of West City
City of West Frankfort	City of Zeigler

# RLCD WATER DISTRIBUTION SERVICE AREA



# RLCD WATER SYSTEMS SERVED



Red Pen  
= UPDATES



## **SECTION II:**

### **BUDGET PROCESSES**



*View from the tee box of the picturesque hole #26 par 3,  
one of the most memorable holes of the Rend Lake Golf Course.*



March 24, 2025

Board of Trustees:

Attached is the proposed Fiscal Year 2026 Rend Lake Conservancy District (RLCD) budget for the period beginning May 1, 2025, and ending April 30, 2026. This budget message presents an overview of the budget and the overall financial condition of the RLCD and aligns with the RLCD strategic plan. The budget provides details on each of the main funds; general, water and sewer, and recreation; and department provides unique goals and specific examples of the programs and services that will be provided with the funds appropriated.

#### **BACKGROUND**

Many notable changes have occurred within RLCD in the past year to include the hiring of new outside legal counsel, Comptroller, District Engineer, and General Manager. These changes in administration have facilitated a thorough review of existing RLCD financial plans and procedures that has resulted in improvements to our financial reporting and capital planning. These include amending our purchasing policy to better align with state statutes, implementing more internal financial controls, accepting greater participation among staff in the budget development process, and producing a new budget format that we hope will provide the reader with much more context regarding the RLCD, its fiscal position, and plans. Finally, the new administration is using this opportunity to evaluate our existing infrastructure to develop long-range financial and capital plans to ensure that RLCD continues to provide excellent services for decades to come.

In preparing the FY 2026 budget, Staff based on revenue on FY25 actuals, mainly due to the Board deciding to forego a rate increase for 2025. Payroll costs amount to approximately 46% of total costs and a cost-of-living increase of 3.5% has been accounted for. The FY26 budget presents individual budgets for each of the funds to include General, Water & Sewer, Recreation, and Capital Improvement Program, as well as a Consolidated budget summary.

Notable items in the FY26 budget include revenues in excess of expenditures by \$4,577,436 for all funds. This will result in an increase in total fund balances from \$32,278,849 at the end of FY25 to a projected amount of \$36,856,285 at the end of FY26. The recreation fund is expected to have a deficit budget of (\$135,072), due mainly to the addition of staff to help better maintain the golf course. We believe that these additions will improve play and will result in a growth of business over the next few years which will ultimately translate to increased revenue. The general fund will provide a subsidy to the recreation fund to mitigate the fund deficit; this transaction is supported by the governmental accounting standards board. Finally, there are numerous capital projects that have been deferred but which need attention in order for the District to continue providing a high quality of service. The capital improvement plan budget forecasts expenditures of \$10,643,620 which is an approximate increase of approximately \$6.6 million from FY25.

We hope the Board of Trustees is proud of the progress that has been made in just the past year. In August, 2024 the Board approved a budget amendment that more accurately reflects the capital projects and administrative reimbursements that will be completed in the current fiscal year. Those projects include:

- \$500,000 contract to install a 48” bypass water main at the water treatment plant to help with redundancy.
- \$1.2 million contract to design and build a new chlorine dioxide building that will be located within the water plant perimeter. This project was awarded a Delta Regional Authority grant of \$922,000.
- \$2.4 million parallel 18” water main project to provide redundancy to Mt. Vernon.
- \$1 million in HVAC replacements to the Seasons Lodges and Condominiums.
- Inspecting, cleaning, and repainting water storage tanks in Frisco and Christopher.
- Replacing the master water meters at Galatia and McLeansboro.
- Golf course clubhouse renovations to include HVAC replacements, new kitchen coolers, flooring, pro-shop upgrades, and remodeling of both public restrooms.
- \$650,000 to replace the HVAC system at the Event Center.
- New mowers to better maintain the golf course.

We expect this momentum to continue in FY 2026 as the following projects will be initiated that will have both immediate and long-term positive impacts on the RLCD:

- Design and construction to replace the 8” water main that extends from West Frankfort to Thompsonville.
- Replacing the lift stations at the Big Muddy Prison and IDOT Rest Area on Interstate 57.
- Replacing the 30-year old pool at Seasons Lodge.
- Begin Phase 1 and 2 engineering for a possible new recreation area at North Gun Creek.
- Renovating all exterior decks at Seasons Condos.
- Begin developing an asset management plan to address replacement of aging infrastructure.

Improvements were also made to administrative processes which we expect will result in greater efficiencies while also enhancing financial controls. Those include updating the RLCD purchasing policy to align with state statutes, updating the District’s financial policies, implementing greater controls between managers, improving the purchase order policy to provide greater accountability, and developing internal documentation to improve accounting for budget changes. Collectively these improvements, along with an expanded budgeting format, provide greater accountability for staff and increased oversight for the Board of Trustees.

Finally, cybersecurity measures were enhanced to better defend the District against cyber-attacks. Public agencies, in particular water utilities, have increasingly been the targets of cyber and ransom attacks that have the potential to impose financial harm to water districts and their customers. As such, a thorough review of District IT policies was conducted in September, 2024 and subsequently, several security enhancements were completed. Those include installing updated servers, replacing the existing firewall, implementing endpoint detection response antivirus software, and developing a modern set of IT policies and procedures for RLCD employees. Together, these changes make the District less vulnerable to future cyber-attacks.

## **ACKNOWLEDGEMENTS**

The preparation of the FY 2026 Budget is a team effort that requires the participation of all departments at the RLCD. Staff carefully considered projects to ensure that they align with the District's strategic plan which has produced the FY 2026 budget which addresses many of the Board's goals while also remaining fiscally responsible.

Special thanks and recognition go to Comptroller Judith Markham for improving financial transparency and reporting in this budget, and to District Engineer Sean Pickford for his help with organizing our 5-year CIP.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "G. Williams", is positioned above the typed name.

Gary Williams  
General Manager



## Budget Calendar



# Financial Policies

## ANNUAL BUDGET

### A. *PURPOSE*

The annual budget is the single most important financial document approved by the Board. It is the primary oversight tool by which the Board exercises plenary control of the District. It shall contain an estimate of all revenues and shall govern expenditures for the given fiscal year. Budgeted expenditures for each fund shall not exceed estimated revenue, including loan proceeds, plus beginning fund balance. The fiscal year for the District begins on May 1<sup>st</sup> and ends on April 30<sup>th</sup> of the succeeding calendar year.

### B. *BUDGET OFFICER*

The General Manager, or Assistant General Manager as provided for in the job description for that position, shall function as the Budget Officer with the General Manager being responsible for the total budget expenditures.

### C. *FORMAT*

The budget shall be divided into the funds established by the District. Funds may be further divided into departments based on the activities of the fund.

The District will have a fiscal year budget for each fund and the budget will include beginning fund balance, budgeted revenues by line item, budgeted expenditures by line item and ending fund balance. The budget will be also be allocated by line item to each month of the fiscal year.

All taxes generated by the General Corporate levy will be placed in the income section of the general fund. Taxes collected from the IMRF and FICA levies will be allocated to each fund as specified annually by the Board of Trustees.

### D. *ADHERENCE TO BUDGET*

Budgeted expenditures are to be the primary guide for the expenditure of funds by the Budget Officer. He/she may not deviate from any budget expenditure line item, except for utilities, by more than ten percent or \$10,000.00, whichever is greater unless an emergency is declared by the President of the Board. The Board may change line items within a fund without amending the budget as long as the total budget is not increased. In no case may the Budget Officer approve expenditures that exceed the total budget for a fund without first seeking an amendment to the budget.

E. *ALLOWABLE FUND TRANSFERS*

Revenue from the general corporate fund may be permanently transferred to or loaned to any other fund maintained by the District with a simple majority vote of the Board.

F. *TIMELINE FOR BUDGET PREPARATION*

In so far as possible, the following timeline shall be utilized for the preparation and adoption of the annual budget:

- Last day of February: Managers submit suggested budget for their department and/or Fund to the Budget Officer. Budget Officer reviews and adjusts budgeted expenditures and revenues for the coming fiscal year.
- At a Board meeting in March: Budget Officer shares tentative budget with the Board. Board approves, rejects, modifies, or accepts for public inspection the tentative budget. Tentative budget is open for public inspection at the Administration Office at least fifteen days prior to the public hearing.
- At a Board meeting in April: A public hearing shall precede the Board meeting in which the general public may make any comments or objections. During the meeting of the Board, the final budget shall be approved reflecting changes based on the input from the Board, the managers, and the public.

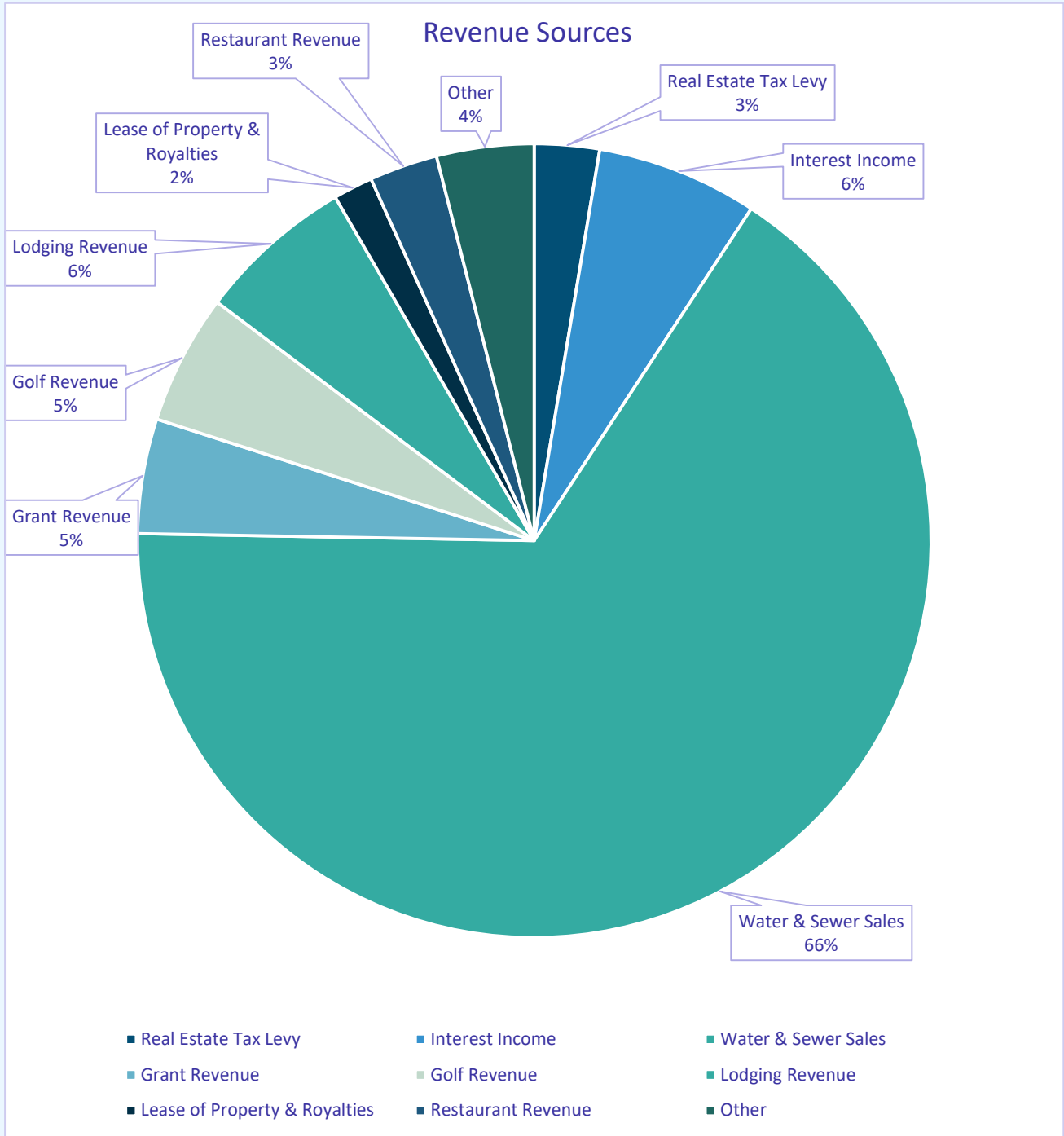
The approved budget shall be maintained for public inspection at the Conservancy District office at any time during regular office hours.

G. *PROVISIONS FOR AMENDMENT OF THE BUDGET*

The budget may be amended at any time during the fiscal year or within sixty days after the close of the fiscal year. Amendments made before the end of the fiscal year require posting and opportunity for public comment in the same way the original budget was adopted. Amendments made after the closing of the fiscal year require only Board approval.

## Revenue Sources

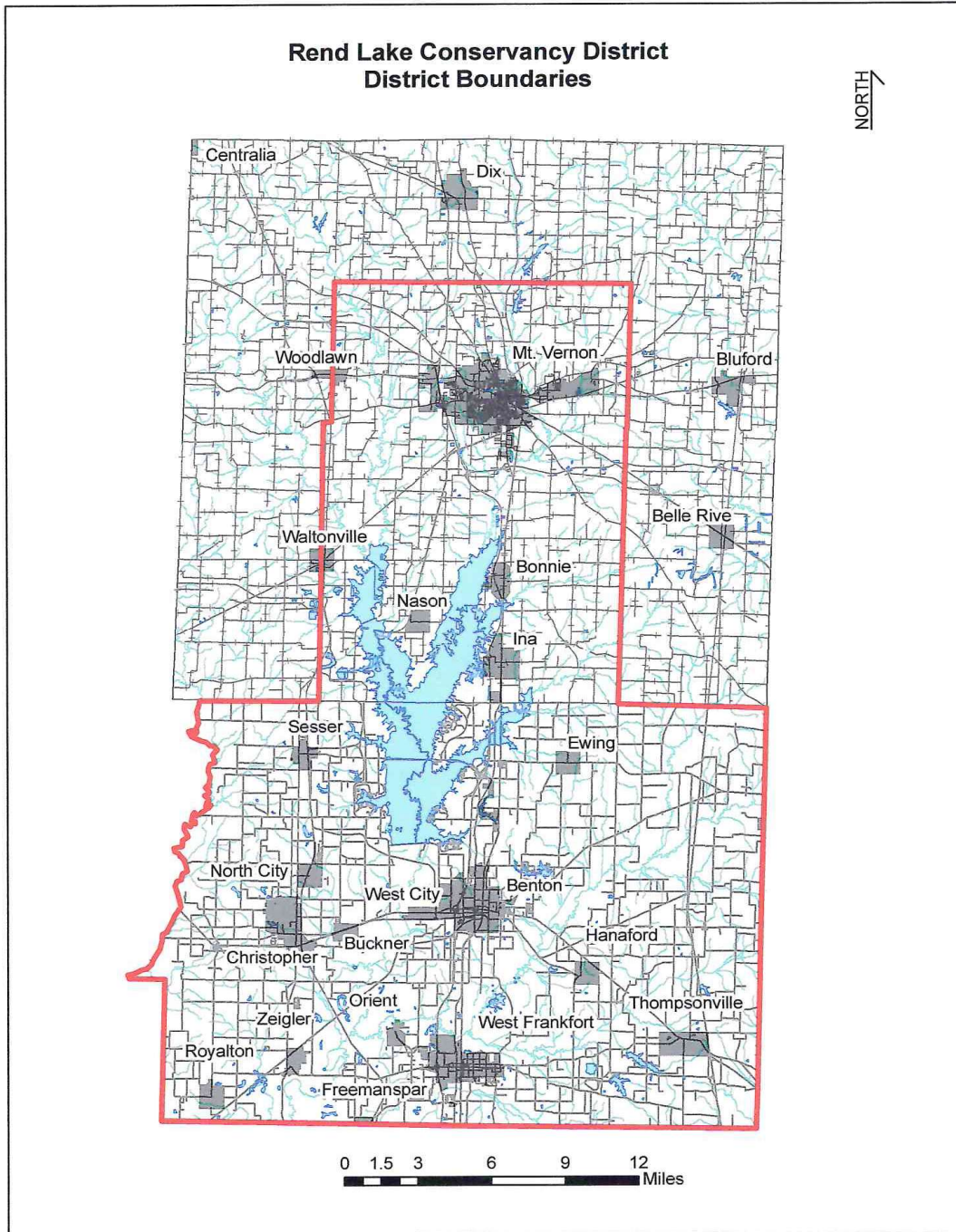
The RLCD generates revenue from several sources to include property tax revenue, water user fees, leases and royalties, and recreation fees from golf, restaurant, and lodging. A breakdown of the revenue sources is provided below. Total Revenue for FY26 is projected to be \$19,745,067.





# Real Estate Tax Levy

The RLCD was established in 1955 as a taxing unit of government that has the authority to levy real estate taxes on taxable property located within the district's boundary. The following maps display the taxing areas which include all Franklin County townships and six townships located in Jefferson County.







**SECTION III:**

**FINANCIALS & FY26 BUDGET**



*Representation of the impact of the RLCD real estate tax levy on property owners.*

# Consolidated Budget Summaries

<b>Rend Lake Conservancy District</b>					
<b>Budget Year Ending April 30, 2026</b>					
		<b>General Fund</b>	<b>Water &amp; Sewer Fund</b>	<b>Recreation Fund</b>	<b>Total</b>
<b>Revenues</b>					
Interest Income		1,297,700	-	-	1,297,700
Corporate Levy		405,000	-	-	405,000
Replacement Tax		150,000	-	-	150,000
Social Security Levy		-	-	89,000	89,000
IMRF Levy		-	-	29,000	29,000
Water Sales		-	12,439,000	-	12,439,000
Macedonia Sales		-	36,100	-	36,100
Nason Sales		-	38,000	-	38,000
Tap on Fees		-	5,700	-	5,700
Sewer Sales		-	525,000	-	525,000
Grant Revenue		-	923,500	-	923,500
Sales		-	-	29,382	29,382
Green Fees		-	-	623,346	623,346
Cart Rental		-	-	352,326	352,326
Annual Golf Memberships		-	-	23,000	23,000
Driving Range Fees		-	-	18,820	18,820
Lodge		-	-	556,729	556,729
Condo		-	-	568,211	568,211
Cabin Rentals		-	-	123,300	123,300
Oil Royalty		-	-	28,308	28,308
Farm Lease Revenue		-	-	269,704	269,704
Shooting Complex Lease		-	-	6,000	6,000
Cell Tower Land Lease		-	-	-	-
Apartment Land Lease		-	-	13,556	13,556
Wine & Art Festival		-	-	17,085	17,085
Event Center Rental		-	-	9,000	9,000
Banquet Room Rental		-	-	2,000	2,000
Food Sales		-	-	349,100	349,100
Liquor Sales		-	-	201,900	201,900
Other		585,000	-	30,300	615,300
<b>Total Revenues</b>		<b>\$ 2,437,700</b>	<b>\$ 13,967,300</b>	<b>\$ 3,340,067</b>	<b>\$ 19,745,067</b>
<b>Expenditures</b>					
Wages		712,585	2,772,674	1,390,515	4,875,774
Payroll Benefits		291,452	962,015	471,847	1,725,314
Insurance		18,986	311,501	51,571	382,058
Supplies		13,200	31,600	65,300	110,100
Professional Services:					-
Legal		48,000	-	-	48,000
Accounting		30,000	-	-	30,000
Engineering		-	300,000	-	300,000
Other		21,000	-	25,000	46,000
Dues & Publications		4,910	4,600	1,025	10,535
Advertising		48,000	-	11,150	59,150
Repairs & Maintenance		65,000	385,000	168,350	618,350
Equipment		15,400	300,000	27,000	342,400
IT Services & Software		56,000	62,500	24,340	142,840
Utilities		8,610	1,777,400	176,516	1,962,526
Chemicals & Testing		-	2,375,500	61,400	2,436,900
Bank & Credit Card Charges		-	17,400	31,540	48,940
Seed & Sod		-	-	7,500	7,500
Food & Liquor Costs		-	-	205,000	205,000
Lake Maintenance		-	500,000	-	500,000
Operations		32,790	1,064,600	285,340	1,382,730
<b>Total Expenditures</b>		<b>\$ 1,365,933</b>	<b>\$ 10,864,790</b>	<b>\$ 3,003,394</b>	<b>\$ 15,234,117</b>
Net Receipts before Debt Service, Depreciation, & Capital Expenditures		<b>\$ 1,071,767</b>	<b>\$ 3,102,510</b>	<b>\$ 336,673</b>	<b>\$ 4,510,950</b>
Debt Service		\$ 65,039	\$ 3,547	\$ (135,072)	\$ (66,486)
Net Receipts after Debt Service & Before Depreciation & Capital Expenditures		<b>\$ 1,006,728</b>	<b>\$ 3,098,963</b>	<b>\$ 471,744</b>	<b>\$ 4,577,436</b>
Beginning Fund Balance May 1, 2025		\$ 2,924,251	\$ 29,490,232	\$ (135,634)	\$ 32,278,849
Ending Fund Balance April 30, 2026		<b>\$ 3,930,979</b>	<b>\$ 32,589,196</b>	<b>\$ 336,111</b>	<b>\$ 36,856,285</b>

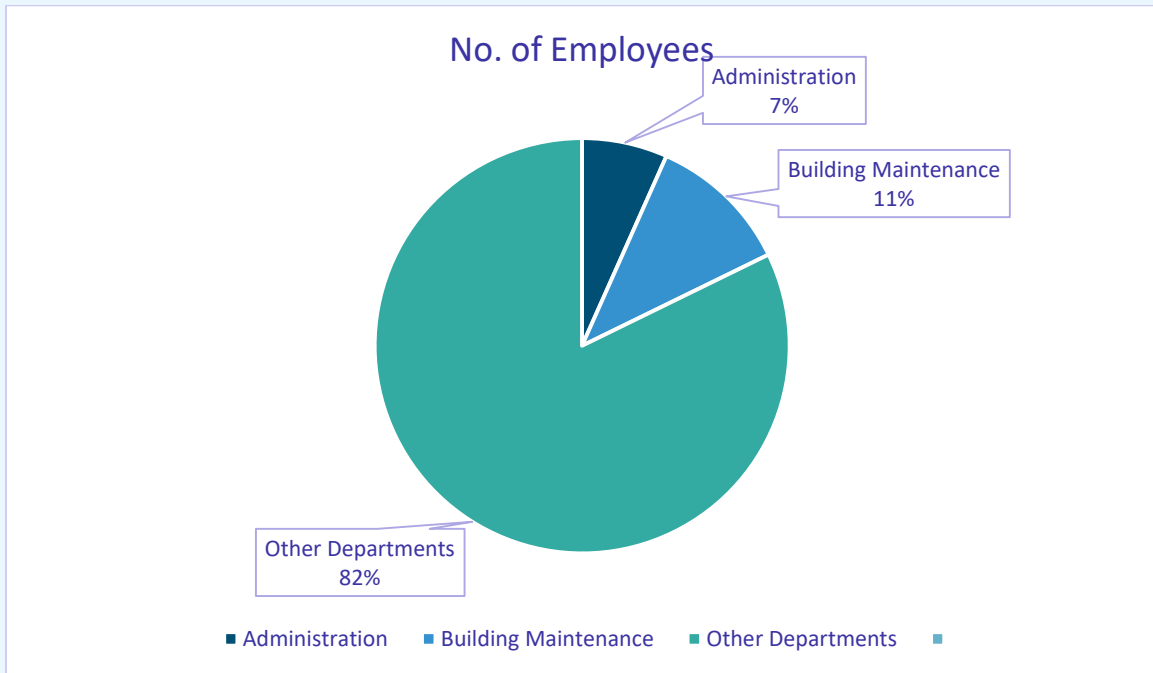




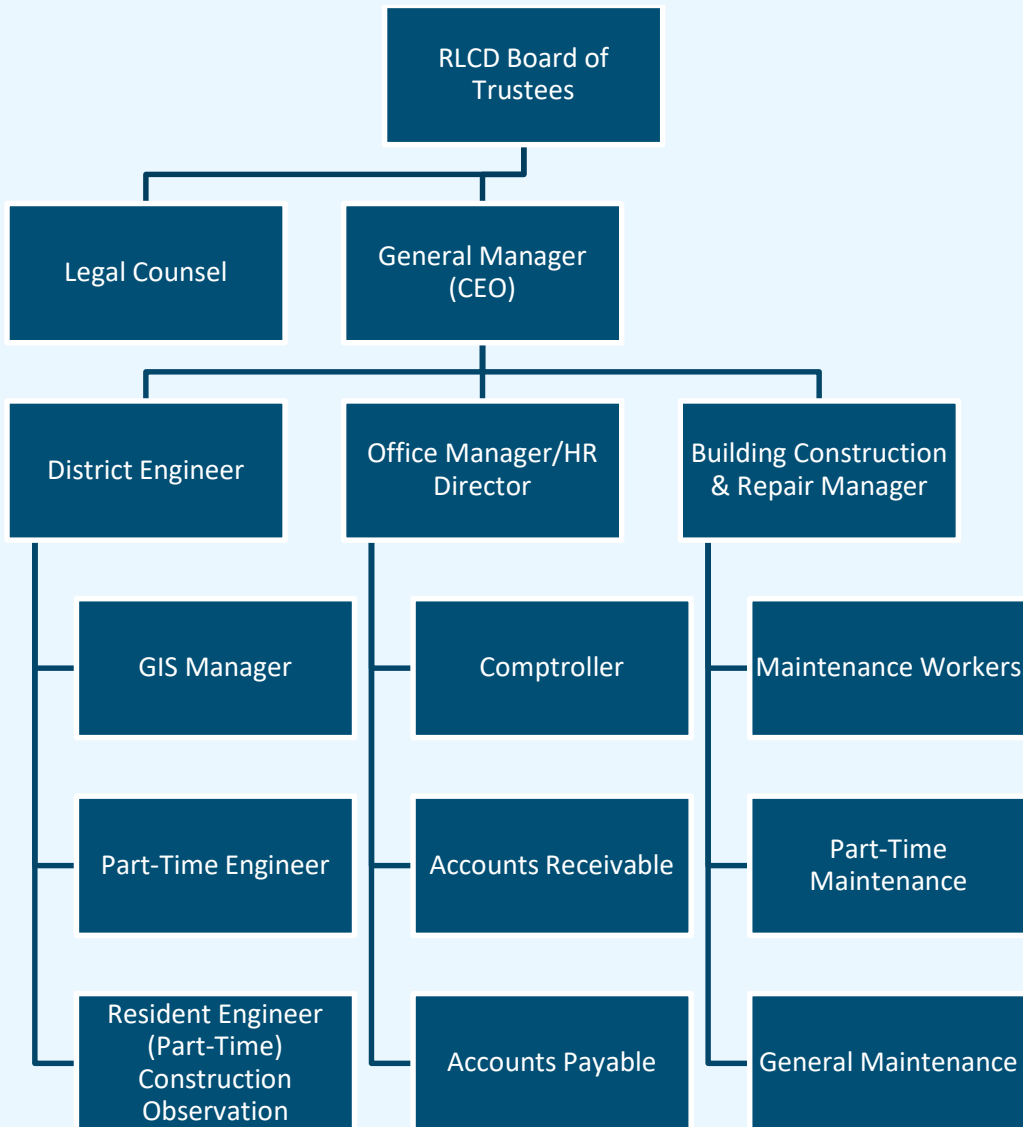
## General Fund

The general fund is the primary operating fund of a government, accounting for all financial resources not specifically designated for or reported in another fund, serving as a "catch-all" for general government activities. The general fund accounts for RLCD administration which includes the General Manager, Human Resources Director, District Engineer, Comptroller, and Building & Construction Maintenance. The general fund's primary revenue sources are real estate tax levy proceeds, replacement taxes, and investment income.

In FY26 there are 16 employees in administrative, professional, engineering, managerial, and maintenance positions. Non-managerial employees are represented by a collective bargaining agreement with the IBEW Local #702.



# ADMINISTRATION ORGANIZATIONAL CHART



# Rend Lake Conservancy District

## General Fund

FY 2026

		FY25 Budget	FY 25 Estimated Actuals	Variance FY25 Adopted vs.	FY26 Budget
<b>Revenues</b>					
1-4010-0	Interest Income	\$900,000.00	\$9,593.00	\$890,407.00	\$21,600.00
1-4000-0	Transfer-In	\$0.00	\$661,091.25	(\$661,091.25)	\$1,276,100.00
<b>Total</b>		<b>\$900,000.00</b>	<b>\$670,684.25</b>	<b>\$229,315.75</b>	<b>\$1,297,700.00</b>
Corporate Levy					
1-4030-0	Corporate Levy	\$345,000.00	\$433,069.24	(\$88,069.24)	\$405,000.00
<b>Total</b>		<b>\$345,000.00</b>	<b>\$433,069.24</b>	<b>(\$88,069.24)</b>	<b>\$405,000.00</b>
Personal Property Replacement Tax					
1-4045-0	PPRT	\$240,000.00	\$93,370.62	(\$146,629.38)	\$150,000.00
<b>Total</b>		<b>\$240,000.00</b>	<b>\$93,370.62</b>	<b>(\$146,629.38)</b>	<b>\$150,000.00</b>
Administrative Reimbursement					
1-4900-0	Administrative Reimbursements	\$810,000.00	\$720,000.00	\$90,000.00	\$585,000.00
<b>Total</b>		<b>\$810,000.00</b>	<b>\$720,000.00</b>	<b>\$90,000.00</b>	<b>\$585,000.00</b>
Miscellaneous Income					
1-4800-0	Miscellaneous Income	\$0.00	\$3,510.15	(\$3,510.15)	\$0.00
<b>Total</b>		<b>\$0.00</b>	<b>\$3,510.15</b>	<b>(\$3,510.15)</b>	<b>\$0.00</b>
<b>Total Revenue</b>		<b>\$2,295,000.00</b>	<b>\$1,920,634.26</b>	<b>\$374,365.74</b>	<b>\$2,437,700.00</b>
<b>Expenses</b>					
Gross Wages					
1-5010-0	Manager Wages	\$438,000.00		\$438,000.00	\$192,796.00
1-5015-0	Trustee Wages	\$21,000.00		\$21,000.00	\$42,000.00
1-5020-0	Para Professional Wages	\$100,452.00		\$100,452.00	\$193,294.00
1-5025-0	Maintenance Wages	\$120,000.00		\$120,000.00	\$275,000.00
<b>Total</b>		<b>\$679,452.00</b>		<b>\$679,452.00</b>	<b>\$703,090.00</b>
Payroll Taxes and Benefits					
1-5100-0	Social Security & Medicare Tax	\$51,978.00		\$51,978.00	\$53,786.00
1-5105-0	State Unemployment	\$2,200.00		\$2,200.00	\$7,193.00
1-5115-0	Illinois Municipal Retirement	\$21,261.00		\$21,261.00	\$32,790.00
1-5120-0	Employee Health Insurance	\$213,600.00		\$213,600.00	\$164,264.00
1-5121-0	Vision	\$0.00		\$0.00	\$958.00
1-5122-0	Union Benefits	\$0.00		\$0.00	\$24,318.00
1-5125-0	Employee Dental Insurance	\$0.00		\$0.00	\$4,751.00
1-5130-0	Employee Life Insurance	\$0.00		\$0.00	\$498.00
<b>Total</b>		<b>\$289,039.00</b>		<b>\$289,039.00</b>	<b>\$288,558.00</b>
Insurance					
1-5110-0	Workers Compensation	\$20,384.00	\$3,828.00	\$16,556.00	\$12,882.00
1-5240-0	Casualty Insurance	\$30,000.00	\$6,159.80	\$23,840.20	\$6,000.00
<b>Total</b>		<b>\$50,384.00</b>	<b>\$9,987.80</b>	<b>\$40,396.20</b>	<b>\$18,882.00</b>
Supplies					
1-5210-0	Board	\$1,200.00	\$800.00	\$400.00	\$1,200.00
1-5720-0	Office Supplies	\$9,600.00	\$6,000.00	\$3,600.00	\$4,800.00
1-5725-0	Postage & Shipping	\$7,200.00	\$6,600.00	\$600.00	\$7,200.00
<b>Total</b>		<b>\$18,000.00</b>	<b>\$13,400.00</b>	<b>\$4,600.00</b>	<b>\$13,200.00</b>



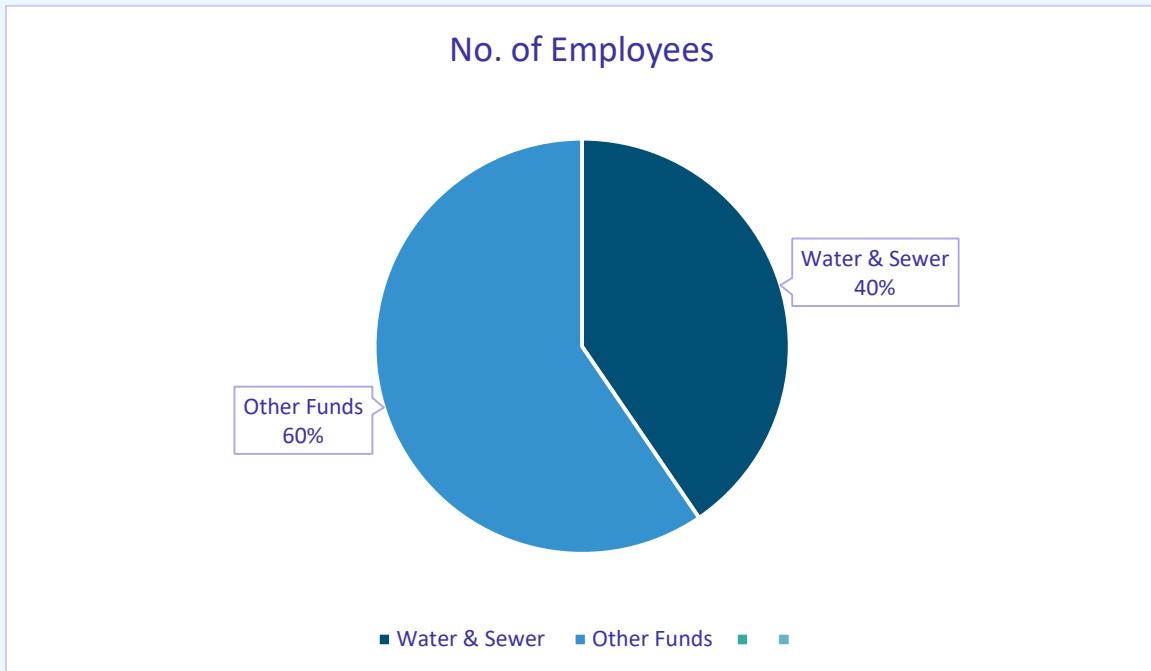
Professional Services					
1-5200-0	Legal Counsel & Court Cost	\$63,000.00	\$60,000.00	\$3,000.00	\$48,000.00
1-5220-0	Accounting & Audit	\$25,000.00	\$29,250.00	(\$4,250.00)	\$30,000.00
1-5223-0	Professional Services	\$0.00	\$6,000.00	(\$6,000.00)	\$21,000.00
1-5243-0	Lobbying Fees	\$30,000.00	\$25,000.00	\$5,000.00	\$0.00
Total		\$118,000.00	\$120,250.00	(\$2,250.00)	\$99,000.00
Dues & Publications					
1-5205-0	Legal Notices	\$600.00	\$340.00	\$260.00	\$750.00
1-5230-0	Dues & Publications	\$3,600.00	\$4,200.00	(\$600.00)	\$4,160.00
Total		\$4,200.00	\$4,540.00	(\$340.00)	\$4,910.00
Advertising & Promotion					
1-5245-0	Advertising & Promotion	\$18,000.00	\$6,000.00	\$12,000.00	\$48,000.00
Total		\$18,000.00	\$6,000.00	\$12,000.00	\$48,000.00
Maintenance					
1-5500-0	Grounds Maintenance	\$4,800.00	\$3,500.00	\$1,300.00	\$4,000.00
1-5505-0	Building Maintenance	\$24,000.00	\$20,000.00	\$4,000.00	\$20,000.00
1-5510-0	Equipment Maintenance	\$4,800.00	\$17,000.00	(\$12,200.00)	\$20,000.00
1-5515-0	Vehicle Maintenance	\$3,000.00	\$4,500.00	(\$1,500.00)	\$6,000.00
1-5530-0	Maintenance Supplies	\$3,600.00	\$10,000.00	(\$6,400.00)	\$15,000.00
Total		\$40,200.00	\$55,000.00	(\$14,800.00)	\$65,000.00
Machinery & Equipment					
1-5540-0	Equipment Rental	\$1,800.00	\$200.00	\$1,600.00	\$2,400.00
1-5550-0	Machinery & Equipment	\$3,600.00	\$8,000.00	(\$4,400.00)	\$10,000.00
1-5560-0	Tools	\$0.00	\$1,600.00	(\$1,600.00)	\$3,000.00
Total		\$5,400.00	\$9,800.00	(\$4,400.00)	\$15,400.00
IT Services & Software					
1-5700-0	IT Services	\$4,800.00	\$20,000.00	(\$15,200.00)	\$18,000.00
1-5705-0	Software Maintenance & Upgrade	\$24,000.00	\$29,000.00	(\$5,000.00)	\$26,000.00
1-5710-0	Software Purchases	\$0.00	\$200.00	(\$200.00)	\$12,000.00
Total		\$28,800.00	\$49,200.00	(\$20,400.00)	\$56,000.00
Utilities					
1-5731-0	Internet	\$0.00	\$3,200.00	(\$3,200.00)	\$4,080.00
1-6100-0	Electricity	\$0.00	\$0.00	\$0.00	\$0.00
1-5730-0	Telephone	\$6,000.00	\$3,200.00	\$2,800.00	\$3,930.00
1-5570-0	Waste Removal	\$0.00	\$600.00	(\$600.00)	\$600.00
Total		\$6,000.00	\$7,000.00	(\$1,000.00)	\$8,610.00
Operations					
1-5215-0	Labor Relations	\$600.00	\$0.00	\$600.00	\$600.00
1-5225-0	Staff Training	\$1,200.00	\$283.00	\$917.00	\$3,500.00
1-5235-0	Travel & Meetings	\$2,400.00	\$400.00	\$2,000.00	\$1,000.00
1-5545-0	Gas, Diesel & Lubricants	\$6,000.00	\$8,000.00	(\$2,000.00)	\$9,650.00
1-5565-0	Pest Control	\$0.00	\$650.00	(\$650.00)	\$640.00
1-5810-0	Bank Charges	\$2,400.00	\$6,600.00	(\$4,200.00)	\$12,000.00
1-5820-0	Charge Card Fees	\$0.00	\$152.00	(\$152.00)	\$0.00
1-5890-0	Operations	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00
1-6930-0	Security	\$0.00	\$1,912.00	(\$1,912.00)	\$1,800.00
1-6940-0	Operations	\$0.00	\$4,000.00	(\$4,000.00)	\$2,400.00
1-5001-0	Transfer-Out	\$0.00	\$877,408.00	(\$877,408.00)	\$250,000.00
Total		\$15,000.00	\$899,405.00	(\$884,405.00)	\$282,790.00
Depreciation					
1-6980-0	Depreciation	\$36,000.00	\$32,000.00	\$4,000.00	\$32,000.00
Total		\$36,000.00	\$32,000.00	\$4,000.00	\$32,000.00
Total Expenses		\$1,308,475.00	\$1,202,042.80	\$106,432.20	\$1,635,440.00
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$986,525.00</b>	<b>\$718,591.46</b>	<b>\$267,933.54</b>	<b>\$802,260.00</b>

## Water and Sewer Fund

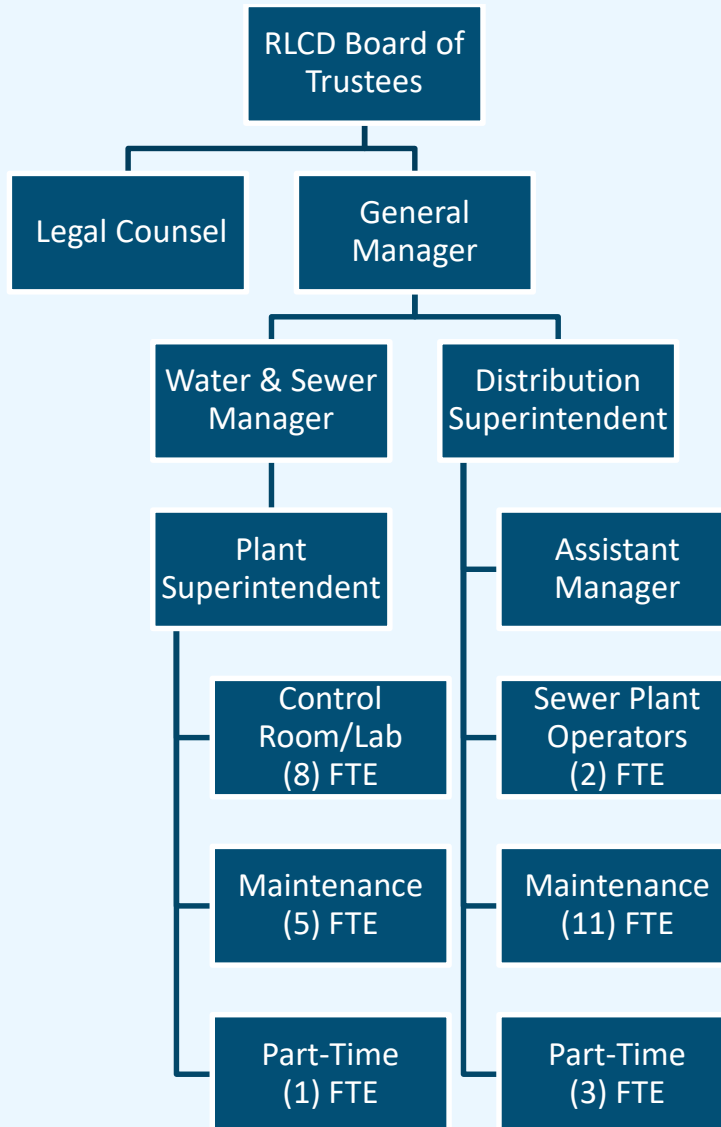
The water and sewer fund is a proprietary enterprise fund that operates similarly to a private business which means that the fund is self-supporting and not reliant on revenues from other funds. The primary revenues to the water and sewer fund are derived from water fees that are generated from wholesale accounts as well as over 1,300 retail customers. In addition, some interest income is generated via fund balance that currently exist.

The primary expenses for this fund are from employee wages and other operational expenses that are required to maintain a 27 million gpd water treatment plant and a water distribution system that includes over 200 miles of water main and supporting infrastructure to include booster pump stations, valves, meter vaults, and other equipment.

In FY26 there are 34 employees assigned to the water and sewer fund which include managers, Class A operators, maintenance workers, control room and laboratory operators, sewer plant workers, and part-time employees. Non-managerial staff are represented by the IBEW Local #702 and a collective bargaining agreement that was amended in 2024 and expires in 2028.



## WATER & SEWER DEPARTMENT ORGANIZATIONAL CHART



**Rend Lake Conservancy District**  
**Water & Sewer Fund**  
**FY 2026**

		<b>FY25 Budget</b>	<b>FY 25 Estimated Actuals</b>	<b>Variance FY25 Adopted vs.</b>	<b>FY26 Budget</b>
<b>Revenues</b>					
2-4010-0 Interest Income		\$ -	\$ 1,083,256	\$ (1,083,256)	\$ 1,260,500
<b>Total</b>		\$ -	\$ 1,083,256	\$ (1,083,256)	\$ 1,260,500
<b>Sales &amp; Fees</b>					
2-4110-0 Water Sales		\$ 12,816,000	\$ 12,605,101	\$ (210,899)	\$ 12,439,000
2-4111-0 Macedonia Sales		\$ -	\$ 41,075	\$ 41,075	\$ 36,100
2-4112-0 Nason Sales		\$ -	\$ 38,454	\$ 38,454	\$ 38,000
2-4115-0 Tap on Fees		\$ 6,000	\$ 13,150	\$ 7,150	\$ 5,700
2-4120-0 Sewer Sales		\$ 480,000	\$ 542,362	\$ 62,362	\$ 525,000
<b>Total</b>		\$ 13,302,000	\$ 13,240,142	\$ (61,858)	\$ 13,043,800
<b>Grant Revenue</b>					
2-4500-0 Grant Revenue		\$ -	\$ 39,494	\$ (39,494)	\$ 923,500
<b>Total</b>		\$ -	\$ 39,494	\$ (39,494)	\$ 923,500
<b>Total Revenue</b>		\$ 13,302,000	\$ 14,362,892	\$ (1,060,892)	\$ 15,227,800
<b>Expenses</b>					
<b>Gross Wages</b>					
2-5010-0 Manager Wages		\$ 393,000	\$ 407,812	\$ (14,812)	\$ 447,124
2-5020-0 Para Professional Wages		\$ 15,600	\$ 8,718	\$ 6,882	\$ 16,000
2-5025-0 Maintenance Wages		\$ 1,021,476	\$ 1,135,996	\$ (114,520)	\$ 1,349,104
2-5030-0 Engineering Wages		\$ 217,500	\$ 177,086	\$ 40,414	\$ 175,974
2-5035-0 Lab & Control Room Wages		\$ 656,112	\$ 617,473	\$ 38,639	\$ 611,444
2-5040-0 Sewer Operators		\$ 135,447	\$ 94,928	\$ 40,519	\$ 173,028
<b>Total</b>		\$ 2,439,135	\$ 2,442,013	\$ (2,878)	\$ 2,772,674
<b>Payroll Taxes and Benefits</b>					
2-5100-0 Social Security & Medicare Tax		\$ 186,594	\$ 182,235	\$ 4,359	\$ 195,389
2-5105-0 State Unemployment		\$ 4,533	\$ 1,307	\$ 3,226	\$ 26,818
2-5115-0 Illinois Municipal Retirement		\$ 86,047	\$ 93,200	\$ (7,153)	\$ 120,128
2-5120-0 Employee Health Insurance		\$ 562,464	\$ 295,958	\$ 266,506	\$ 192,146
2-5121-0 Vision		\$ -	\$ 550	\$ (550)	\$ 958
2-5122-0 Union Benefits		\$ -	\$ 279,635	\$ (279,635)	\$ 421,512
2-5125-0 Employee Dental Insurance		\$ 2,220	\$ 4,890	\$ (2,670)	\$ 4,751
2-5130-0 Employee Life Insurance		\$ -	\$ 324	\$ (324)	\$ 311
<b>Total</b>		\$ 841,858	\$ 858,099	\$ (16,241)	\$ 962,015
<b>Insurance</b>					
2-5110-0 Workers Compensation		\$ 68,715	\$ 60,000	\$ 8,715	\$ 80,888
2-5240-0 Casualty Insurance		\$ 145,800	\$ 233,227	\$ (87,427)	\$ 230,613
<b>Total</b>		\$ 214,515	\$ 293,227	\$ (78,712)	\$ 311,501
<b>Professional Services</b>					
2-5195-0 Engineering Fees		\$ 4,800	\$ -	\$ 4,800	\$ -
2-5223-0 Professional Services		\$ -	\$ 59,629	\$ (59,629)	\$ 300,000
<b>Total</b>		\$ 4,800	\$ 59,629	\$ (54,829)	\$ 300,000
<b>Dues &amp; Publications</b>					
2-5205-0 Legal Notices		\$ 600	\$ 70	\$ 530	\$ 600
2-5230-0 Dues & Publications		\$ 1,200	\$ 2,524	\$ (1,324)	\$ 4,000
<b>Total</b>		\$ 1,800	\$ 2,594	\$ (794)	\$ 4,600
<b>Maintenance</b>					
2-5500-0 Grounds Maintenance		\$ 10,200	\$ 13,870	\$ (3,670)	\$ 20,000
2-5505-0 Building Maintenance		\$ 25,800	\$ 14,340	\$ 11,460	\$ 20,000
2-5510-0 Equipment Maintenance		\$ 204,000	\$ 258,469	\$ (54,469)	\$ 300,000
2-5515-0 Vehicle Maintenance		\$ 13,200	\$ 54,635	\$ (41,435)	\$ 25,000
2-5536-0 Macedonia Repairs		\$ -	\$ 17,966	\$ (17,966)	\$ 10,000
2-5537-0 Nason Repairs		\$ -	\$ 3,733	\$ (3,733)	\$ 10,000
<b>Total</b>		\$ 253,200	\$ 363,013	\$ (109,813)	\$ 385,000



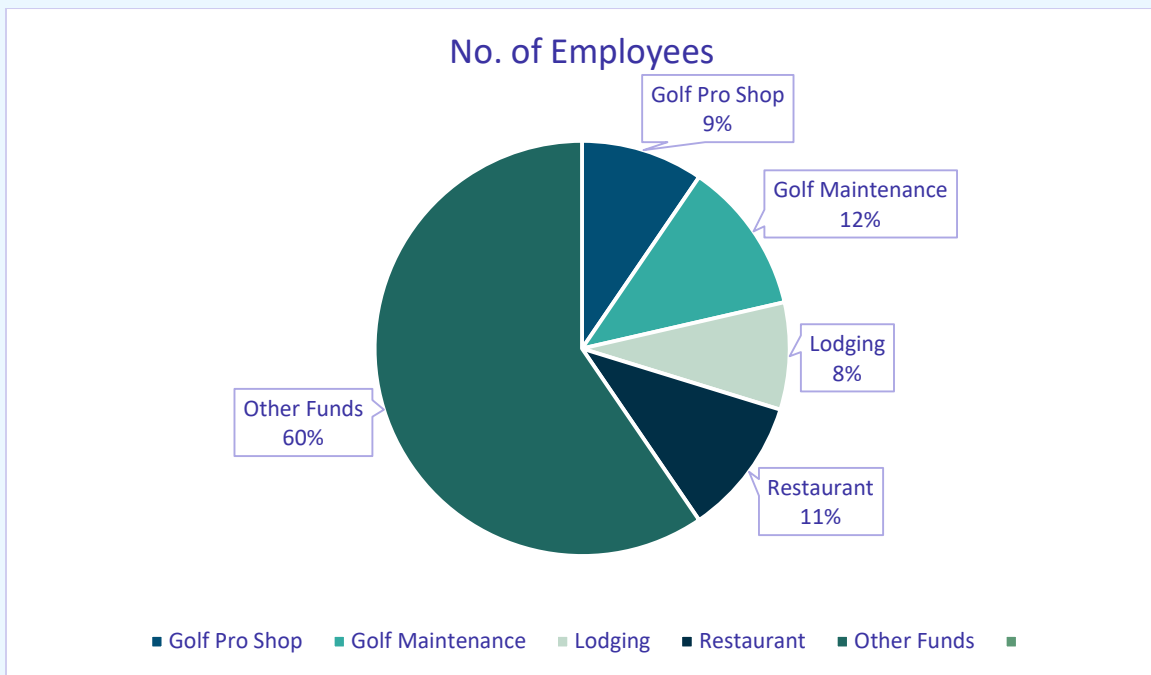
Supplies						
2-5525-0	Engineering Supplies	\$ 6,000	\$ 38,522	\$ (32,522)	\$ 6,000	
2-5530-0	Maintenance Supplies	\$ 10,800	\$ 5,954	\$ 4,846	\$ 10,000	
2-5720-0	Office Supplies	\$ 4,800	\$ 3,029	\$ 1,771	\$ 4,800	
2-5725-0	Postage & Shipping	\$ 10,800	\$ 8,129	\$ 2,671	\$ 10,800	
Total		\$ 32,400	\$ 55,633	\$ (23,233)	\$ 31,600	
Machinery & Equipment						
2-5535-0	Meters & Mains	\$ 208,800	\$ 187,141	\$ 21,659	\$ 220,000	
2-5550-0	Machinery & Equipment	\$ 60,000	\$ 68,094	\$ (8,094)	\$ 65,000	
2-5560-0	Tools	\$ 12,000	\$ 16,083	\$ (4,083)	\$ 15,000	
Total		\$ 280,800	\$ 271,318	\$ 9,482	\$ 300,000	
IT Services & Software						
2-5700-0	IT Services	\$ 1,200	\$ 1,888	\$ (688)	\$ 2,500	
2-5705-0	Software Maintenance & Upgrad	\$ 3,000	\$ 6,021	\$ (3,021)	\$ 50,000	
2-5710-0	Software Purchases	\$ -	\$ 16,988	\$ (16,988)	\$ 10,000	
Total		\$ 4,200	\$ 24,896	\$ (20,696)	\$ 62,500	
Chemical's and Testing						
2-6000-0	Clarification & Softeners	\$ 1,272,000	\$ 1,116,254	\$ 155,746	\$ 1,350,000	
2-6005-0	Water Taste & Odor	\$ 276,000	\$ 217,354	\$ 58,646	\$ 175,000	
2-6010-0	Water Disinfection	\$ 816,000	\$ 691,540	\$ 124,460	\$ 700,000	
2-6015-0	Fluoride	\$ 60,000	\$ 39,359	\$ 20,641	\$ 40,500	
2-6020-0	Membrane Chemicals	\$ 120,000	\$ 420	\$ 119,580	\$ 10,000	
2-6025-0	Lab Testing	\$ 96,000	\$ 80,830	\$ 15,170	\$ 100,000	
Total		\$ 2,640,000	\$ 2,145,756	\$ 494,244	\$ 2,375,500	
Utilities						
2-5730-0	Telephone	\$ 21,458	\$ 18,478	\$ 2,980	\$ 20,000	
2-5731-0	Internet	\$ -	\$ 3,949	\$ (3,949)	\$ 5,000	
2-6100-0	Electricity	\$ 2,130,000	\$ 1,641,961	\$ 488,039	\$ 1,750,000	
2-5570-0	Waste Removal	\$ 2,400	\$ 1,881	\$ 519	\$ 2,400	
Total		\$ 2,153,858	\$ 1,666,269	\$ 487,589	\$ 1,777,400	
Operations						
2-5225-0	Staff Training	\$ 2,400	\$ 8,965	\$ (6,565)	\$ 15,000	
2-5235-0	Travel & Meetings	\$ 1,200	\$ 814	\$ 386	\$ 3,000	
2-5250-0	License & Permits	\$ 16,600	\$ 15,000	\$ 1,600	\$ 16,600	
2-5545-0	Gas, Diesel & Lubricants	\$ 72,000	\$ 109,907	\$ (37,907)	\$ 125,000	
2-5565-0	Pest Control	\$ -	\$ 1,380	\$ (1,380)	\$ 1,500	
2-5400-0	Lake Maintenance	\$ 500,000	\$ 646,493	\$ (146,493)	\$ 500,000	
2-5260-0	Easements	\$ -	\$ 379	\$ (379)	\$ 1,000	
2-6975-0	Administrative Reimbursements	\$ 631,800	\$ 561,600	\$ 70,200	\$ 420,000	
2-5810-0	Bank Charges	\$ 2,400	\$ 15,433	\$ (13,033)	\$ 2,400	
2-6930-0	Security	\$ -	\$ 210	\$ (210)	\$ 500	
2-6940-0	Operations	\$ 30,000	\$ 52,383	\$ (22,383)	\$ 62,000	
2-6950-0	Bi Product Disposal	\$ 420,000	\$ 498,149	\$ (78,149)	\$ 420,000	
2-5820-0	Charge Card Fees	\$ -	\$ 4,763	\$ (4,763)	\$ 15,000	
Total		\$ 1,676,400	\$ 1,915,476	\$ (239,076)	\$ 1,582,000	
Depreciation						
2-6980-0	Depreciation	\$ 2,193,000	\$ 2,288,539	\$ (95,539)	\$ 2,247,000	
Total		\$ 2,193,000	\$ 2,288,539	\$ (95,539)	\$ 2,247,000	
Contingency						
2-6990-0	Contingency	\$ -	\$ -	\$ -	\$ 300,000	
Total		\$ -	\$ -	\$ -	\$ 300,000	
Total Expenses		\$ 12,735,966	\$ 12,386,680	\$ 349,286	\$ 13,412,290	
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$ 566,034</b>	<b>\$ 1,976,211</b>	<b>\$ (1,410,177)</b>	<b>\$ 1,815,510</b>	

## Recreation Fund

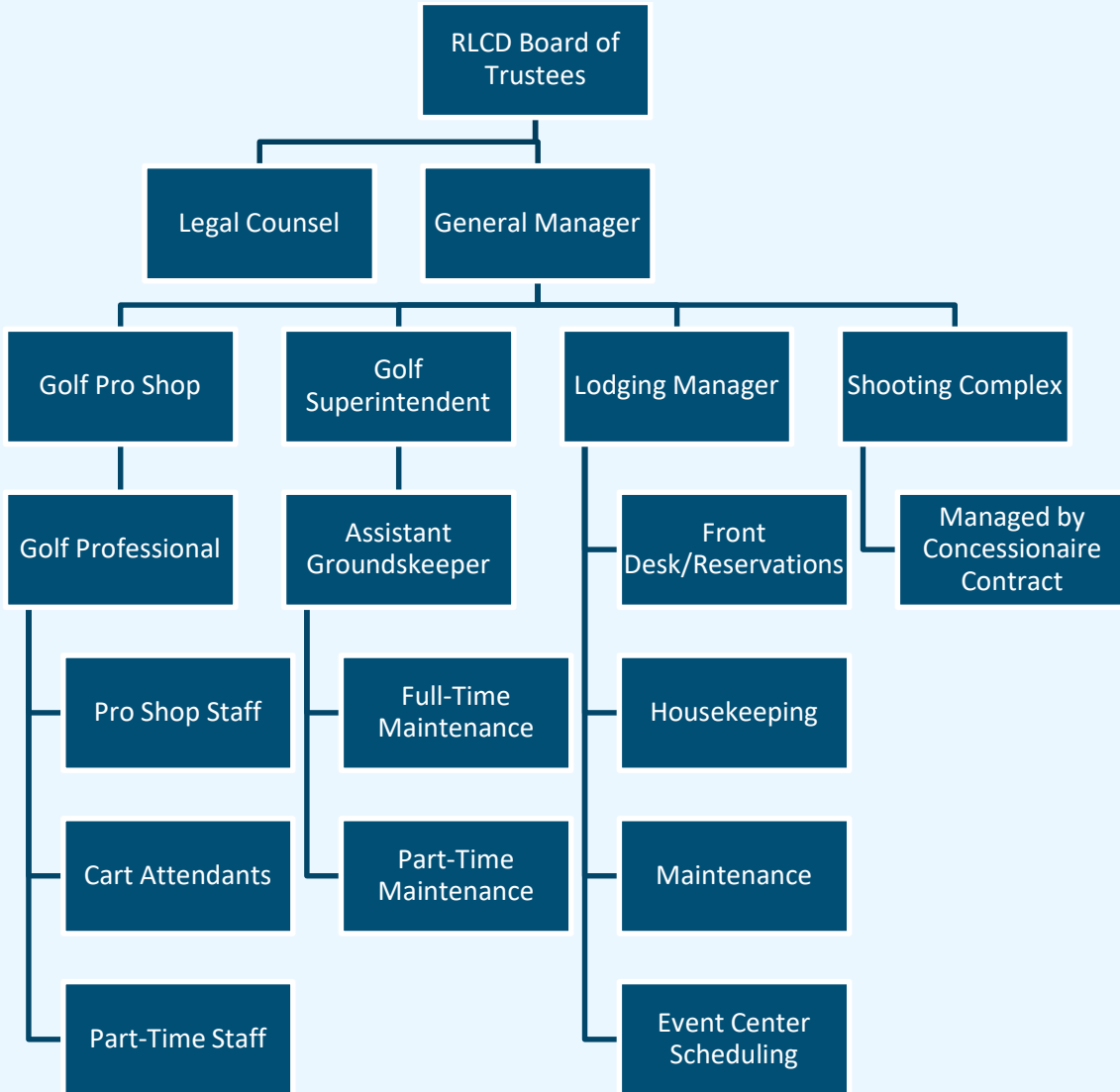
The recreation fund is a special revenue fund that accounts for all revenues derived from, and all related costs incurred, in connection with the various recreation services offered by RLCD. Recreation offerings include golf, lodging, and restaurant.

The primary expenses for this fund are from employee wages and other operational expenses that are required to maintain a 27-hole golf course; lodging properties that include 46 hotel rooms, 24 condominiums, and 4 cabins; an event center; and Seasons Restaurant.

In FY26 there are 20 employees assigned to the recreation fund which includes managers, golf professionals, groundskeepers, equipment and building maintenance, waitresses, cooks, reservation clerks, housekeeping, and part-time employees. Non-managerial golf course maintenance staff are represented by the IBEW Local #702 and a collective bargaining agreement that was amended in 2024 and expires in 2028. All other non-managerial staff are non-bargaining unit personnel.



# RECREATION FUND ORGANIZATIONAL CHART



**Rend Lake Conservancy District**  
**Recreation**  
**FY 2026**

	<b>FY25 Budget</b>	<b>FY 25 Estimated Actuals</b>	<b>Variance FY25 Adopted vs. Actual</b>	<b>FY26 Budget</b>
<b>Revenues</b>				
Total Revenue	\$ 2,968,780	\$ 3,233,720	\$ (264,940)	\$3,388,067
<b>Expenses</b>				
Total Expenses	\$ 2,966,681	\$ 2,974,104	\$ (7,423)	\$3,486,744
<b>Add Back</b>				
Depreciation	\$ 345,960	\$ 365,283	\$ (19,323)	\$408,350
Contingency	\$ -	\$ -	\$ -	\$ 75,000
Admin. Reimb.	\$ 178,200	\$ 158,400	\$ 19,800	\$180,000
	\$ 524,160	\$ 523,683	\$ 477	\$663,350
<b>NET SURPLUS/(DEFICIT) from operating activities</b>	<b>\$ 526,259</b>	<b>\$ 783,300</b>	<b>\$ (257,041)</b>	<b>\$ 564,673</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ 2,099</b>	<b>\$ 1,042,916</b>	<b>\$ (1,040,817)</b>	<b>\$ (98,677)</b>



**Rend Lake Conservancy District**  
**Pro Shop**  
**FY 2026**

		<b>FY25 Budget</b>	<b>FY 25 Estimated Actuals</b>	<b>Variance FY25 Adopted vs.</b>	<b>FY26 Budget</b>
<b>Revenues</b>					
3-4010-1	Interest Income	\$ -	\$ 7,183	\$ (7,183)	\$ 6,000
<b>Total</b>		<b>\$ -</b>	<b>\$ 7,183</b>	<b>\$ (7,183)</b>	<b>\$ 6,000</b>
<b>Sales &amp; Fees</b>					
3-4110-1	Sales	\$ 65,000	\$ 69,854	\$ 4,854	\$ 72,080
3-4120-1	Green Fees	\$ 604,000	\$ 584,295	\$ (19,705)	\$ 623,346
3-4130-1	Cart Rental	\$ 360,000	\$ 351,901	\$ (8,099)	\$ 352,326
3-4140-1	Annual Golf Memberships	\$ 23,100	\$ 15,430	\$ (7,670)	\$ 23,000
3-4150-1	Driving Range Fees	\$ 19,000	\$ 18,983	\$ (17)	\$ 18,820
<b>Total</b>		<b>\$ 1,071,100</b>	<b>\$ 1,040,463</b>	<b>\$ (30,637)</b>	<b>\$ 1,089,572</b>
<b>Social Security &amp; IMRF Levy</b>					
3-4035-1	Social Security Levy	\$ 26,000	\$ 35,922	\$ (9,922)	\$ 45,390
3-4040-1	IMRF Levy	\$ 12,000	\$ 12,824	\$ (824)	\$ 18,270
<b>Total</b>		<b>\$ 38,000</b>	<b>\$ 48,746</b>	<b>\$ (10,746)</b>	<b>\$ 63,660</b>
<b>Miscellaneous Income</b>					
3-4800-1	Miscellaneous Income	\$ -	\$ 15,673	\$ (15,673)	\$ 8,100
<b>Total</b>		<b>\$ -</b>	<b>\$ 15,673</b>	<b>\$ (15,673)</b>	<b>\$ 8,100</b>
<b>Discounts</b>					
3-4190-1	Discounts	\$ (1,500)	\$ (51)	\$ (1,449)	\$ (50)
<b>Total</b>		<b>\$ (1,500)</b>	<b>\$ (51)</b>	<b>\$ (1,449)</b>	<b>\$ (50)</b>
<b>Cost of Goods Sold</b>					
3-5000-1	Cost of Goods Sold	\$ (39,000)	\$ (41,912)	\$ 2,912	\$ (42,648)
<b>Total</b>		<b>\$ (39,000)</b>	<b>\$ (41,912)</b>	<b>\$ 2,912</b>	<b>\$ (42,648)</b>
<b>Total Revenue</b>		<b>\$ 1,068,600</b>	<b>\$ 1,070,102</b>	<b>\$ (1,502)</b>	<b>\$ 1,124,634</b>
<b>Expenses</b>					
<b>Gross Wages</b>					
3-5010-1	Manager Wages	\$ 72,000	\$ 69,178	\$ 2,822	\$ 75,480
3-5040-1	Pro Shop Wages	\$ 35,400	\$ 33,641	\$ 1,759	\$ 44,540
3-5045-1	Cart Attendants	\$ 41,000	\$ 45,267	\$ (4,267)	\$ 52,734
<b>Total</b>		<b>\$ 148,400</b>	<b>\$ 148,086</b>	<b>\$ 314</b>	<b>\$ 172,754</b>
<b>Payroll Taxes and Benefits</b>					
3-5100-1	Social Security & Medicare Tax	\$ 11,353	\$ 11,329	\$ 24	\$ 13,216
3-5105-1	State Unemployment	\$ 945	\$ 1,555	\$ (610)	\$ 1,814
3-5115-1	Illinois Municipal Retirement	\$ 2,520	\$ 3,431	\$ (911)	\$ 3,744
3-5120-1	Employee Health Insurance	\$ 45,600	\$ 39,084	\$ 6,516	\$ 44,951
3-5121-1	Vision	\$ -	\$ 136	\$ (136)	\$ 239
3-5125-1	Employee Dental Insurance	\$ -	\$ 1,187	\$ (1,187)	\$ 1,193
3-5130-1	Employee Life Insurance	\$ -	\$ 59	\$ (59)	\$ 62
<b>Total</b>		<b>\$ 60,418</b>	<b>\$ 56,780</b>	<b>\$ 3,638</b>	<b>\$ 65,219</b>

Insurance							
3-5110-1	Workers Compensation	\$ 3,102	\$ 1,848	\$ 1,254	\$ 3,386		
3-5240-1	Casualty Insurance	\$ 16,800	\$ 2,845	\$ 13,955	\$ 2,845		
Total		\$ 19,902	\$ 4,693	\$ 15,209	\$ 6,231		
Dues & Publications							
3-5230-1	Dues & Publications	\$ 800	\$ 1,017	\$ (217)	\$ 1,025		
Total		\$ 800	\$ 1,017	\$ (217)	\$ 1,025		
Advertising & Promotion							
3-5245-1	Advertising & Promotion	\$ 1,200	\$ 7,877	\$ (6,677)	\$ 7,650		
Total		\$ 1,200	\$ 7,877	\$ (6,677)	\$ 7,650		
Maintenance							
3-5500-1	Grounds Maintenance	\$ -	\$ 2,888	\$ (2,888)	\$ 1,000		
3-5505-1	Building Maintenance	\$ 1,200	\$ 4,072	\$ (2,872)	\$ 2,500		
3-5510-1	Equipment Maintenance	\$ 6,000	\$ 1,650	\$ 4,350	\$ 3,000		
Total		\$ 7,200	\$ 8,609	\$ (1,409)	\$ 6,500		
Supplies							
3-5530-1	Maintenance Supplies	\$ 600	\$ 93	\$ 507	\$ 500		
3-5720-1	Office Supplies	\$ -	\$ 950	\$ (950)	\$ 1,000		
3-5725-1	Postage & Shipping	\$ -	\$ 626	\$ (626)	\$ 650		
Total		\$ 600	\$ 1,669	\$ (1,069)	\$ 2,150		
Machinery & Equipment							
3-5540-1	Equipment Rental	\$ 4,800	\$ 1,150	\$ 3,650	\$ 2,000		
3-5550-1	Machinery & Equipment	\$ -	\$ 4,553	\$ (4,553)	\$ 1,500		
Total		\$ 4,800	\$ 5,703	\$ (903)	\$ 3,500		
IT Services & Software							
3-5700-1	IT Services	\$ 1,200	\$ 250	\$ 951	\$ -		
3-5705-1	Software Maintenance & Upgrad	\$ -	\$ 2,635	\$ (2,635)	\$ 3,600		
3-5710-1	Software Purchases	\$ -	\$ 200	\$ (200)	\$ -		
Total		\$ 1,200	\$ 3,084	\$ (1,884)	\$ 3,600		
Utilities							
3-5730-1	Telephone	\$ 6,000	\$ 4,419	\$ 1,582	\$ 4,800		
3-5731-1	Internet	\$ -	\$ 1,938	\$ (1,938)	\$ 1,920		
3-5732-1	Television	\$ -	\$ 857	\$ (857)	\$ 400		
3-6100-1	Electricity	\$ 7,200	\$ 6,574	\$ 626	\$ 7,000		
Total		\$ 13,200	\$ 13,787	\$ (587)	\$ 14,120		

Bank Charges							
3-5810-1	Bank Charges	\$ -	\$ 4,775	\$ (4,775)	\$ 1,440		
3-5820-1	Charge Card Fees	\$ 13,200	\$ (177)	\$ 13,377	\$ 9,400		
Total		\$ 13,200	\$ 4,598	\$ 8,602	\$ 10,840		
Operations							
3-6975-1	Administrative Reimbursements	\$ 22,275	\$ 19,800	\$ 2,475	\$ 15,000		
3-5235-1	Travel & Meetings	\$ 500	\$ 545	\$ (45)	\$ 1,500		
3-5565-1	Pest Control	\$ -	\$ 247	\$ (247)	\$ 300		
3-5800-1	Interest	\$ 1,320	\$ 1,383	\$ (63)	\$ 1,315		
3-5830-1	Cash Short/(Over)	\$ -	\$ 46	\$ (46)	\$ -		
3-6940-1	Operations	\$ 1,200	\$ 4,477	\$ (3,277)	\$ 5,000		
3-6970-1	Real Estate Taxes	\$ -	\$ 2,849	\$ (2,849)	\$ 3,000		
Total		\$ 25,295	\$ 29,347	\$ (4,052)	\$ 26,115		
Depreciation							
3-6980-1	Depreciation	\$ 62,400	\$ 67,743	\$ (5,343)	\$ 67,750		
Total		\$ 62,400	\$ 67,743	\$ (5,343)	\$ 67,750		
Contingency							
3-6990-1	Contingency	\$ -	\$ -	\$ -	\$ 10,000		
Total		\$ -	\$ -	\$ -	\$ 10,000		
Total Expenses		\$ 358,615	\$ 352,995	\$ 5,620	\$ 397,454		
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$ 709,985</b>	<b>\$ 717,107</b>	<b>\$ (7,122)</b>	<b>\$ 727,180</b>		

**Rend Lake Conservancy District**  
**Golf Maintenance**  
**FY 2026**

		FY25 Budget	FY 25 Estimated Actuals	Variance FY25 Adopted vs.	FY26 Budget
<b>Expenses</b>					
Gross Wages					
3-5010-2	Manager Wages (3)	\$ 134,590	\$ 127,815	\$ 6,775	\$ 240,748
3-5055-2	Mechanic Wages (1)	\$ 64,776	\$ 64,811	\$ (35)	\$ 76,821
3-5060-2	Groundskeeper Wages (1)	\$ 67,416	\$ 63,035	\$ 4,381	\$ 57,944
3-5065-2	Seasonal Wages (5,000 hrs)	\$ 94,000	\$ 96,979	\$ (2,979)	\$ 85,000
Total		\$ 360,782	\$ 352,640	\$ 8,142	\$ 460,513
Payroll Taxes and Benefits					
3-5100-2	Social Security & Medicare Tax	\$ 27,600	\$ 26,977	\$ 623	\$ 35,229
3-5105-2	State Unemployment	\$ 1,885	\$ 3,703	\$ (1,818)	\$ 4,835
3-5115-2	Illinois Municipal Retirement	\$ 9,337	\$ 12,681	\$ (3,344)	\$ 18,625
3-5120-2	Employee Health Insurance	\$ 89,904	\$ 63,618	\$ 26,286	\$ 134,846
3-5121-2	Vision	\$ -	\$ 186	\$ (186)	\$ 717
3-5122-2	Union Benefits	\$ -	\$ 23,764	\$ (23,764)	\$ 32,424
3-5125-2	Employee Dental Insurance	\$ -	\$ 1,536	\$ (1,536)	\$ 3,579
3-5130-2	Employee Life Insurance	\$ -	\$ 126	\$ (126)	\$ 311
Total		\$ 128,726	\$ 132,590	\$ (3,864)	\$ 230,568
Insurance					
3-5110-2	Workers Compensation	\$ 5,412	\$ 3,400	\$ 2,012	\$ 9,026
3-5240-2	Casualty Insurance	\$ -	\$ 10,638	\$ (10,638)	\$ 3,221
Total		\$ 5,412	\$ 14,038	\$ (8,626)	\$ 12,247
Professional Services					
3-5223-2	Professional Services	\$ -	\$ 9,864	\$ (9,864)	\$ 25,000
Total		\$ -	\$ 9,864	\$ (9,864)	\$ 25,000
Advertising & Promotion					
3-5245-2	Advertising & Promotion	\$ -	\$ 125	\$ (125)	\$ 500
Total		\$ -	\$ 125	\$ (125)	\$ 500
Maintenance					
3-5500-2	Grounds Maintenance	\$ 12,000	\$ 6,962	\$ 5,038	\$ 14,000
3-5505-2	Building Maintenance	\$ 2,400	\$ 3,534	\$ (1,134)	\$ 5,000
3-5510-2	Equipment Maintenance	\$ 32,004	\$ 26,948	\$ 5,056	\$ 32,000
3-5520-2	Irrigation Maintenance	\$ 12,000	\$ 9,933	\$ 2,067	\$ 12,000
Total		\$ 58,404	\$ 47,377	\$ 11,027	\$ 63,000
Supplies					
3-5530-2	Maintenance Supplies	\$ 3,000	\$ 1,422	\$ 1,578	\$ 3,000
3-5720-2	Office Supplies	\$ 600	\$ 1,338	\$ (738)	\$ 1,000
3-5725-2	Postage & Shipping	\$ -	\$ 41	\$ (41)	\$ 100
Total		\$ 3,600	\$ 2,802	\$ 798	\$ 4,100

Machinery & Equipment						
3-5550-2	Machinery & Equipment	\$ 1,200	\$ 2,425	\$ (1,225)	\$ 5,000	
Total		\$ 1,200	\$ 2,425	\$ (1,225)	\$ 5,000	
IT Services & Software						
3-5700-2	IT Services	\$ -	\$ 242	\$ (242)	\$ 500	
Total		\$ -	\$ 242	\$ (242)	\$ 500	
Utilities						
3-5730-2	Telephone	\$ 600	\$ 1,202	\$ (602)	\$ 1,368	
3-5731-2	Internet	\$ -	\$ 726	\$ (726)	\$ 480	
3-5570-2	Waste Removal	\$ -	\$ 881	\$ (881)	\$ 900	
3-6100-2	Electricity	\$ 8,400	\$ 7,759	\$ 641	\$ 8,160	
Total		\$ 9,000	\$ 10,567	\$ (1,567)	\$ 10,908	
Chemicals & Fertilizer						
3-6040-2	Herbicides	\$ 12,000	\$ 11,712	\$ 288	\$ 13,000	
3-6045-2	Fungicide	\$ 36,000	\$ 33,711	\$ 2,289	\$ 30,000	
3-6050-2	Insecticide	\$ 2,400	\$ (182)	\$ 2,582	\$ 2,400	
3-6055-2	Fertilizer	\$ 13,008	\$ 17,237	\$ (4,229)	\$ 16,000	
Total		\$ 63,408	\$ 62,477	\$ 931	\$ 61,400	
Seed, Sod, Sand, Gravel, & Nursery						
3-6060-2	Seed, Sod, Gravel, & Nursery	\$ 600	\$ 5,428	\$ (4,828)	\$ 7,500	
Total		\$ 600	\$ 5,428	\$ (4,828)	\$ 7,500	
Operations						
3-6975-2	Administrative Reimbursements	\$ 22,275	\$ 19,800	\$ 2,475	\$ 15,000	
3-5545-2	Gas, Diesel & Lubricants	\$ 25,000	\$ 17,331	\$ 7,669	\$ 17,000	
3-6940-1	Operations	\$ 2,400	\$ 611	\$ 1,789	\$ 2,000	
Total		\$ 49,675	\$ 37,742	\$ 11,933	\$ 34,000	
Depreciation						
3-6980-1	Depreciation	\$ 55,200	\$ 65,913	\$ (10,713)	\$ 66,000	
Total		\$ 55,200	\$ 65,913	\$ (10,713)	\$ 66,000	
Contingency						
3-6990-1	Contingency	\$ -	\$ -	\$ -	\$ 10,000	
Total		\$ -	\$ -	\$ -	\$ 10,000	
Total Expenses		\$ 736,007	\$ 744,231	\$ (8,224)	\$ 991,236	
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$ (736,007)</b>	<b>\$ (744,231)</b>	<b>\$ 8,224</b>	<b>\$ (991,236)</b>	
<b>NET SURPLUS FROM PS</b>		<b>\$ 709,985</b>	<b>\$ 717,107</b>	<b>\$ (7,122)</b>	<b>\$ 727,180</b>	
<b>GOLF NET SURPLUS/(DEFICIT)</b>		<b>\$ (26,022)</b>	<b>\$ (27,123)</b>	<b>\$ 1,101</b>	<b>\$ (264,056)</b>	



**Rend Lake Conservancy District**  
**Seasons Lodge**  
**FY 2026**

		FY25 Budget	FY 25 Estimated Actuals	Variance FY25 Adopted vs.	FY26 Budget
<b>Revenues</b>					
Interest					
3-4010-3	Interest Income	\$ -	\$ 27,121	\$ (27,121)	\$ 26,400
<b>Total</b>		<b>\$ -</b>	<b>\$ 27,121</b>	<b>\$ (27,121)</b>	<b>\$ 26,400</b>
Room Rentals & Sales					
3-4160-3	Lodge	\$ 570,000	\$ 544,418	\$ (25,582)	\$ 556,729
3-4170-3	Condo	\$ 470,000	\$ 545,388	\$ 75,388	\$ 568,211
3-4260-3	Cabin Rentals	\$ 133,000	\$ 116,801	\$ (16,199)	\$ 123,300
<b>Total</b>		<b>\$ 1,173,000</b>	<b>\$ 1,206,606</b>	<b>\$ 33,606</b>	<b>\$ 1,248,240</b>
Social Security & IMRF Levy					
3-4035-3	Social Security Levy	\$ 27,000	\$ 35,922	\$ (8,922)	\$ 25,810
3-4040-3	IMRF Levy	\$ 24,000	\$ 17,912	\$ 6,088	\$ 8,410
<b>Total</b>		<b>\$ 51,000</b>	<b>\$ 53,834</b>	<b>\$ (2,834)</b>	<b>\$ 34,220</b>
Miscellaneous Income					
3-4800-3	Miscellaneous Income	\$ 1,000	\$ 1,993	\$ (993)	\$ 2,400
<b>Total</b>		<b>\$ 1,000</b>	<b>\$ 1,993</b>	<b>\$ (993)</b>	<b>\$ 2,400</b>
<b>Total Revenue</b>		<b>\$ 1,225,000</b>	<b>\$ 1,289,554</b>	<b>\$ (64,554)</b>	<b>\$ 1,311,260</b>
<b>Expenses</b>					
Gross Wages					
3-5010-3	Manager Wages	\$ 80,000	\$ 142,480	\$ (62,480)	\$ 155,844
3-5025-3	Maintenance Wages	\$ 54,000	\$ 47,709	\$ 6,291	\$ 39,918
3-5070-3	Front Desk Wages	\$ 180,000	\$ 131,605	\$ 48,395	\$ 142,932
3-5075-3	Housekeeping Wages	\$ 112,000	\$ 109,497	\$ 2,503	\$ 133,329
<b>Total</b>		<b>\$ 426,000</b>	<b>\$ 431,290</b>	<b>\$ (5,290)</b>	<b>\$ 472,023</b>
Payroll Taxes and Benefits					
3-5100-3	Social Security & Medicare Tax	\$ 32,589	\$ 32,994	\$ (405)	\$ 36,110
3-5105-3	State Unemployment	\$ 1,867	\$ 4,529	\$ (2,662)	\$ 4,956
3-5115-3	Illinois Municipal Retirement	\$ 14,910	\$ 11,966	\$ 2,944	\$ 14,877
3-5120-3	Employee Health Insurance	\$ 106,800	\$ 53,826	\$ 52,974	\$ 58,901
3-5121-3	Vision	\$ -	\$ 196	\$ (196)	\$ 393
3-5125-3	Employee Dental Insurance	\$ -	\$ 1,527	\$ (1,527)	\$ 1,785
3-5130-3	Employee Life Insurance	\$ -	\$ 192	\$ (192)	\$ 249
<b>Total</b>		<b>\$ 156,166</b>	<b>\$ 105,230</b>	<b>\$ 50,936</b>	<b>\$ 117,271</b>
Insurance					
3-5110-3	Workers Compensation	\$ 2,800	\$ 9,192	\$ (6,392)	\$ 12,969
3-5240-3	Casualty Insurance	\$ 30,000	\$ 10,047	\$ 19,953	\$ 9,855
<b>Total</b>		<b>\$ 32,800</b>	<b>\$ 19,239</b>	<b>\$ 13,561</b>	<b>\$ 22,824</b>
Professional Services					
3-5523-3	Professional Services	\$ -	\$ 3,500	\$ (3,500)	\$ -
<b>Total</b>		<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ (3,500)</b>	<b>\$ -</b>
Maintenance					
3-5500-3	Grounds Maintenance	\$ 12,000	\$ 12,520	\$ (520)	\$ 12,000
3-5505-3	Building Maintenance	\$ 48,000	\$ 73,824	\$ (25,824)	\$ 50,000
3-5510-3	Equipment Maintenance	\$ 9,600	\$ 5,229	\$ 4,371	\$ 9,600
<b>Total</b>		<b>\$ 69,600</b>	<b>\$ 91,573</b>	<b>\$ (21,973)</b>	<b>\$ 71,600</b>

Supplies							
3-5610-3	Continental Breakfast	\$ 2,000	\$ 1,035	\$ 965	\$ 2,000		
3-5620-3	Room Supplies	\$ 12,000	\$ 11,943	\$ 57	\$ 12,000		
3-5630-3	Linens	\$ 6,000	\$ 7,341	\$ (1,341)	\$ 5,000		
3-5640-3	Housekeeping Supplies	\$ 9,600	\$ 8,014	\$ 1,586	\$ 9,000		
3-5720-3	Office Supplies	\$ 2,400	\$ 2,423	\$ (23)	\$ 2,000		
3-5725-3	Postage & Shipping	\$ -	\$ 198	\$ (198)	\$ -		
Total		\$ 32,000	\$ 30,953	\$ 1,047	\$ 30,000		
Furnishings & Equipment							
3-5550-3	Furnishings & Equipment	\$ 12,000	\$ 9,567	\$ 2,433	\$ 12,000		
Total		\$ 12,000	\$ 9,567	\$ 2,433	\$ 12,000		
IT Services & Software							
3-5705-3	Software Maintenance & Upgrad	\$ -	\$ -	\$ -	\$ 9,700		
3-5700-3	IT Services	\$ 22,800	\$ 3,250	\$ 19,550	\$ 4,380		
3-5710-3	Software Purchases	\$ -	\$ 36,117	\$ (36,117)	\$ -		
Total		\$ 22,800	\$ 39,367	\$ (16,567)	\$ 14,080		
Utilities							
3-5730-3	Telephone	\$ 22,800	\$ 9,897	\$ 12,903	\$ 9,744		
3-5731-3	Internet	\$ -	\$ 12,083	\$ (12,083)	\$ 14,520		
3-5732-3	Television	\$ -	\$ 7,780	\$ (7,780)	\$ 9,600		
3-5570-3	Waste Removal	\$ 3,000	\$ 2,320	\$ 680	\$ 2,100		
3-6100-3	Electricity	\$ 105,600	\$ 65,688	\$ 39,912	\$ 72,000		
Total		\$ 131,400	\$ 97,768	\$ 33,632	\$ 107,964		
Bank Charges							
3-5810-3	Bank Charges	\$ -	\$ 298	\$ (298)	\$ 1,800		
3-5820-3	Charge Card Fees	\$ 30,000	\$ 1,458	\$ 28,542	\$ 10,000		
Total		\$ 30,000	\$ 1,756	\$ 28,244	\$ 11,800		
Operations							
3-5140-3	Uniforms	\$ -	\$ 447	\$ (447)	\$ 500		
3-5245-3	Advertising & Promotion	\$ 3,000	\$ 928	\$ 2,072	\$ 1,000		
3-5565-3	Pest Control	\$ 2,400	\$ 2,220	\$ 180	\$ 2,100		
3-6975-3	Administrative Reimbursements	\$ 22,275	\$ 19,800	\$ 2,475	\$ 30,000		
3-5800-3	Interest	\$ 5,640	\$ 5,309	\$ 331	\$ 4,950		
3-5545-3	Gas, Diesel & Lubricants	\$ -	\$ 474	\$ (474)	\$ -		
3-6930-3	Cabin Operations	\$ 30,000	\$ 22,039	\$ 7,961	\$ 26,400		
3-6940-3	Operations	\$ -	\$ 13,139	\$ (13,139)	\$ 3,000		
3-5235-3	Travel & Meetings	\$ -	\$ 608	\$ (608)	\$ 650		
3-6960-3	Bad Debt	\$ -	\$ 7,242	\$ (7,242)	\$ -		
Total		\$ 63,315	\$ 72,207	\$ (8,892)	\$ 68,600		
Depreciation							
3-6980-3	Depreciation	\$ 192,000	\$ 195,890	\$ (3,890)	\$ 196,000		
Total		\$ 192,000	\$ 195,890	\$ (3,890)	\$ 196,000		
Contingency							
3-6990-1	Contingency	\$ -	\$ -	\$ -	\$ 50,000		
Total		\$ -	\$ -	\$ -	\$ 50,000		
Total Expenses		\$ 1,168,081	\$ 1,098,341	\$ 69,740	\$ 1,174,162		
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$ 56,919</b>	<b>\$ 191,213</b>	<b>\$ (134,294)</b>	<b>\$ 137,098</b>		

# Rend Lake Conservancy District

## Restaurant

FY 2026

		FY25 Budget	FY 25 Estimated Actuals	Variance FY25 Adopted vs.	FY26 Budget
<b>Revenues</b>					
Sales					
3-4160-6	Food Sales	\$ 355,000	\$ 347,597	\$ (7,403)	\$ 349,300
3-4165-6	Liquor Sales	\$ -	\$ 201,451	\$ 201,451	\$ 201,900
3-4190-6	Discounts	\$ -	\$ (223)	\$ (223)	\$ (200)
<b>Total</b>		<b>\$ 355,000</b>	<b>\$ 548,825</b>	<b>\$ 193,825</b>	<b>\$ 551,000</b>
Social Security & IMRF Levy					
3-4035-6	Social Security Levy	\$ -	\$ -	\$ -	\$ 17,800
3-4040-6	IMRF Levy	\$ -	\$ -	\$ -	\$ 2,320
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,120</b>
Miscellaneous Income					
3-4800-6	Miscellaneous Income	\$ -	\$ 1,533	\$ (1,533)	\$ 1,800
<b>Total</b>		<b>\$ -</b>	<b>\$ 1,533</b>	<b>\$ (1,533)</b>	<b>\$ 1,800</b>
<b>Total Revenue</b>		<b>\$ 355,000</b>	<b>\$ 550,358</b>	<b>\$ (195,358)</b>	<b>\$ 572,920</b>
<b>Expenses</b>					
Gross Wages					
3-5010-6	Manager Wages	\$ 236,253	\$ 53,950	\$ 182,303	\$ 55,825
3-5025-6	Maintenance Wages	\$ -	\$ 5,787	\$ (5,787)	\$ -
3-5081-6	Kitchen Staff Wages	\$ -	\$ 42,425	\$ (42,425)	\$ 89,500
3-5082-6	Waitress Wages	\$ -	\$ 62,323	\$ (62,323)	\$ 57,800
3-5083-6	Cook Wages	\$ -	\$ 41,972	\$ (41,972)	\$ 82,100
<b>Total</b>		<b>\$ 236,253</b>	<b>\$ 206,457</b>	<b>\$ 29,796</b>	<b>\$ 285,225</b>
Payroll Taxes and Benefits					
3-5100-6	Social Security & Medicare Tax	\$ -	\$ 15,794	\$ (15,794)	\$ 21,820
3-5105-6	State Unemployment	\$ -	\$ 2,168	\$ (2,168)	\$ 2,995
3-5115-6	Illinois Municipal Retirement	\$ -	\$ 4,031	\$ (4,031)	\$ 3,634
3-5120-6	Employee Health Insurance	\$ 58,201	\$ 21,120	\$ 37,081	\$ 29,451
3-5121-6	Vision	\$ -	\$ 93	\$ (93)	\$ 151
3-5125-6	Employee Dental Insurance	\$ -	\$ 563	\$ (563)	\$ 614
3-5130-6	Employee Life Insurance	\$ -	\$ 93	\$ (93)	\$ 125
<b>Total</b>		<b>\$ 58,201</b>	<b>\$ 43,862</b>	<b>\$ 14,339</b>	<b>\$ 58,789</b>
Food & Liquor Costs					
3-5630-6	Consumables	\$ 118,333	\$ 147,783	\$ (29,450)	\$ 155,000
3-5640-6	Beer, Wine, & Liquor	\$ -	\$ 53,907	\$ (53,907)	\$ 50,000
<b>Total</b>		<b>\$ 118,333</b>	<b>\$ 201,690</b>	<b>\$ (83,357)</b>	<b>\$ 205,000</b>
Insurance					
3-5110-6	Workers Compensation	\$ -	\$ 2,484	\$ (2,484)	\$ 4,421
3-5240-6	Casualty Insurance	\$ 4,800	\$ 1,758	\$ 3,042	\$ 1,671
<b>Total</b>		<b>\$ 4,800</b>	<b>\$ 4,242</b>	<b>\$ 558</b>	<b>\$ 6,092</b>
Professional Services					
3-5223-6	Professional Services	\$ -	\$ 2,769	\$ (2,769)	\$ -
<b>Total</b>		<b>\$ -</b>	<b>\$ 2,769</b>	<b>\$ (2,769)</b>	<b>\$ -</b>
Advertising & Promotion					
3-5245-6	Advertising & Promotion	\$ -	\$ 2,449	\$ (2,449)	\$ 3,000
<b>Total</b>		<b>\$ -</b>	<b>\$ 2,449</b>	<b>\$ (2,449)</b>	<b>\$ 3,000</b>

Maintenance						
3-5500-6	Grounds Maintenance	\$ -	\$ 2,688	\$ (2,688)	\$ 2,500	
3-5505-6	Building Maintenance	\$ 2,400	\$ 11,727	\$ (9,327)	\$ 2,500	
3-5510-6	Equipment Maintenance	\$ -	\$ 7,054	\$ (7,054)	\$ 2,500	
Total		\$ 2,400	\$ 21,469	\$ (19,069)	\$ 7,500	
Supplies						
3-5530-6	Maintenance Supplies	\$ 5,000	\$ 4,035	\$ 965	\$ 5,000	
3-5635-6	Paperware/Disposables	\$ -	\$ 13,934	\$ (13,934)	\$ 13,000	
3-5720-6	Office Supplies	\$ -	\$ 687	\$ (687)	\$ 250	
3-5140-6	Uniforms	\$ -	\$ 3,155	\$ (3,155)	\$ 3,500	
3-5725-6	Postage & Shipping	\$ -	\$ 1,163	\$ (1,163)	\$ 1,000	
3-5300-6	Propane	\$ -	\$ 4,751	\$ (4,751)	\$ 3,500	
Total		\$ 5,000	\$ 27,723	\$ (22,723)	\$ 26,250	
Machinery & Equipment						
3-5550-6	Machinery & Equipment	\$ -	\$ 3,558	\$ (3,558)	\$ 5,000	
Total		\$ -	\$ 3,558	\$ (3,558)	\$ 5,000	
IT Services & Software						
3-5700-6	IT Services	\$ 3,300	\$ 793	\$ 2,508	\$ 4,380	
3-5705-6	Software Maintenance & Upgrad	\$ -	\$ 1,718	\$ (1,718)	\$ 1,680	
Total		\$ 3,300	\$ 2,511	\$ 789	\$ 6,060	
Utilities						
3-5730-6	Telephone	\$ 1,200	\$ 1,872	\$ (672)	\$ 3,144	
3-5731-6	Internet	\$ -	\$ 1,077	\$ (1,077)	\$ 1,860	
3-5732-6	Television	\$ -	\$ 970	\$ (970)	\$ 1,260	
3-5570-6	Waste Removal	\$ -	\$ 1,738	\$ (1,738)	\$ 1,980	
3-6100-6	Electricity	\$ 10,500	\$ 8,744	\$ 1,756	\$ 12,000	
Total		\$ 11,700	\$ 14,401	\$ (2,701)	\$ 20,244	
Bank Charges						
3-5810-6	Bank Charges	\$ -	\$ 272	\$ (272)	\$ 400	
3-5820-6	Charge Card Fees	\$ -	\$ 7,041	\$ (7,041)	\$ 8,000	
Total		\$ -	\$ 7,313	\$ (7,313)	\$ 8,400	
Operations						
3-6975-6	Administrative Reimbursements	\$ 22,275	\$ 19,800	\$ 2,475	\$ 30,000	
3-6970-6	Real Estate Taxes	\$ -	\$ 2,849	\$ (2,849)	\$ 3,000	
3-5250-6	License & Permits	\$ 1,000	\$ 1,773	\$ (773)	\$ 1,600	
3-5225-6	Staff Training	\$ -	\$ 29	\$ (29)	\$ 100	
3-5565-6	Pest Control	\$ -	\$ 540	\$ (540)	\$ 540	
3-6940-6	Operations	\$ -	\$ 1,475	\$ (1,475)	\$ 1,500	
3-5830-6	Cash Short/(Over)	\$ -	\$ 349	\$ (349)	\$ -	
Total		\$ 23,275	\$ 26,814	\$ (3,539)	\$ 36,740	
Depreciation						
3-6980-3	Depreciation	\$ 5,400	\$ 5,375	\$ 25	\$ 15,600	
Total		\$ 5,400	\$ 5,375	\$ 25	\$ 15,600	
Contingency						
3-6990-1	Contingency	\$ -	\$ -	\$ -	\$ 5,000	
Total		\$ -	\$ -	\$ -	\$ 5,000	
Total Expenses		\$ 468,662	\$ 567,864	\$ (99,202)	\$ 688,900	
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$ (113,662)</b>	<b>\$ (17,506)</b>	<b>\$ (96,156)</b>	<b>\$ (115,980)</b>	

**Rend Lake Conservancy District  
Event Center  
FY 2026**

	<b>FY25 Budget</b>	<b>FY 25 Estimated Actuals</b>	<b>Variance FY25 Adopted vs.</b>	<b>FY26 Budget</b>
<b>Revenues</b>				
Rental Income				
3-4110-5 Event Center Rental	\$ 43,000	\$ 1,000	\$ (42,000)	\$ 9,000
3-4115-5 Banquet Room Rental	\$ -	\$ -	\$ -	\$ 2,000
<b>Total</b>	<b>\$ 43,000</b>	<b>\$ 1,000</b>	<b>\$ 42,000</b>	<b>\$ 11,000</b>
Miscellaneous Income				
3-4100-5 IDOT Rent	\$ -	\$ -	\$ -	\$ 18,000
3-4800-5 Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000</b>
<b>Total Revenue</b>	<b>\$ 43,000</b>	<b>\$ 1,000</b>	<b>\$ 42,000</b>	<b>\$ 29,000</b>
<b>Expenses</b>				
Gross Wages				
3-5025-5 Maintenance Wages	\$ -	\$ 7,956	\$ (7,956)	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 7,956</b>	<b>\$ (7,956)</b>	<b>\$ -</b>
Payroll Taxes and Benefits				
3-5100-4 Social Security & Medicare Tax	\$ -	\$ 603	\$ (603)	\$ -
3-5105-4 State Unemployment	\$ -	\$ 29	\$ (29)	\$ -
3-5115-4 Illinois Municipal Retirement	\$ -	\$ 182	\$ (182)	\$ -
3-5120-4 Employee Health Insurance	\$ -	\$ 1,190	\$ (1,190)	\$ -
3-5121-4 Vision	\$ -	\$ 5	\$ (5)	\$ -
3-5125-4 Employee Dental Insurance	\$ -	\$ 28	\$ (28)	\$ -
3-5130-4 Employee Life Insurance	\$ -	\$ 5	\$ (5)	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,041</b>	<b>\$ (2,041)</b>	<b>\$ -</b>
Insurance				
3-5240-5 Casualty Insurance	\$ 3,600	\$ 3,685	\$ (85)	\$ 3,673
<b>Total</b>	<b>\$ 3,600</b>	<b>\$ 3,685</b>	<b>\$ (85)</b>	<b>\$ 3,673</b>
Advertising & Promotion				
3-5245-5 Advertising & Promotion	\$ -	\$ 680	\$ (680)	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 680</b>	<b>\$ (680)</b>	<b>\$ -</b>
Maintenance				
3-5500-5 Grounds Maintenance	\$ -	\$ 569	\$ (569)	\$ 750
3-5505-5 Building Maintenance	\$ 9,000	\$ 12,128	\$ (3,128)	\$ 9,000
3-5510-5 Equipment Maintenance	\$ 6,000	\$ 48	\$ 5,953	\$ 5,000
<b>Total</b>	<b>\$ 15,000</b>	<b>\$ 12,745</b>	<b>\$ 2,255</b>	<b>\$ 14,750</b>
Supplies				
3-5530-5 Maintenance Supplies	\$ 1,200	\$ 1,597	\$ (397)	\$ 2,000
3-5630-5 Linens	\$ -	\$ 152	\$ (152)	\$ 300
<b>Total</b>	<b>\$ 1,200</b>	<b>\$ 1,749</b>	<b>\$ (549)</b>	<b>\$ 2,300</b>
Machinery & Equipment				
3-5550-5 Machinery & Equipment	\$ -	\$ 1,210	\$ (1,210)	\$ 1,500
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,210</b>	<b>\$ (1,210)</b>	<b>\$ 1,500</b>
Utilities				
3-5731-5 Internet	\$ -	\$ 1,180	\$ (1,180)	\$ 1,440
3-5570-5 Waste Removal	\$ 720	\$ 632	\$ 88	\$ 720
3-6100-5 Electricity	\$ 35,000	\$ 20,148	\$ 14,852	\$ 18,000
<b>Total</b>	<b>\$ 35,720</b>	<b>\$ 21,960</b>	<b>\$ 13,760</b>	<b>\$ 20,160</b>
Operations				
3-5565-5 Pest Control	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
3-6940-5 Operations	\$ 6,000	\$ 1,653	\$ 4,347	\$ 2,000
3-6930-5 Security	\$ 1,536	\$ 1,536	\$ -	\$ 1,600
<b>Total</b>	<b>\$ 8,736</b>	<b>\$ 4,389</b>	<b>\$ 4,347</b>	<b>\$ 4,800</b>
Depreciation				
3-6980-5 Depreciation	\$ 24,600	\$ 24,405	\$ 195	\$ 57,000
<b>Total</b>	<b>\$ 24,600</b>	<b>\$ 24,405</b>	<b>\$ 195</b>	<b>\$ 57,000</b>
<b>Total Expenses</b>	<b>\$ 88,856</b>	<b>\$ 80,820</b>	<b>\$ 8,036</b>	<b>\$ 104,183</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (45,856)</b>	<b>\$ (79,820)</b>	<b>\$ 33,964</b>	<b>\$ (75,183)</b>



**Rend Lake Conservancy District**  
**Central Leasing**  
**FY 2026**

		FY25 Budget	FY 25 Estimated Actuals	Variance FY25 Adopted vs.	FY26 Budget
<b>Revenues</b>					
Interest					
3-4010-4	Interest Income	\$ -	\$ 20,274	\$ (20,274)	\$ 15,600
Total		\$ -	\$ 20,274	\$ (20,274)	\$ 15,600
Oil Royalty					
3-4050-4	Oil Royalty	\$ 18,000	\$ 27,142	\$ (9,142)	\$ 28,308
Total		\$ 18,000	\$ 27,142	\$ (9,142)	\$ 28,308
Lease Revenue					
3-4200-4	Farm Lease Revenue	\$ 240,000	\$ 253,195	\$ 13,195	\$ 269,704
3-4210-4	Shooting Complex Lease	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
3-4220-4	Cell Tower Land Lease	\$ -	\$ 1,000	\$ 1,000	\$ -
3-4250-4	Appartment Land Lease	\$ 12,180	\$ 14,326	\$ 2,146	\$ 13,556
Total		\$ 258,180	\$ 274,520	\$ (16,340)	\$ 289,260
Miscellaneous Income					
3-4100-4	Wine & Art Festival	\$ 1,000	\$ 1,993	\$ (993)	\$ 17,085
3-4800-4	Miscellaneous Income	\$ -	\$ 310	\$ (310)	\$ -
Total		\$ 1,000	\$ 2,303	\$ (1,303)	\$ 17,085
Total Revenue		\$ 277,180	\$ 324,239	\$ (47,059)	\$ 350,253
<b>Expenses</b>					
Gross Wages					
3-5025-4	Maintenance Wages	\$ -	\$ 7,151	\$ (7,151)	\$ -
Total		\$ -	\$ 7,151	\$ (7,151)	\$ -
Payroll Taxes and Benefits					
3-5100-4	Social Security & Medicare Tax	\$ -	\$ 1,380	\$ (1,380)	
3-5105-4	State Unemployment	\$ -	\$ 29	\$ (29)	
3-5115-4	Illinois Municipal Retirement	\$ -	\$ 463	\$ (463)	
3-5120-4	Employee Health Insurance	\$ -	\$ 2,577	\$ (2,577)	
3-5121-4	Vision	\$ -	\$ 4	\$ (4)	
3-5125-4	Employee Dental Insurance	\$ -	\$ 54	\$ (54)	
3-5130-4	Employee Life Insurance	\$ -	\$ 10	\$ (10)	
Total		\$ -	\$ 4,516	\$ (4,516)	\$ -

Insurance							
3-5240-4	Casualty Insurance	\$ 9,000	\$ 515	\$ 8,485	\$ 504		
Total		\$ 9,000	\$ 515	\$ 8,485	\$ 504		
Dues & Publications							
3-5205-4	Legal Notices	\$ -	\$ 15	\$ (15)	\$ -		
Total		\$ -	\$ 15	\$ (15)	\$ -		
Maintenance							
3-5500-4	Grounds Maintenance	\$ -	\$ 2,180	\$ (2,180)	\$ 1,500		
3-5505-4	Building Maintenance	\$ -	\$ 3,156	\$ (3,156)	\$ 3,000		
3-5510-4	Equipment Maintenance	\$ -	\$ 460	\$ (460)	\$ 500		
Total		\$ -	\$ 5,796	\$ (5,796)	\$ 5,000		
Supplies							
3-5530-4	Maintenance Supplies	\$ 6,000	\$ 120	\$ 5,880	\$ 500		
3-5720-4	Office Supplies	\$ -	\$ 294	\$ (294)	\$ -		
Total		\$ 6,000	\$ 414	\$ 5,586	\$ 500		
IT Services & Software							
3-5700-4	IT Services	\$ -	\$ 43	\$ (43)	\$ 100		
Total		\$ -	\$ 43	\$ (43)	\$ 100		
Utilities							
3-5570-4	Waste Removal	\$ 20,000	\$ 594	\$ 19,406	\$ 720		
3-6100-4	Electricity	\$ 3,000	\$ 2,378	\$ 622	\$ 2,400		
Total		\$ 23,000	\$ 2,972	\$ 20,028	\$ 3,120		
Operations							
3-5571-4	Wine & Art Festival Expenses	\$ -	\$ 15,169	\$ (15,169)	\$ 17,085		
3-6975-4	Administrative Reimbursements	\$ 89,100	\$ 79,200	\$ 9,900	\$ 90,000		
3-5810-4	Bank Charges	\$ -	\$ 338	\$ (338)	\$ 500		
3-6940-4	Operations	\$ -	\$ 24	\$ (24)	\$ -		
3-6970-4	Real Estate Taxes	\$ 13,000	\$ 7,745	\$ 5,255	\$ 8,000		
Total		\$ 102,100	\$ 102,476	\$ (376)	\$ 115,585		
Depreciation							
3-6980-3	Depreciation	\$ 6,360	\$ 5,957	\$ 403	\$ 6,000		
Total		\$ 6,360	\$ 5,957	\$ 403	\$ 6,000		
Total Expenses		\$ 146,460	\$ 129,853	\$ 16,607	\$ 130,809		
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$ 130,720</b>	<b>\$ 194,385</b>	<b>\$ (63,665)</b>	<b>\$ 219,444</b>		

**SECTION IV:  
CAPITAL IMPROVEMENT PROJECTS FUND**



## CAPITAL IMPROVEMENT FUND

Rend Lake Conservancy District-Capital Budget				
By Fund				
General				
		Y/E 4-30-26	Five Year	
<i>North Gun Creek Resort Development</i>		<b>350,000</b>	<b>1,250,000</b>	
<i>Phone System</i>		<b>20,000</b>		
<i>Admin Building Remodel</i>		<b>30,000</b>		
<b>Total</b>		<b>\$ 400,000</b>	<b>\$ 1,250,000</b>	
Water & Sewer				
		Y/E 4-30-26	Five Year	Ten Year
<b>Distribution System</b>				
<i>Ninth Street Watermain Replace Ph II</i>		<b>533,220</b>	<b>2,600,000</b>	
<i>Design</i>	473,000			
<i>Land Acquisition</i>	60,220			
<i>18" Infracture Reliabilitiy Project</i>		<b>2,413,000</b>		
<i>Design</i>	100,000			
<i>Construction</i>	2,313,000			
<i>Chlorine Dioxide Building Replacement</i>		<b>115,000</b>	<b>1,000,000</b>	
<i>Frisco &amp; Christopher Tanks Rehab</i>		<b>1,977,000</b>		
<i>Engineering</i>	177,000			
<i>Construction</i>	1,800,000			
<i>Galatia, Bonnie, Macedonia Mast Meter Replacement</i>		<b>800,000</b>		
<i>Macedonia - Kearney Road Main Replace</i>			<b>50,000</b>	
<i>Spring Garden 18" Main Rehabilitation</i>		<b>60,000</b>	<b>1,000,000</b>	
<i>LS-05 Lift Station Replacement (Big Muddy)</i>		<b>350,000</b>		
<i>Clarifier Rehab, Safety Improv., Valve Rehab</i>		<b>150,000</b>	<b>3,200,000</b>	
<i>IDOT I-57 Rest Area Lift Station Replacement</i>		<b>30,000</b>	<b>300,000</b>	
<i>Pump Station Emergency Backup Power Project</i>		<b>130,000</b>	<b>3,300,000</b>	
<i>Valve Replacement Program</i>		<b>450,000</b>	<b>500,000</b>	
<i>Design</i>	400,000			
<i>Material</i>	50,000			
<i>Watermain Reliability Program</i>			<b>1,000,000</b>	
<i>LS-04 Lift Station Replacement</i>			<b>290,000</b>	
<i>Sewermain Rehab Program</i>		<b>40,000</b>	<b>500,000</b>	
<i>L&amp;N Tank Telemetry</i>			<b>2,000,000</b>	
<i>Pump Station Bypass Piping Program</i>		<b>80,000</b>		
<i>Hamilton County Interconnect at Master Meter</i>		<b>20,000</b>		
<i>BPS Battery Backup Replacements</i>		<b>25,000</b>		
<i>Christopher Master Meter #2 Improvements</i>		<b>25,000</b>		
<i>Macedonia Water Tower Telemetry</i>		<b>10,000</b>		
<i>Macedonia Master Meter Improvements</i>		<b>30,000</b>		
<i>Nason Chlorine Analyzer/Telemetry</i>		<b>30,000</b>		

Waterplant New				60,000,000
48" Finished Line Rehab		309,000		
Raw Water Intake Improvements		160,000	1,000,000	
Backwash Lagoon Retaining Wall		40,000	170,000	
WTP Electrical Upgrade		200,000	400,000	
Cellular Monitoring & LS		115,000		
HVAC System Evaluation		160,000	1,050,000	
Planning Study		150,000		
Chlorine Analyzer Addition		50,000		
Wastewater Treatment Plant Rehab		40,000	100,000	
900mhz Radio Replacement		75,000		
Auto Flusher Installation Program		50,000		
Vehicle Replacement				
1-Ton Utility Bed Truck 4WD		80,000		
3/4 Ton Ext Cab 4WD		70,000		
2-Maverick Crew Cab Hybrid 4WD		80,000		
Equipment Replacement				
2-Portable Sewer Generator		140,000		
Lowboy Trailer		75,000		
Medium Excavator w/ Extending Boom			115,000	
UTV		20,000		
Skid Steer Stump Grinder		23,000		
Diesel Water Pump		225,000		
Laboratory TOC Analyzer		35,000		
2-Ton Dump Truck w/ Plow Package			125,000	
Total		\$ 9,365,220	\$ 18,700,000	\$ 60,000,000
<b>Recreation</b>				
Lodge/Condos	Y/E 4-30-26		Five Year	
Condo Exterior Balconies Rehab		50,000		
Lodge Pool		650,000		
Manor House Exterior Improvements		50,000		
Golf				
Golf Course Switchgear Replacement		50,000		
Robotics		50,000		
Vibratory Rollers for Toro Equipment		13,400		
Event Center				
Weatherization		15,000		
Banquet Room Upgrade			25,000	
Total		\$ 878,400	\$ 25,000	
<b>GRAND TOTAL</b>		<b>\$ 10,643,620</b>	<b>\$ 19,975,000</b>	<b>60,000,000</b>



## CAPITAL IMPROVEMENT PROJECTS DESCRIPTIONS

<b>PROJECT NUMBER:</b>	24-21					
<b>PROJECT DESCRIPTION:</b>	North Gun Creek Resort Development					
<b>ROM COST ESTIMATE:</b>	\$1.2 million					
<b>ROM PROJECT TIMELINE:</b>	FY2026-2028					
<b>PROJECT LOCATION:</b>	N. Gun Creek					
<b>PROJECT JUSTIFICATION:</b>	RLCD has been awarded \$350,000 in federal FLAP funds for phase 1 and 2 engineering. The plans will be developed based on the master recreation plan that was created in 2023. Future development includes new PCC and HMA roads and parking, marina, lodging, walking trails, and playgrounds.					

<b>PROJECT NUMBER:</b>	26-23					
<b>PROJECT DESCRIPTION:</b>	Administration Building Remodel					
<b>ROM COST ESTIMATE:</b>	\$ 30,000					
<b>ROM PROJECT TIMELINE:</b>	FY-2026					
<b>PROJECT LOCATION:</b>	The administration building is 60 years old and is in need of some maintenance to include new HVAC, interior office modifications, and energy efficient upgrades.					

<b>PROJECT NUMBER:</b>	24-03					
<b>PROJECT DESCRIPTION:</b>	West Frankfort Watermain Replacement Phase 02					
<b>ROM COST ESTIMATE:</b>	\$ 2,600,000					
<b>ROM PROJECT TIMELINE:</b>	FY2025-FY2026					
<b>PROJECT LOCATION:</b>	Along Ninth Street and east of West Frankfort. South along Green Leaf Lane in West Frankfort.					
<b>PROJECT JUSTIFICATION:</b>	The existing 8 inch transite watermain has experienced multiple breaks in West Frankfort. Sections have already been replaced. This phase will replace all of the remaining watermain in West Frankfort along IL-149 to Baseline Road					

<b>PROJECT NUMBER:</b>	15-11					
<b>PROJECT DESCRIPTION:</b>	Chlorine Dioxide System Replacement					
<b>ROM COST ESTIMATE:</b>	\$ 1,110,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Franklin County Illinois					
<b>PROJECT JUSTIFICATION:</b>	The existing chlorine dioxide system was installed as a temporary system and needs a permanent replacement. The temporary system is near failure and could create hazardous situation. The new structure will be located within the fenced area of the water treatment plant which adds security. A DRA grant in the amount of \$922,000 has been secured.					

<b>PROJECT NUMBER:</b>	19-02					
<b>PROJECT DESCRIPTION:</b>	Water Infrastructure Reliability Project					
<b>ROM COST ESTIMATE:</b>	\$2,500,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Jefferson County Illinois					
<b>PROJECT JUSTIFICATION:</b>	The scope of the project includes the addition of a 18" watermain that will be parallel the existing 16" watermain that serves Mt Vernon Illinois from Game Farm Road to the Districts existing booster pump station.					

<b>PROJECT NUMBER:</b>	24-18					
<b>PROJECT DESCRIPTION:</b>	Frisco Elevated Tank & Christopher Ground Storage Tanks Rehab					
<b>ROM COST ESTIMATE:</b>	\$ 2,017,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024 - FY2025					
<b>PROJECT LOCATION:</b>	The project is located at the Frisco elevated water tank which is located approx. 1,300 feet west of the intersection of Oak Hill Road and at (2) ground storage tanks in Christopher.					

<b>PROJECT NUMBER:</b>	20-06					
<b>PROJECT DESCRIPTION:</b>	Galatia Master Meter Replacement					
<b>ROM COST ESTIMATE:</b>	\$ 300,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Williamson County Illinois					
<b>PROJECT JUSTIFICATION:</b>	The Galatia master meter is original, and due to improvements of the existing county road that is adjacent to the station a hazardous entrance condition has been created. In addition the piping and valves, and vault are corroded to the point of near failure.					

<b>PROJECT NUMBER:</b>	24-17					
<b>PROJECT DESCRIPTION:</b>	Relocation and Replacement of the Bonnie Master Meter					
<b>ROM COST ESTIMATE:</b>	\$ 390,000					
<b>ROM PROJECT TIMELINE:</b>	FY2025-2026					
<b>PROJECT LOCATION:</b>	Existing meter is located at the intersection of E 3rd & S Railroad St. Proposed Meter will be moved to Village on NE Corner of intersection					
<b>PROJECT JUSTIFICATION:</b>	The existing master meter is located inground in the middle of an existing driveway/parking area. The meter has been damaged multiple times due vehicular traffic. The existing meter is classified as a "confined space". The existing meter is unable to be isolated for meter replacement. The existing meter is unable to remove ground water which is accelerating the corrosion of the piping system. The meter will be relocated to above grade and near the existing Bonnie Village Hall which will promote safety of the station and allow for the addition of power.					

<b>PROJECT NUMBER:</b>	24-23					
<b>PROJECT DESCRIPTION:</b>	Macedonia water meter replacement					
<b>ROM COST ESTIMATE:</b>	\$ 250,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026					
<b>PROJECT LOCATION:</b>	Macedonia water system located in Macedonia, IL, north along Macedonia Rd to Oak Hill Rd, east along County Rd 1000N, serving Macedonia and various rural customers in the aforementioned area					
<b>PROJECT JUSTIFICATION:</b>	RLCD has experienced multiple breaks on the 6 inch transite watermain located along Peach Orchard Road. These breaks cause boil orders on a portion of the system.					

<b>PROJECT NUMBER:</b>	24-12					
<b>PROJECT DESCRIPTION:</b>	Spring Garden 18 Inch Watermain Rehabilitation					
<b>ROM COST ESTIMATE:</b>	\$ 1,600,000					
<b>ROM PROJECT TIMELINE:</b>	FY2025-FY2026					
<b>PROJECT LOCATION:</b>	Jefferson County northeast of Rend Lake					
<b>PROJECT JUSTIFICATION:</b>	The Spring Garden 18 inch watermain that was installed around 2000 has experienced multiple breaks. These breaks cause significant issue with the system. This project will assess the watermain and look at replacing trouble sections and adding cathodic protection in the remaining sections of pipe. The Ductile Iron Pipe Association has offered assistance in the design of this work. The exact scope is unknown at this time.					

<b>PROJECT NUMBER:</b>	20-14					
<b>PROJECT DESCRIPTION:</b>	LS-05 Lift Station Replacement					
<b>ROM COST ESTIMATE:</b>	\$ 370,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Jefferson County Illinois					
<b>PROJECT JUSTIFICATION:</b>	The existing lift station labeled as LS-05 located at the Big Muddy Correctional Facility was rehabilitated 20 years ago. This station has experienced multiple failures and the piping and valves are corroded to the point of needing replacement. In addition, the existing system is complicated with more mechanical components than is required which increases maintenance. This project will replace the existing station complete.					

<b>PROJECT NUMBER:</b>	24-13					
<b>PROJECT DESCRIPTION:</b>	Clarifier Rehab					
<b>ROM COST ESTIMATE:</b>	\$ 3,020,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026-FY2030					
<b>PROJECT LOCATION:</b>	Water Treatment Plant					
<b>PROJECT JUSTIFICATION:</b>	The existing clarifiers at the water treatment plant are in need repair regarding their catwalk. This project will address this issue along with recoating the tanks to assure their longevity.					

<b>PROJECT NUMBER:</b>	24-35					
<b>PROJECT DESCRIPTION:</b>	IDOT I-57 Lift Station Replacement					
<b>ROM COST ESTIMATE:</b>	\$ 330,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Franklin County Illinois					
<b>PROJECT JUSTIFICATION:</b>	This station has experienced multiple failures and the piping and valves are corroded to the point of needing replacement. In addition, the existing system is complicated with more mechanical components than is required which increases maintenance. This project will replace the existing station complete.					

<b>PROJECT NUMBER:</b>	24-38					
<b>PROJECT DESCRIPTION:</b>	Pump Station Emergency Backup Power Project					
<b>ROM COST ESTIMATE:</b>	\$ 3,300,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026					
<b>PROJECT LOCATION:</b>	Various locations throughout RLCD footprint.					
<b>PROJECT JUSTIFICATION:</b>	RLCD has 11 pump stations at various locations around the district. None of these locations have permanent backup power generators. Due to the volume of water distributed daily throughout a 5-county area, it's crucial to have reliable backup power at these locations. RLCD is working with area EMAs to secure FEMA funding.					

<b>PROJECT NUMBER:</b>	26-01					
<b>PROJECT DESCRIPTION:</b>	Valve Replacement Program					
<b>ROM COST ESTIMATE:</b>	\$ 400,000					
<b>ROM PROJECT TIMELINE:</b>	FY2027-					
<b>PROJECT LOCATION:</b>	Various Locations throughout the water system					
<b>PROJECT JUSTIFICATION:</b>	The District has approximately 800 valves located in the distribution system. Water valves are considered a "short lived" asset and need to be replaced before the watermain will need to be replaced. The system currently has valves that are in need to be replaced. This project will be a yearly recurring project will consist of replacing valves on a yearly basis to assure that aid in keeping the system in working order.					

<b>PROJECT NUMBER:</b>	26-07					
<b>PROJECT DESCRIPTION:</b>	Pump Station Bypass Program					
<b>ROM COST ESTIMATE:</b>	\$ 80,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026-2027					
<b>PROJECT LOCATION:</b>	Various Locations throughout District					
<b>PROJECT JUSTIFICATION:</b>	The original water main design didn't include bypass piping with valves that could isolate the booster pump stations. This CIP will provide a way to keep water flowing in the event a booster pump station becomes inoperable or needs repair.					

<b>PROJECT NUMBER:</b>	26-14					
<b>PROJECT DESCRIPTION:</b>	Hamilton County Interconnect MM					
<b>ROM COST ESTIMATE:</b>	\$ 20,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026					
<b>PROJECT LOCATION:</b>	Hamilton County					
<b>PROJECT JUSTIFICATION:</b>	Will provide redundancy for water distribution.					

<b>PROJECT NUMBER:</b>	26-17					
<b>PROJECT DESCRIPTION:</b>	BPS Battery Backup Installation					
<b>ROM COST ESTIMATE:</b>	\$ 75,000					
<b>ROM PROJECT TIMELINE:</b>						
<b>PROJECT LOCATION:</b>	Various Locations					
<b>PROJECT JUSTIFICATION:</b>	Installation of battery backup systems at all Booster Pump Stations.					
<b>PROJECT EXHIBITS:</b>						



<b>PROJECT NUMBER:</b>	23-04					
<b>PROJECT DESCRIPTION:</b>	Water Treatment Plant 48" Rehabilitation					
<b>ROM COST ESTIMATE:</b>	\$ 609,250					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Water Treatment Plant					
<b>PROJECT JUSTIFICATION:</b>	The existing 48" steel pipe that conveys water from the clarifiers to the filtration system has experienced build-up of calcium carbonate to the point of causing hydraulic issues with the plant which can limit the treatment of water. This project will consist of multiple phases with the first phase consisting of installing a bypass system, replacing a defective 42" valve and removing an existing 48" buried valve that is not being utilized. The removal of the existing 48" valve will remove the "hydraulic choking" issue. If the first phase is unsuccessful the second phase will consist of entering the pipe and removing the buildup.					

<b>PROJECT NUMBER:</b>	20-05					
<b>PROJECT DESCRIPTION:</b>	Raw Water Intake Improvements					
<b>ROM COST ESTIMATE:</b>	\$ 2,700,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Franklin County Illinois					
<b>PROJECT JUSTIFICATION:</b>	The raw water intake at the water treatment plant is a critical single point of failure. The piping is original to the plant and has been rehabilitated but is in need of additional work. The existing isolation valves are in a distressed state. This project will replace the piping, valves, walking platform, and add bypass pumping location to be able the bypass the station. In addition, up flow pumps or air system will be installed to combat frazzle ice conditions.					

<b>PROJECT NUMBER:</b>	20-13					
<b>PROJECT DESCRIPTION:</b>	Backwash Lagoon Retaining Wall					
<b>ROM COST ESTIMATE:</b>	\$ 170,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Franklin County Illinois					
<b>PROJECT JUSTIFICATION:</b>	The backwash lagoon located at the water treatment plant has experienced multiple failures during the life of the facility. This could create a hazardous condition due to the fact that there is traveled road surface at the top of the lagoon.					

<b>PROJECT NUMBER:</b>	24-06					
<b>PROJECT DESCRIPTION:</b>	WTP Electrical Upgrade					
<b>ROM COST ESTIMATE:</b>	\$ 600,000					
<b>ROM PROJECT TIMELINE:</b>	FY2025-FY2026					
<b>PROJECT LOCATION:</b>	Water Treatment Plant					
<b>PROJECT JUSTIFICATION:</b>	The existing electrical the feeds the water treatment plant needs to have switchgear replaced that is no longer in operation. In addition there are transformers that consists of a single point of failure. The project will address both of these issues.					

<b>PROJECT NUMBER:</b>	24-09					
<b>PROJECT DESCRIPTION:</b>	WTP HVAC System Evaluation					
<b>ROM COST ESTIMATE:</b>	\$ 1,200,000					
<b>ROM PROJECT TIMELINE:</b>	FY2025-FY2026					
<b>PROJECT LOCATION:</b>	Water Treatment Plant					
<b>PROJECT JUSTIFICATION:</b>	The Water Treatment Plant HVAC system has failed multiple time in regards to motor control room that controls the high service pumps. This project will evaluate the whole plant system and recommend changes to the system that will address this issue along with optimizing the rest of the plant's HVAC system					

<b>PROJECT NUMBER:</b>	24-14					
<b>PROJECT DESCRIPTION:</b>	Planning Study					
<b>ROM COST ESTIMATE:</b>	\$ 150,000					
<b>ROM PROJECT TIMELINE:</b>	FY2025-FY2026					
<b>PROJECT LOCATION:</b>	Water Treatment Plant					
<b>PROJECT JUSTIFICATION:</b>	The existing water treatment plant is near the end of its expected life. This study will evaluate the existing facility and make a recommendation of replacing, upgrading or both. In addition redundancy will be evaluated.					

<b>PROJECT NUMBER:</b>	24-25					
<b>PROJECT DESCRIPTION:</b>	Chlorine Analyzer Addition					
<b>ROM COST ESTIMATE:</b>	\$ 115,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026					
<b>PROJECT LOCATION:</b>	Various locations among the District's Intercity Water System					
<b>PROJECT JUSTIFICATION:</b>	To provide the safest water and to ensure that the District is meeting all current State and Fed regs, it is desired to install additional chlorine analyzers at various existing RLCD pump stations and meter station.					

<b>PROJECT NUMBER:</b>	26-16					
<b>PROJECT DESCRIPTION:</b>	900 Mhz Radio Replacement					
<b>ROM COST ESTIMATE:</b>	\$ 75,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026					
<b>PROJECT LOCATION:</b>	Various Locations					
<b>PROJECT JUSTIFICATION:</b>	This project will upgrade the SCADA system with improved communication.					

<b>PROJECT NUMBER:</b>	26-18					
<b>PROJECT DESCRIPTION:</b>	Auto Flusher Installation Program					
<b>ROM COST ESTIMATE:</b>	\$ 50,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026					
<b>PROJECT LOCATION:</b>	Various Locations					
<b>PROJECT JUSTIFICATION:</b>	In some areas water main have dead-end locations where water needs to be manually flushed occasionally. This project will provide an automatic flushing feature which will eliminate the need to manually flush.					

<b>PROJECT NUMBER:</b>	24-28					
<b>PROJECT DESCRIPTION:</b>	Condo Rehab					
<b>ROM COST ESTIMATE:</b>	\$ 50,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026-FY2027					
<b>PROJECT LOCATION:</b>	Seasons Condos					
<b>PROJECT JUSTIFICATION:</b>	The Condos need various exterior rehab performed including but not limited to replacing the shutters and new maintenance free decks.					

<b>PROJECT NUMBER:</b>	20-10					
<b>PROJECT DESCRIPTION:</b>	Seasons Lodge Pool Replacement					
<b>ROM COST ESTIMATE:</b>	\$ 700,000					
<b>ROM PROJECT TIMELINE:</b>	FY2024-2026					
<b>PROJECT LOCATION:</b>	Franklin County Illinois					
<b>PROJECT JUSTIFICATION:</b>	The existing lodge pool is over 30 years old and in need of replacement. The pool is out of compliance with current code requirements. In addition the pool requires extensive yearly maintenance work for the pool to be able to be opened. When the pool leaks extensively it creates issue with the lodge to the point where rooms are unable to be utilized.					

<b>PROJECT NUMBER:</b>	24-19					
<b>PROJECT DESCRIPTION:</b>	Exterior Improvements to Manor House					
<b>ROM COST ESTIMATE:</b>	\$ 50,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026					
<b>PROJECT LOCATION:</b>	Manor House					
<b>PROJECT JUSTIFICATION:</b>	Second floor exterior balcony railings need replaced to maintenance-free material (aluminum); replace stairs & balusters; repair exterior carpet; replace concrete patios on E & W elevations. Replace landscaping throughout.					

<b>PROJECT NUMBER:</b>	26-20					
<b>PROJECT DESCRIPTION:</b>	Emergency Switchgear Replacement					
<b>ROM COST ESTIMATE:</b>	\$ 50,000					
<b>ROM PROJECT TIMELINE:</b>	FY-2026					
<b>PROJECT LOCATION:</b>	Golf Course parking area at driving range					
<b>PROJECT JUSTIFICATION:</b>	The swtichgear at the parking lot is failing and in need of replacement					

<b>PROJECT NUMBER:</b>	24-20					
<b>PROJECT DESCRIPTION:</b>	Event Center Weatherization					
<b>ROM COST ESTIMATE:</b>	\$ 15,000					
<b>ROM PROJECT TIMELINE:</b>	FY2026					
<b>PROJECT LOCATION:</b>	Event Center - all exterior windows and doors					
<b>PROJECT JUSTIFICATION:</b>	The event center is 30 years old and the exterior and interior caulking at all windows and doors is brittle, cracked, and absent in most areas. All caulking needs to be removed, aluminum window frames cleaned, insulated, and recaulked with an elastomeric, UV-resistant sealant.					

## Capital – Equipment Purchases for FY26

	<b>FY 2026</b>	<b>5-Year</b>
Replace Phone System at Administration	\$ 20,000	
1-Ton Utility Bed Truck 4WD	\$ 80,000	
3/4 Ton Ext Cab Pickup 4WD	\$ 70,000	
2-Maverick Crew Cab Pickup Hybrid 4WD	\$ 80,000	
2-Portable Sewer Generator	\$ 140,000	
Lowboy Trailer	\$ 75,000	
Medium Excavator w/ Extending Boom		\$ 115,000
UTV	\$ 20,000	
Skid Steer Stump Grinder Attachment	\$ 23,000	
Diesel Water Pump	\$ 225,000	
Laboratory TOC Analyzer	\$ 35,000	
2-Ton Dump Truck w/ Plow Package		\$ 125,000
Robotic Mowers	\$ 50,000	
Vibratory Rollers for Toro Equipment	\$ 13,400	
<b>TOTAL</b>	<b>\$ 831,400</b>	<b>\$ 240,000</b>

# Glossary

**Accrual Basis of Accounting** – The basis of accounting under which transactions are recognized when they occur, regardless of timing of cash receipts and disbursements.

**Adopted Budget** – The official annual budget as approved by the Board of Trustees.

**Amended Budget** – The adopted budget as amended by the Board of Trustees through the course of the fiscal year.

**Assets** – Resources owned or held by the District that have monetary value.

**Balanced Budget** – A budget in which planned expenditures do not exceed planned funds available.

**Budget** – A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided to the customers of the RLCD.

**Capital Budget** – A budget which focuses on capital projects and equipment to implement the Capital Improvement Program.

**Capital Expense** – An acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year and costs more than \$10,000.

**Capital Improvement Program** – A plan for the capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.

**Capital Improvement Project** – The budget unit to group activities and costs necessary to implement specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

**Department** – A major organization group of the District with overall management responsibility for an operation or a group of related operations within a functional area.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service.

**Expenditures/Expenses** – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**Fiscal Year** – A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of its operations, and adopts a budget for the coming year. The District's fiscal year is from May 1 to April 30.

**Fixed Assets** – Equipment costing \$10,000 or more with a useful life longer than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvement, etc.

**Fund Balance** – The equity (assets minus liabilities) of governmental fund and fiduciary fund types.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards of, and guidelines for, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.



**Infrastructure** – The accumulated piping, meters, valves, pumps, and other appurtenances.

**Interest Earnings** – The earnings from available funds invested during the year in U.S. Treasury Bonds, government agencies, and Certificates of Deposit.

**Liabilities** – Present obligations of the District arising from past events.

**Program** – An activity or set of activities that provides a particular service to the citizens.

**Public Hearing** – The portions of open meetings held to present evidence and provide information on both sides of an issue.

**Reserve Fund** – Prudent fiscal management tools with flexibility to continually adapt to change, ensure continued operational solvency, and preserve adequate levels of services.

**Resolution** – An order of a legislative body requiring less formality than an ordinance or statute.

**Revenue** – Moneys that the District receives as income such as payments for water consumption, shared revenues, and interest income.

