

# ***ANNUAL BUDGET***

## ***FISCAL YEAR 2027***





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Rend Lake Conservancy District  
Illinois**

For the Fiscal Year Beginning

**May 01, 2025**

*Christopher P. Morrill*

Executive Director

# 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.*

## REND LAKE CONSERVANCY DISTRICT AT A GLANCE

### INCORPORATION/GOVERNMENT

Established..... January 17, 1955  
 Form of government ..... Governmental  
 corporation established under the Illinois River  
 Conservancy Districts Act of 1925.

The District was established via referendum in  
 1954.

A seven-member Board of Trustees are appointed  
 to 5-year terms by local governments within the  
 RLCD taxing boundary. The Board includes 3  
 members from Jefferson County and 4 from  
 Franklin County.

| <u>Board Member</u>                      | <u>Term Expires</u> |
|--|---------------------|
| Mike Warren, (Jefferson County) .....    | 7/1/2029            |
| Nicholas LeMay, (Mt. Vernon).....        | 7/1/2031            |
| Bud Walton, (Franklin County) .....      | 7/1/2027            |
| Ernie Collins, (Jefferson County).....   | 7/1/2029            |
| Paul Lawrence, (West Frankfort) .....    | 7/1/2031            |
| Dr. John Spence, (Franklin County) ..... | 7/1/2027            |
| Todd Thomas, (Benton) .....              | 7/1/2028            |

Board meetings are held the fourth Monday of the  
 month and are open to the public.

### FY27 BUDGET

|                         |                         |
|-------------------------|-------------------------|
| Operating Budget .....  | \$260.00 million        |
| CIRP .....              | \$606.30 million        |
| Debt Service .....      | <u>\$295.30 million</u> |
| Total FY24 Budget ..... | \$1,161.60 million      |

### MAJOR SERVICES PROVIDED BY RLCD

- Water Treatment & Distribution  
 Sanitary Sewer Treatment  
 Recreation
- 27-Hole Public Golf Course
  - 42 Lodge Rooms; 24 Condominiums; 4 Cabins
  - Full-Service Restaurant
  - Facility Rentals
  - 299 Occupancy Event Center
  - Shooting Complex

### FY27 SERVICE STATISTICS

#### OPERATIONS

|                                      |                   |
|--------------------------------------|-------------------|
| Water Treatment Plant Capacity ..... | 27 million gpd    |
| Average Daily Volume.....            | 16 million gpd    |
| Annual Water Sales .....             | 5 billion gallons |
| Water Lines .....                    | 200 miles         |
| Booster Pump Stations .....          | 11                |
| Water Storage Available              |                   |
| (4) elevated tanks .....             | 875,000 gallons   |
| (7) ground storage tanks .....       | 12 million gpd    |

|                                 |           |
|---------------------------------|-----------|
| Sewer Lines.....                | 4.7 Miles |
| Treatment Plants.....           | 1 Plant   |
| Sewage Treatment:               |           |
| Average flow in million gallons |           |
| per day (MGD) .....             | 5         |
| Treatment Capacity (MGD).....   | 1.25      |

|                                |       |
|--------------------------------|-------|
| Total Wholesale Accounts ..... | 60    |
| Total Retail Accounts .....    | 1,300 |

RLCD provides water to an 1,800 square mile area  
 which is the largest geographical service area in  
 Illinois.

### DEMOGRAPHICS – TAXING BOUNDARY

|                                     |                  |
|-------------------------------------|------------------|
| Land Area – Tax Boundary .....      | 652 square miles |
| Population .....                    | 63,379           |
| No. of Households .....             | 26,644           |
| Median Household Income.....        | \$54,141         |
| Persons below poverty level .....   | 16.6%            |
| Unemployment Rate .....             | 5.2%             |
| Unemployment Illinois Average.....  | 4.6%             |
| Unemployment National Average ..... | 4.4%             |

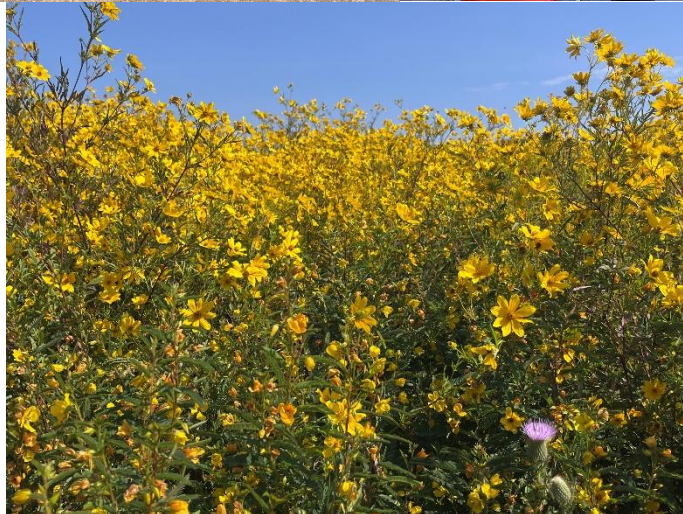
#### **Area Attractions:**

- Cedarhurst Center for the Arts
- Benton Historic Jail Museum
- Mt. Vernon Aquatic Zoo
- Rend Lake Shooting Complex
- Rend Lake Archery Complex
- Rend Lake Bike Path
- Blackberry Hollow Farm
- USACE Visitors Center
- Crab Orchard National Wildlife Refuge
- Oasis Entertainment Center
- Walker's Bluff Casino
- DuQuoin State Fair

**Major employers (#employees) include** Continental  
 Tire (3,500); Walgreen's (2,200); Heartland Coca-  
 Cola (1,519); SSM Good Samaritan Hospital (845);  
 SIH (3,493); Pepsi MidAmerica (1,390); Aisin  
 (1,170); Rend Lake College (510); Franklin  
 Hospital (150); Prysmian (200); John A. Logan  
 College (750); General Dynamics (235)

## INTRODUCTION

This budget document was prepared to enable the Rend Lake Conservancy District's Board of Trustees, customers, residents, investors, creditors, and other governmental and public 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 L to R; musicians performing at the Event Center during the SI Music Festival, RLCD Staff providing a plant tour to Jefferson County Development staff, and pollinator fields at Blackberry Hollow Farm in Bonnie.*

# **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, and 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.

## **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.

## **Glossary of Terms**

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

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## **SECTION I:**

### **INTRODUCTION & BACKGROUND INFORMATION**



*Aerial image of the annual Rend Lake Wine & Art Festival held every October at the Event Center.*

## 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, 2030.

**Nicholas LeMay, Vice-President** - is appointed by the City of Mt. Vernon. His term expires on July 1, 2031.

**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 out of 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, 2031.

**Dr. John Spence, DVM** – is the out of 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.

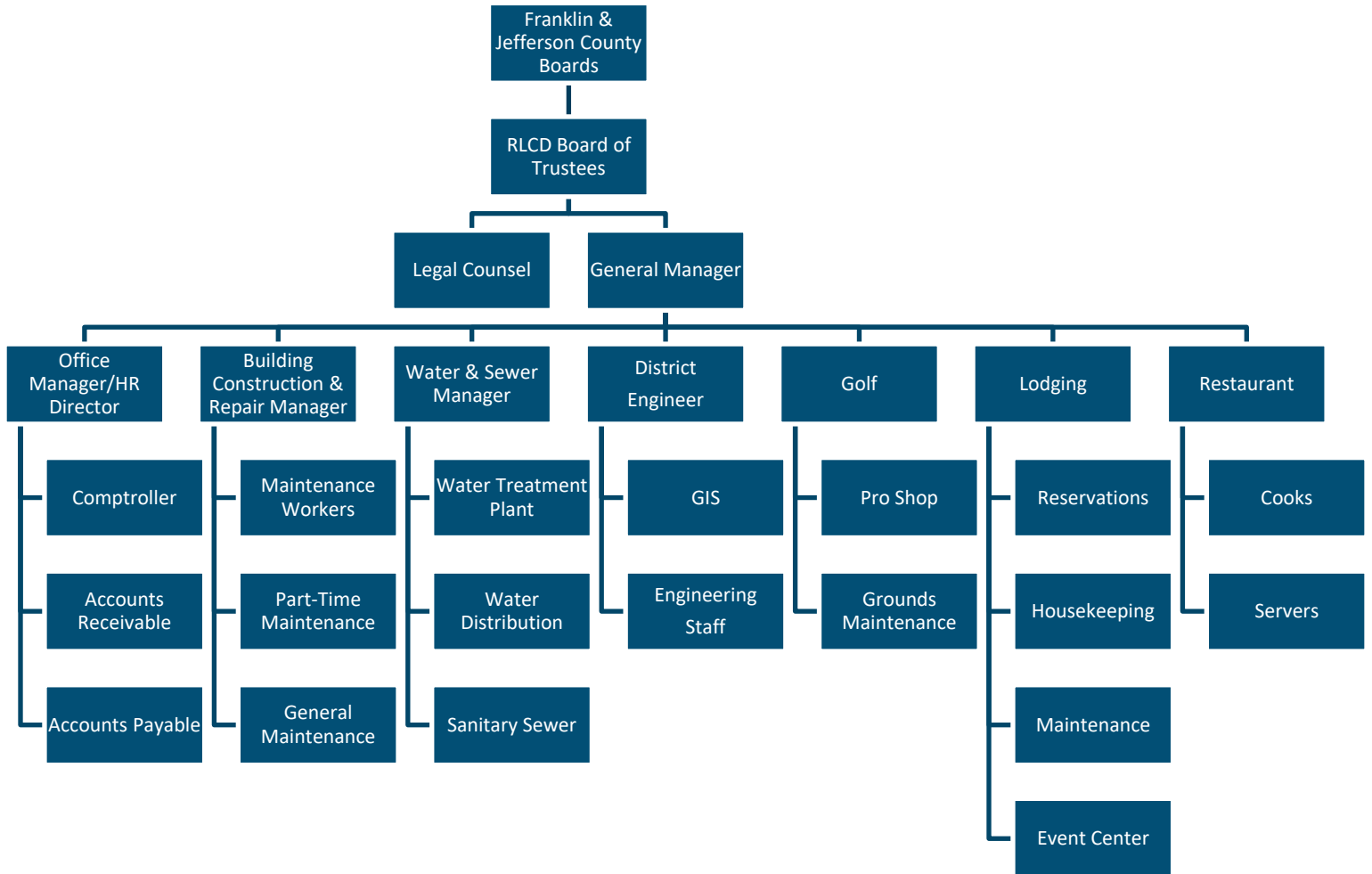
The Board of Trustees appoints a General Manager who serves as the chief executive officer of the RLCD and whose primary goal is to ensure that RLCD Board policies are implemented and adhered to. The General Manager appoints the various department managers who manage the day to-day operations of the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

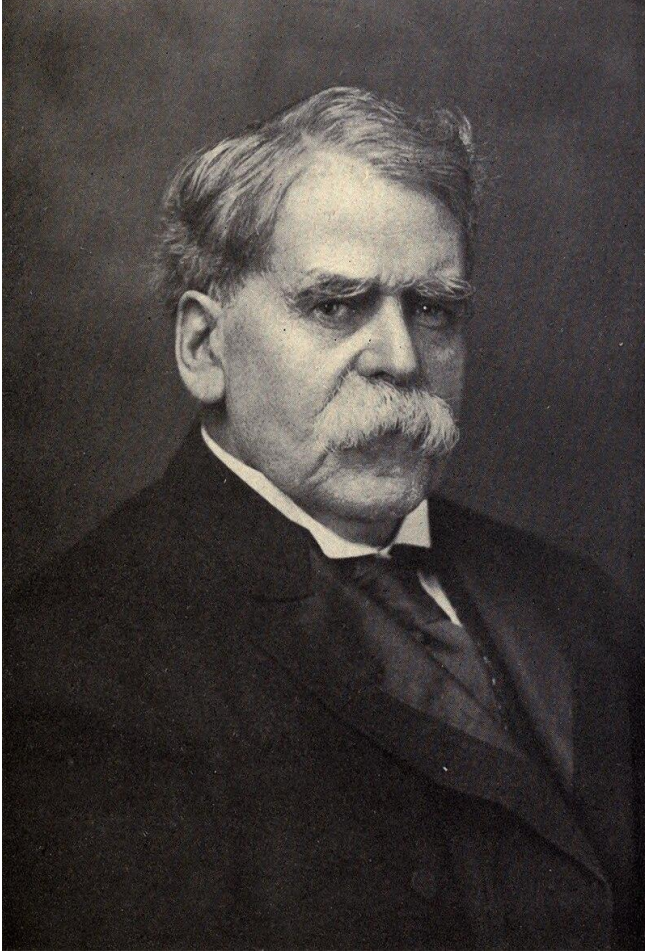
The state's major contribution to Rend Lake lies in its 3,300 acre Wayne Fitzgerald State Park and its numerous campgrounds, from primitive to paved, with electric hook-ups, and walking and biking trails. This park is also an excellent area for hunting, fishing, boating, swimming, camping and picnicking.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

Today, the RLCD serves as the major water utility in the southern Illinois region. The RLCD has 38 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.

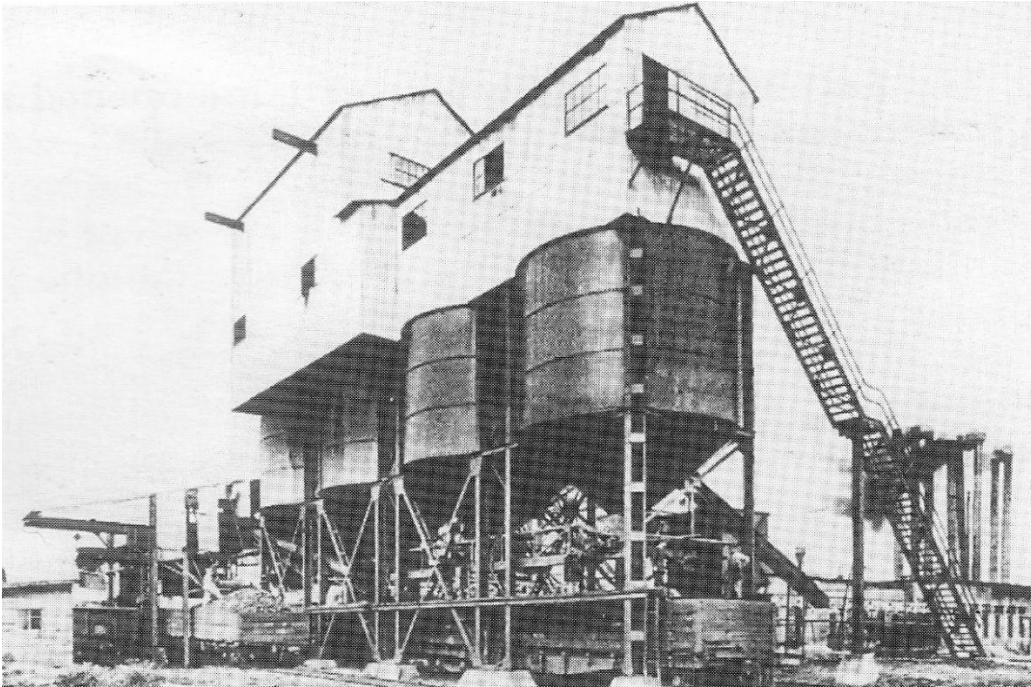
In 1880, Rend's mining company established the town of Rendville located in southern Ohio. During this time numerous small communities arose that were inhabited primarily by coal miners, many of which were African-Americans who migrated there in search of jobs. It's during this time that Rend established 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

In 2023, the RLCD Board of Trustees initiated a process to develop a comprehensive strategic plan to be used to guide future policy decisions. The sessions were open to the public and moderated by a professional facilitator. The completed plan is a dynamic document that serves as a 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 in 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. Staff presents additions to the Board as needed in order to satisfy goals of the plan. Corresponding with the key strategies listed above, notable achievements in FY26 include:

### District

- Utilizing Federal Land Access Program funding to complete construction documents for Phase 1 of the N. Gun Creek recreation area project.
- Completing a new Emergency Response Plan and OSHA Emergency Action Plan.
- Completed feasibility studies for solar energy development at various RLCD properties.
- Entered into a contract with Ameren and replaced all fluorescent lighting with LEDs at recreation properties.
- Completed weatherproofing and soundproofing at the Event Center.
- Established partnership with SI Now to assist with regional economic development.
- Participated in member programs with Jefferson County, Marion, and Benton-West City Chambers of Commerce.
- Participated in the Benton-West City Economic Development Council.

- Received the first-ever Government Finance Officers Association award for Distinguished Budget Presentation.
- Met with state and federal legislators to discuss the District's services and future needs.

#### Water & Sewer

- Completed parallel water main to improve redundancy for the City of Mt. Vernon.
- Inspected, cleaned, and repainted Frisco and Christopher water storage tanks.
- Participated in Illinois Public Service Institute's leadership program.
- Designed and installed signage at (11) booster pump stations to heighten security.
- Finalized agreement to complete a comprehensive modernization study of the water treatment plant.
- Completed design for a new chlorine dioxide building.
- Advanced designs for various other water infrastructure projects.
- Completed I & I study for sanitary sewer.
- Updated the wholesale customer contract and entered into new 3-year rate agreements.

#### Recreation

- Purchased new groundskeeping equipment to increase efficiency at the golf course.
- Advertised the Rend Lake Golf Resort on several new media outlets to include Withers Broadcasting, River Radio, and Saluki Sports Properties.
- Refinished and updated 16 rooms at Seasons Lodge.
- Replaced electric switchgear equipment.
- Installed aeration equipment at all 7 golf course ponds.
- Cleared hiking trail at N. Gun Creek
- Completed extensive tree and stump removal at the golf course.
- Began upgrades for the Seasons Lodge pool.

#### Tourism

- Received a \$64,000 grant from DCEO for Tourism activities that will be used over a 2-year period.
- Helped secure a 2-year commitment to host the US3DA tournament.
- Established a working group to revive the annual 4<sup>th</sup> of July fireworks show.
- Attended golf shows in St. Louis and Chicago.
- Participated with the Rend Lake Tourism Council.

In FY27, the budget includes the necessary resources to achieve the following:

- Complete construction of the chlorine dioxide building at the water treatment plant.
- Complete Phase 1 construction to replace the 8" watermain from West Frankfort to Thompsonville.

- Replace all electric panels at the Water Treatment Plant.
- Replace the master water meters at Galatia and Macedonia.
- Work on designs for water main upgrades to enhance system reliability.
- Replace lift stations at Big Muddy Prison area.
- Complete Phase 1 road improvements at N. Gun Creek.
- Reseal parking lots at Lodge, Condos, Clubhouse, and Event Center.
- Implement an asset management platform for water and sewer.
- Host more events to include an annual 4<sup>th</sup> of July event.



*In preparation to celebrate the golf course's 50<sup>th</sup> anniversary, a mural was installed in the clubhouse and a commemorative logo was created.*



# Rend Lake Conservancy District 5-Year Strategic Plan

*The Rend Lake Conservancy District's Strategic Plan guides the District in reaching its vision and fulfilling its mission.*

## Mission Statement / Vision

*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.*

## 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.  |

| Department Objectives | Responsible Department | Timeline for Objective | Status |
|-----------------------|------------------------|------------------------|--------|
|-----------------------|------------------------|------------------------|--------|

### District Objectives

|  |                                |             |            |
|--|--------------------------------|-------------|------------|
| Maintain constant EAV  | Board                          | Ongoing     | In Process |
| Improve gun creek development property (clearing/trails/roads)                                 | General Maint Manager          | December-27 | In Process |
| New Safety Initiatives   | GM/ WS Superintendent          | December-24 | In Process |
| Develop Electricity Reduction Plan   | GM/Managers                    | December-24 | In Process |
| Hazard workforce training and staff improvement  | WS Superintendent              | December-25 | Ongoing    |
| Refurbish Artisan Shop   | Bldgs. Const. & Repair Manager | April-26    | In Process |
| Improve the lighting at all RLCD properties by repairing existing lights and adding lighting a | General Manager                | Continuous  | In Process |
| Repair and resurface parking lots at the administration office and recreation area             | Bldgs. Const. & Repair Manager | FY 2027     | In Process |
| Attract industries to the area   | Board                          | Continuous  | Continuous |
| Evaluate new part time wage rates for each area  | HR                             | April-23    | Continuous |
| Evaluate, remodel, and improve aging facilities to maintain a high quality standard            | Bldgs. Const. & Repair Manager | Continuous  | Continuous |
| Continue work to resolve audit findings.   | GM                             | December-25 | In Process |

### Water Department Objectives

|   |                                  |             |            |
|---|----------------------------------|-------------|------------|
| Design and construct a building for CO <sub>2</sub> feed system             | Engineer                         | December-24 | In Process |
| Renovate Rusted Areas   | Engineer & Water / Sewer Manager | December-25 | In Process |
| Parallel water main project   | Engineer                         | June-23     | In Process |
| Filter refurbishments units rated < A                                       | Engineer & Water / Sewer Manager | November-24 | In Process |
| Evaluate the need for enhanced security at remote locations                 | Engineer & Water / Sewer Manager | December-24 | In Process |
| Complete plant evaluation and feasibility study to guide future investments | Engineer & Water / Sewer Manager | December-24 | In Process |
| Working on design to replace 8" WF to Thompsopnville main.                  | Engineer & Water / Sewer Manager | December-25 | In Process |
| Improve the taste and odor of drinking water                                | Water Superintendent             | Continuous  | Continuous |
| Meet or exceed all EPA regulations  | Water Superintendent             | Continuous  | Continuous |
| New membrane chemical room  | Engineer                         | June-24     | On Hold    |
| New sodium bisulfate system on the backwash lagoon                          | Engineer                         | April-23    | Complete   |
| New Maintenance Computer Program  | Engineer & Water / Sewer Manager | May-26      |            |

### Sewer Department Objectives

|   |                                 |             |            |
|---|---------------------------------|-------------|------------|
| Meet all regulations for sewer discharge      | Water Superintendent            | Continuous  | Continuous |
| Find and reduce sewer inflow and infiltration | Engineer / Water Superintendent | Continuous  | Continuous |
| Replace prison lift station                   | Engineer                        | April-26    | In Process |
| Upgrade/replace lift station at 4H property   | Engineer                        | December-27 | In Process |

### Recreation Department Objectives

|  |  |             |             |
|--|--|-------------|-------------|
| Replace pool at lodge  | District Engineer                      | December-26 | In Process  |
| Build Gun Creek Fishing Docks  | General Manager                        | December-25 | In Process  |
| Replace failed drainage pipes at golf  | Land Const Manager                     | December-25 | In Process  |
| Identify parking needs at Event Center   | General Manager                        | December-24 | In Process  |
| Improve fairway weed control   | Golf Supt.                             | Continuous  | Continuous  |
| Purchase new golf course equipment (rough mower, utility carts, sprayer, tee mower, sand | Golf Course Superintendent             | Continuous  | Continuous  |
| Expand the marketing campaign to increase local and resort play                          | General Manager                        | Continuous  | Continuous  |
| Continue to improve the turf conditions at the golf course                               | Golf Course Superintendent             | Continuous  | Continuous  |
| Continue to make improvements of golf course grounds                                     | Golf Course Superintendent             | Continuous  | Continuous  |
| Improve Golf Course bunkers  | Golf Course Superintendent             | Continuous  | Continuous  |
| Focus on visual improvements (dead tree removal) on Rend Lake Complex                    | Bldgs. Const. & Repair Manager         | Continuous  | Continuous  |
| Set-up and work the boat / golf / outdoor/ and wedding shows                             | Department Managers                    | Continuous  | Continuous  |
| Improve water quality of golf course ponds.  | Golf Course Superintendent             |             | Ongoing     |
| Replace Broken Golf Paths Rated < C  | Land Const Manager                     |             | In Process  |
| Replace decks and guardrails at condos building.   | Bldgs. Const. & Repair Manager         |             | Apr-26      |
| Golf tee improvements  | Golf Course Superintendent             |             | Ongoing     |
| Evaluate Golf Course ground drainage, erosion and possible improvements/repairs          | Golf Course Superintendent/Engineer/GM |             | In Process  |
| Shooting Complex Wiring evaluation/improvements  |  |             | Not Started |
| Improve Hiking Trails  | Land Const Manager                     |             | Not Started |
| Explore "Top Golf" features at the driving range   | Golf Pro                               |             | Not Started |
| Purchase new furniture for Season's Lodge and Condominiums to replace broken or worn     | Lodge Manager                          |             | Not Started |
| Purchase new patio furniture for restaurant.   | GM                                     |             | Not Started |

# WATER TREATMENT PROCESS

Where does your water come from?

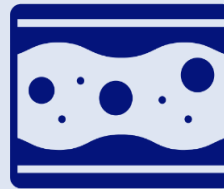
## 1 Source Water

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



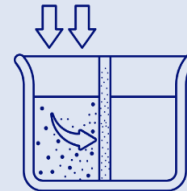
## 2 Coagulation

Lime added to cause particles to bind.



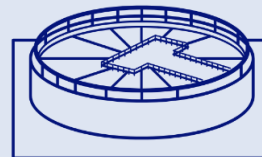
## 3 Flocculation

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             |
| City of Nason            |                             |



# 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.*



April 27, 2026

Board of Trustees:

Attached is the proposed Fiscal Year 2027 Rend Lake Conservancy District (RLCD) budget for the period beginning May 1, 2026, and ending April 30, 2027. 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 each department provides unique goals and specific examples of the programs and services that will be provided with the funds appropriated.

**BACKGROUND**

In preparing the FY 2027 budget, Staff reviewed prior year trends to establish a baseline to estimate expenses for the upcoming fiscal year. Specifically, Staff analyzed personnel to ensure that workforce is available to provide services. The total number of full-time equivalents (FTE) has increased by one FTE. Total FTEs are:

| Year | FTEs |
|------|------|
| 2025 | 64   |
| 2024 | 63   |
| 2023 | 56   |
| 2022 | 57   |

The primary source of RLCD revenue is from the sale of water. Total gallons of water treated and distributed over the past several years include:

| Year | Gallons Treated |
|------|-----------------|
| 2025 | 5,508,479,000   |
| 2024 | 5,335,218,000   |
| 2023 | 5,179,261,000   |
| 2022 | 5,266,131,000   |
| 2021 | 5,210,059,000   |
| 2020 | 5,008,794,000   |
| 2019 | 5,354,180,000   |

Staff spent considerable time throughout FY25 and FY26 evaluating and prioritizing infrastructure needs and as a result now have a comprehensive capital improvement plan (CIP) to accurately guide future investments. Although the RLCD has successfully accumulated a substantial reserve fund over the years, the current balance is insufficient to fund the numerous needs of the water system. As such, Staff presented a proposed capital improvement plan to the Board in January, 2026. In order to provide some funding relief to the CIP, the Board agreed to an annual rate increase of 5% over the next three years. Increasing rates modestly every year allows the RLCD to forego a large increase in the future while also generating additional revenue to reinvest in the water and sewer system. Although never popular and something the RLCD would prefer not doing, rate increases are necessary to reinvest in our system, making it more reliable with better redundancy while also providing better service.

Payroll continues to be the major operational cost and in FY27 will comprise approximately 46% of total costs; a cost-of-living increase of 3.0% has been accounted for. The RLCD participates in the Illinois Municipal Retirement Fund for its full-time employees and contributes an employer amount of 8.86% of salary; likewise, 7.65% of payroll for social security/Medicare is included in personnel costs. The District's workers' compensation mod factor is (0.81) which reflects few accidents over the years and results in lower premium costs.

The FY27 budget presents individual budgets for each of the major funds to include General, Water & Sewer, Recreation, and Capital Improvement Program, as well as a consolidated budget summary where these costs are outlined in greater detail. We have also included 5-year estimates to help better forecast long-term needs. Notable items in the FY27 budget include revenues in excess of expenditures by \$2,761,920 for all funds. After including depreciation (\$3,116,220), Debt Service (\$66,486), and Capital Expenses (\$8,983,500) the ending fund balance for all funds combined is projected to be \$27,482,795 which is a decrease of \$9,388,786. The reduction of fund balance is due primarily to increased capital expenses and depreciation.

We hope the Board of Trustees is proud of the progress that continues to be made. The RLCD has applied much focus to addressing capital needs that have been deferred for too long. Proactive maintenance and replacement of aging assets will improve the reliability of our infrastructure, reduce service disruptions, and improve customer service. Additionally, although construction and material costs have increased dramatically over the past several years there appears to be no sign of relief so investments made today will save costs in the future. Notable projects completed in FY26 include:

- Completing a 48" bypass water line at the water treatment plant to assist with maintenance.
- \$2.4 million parallel 18" water main project to provide redundancy to Mt. Vernon.
- Inspecting, cleaning, and repainting water storage tanks in Frisco and Christopher.
- Remodeling 16 rooms at Seasons Lodge; updated the main entry foyer.
- Completed design on numerous projects to include a new chlorine dioxide building; (2) lift stations; master meters at Galatia and Macedonia; replacement of 8" transite line from West Frankfort to Thompsonville; among others.
- Replaced electric switchgear at recreation properties.
- Golf course improvements to include regular greens aeration; tree and stump removal; and dam repair at #25 pond.
- Repairing a drainage issue at Season's Lodge to dampproof foundation and improve grading.
- Replacing landscaping at Clubhouse.

We expect this momentum to continue in FY 2027 as the following projects will be addressed that will have both immediate and long-term positive impacts on the RLCD:

- Replace first section of the 8” transite water main that extends from West Frankfort to Thompsonville.
- Replace electric panels and associated gear at the water treatment plant.
- Replacing the master water meters at Galatia and McLeansboro.
- Replacing the lift station at the Big Muddy Prison.
- Begin Phase 1 construction at North Gun Creek to repair roads.
- Complete design to repair raw water intakes at the water treatment plant.
- Build new chlorine dioxide building.
- Complete upgrades to the Seasons Lodge pool.
- Resealing parking lots at recreation properties.
- Celebrate the 50<sup>th</sup> anniversary of the opening of the golf course.

As we close out FY26 and begin planning for FY27, it’s important to acknowledge the progress that we’re making and the positive effects it will have for RLCD. It’s also important to identify threats that can hinder progress that we’re making. Our biggest current threat is global instability due to a new Middle East conflict. This has facilitated a 40-50% increase in oil prices and an inflationary increase. Most importantly for RLCD, these factors have caused PVC materials to increase 10% and will likely affect materials we use that rely on transportation for shipping. Likewise, any increase in inflation poses risks to tourism spending that could affect the recreation department. RLCD staff will continue to monitor these events closely and update the Board as needed.

#### **ACKNOWLEDGEMENTS**

The preparation of the FY 2027 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 a budget that addresses many of the Board’s goals while also remaining fiscally responsible.

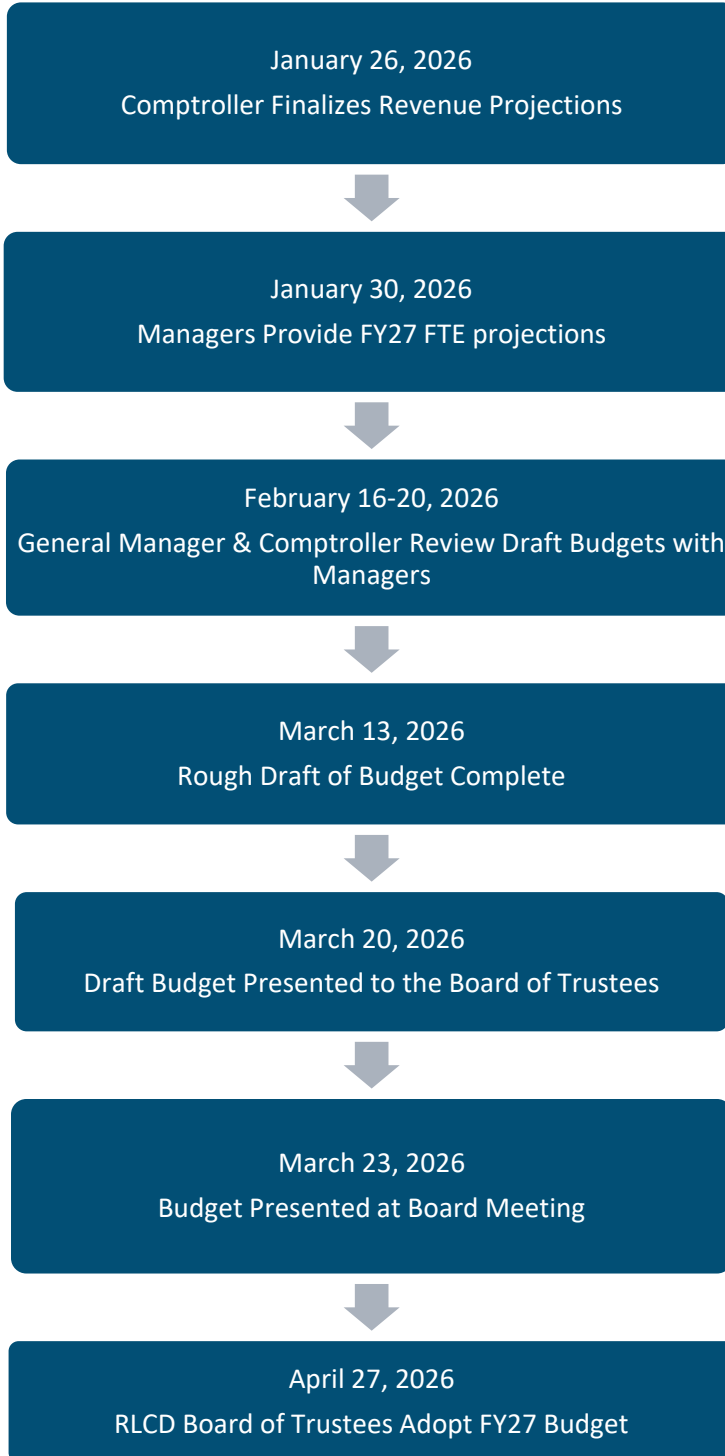
Special thanks and recognition go to Judith Markham, Jennifer Zinzilieta, Sean Pickford, and Tony Furlow for their assistance in developing this budget.

Respectfully submitted,



Gary Williams  
General Manager

## **BUDGET CALENDAR**



## **FINANCIAL POLICIES**

The RLCD’s financial statements provide detailed information about each of the District’s funds. The RLCD’s separate funds are established in compliance with the Governmental Accounting Standards Board (GASB) Statement 34 which lists each fund’s finances individually. The RLCD, under Generally Accepted Accounting Principles (GAAP), uses an accrual method of accounting which recognizes revenues when earned and expenses when incurred, regardless of when cash is exchanged, providing a more accurate picture of an agency’s financial performance.

The RLCD has established various funds as a method of accounting. Governmental and other public entities utilize fund accounting to track and manage financial resources allocated for specific purposes or activities, unlike private businesses which budget to achieve a profit. This involves segregating funds into different "buckets" based on their intended use, ensuring transparency and accountability in how those funds are spent. This system helps organizations demonstrate compliance with legal and regulatory requirements and provides a clear record of how financial resources are allocated and utilized. Activity that occurs between funds is recorded and allows an additional control to ensure that finances are segregated properly.

Formal budgetary integration is employed as a management control during the year for all fund types. Budgetary control is exercised by using line-item accounts in order to monitor revenues and expenditures as they occur in relation to the approved budget. This allows for expenditures to be better managed to achieve a balanced budget. A balanced budget occurs when the total expenditures and other financing sources (uses) equal the total revenues and other financing (sources), resulting in no change to fund balances.

Department managers may initiate a transfer of funds between line-item accounts with the approval of the Comptroller and General Manager. Transfer of funds between departments or separate funds requires a formal budget adjustment to be approved by the Board of Trustees.

Budgetary control ensures proper financial management and is an essential tool to adhering to the adopted budget. Depending on the appropriation amount, the Board of Trustees must approve all expenditures above the spending thresholds assigned to staff. The level of budgetary control is assigned to all accounts. The Board of Trustees and administration monitor the budget through monthly financial and investment reports and the annual audit. Due to provisions of the River Conservancy Districts Act, budgetary controls are segmented between expenses that include labor or expenses that are only for materials and capital. Specific controls include:

| Budgeted/Non-budgeted   | Amount         | Labor                 | Non-Labor | Approval Level    |
|-------------------------|----------------|-----------------------|-----------|-------------------|
| Budgeted & Non-budgeted | Up to \$2,500  | Yes                   | Yes       | Managers          |
| Budgeted & Non-budgeted | Up to \$10,000 | Yes                   | Yes       | General Manager   |
| Budgeted & Non-budgeted | Over \$10,000  | Yes                   | Yes       | Board of Trustees |
| Budgeted & Non-budgeted | Up to \$25,000 | No                    | Yes       | General Manager   |
| Budgeted & Non-budgeted | Over \$25,000  | Yes                   | Yes       | Board of Trustees |
| Budgeted & Non-budgeted | Up to \$25,000 | Professional Services | N/A       | General Manager   |
| Budgeted & Non-budgeted | Over \$25,000  | Professional Services | N/A       | Board of Trustees |

**\*\* All capital projects in excess of \$10,000 must be bid through a formal public process.**

The following budget policy is codified in the RLCD code of ordinances.

## 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 Budget Officer may approve budget transfers which transfer funds between line items within a single fund without increasing or decreasing the overall budget. Budget adjustments increase or decrease the overall budget or allow for funding to be transferred between funds and requires Board approval. 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:

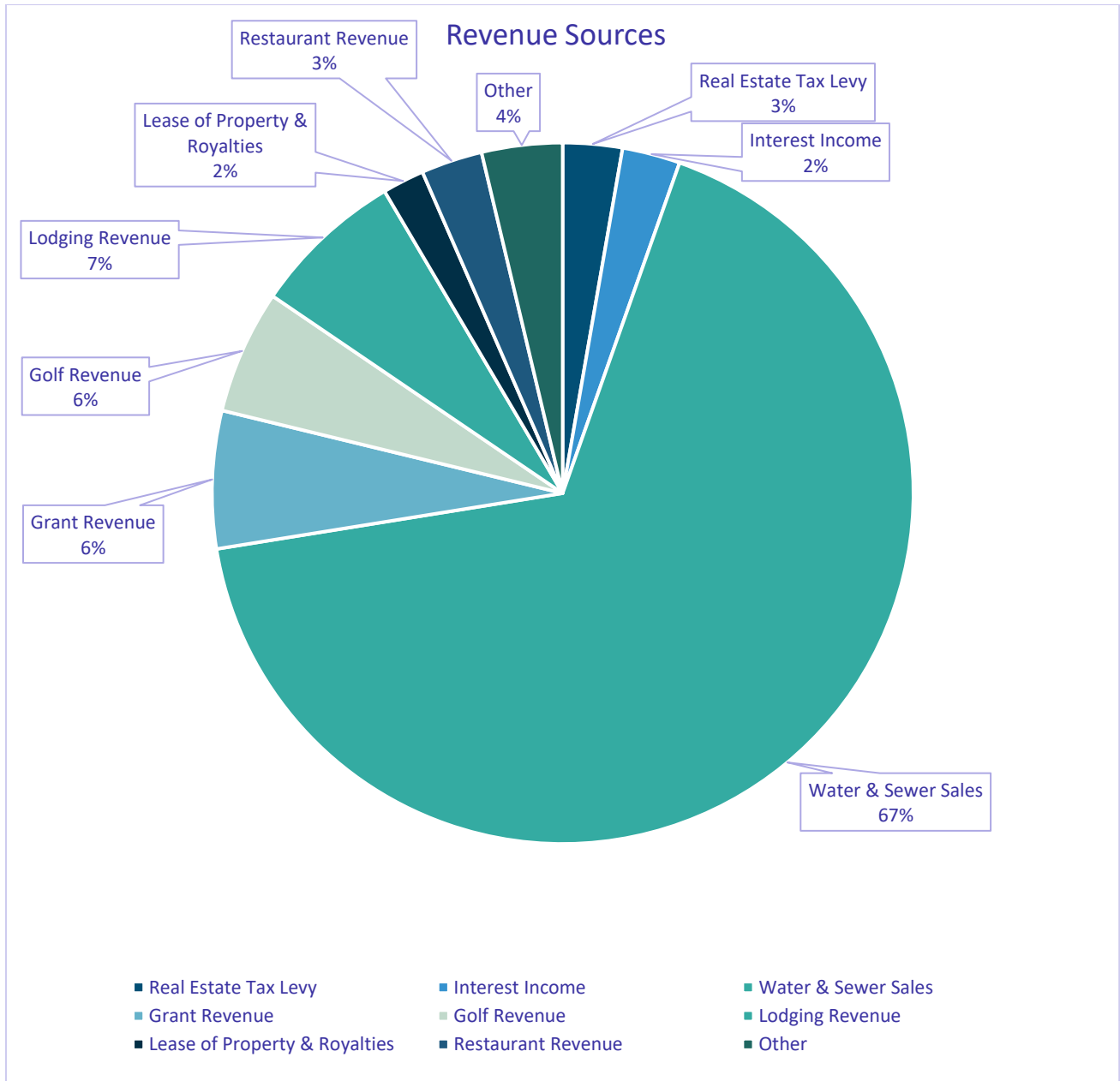
- Last day of February: Managers submit suggested budget for their department and/or Fund to the Budget Officer. Budget Officer reviews and adjusts budgeted expenditures and revenues for the coming fiscal year.
- At a Board meeting in March: Budget Officer shares tentative budget with the Board. Board 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.

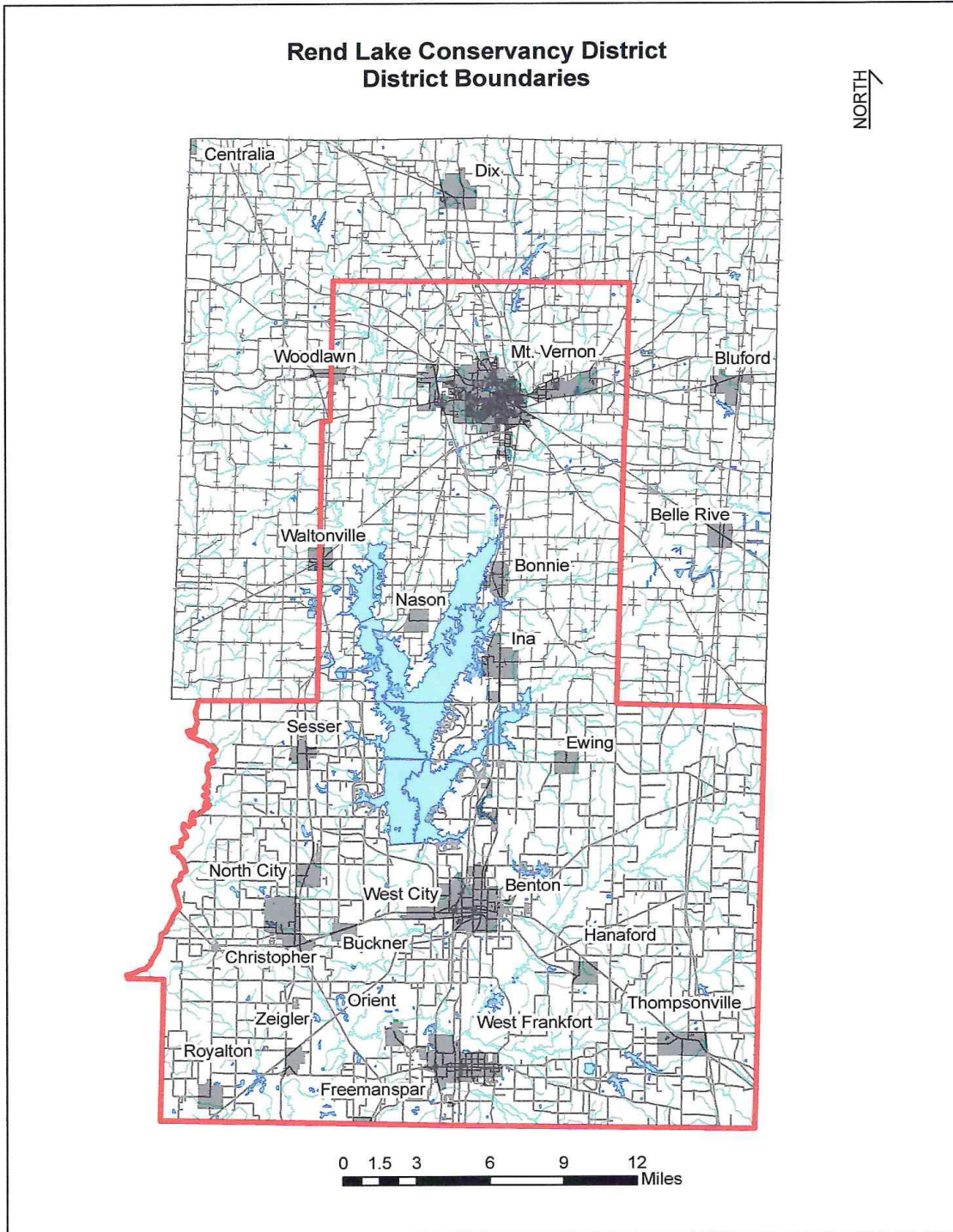
## REVENUE SOURCES

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 for all funds is provided below. Total Revenue for FY27 is projected to be \$20,793,126.



# REAL ESTATE TAX LEVY

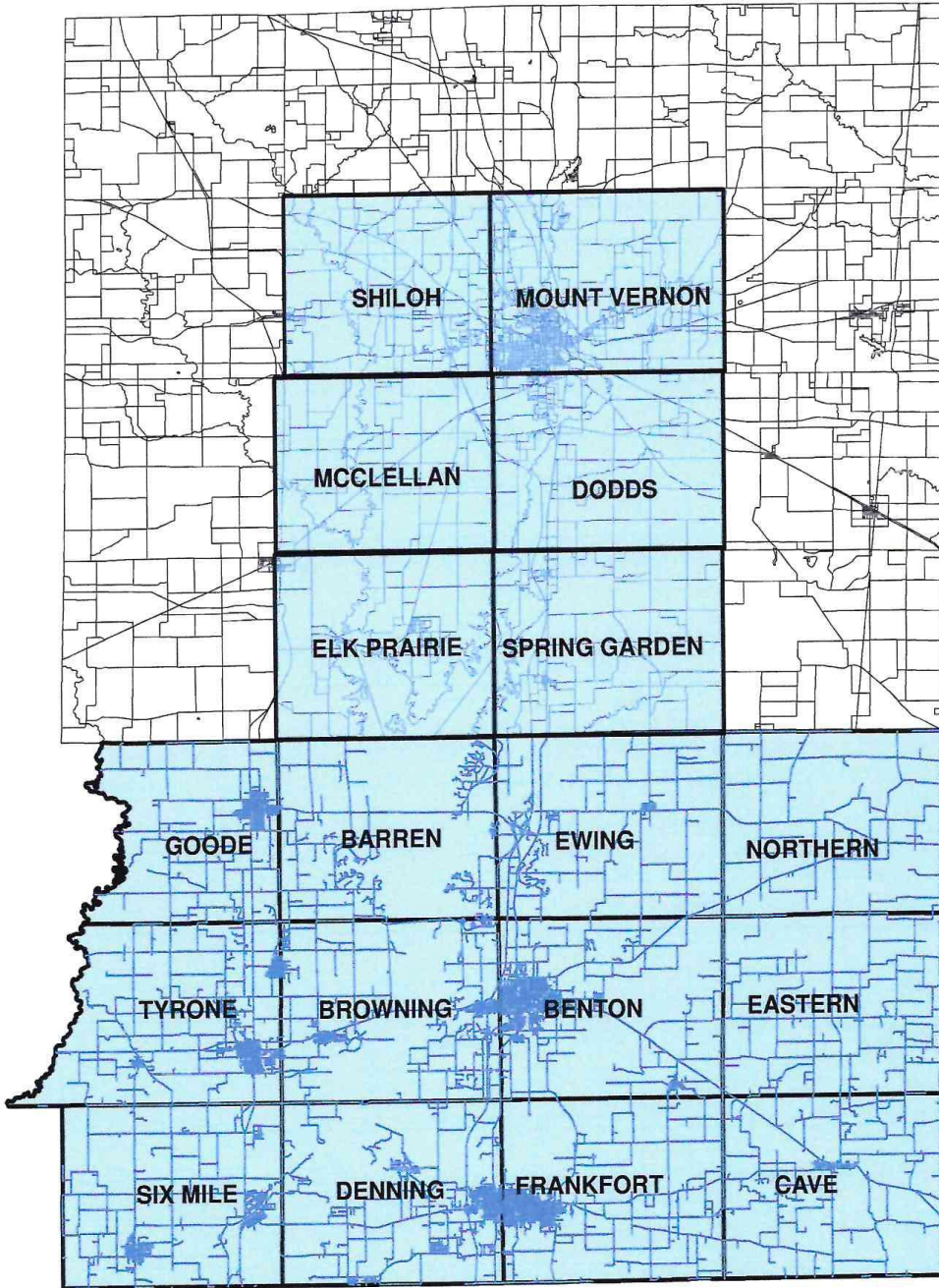
The RLCD was established in 1955 as a taxing unit of government that has the authority to levy real estate taxes on taxable property located within the District's boundary. The following maps display the taxing areas which include all Franklin County townships and six townships located in Jefferson County.



# RLCD TAXING DISTRICT



JEFFERSON COUNTY (6 of 16 Townships)



FRANKLIN COUNTY (12 of 12 Townships)

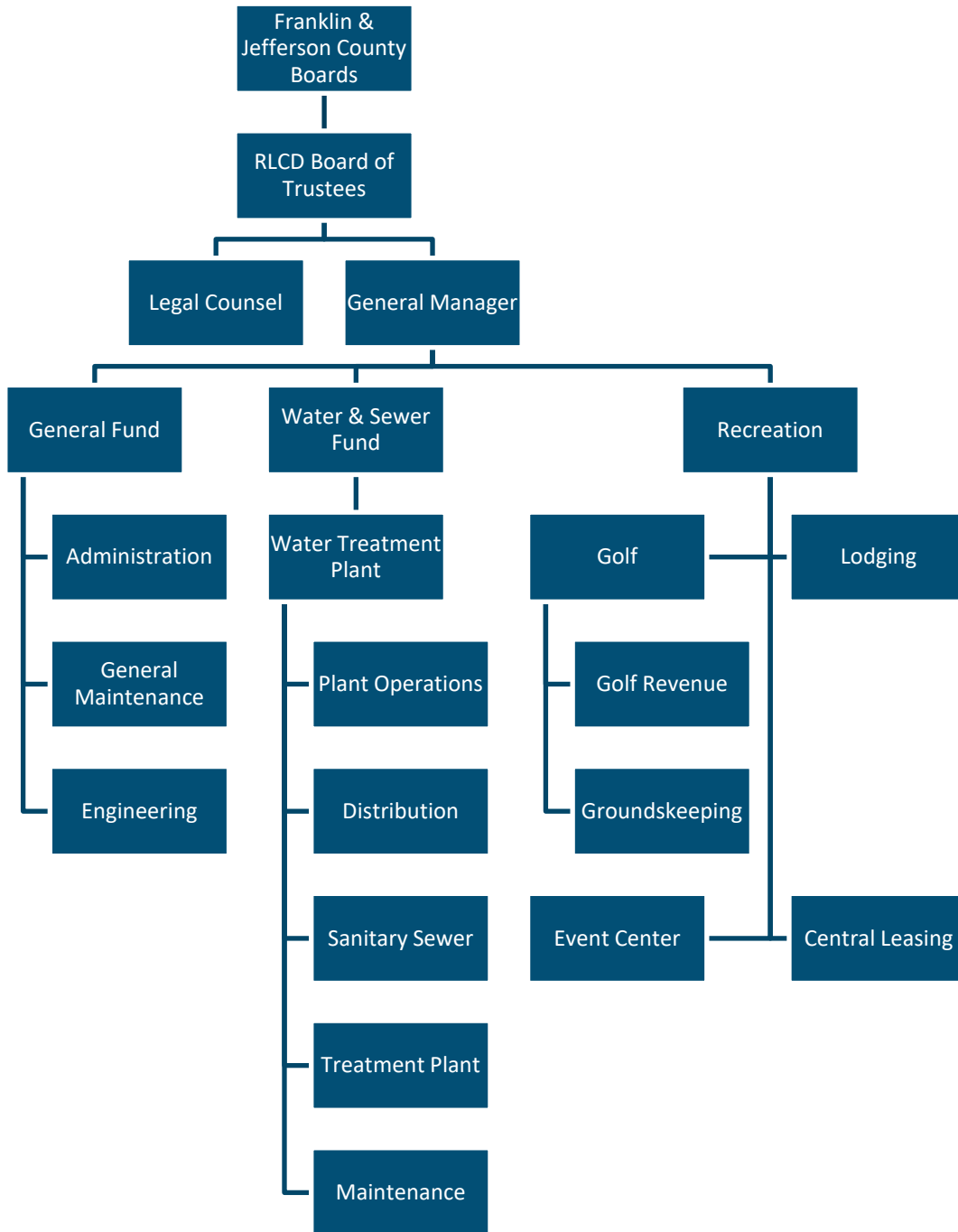
**SECTION III:**

**FINANCIALS & FY27 BUDGET**



*The Rend Lake Event Center was purchased by the RLCD from the State of Illinois in 2023.*

# CONSOLIDATED FUNDS ORGANIZATIONAL CHART



## CONSOLIDATED BUDGET SUMMARIES

### Net Receipts After Debt Service but Before Depreciation and Capital Expenses

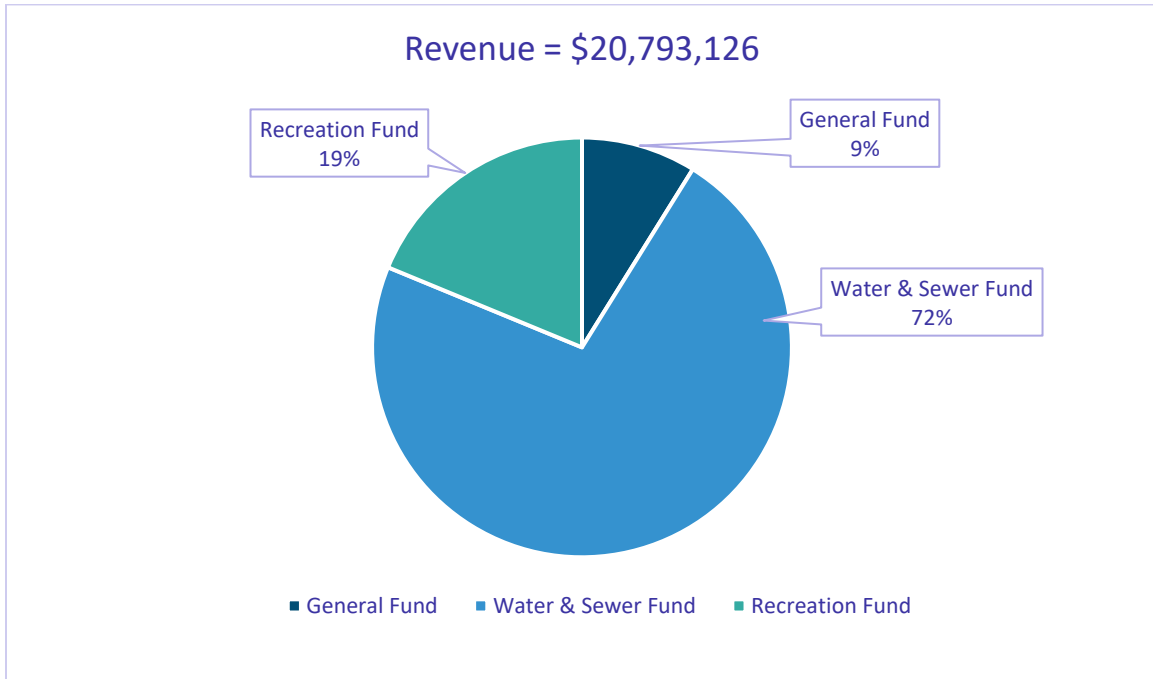
|  |                            | General Fund        | Water & Sewer Fund   | Recreation Fund     | Total                |
|--|----------------------------|---------------------|----------------------|---------------------|----------------------|
| <b>Revenues</b>  |                            |                     |                      |                     |                      |
|  | Interest Income            | 536,687             | -                    | -                   | 536,687              |
|  | Corporate Levy             | 403,061             | -                    | -                   | 403,061              |
|  | Replacement Tax            | 185,470             | -                    | -                   | 185,470              |
|  | Social Security Levy       | -                   | -                    | 106,373             | 106,373              |
|  | IMRF Levy                  | -                   | -                    | 40,881              | 40,881               |
|  | Water Sales                | -                   | 13,467,669           | -                   | 13,467,669           |
|  | Macedonia Sales            | -                   | 37,322               | -                   | 37,322               |
|  | Nason Sales                | -                   | 41,150               | -                   | 41,150               |
|  | Tap on Fees                | -                   | 20,000               | -                   | 20,000               |
|  | Sewer Sales                | -                   | 544,175              | -                   | 544,175              |
|  | Grant Revenue              | -                   | 923,500              | 350,000             | 1,273,500            |
|  | Sales                      | -                   | -                    | 86,770              | 86,770               |
|  | Green Fees                 | -                   | -                    | 648,181             | 648,181              |
|  | Cart Rental                | -                   | -                    | 373,178             | 373,178              |
|  | Annual Golf Memberships    | -                   | -                    | 36,824              | 36,824               |
|  | Driving Range Fees         | -                   | -                    | 21,968              | 21,968               |
|  | Lodge                      | -                   | -                    | 582,582             | 582,582              |
|  | Condo                      | -                   | -                    | 570,144             | 570,144              |
|  | Cabin Rentals              | -                   | -                    | 113,941             | 113,941              |
|  | Oil Royalty                | -                   | -                    | 18,720              | 18,720               |
|  | Farm Lease Revenue         | -                   | -                    | 277,225             | 277,225              |
|  | Shooting Complex Lease     | -                   | -                    | 6,000               | 6,000                |
|  | Cell Tower Land Lease      | -                   | -                    | 12,000              | 12,000               |
|  | Apartment Land Lease       | -                   | -                    | 13,980              | 13,980               |
|  | Wine & Art Festival        | -                   | -                    | 18,000              | 18,000               |
|  | Event Center Rental        | -                   | -                    | 11,800              | 11,800               |
|  | IDOT Rent                  | -                   | -                    | 30,000              | 30,000               |
|  | Food Sales                 | -                   | -                    | 341,352             | 341,352              |
|  | Liquor Sales               | -                   | -                    | 227,219             | 227,219              |
|  | Other                      | 715,000             | -                    | 31,954              | 746,954              |
| <b>Total Revenues</b>  |                            | <b>\$ 1,840,218</b> | <b>\$ 15,033,816</b> | <b>\$ 3,919,092</b> | <b>\$ 20,793,126</b> |
| <b>Expenditures</b>  |                            |                     |                      |                     |                      |
|  | Wages                      | 953,849             | 3,055,773            | 1,462,011           | 5,471,633            |
|  | Payroll Benefits           | 472,278             | 1,243,591            | 658,916             | 2,374,785            |
|  | Insurance                  | 26,014              | 333,088              | 47,931              | 407,033              |
|  | Supplies                   | 22,430              | 81,800               | 81,054              | 185,284              |
|  | Professional Services:     |                     |                      |                     | -                    |
|  | Legal                      | 48,000              | -                    | -                   | 48,000               |
|  | Accounting                 | 27,565              | -                    | -                   | 27,565               |
|  | Engineering                | -                   | -                    | -                   | -                    |
|  | Other                      | 57,769              | 99,996               | 28,588              | 186,353              |
|  | Dues & Publications        | 2,742               | 3,600                | 1,209               | 7,551                |
|  | Advertising                | 75,325              | -                    | 13,245              | 88,570               |
|  | Repairs & Maintenance      | 34,103              | 812,000              | 161,477             | 1,007,580            |
|  | Equipment                  | 13,670              | 95,000               | 34,880              | 143,550              |
|  | IT Services & Software     | 34,010              | 284,000              | 41,852              | 359,862              |
|  | Utilities                  | 11,400              | 1,885,400            | 185,200             | 2,082,000            |
|  | Chemicals & Testing        | -                   | 2,541,000            | 101,555             | 2,642,555            |
|  | Bank & Credit Card Charges | -                   | -                    | 70,309              | 70,309               |
|  | Seed & Sod                 | -                   | -                    | 8,200               | 8,200                |
|  | Food & Liquor Costs        | -                   | -                    | 225,500             | 225,500              |
|  | Lake Maintenance           | -                   | 500,000              | -                   | 500,000              |
|  | Operations                 | 20,175              | 1,903,948            | 270,752             | 2,194,875            |
| <b>Total Expenditures</b>  |                            | <b>\$ 1,799,330</b> | <b>\$ 12,839,196</b> | <b>\$ 3,392,679</b> | <b>\$ 18,031,206</b> |
| Net Receipts before Debt Service, Depreciation, & Capital Expenditures       |                            | <b>\$ 40,888</b>    | <b>\$ 2,194,620</b>  | <b>\$ 526,413</b>   | <b>\$ 2,761,920</b>  |
| Debt Service   |                            | <b>\$ 65,039</b>    | <b>\$ 3,976</b>      | <b>\$ (135,502)</b> | <b>\$ (66,486)</b>   |
| Net Receipts after Debt Service & Before Depreciation & Capital Expenditures |                            | <b>\$ 105,927</b>   | <b>\$ 2,198,596</b>  | <b>\$ 390,911</b>   | <b>\$ 2,695,434</b>  |
| Beginning Fund Balance May 1, 2026   |                            | <b>\$ 3,048,806</b> | <b>\$ 33,781,951</b> | <b>\$ 56,324</b>    | <b>\$ 36,887,081</b> |
| Ending Fund Balance April 30, 2027   |                            | <b>\$ 3,154,733</b> | <b>\$ 35,980,547</b> | <b>\$ 447,235</b>   | <b>\$ 39,582,515</b> |

## CONSOLIDATED BUDGET SUMMARIES

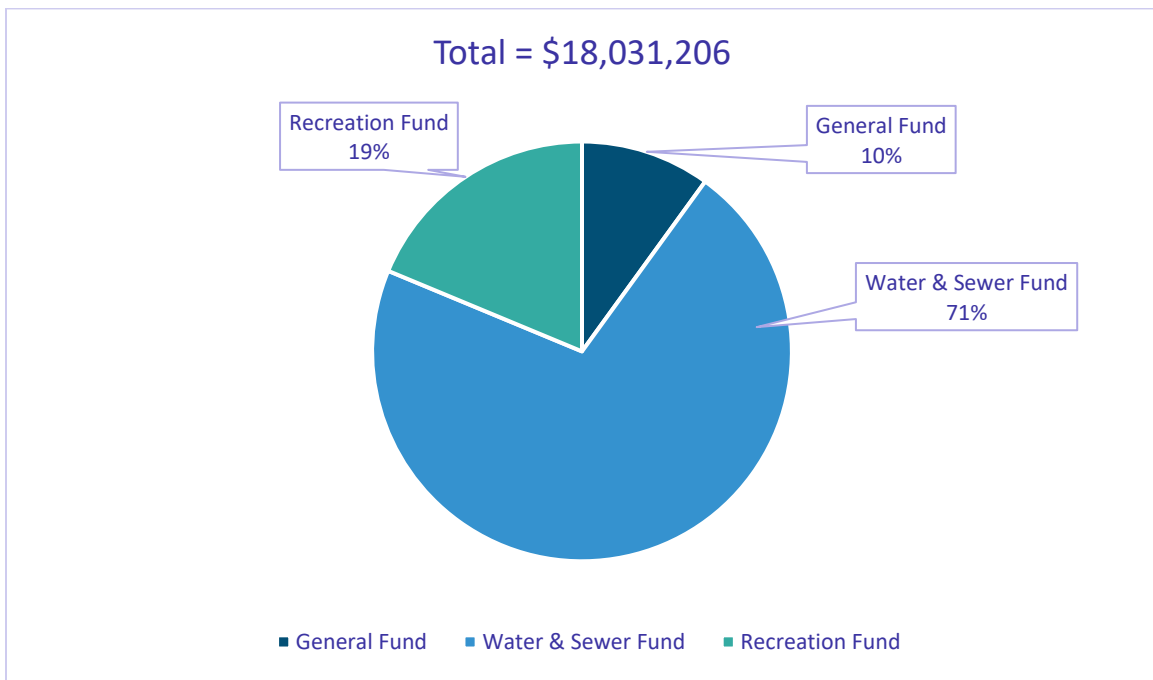
### Net Receipts After Debt Service, Depreciation, and Capital Expenses

|  |                            | General Fund        | Water & Sewer Fund    | Recreation Fund     | Total                 |
|--|----------------------------|---------------------|-----------------------|---------------------|-----------------------|
| <b>Revenues</b>  |                            |                     |                       |                     |                       |
|  | Interest Income            | 536,687             | -                     | -                   | 536,687               |
|  | Corporate Levy             | 403,061             | -                     | -                   | 403,061               |
|  | Replacement Tax            | 185,470             | -                     | -                   | 185,470               |
|  | Social Security Levy       | -                   | -                     | 106,373             | 106,373               |
|  | IMRF Levy                  | -                   | -                     | 40,881              | 40,881                |
|  | Water Sales                | -                   | 13,467,669            | -                   | 13,467,669            |
|  | Macedonia Sales            | -                   | 37,322                | -                   | 37,322                |
|  | Nason Sales                | -                   | 41,150                | -                   | 41,150                |
|  | Tap on Fees                | -                   | 20,000                | -                   | 20,000                |
|  | Sewer Sales                | -                   | 544,175               | -                   | 544,175               |
|  | Grant Revenue              | -                   | 923,500               | 350,000             | 1,273,500             |
|  | Sales                      | -                   | -                     | 86,770              | 86,770                |
|  | Green Fees                 | -                   | -                     | 648,181             | 648,181               |
|  | Cart Rental                | -                   | -                     | 373,178             | 373,178               |
|  | Annual Golf Memberships    | -                   | -                     | 36,824              | 36,824                |
|  | Driving Range Fees         | -                   | -                     | 21,968              | 21,968                |
|  | Lodge                      | -                   | -                     | 582,582             | 582,582               |
|  | Condo                      | -                   | -                     | 570,144             | 570,144               |
|  | Cabin Rentals              | -                   | -                     | 113,941             | 113,941               |
|  | Oil Royalty                | -                   | -                     | 18,720              | 18,720                |
|  | Farm Lease Revenue         | -                   | -                     | 277,225             | 277,225               |
|  | Shooting Complex Lease     | -                   | -                     | 6,000               | 6,000                 |
|  | Cell Tower Land Lease      | -                   | -                     | 12,000              | 12,000                |
|  | Appartment Land Lease      | -                   | -                     | 13,980              | 13,980                |
|  | Wine & Art Festival        | -                   | -                     | 18,000              | 18,000                |
|  | Event Center Rental        | -                   | -                     | 11,800              | 11,800                |
|  | IDOT Rent                  | -                   | -                     | 30,000              | 30,000                |
|  | Food Sales                 | -                   | -                     | 341,352             | 341,352               |
|  | Liquor Sales               | -                   | -                     | 227,219             | 227,219               |
|  | Other                      | 715,000             | -                     | 31,954              | 746,954               |
| <b>Total Revenues</b>  |                            | <b>\$ 1,840,218</b> | <b>\$ 15,033,816</b>  | <b>\$ 3,919,092</b> | <b>\$ 20,793,126</b>  |
| <b>Expenditures</b>  |                            |                     |                       |                     |                       |
|  | Wages                      | 953,849             | 3,055,773             | 1,462,011           | 5,471,633             |
|  | Payroll Benefits           | 472,278             | 1,243,591             | 658,916             | 2,374,785             |
|  | Insurance                  | 26,014              | 333,088               | 47,931              | 407,033               |
|  | Supplies                   | 22,430              | 81,800                | 81,054              | 185,284               |
|  | Professional Services:     |                     |                       |                     | -                     |
|  | Legal                      | 48,000              | -                     | -                   | 48,000                |
|  | Accounting                 | 27,565              | -                     | -                   | 27,565                |
|  | Engineering                | -                   | -                     | -                   | -                     |
|  | Other                      | 57,769              | 99,996                | 28,588              | 186,353               |
|  | Dues & Publications        | 2,742               | 3,600                 | 1,209               | 7,551                 |
|  | Advertising                | 75,325              | -                     | 13,245              | 88,570                |
|  | Repairs & Maintenance      | 34,103              | 812,000               | 161,477             | 1,007,580             |
|  | Equipment                  | 13,670              | 95,000                | 34,880              | 143,550               |
|  | IT Services & Software     | 34,010              | 284,000               | 41,852              | 359,862               |
|  | Utilities                  | 11,400              | 1,885,400             | 185,200             | 2,082,000             |
|  | Chemicals & Testing        | -                   | 2,541,000             | 101,555             | 2,642,555             |
|  | Bank & Credit Card Charges | -                   | -                     | 70,309              | 70,309                |
|  | Seed & Sod                 | -                   | -                     | 8,200               | 8,200                 |
|  | Food & Liquor Costs        | -                   | -                     | 225,500             | 225,500               |
|  | Lake Maintenance           | -                   | 500,000               | -                   | 500,000               |
|  | Operations                 | 20,175              | 1,903,948             | 270,752             | 2,194,875             |
| <b>Total Expenditures</b>  |                            | <b>\$ 1,799,330</b> | <b>\$ 12,839,196</b>  | <b>\$ 3,392,679</b> | <b>\$ 18,031,206</b>  |
| Net Receipts before Debt Service, Depreciation, & Capital Expenditures       |                            | <b>\$ 40,888</b>    | <b>\$ 2,194,620</b>   | <b>\$ 526,413</b>   | <b>\$ 2,761,920</b>   |
| Debt Service   |                            | <b>\$ 65,039</b>    | <b>\$ 3,976</b>       | <b>\$ (135,502)</b> | <b>\$ (66,486)</b>    |
| Net Receipts after Debt Service & Before Depreciation & Capital Expenditures |                            | <b>\$ 105,927</b>   | <b>\$ 2,198,596</b>   | <b>\$ 390,911</b>   | <b>\$ 2,695,434</b>   |
| Beginning Fund Balance May 1, 2026   |                            | <b>\$ 3,048,806</b> | <b>\$ 33,781,951</b>  | <b>\$ 56,324</b>    | <b>\$ 36,887,081</b>  |
| FY27 Capital Projects  |                            | <b>\$ (150,000)</b> | <b>\$ (8,253,500)</b> | <b>\$ (580,000)</b> | <b>\$ (8,983,500)</b> |
| FY27 Depreciation Expense  |                            | <b>\$ (31,200)</b>  | <b>\$ (2,580,000)</b> | <b>\$ (505,020)</b> | <b>\$ (3,116,220)</b> |
| Ending Fund Balance April 30, 2027   |                            | <b>\$ 2,973,533</b> | <b>\$ 25,147,047</b>  | <b>\$ (637,785)</b> | <b>\$ 27,482,795</b>  |

## CONSOLIDATED FUND SUMMARY – REVENUE DISTRIBUTION



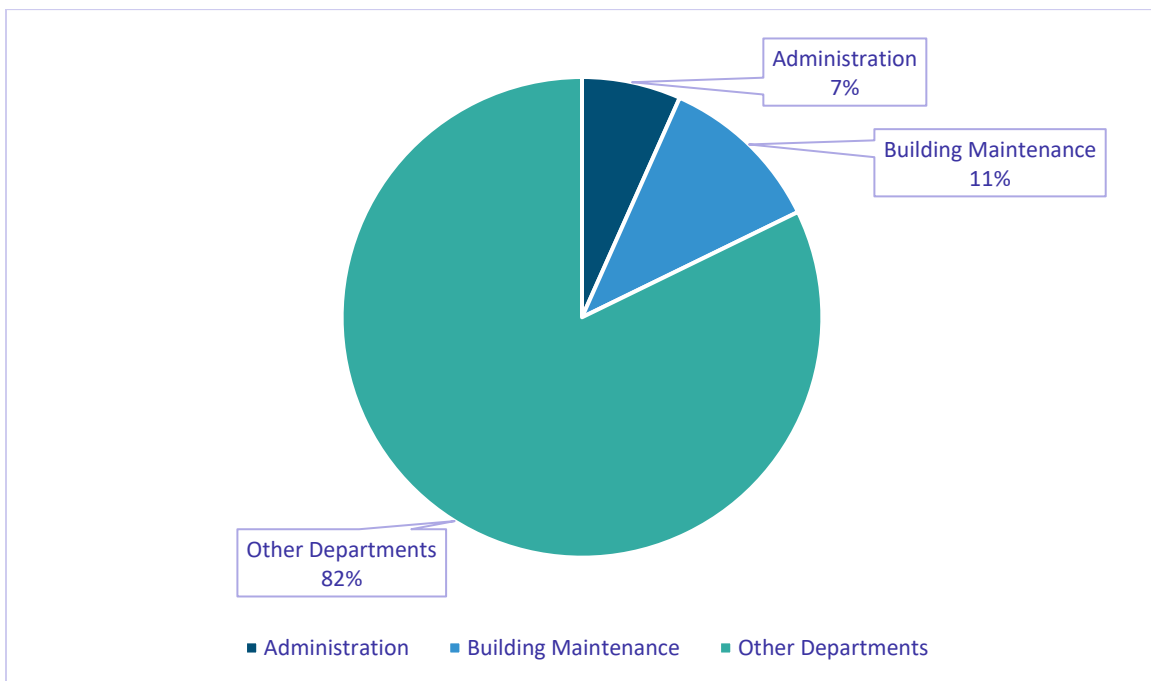
## CONSOLIDATED FUND SUMMARY – EXPENDITURE DISTRIBUTION



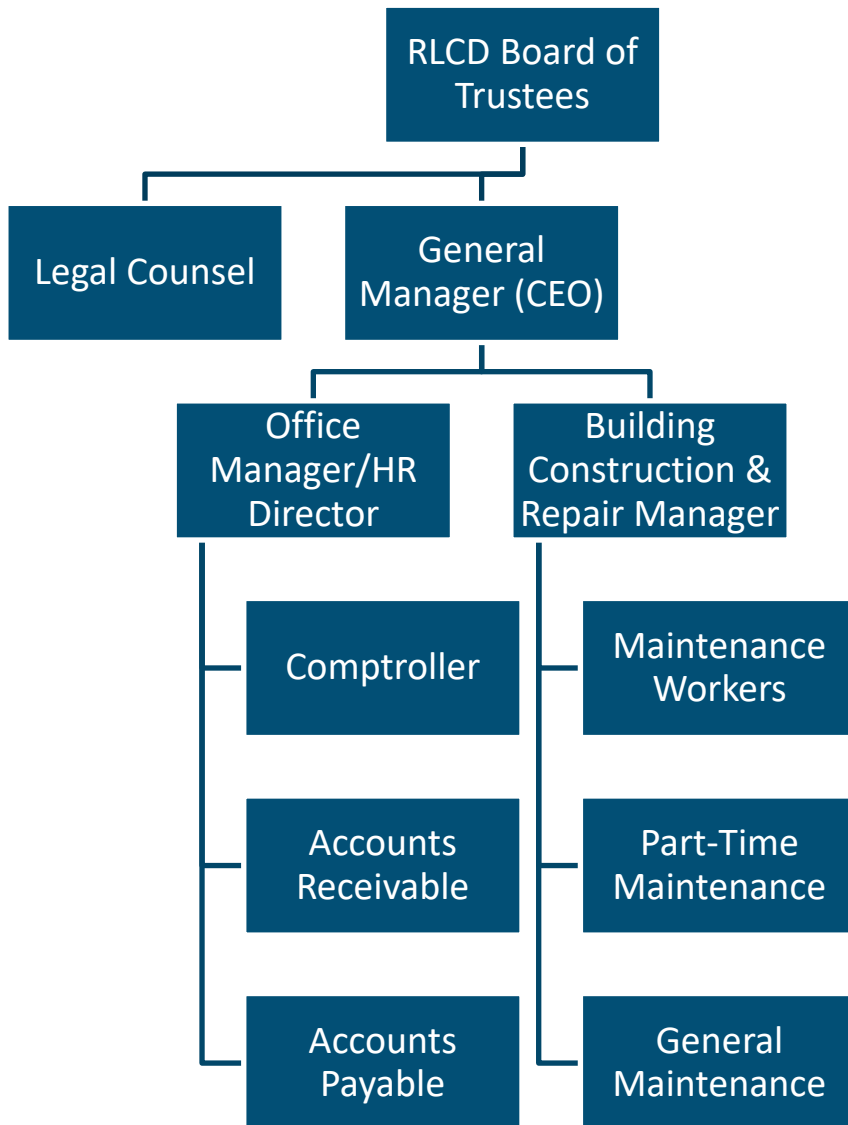
## GENERAL FUND

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, Comptroller, and Buildings Construction & Repair Manager. The general fund's primary revenue sources are real estate tax levy proceeds, replacement taxes, and investment income. In addition, as the central administrative office for the RLCD proprietary funds, administrative reimbursements are transferred to the general fund to cover those expenses.

In FY27 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



# GENERAL FUND

|                                   |   | Actual<br>01/26/2026 | Budget<br>04/30/2026 | Variance         | Budget<br>04/30/2027 |
|-----------------------------------|---|----------------------|----------------------|------------------|----------------------|
| <b>Revenues</b>                   |   |                      |                      |                  |                      |
| Interest Income                   |   |                      |                      |                  |                      |
| 1-4010-0                          | Interest Income                                       | \$25,539.59          | \$21,600.00          | \$3,939.59       | \$38,592.00          |
| 1-4000-0                          | Transfer-In   | \$568,369.20         | \$1,276,100.00       | (\$707,730.80)   | \$498,095.00         |
| Total                             |   | \$593,908.79         | \$1,297,700.00       | (\$703,791.21)   | \$536,687.00         |
| Corporate Levy                    |   |                      |                      |                  |                      |
| 1-4030-0                          | Corporate Levy<br>Franklin County<br>Jefferson County | \$375,422.77         | \$405,000.00         | (\$29,577.23)    | \$403,061.00         |
| Total                             |   | \$375,422.77         | \$405,000.00         | (\$29,577.23)    | \$403,061.00         |
| Personal Property Replacement Tax |   |                      |                      |                  |                      |
| 1-4045-0                          | PPRT  | \$76,258.54          | \$150,000.00         | (\$73,741.46)    | \$185,470.00         |
| Total                             |   | \$76,258.54          | \$150,000.00         | (\$73,741.46)    | \$185,470.00         |
| Administrative Reimbursement      |   |                      |                      |                  |                      |
| 1-4900-0                          | Administrative Reimbursements                         | \$390,000.00         | \$585,000.00         | (\$195,000.00)   | \$700,000.00         |
| Total                             |   | \$390,000.00         | \$585,000.00         | (\$195,000.00)   | \$700,000.00         |
| Miscellaneous Income              |   |                      |                      |                  |                      |
| 1-4800-0                          | Miscellaneous Income                                  | \$231.02             | \$0.00               | \$231.02         | \$15,000.00          |
| Total                             |   | \$231.02             | \$0.00               | \$231.02         | \$15,000.00          |
| Total                             |   | \$1,435,821.12       | \$2,437,700.00       | (\$1,001,878.88) | \$1,840,218.00       |
| <b>Expenses</b>                   |   |                      |                      |                  |                      |
| Gross Wages                       |   |                      |                      |                  |                      |
| 1-5010-0                          | Manager Wages   | \$345,665.27         | \$282,796.00         | (\$62,869.27)    | \$514,935.00         |
| 1-5015-0                          | Trustee Wages   | \$28,000.00          | \$42,000.00          | \$14,000.00      | \$42,000.00          |
| 1-5020-0                          | Para Professional Wages                               | \$60,217.36          | \$112,789.00         | \$52,571.64      | \$119,047.00         |
| 1-5025-0                          | Maintenance Wages                                     | \$198,977.36         | \$275,000.00         | \$76,022.64      | \$277,867.00         |
| Total                             |   | \$632,859.99         | \$712,585.00         | \$79,725.01      | \$953,849.00         |
| Payroll Taxes and Benefits        |   |                      |                      |                  |                      |
| 1-5100-0                          | Social Security & Medicare Tax                        | \$47,631.75          | \$54,513.00          | \$6,881.25       | \$72,969.45          |
| 1-5105-0                          | State Unemployment                                    | \$2,739.41           | \$2,092.00           | (\$647.41)       | \$7,995.87           |
| 1-5115-0                          | Illinois Municipal Retirement                         | \$25,628.14          | \$33,261.00          | \$7,632.86       | \$83,270.27          |
| 1-5120-0                          | Employee Health Insurance                             | \$118,526.08         | \$166,664.00         | \$48,137.92      | \$213,514.49         |
| 1-5121-0                          | Vision  | \$657.12             | \$702.00             | \$44.88          | \$1,200.30           |
| 1-5122-0                          | Union Benefits  | \$48,875.96          | \$24,318.00          | (\$24,557.96)    | \$87,292.00          |
| 1-5125-0                          | Employee Dental Insurance                             | \$2,986.59           | \$4,203.00           | \$1,216.41       | \$5,694.00           |
| 1-5130-0                          | Employee Life Insurance                               | \$180.11             | \$498.00             | \$317.89         | \$342.00             |
| Total                             |   | \$247,225.16         | \$286,251.00         | \$39,025.84      | \$472,278.37         |
| Insurance                         |   |                      |                      |                  |                      |
| 1-5110-0                          | Workers Compensation                                  | \$8,913.29           | \$12,986.00          | \$4,072.71       | \$8,028.00           |
| 1-5240-0                          | Casualty Insurance                                    | \$12,312.56          | \$6,000.00           | (\$6,312.56)     | \$17,986.00          |
| Total                             |   | \$21,225.85          | \$18,986.00          | (\$2,239.85)     | \$26,014.00          |
| Supplies                          |   |                      |                      |                  |                      |
| 1-5210-0                          | Board   | \$270.01             | \$1,200.00           | \$929.99         | \$720.00             |
| 1-5530-0                          | Maintenance Supplies                                  | \$6,068.37           | \$15,000.00          | \$8,931.63       | \$7,650.00           |
| 1-5531-0                          | Safety Supplies                                       |                      |                      |                  | \$1,500.00           |
| 1-5720-0                          | Office Supplies                                       | \$4,792.64           | \$4,800.00           | \$7.36           | \$7,020.00           |
| 1-5725-0                          | Postage & Shipping                                    | \$4,495.55           | \$7,200.00           | \$2,704.45       | \$5,540.00           |
| Total                             |   | \$15,626.57          | \$28,200.00          | \$12,573.43      | \$22,430.00          |

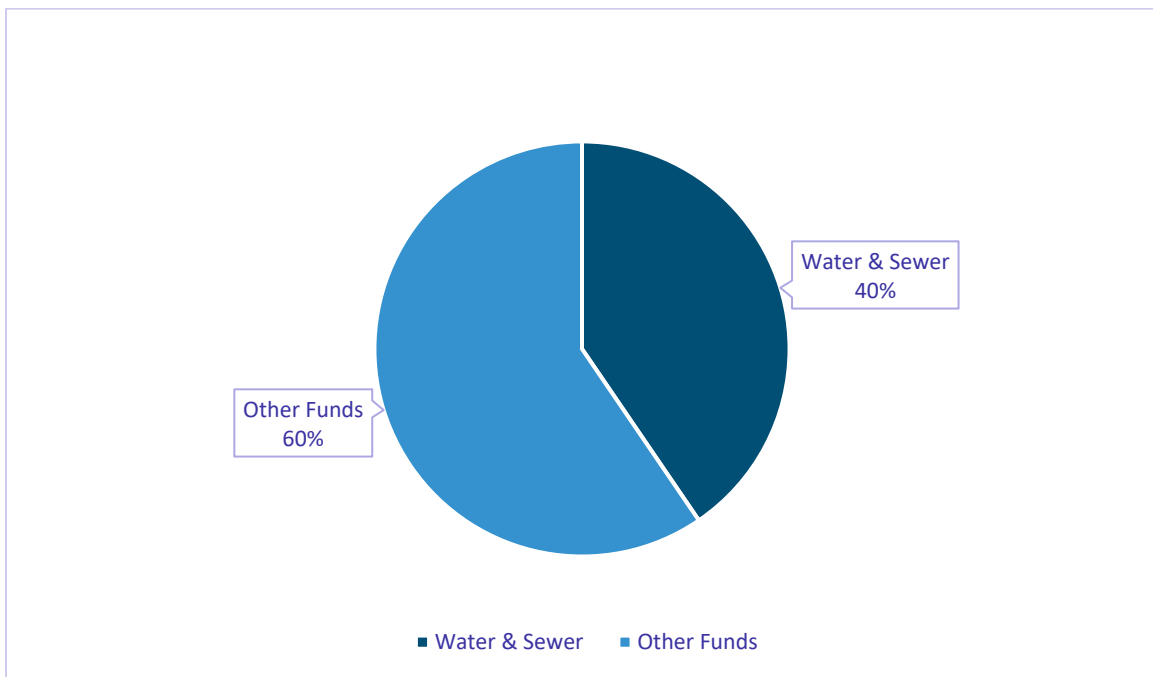
|                              |                                |                     |                       |                         |                   |
|------------------------------|--------------------------------|---------------------|-----------------------|-------------------------|-------------------|
| Professional Services        |                                |                     |                       |                         |                   |
| 1-5200-0                     | Legal Counsel & Court Cost     | \$13,707.50         | \$48,000.00           | \$34,292.50             | \$48,000.00       |
| 1-5220-0                     | Accounting & Audit             | \$25,750.00         | \$30,000.00           | \$4,250.00              | \$27,565.00       |
| 1-5223-0                     | Professional Services          | \$13,919.57         | \$21,000.00           | \$7,080.43              | \$57,769.00       |
| Total                        |                                | \$53,377.07         | \$99,000.00           | \$45,622.93             | \$133,334.00      |
| Dues & Publications          |                                |                     |                       |                         |                   |
| 1-5205-0                     | Legal Notices                  | \$1,068.08          | \$750.00              | (\$318.08)              | \$1,025.00        |
| 1-5230-0                     | Dues & Publications            | \$1,351.61          | \$4,160.00            | \$2,808.39              | \$1,717.00        |
| Total                        |                                | \$2,419.69          | \$4,910.00            | \$2,490.31              | \$2,742.00        |
| Advertising & Promotion      |                                |                     |                       |                         |                   |
| 1-5245-0                     | Advertising & Promotion        | \$32,896.28         | \$48,000.00           | \$15,103.72             | \$75,325.00       |
| Total                        |                                | \$32,896.28         | \$48,000.00           | \$15,103.72             | \$75,325.00       |
| Maintenance                  |                                |                     |                       |                         |                   |
| 1-5500-0                     | Grounds Maintenance            | \$3,621.41          | \$4,000.00            | \$378.59                | \$5,040.00        |
| 1-5505-0                     | Building Maintenance           | \$6,557.93          | \$20,000.00           | \$13,442.07             | \$5,880.00        |
| 1-5510-0                     | Equipment Maintenance          | \$10,214.56         | \$20,000.00           | \$9,785.44              | \$16,596.00       |
| 1-5515-0                     | Vehicle Maintenance GEN        | \$4,550.75          | \$6,000.00            | \$1,449.25              | \$6,587.00        |
| Total                        |                                | \$24,944.65         | \$50,000.00           | \$25,055.35             | \$34,103.00       |
| Machinery & Equipment        |                                |                     |                       |                         |                   |
| 1-5540-0                     | Equipment Rental               | \$1,620.00          | \$2,400.00            | \$780.00                | \$2,160.00        |
| 1-5550-0                     | Machinery & Equipment          | \$6,264.86          | \$10,000.00           | \$3,735.14              | \$8,870.00        |
| 1-5560-0                     | Tools                          | \$2,128.19          | \$3,000.00            | \$871.81                | \$2,640.00        |
| Total                        |                                | \$10,013.05         | \$15,400.00           | \$5,386.95              | \$13,670.00       |
| IT Services & Software       |                                |                     |                       |                         |                   |
| 1-5700-0                     | IT Services                    | \$12,924.29         | \$18,000.00           | \$5,075.71              | \$7,445.00        |
| 1-5705-0                     | Software Maintenance & Upgrade | \$26,669.32         | \$26,000.00           | (\$669.32)              | \$26,565.00       |
| 1-5710-0                     | Software Purchases             | \$21.24             | \$12,000.00           | \$11,978.76             | \$0.00            |
| Total                        |                                | \$39,614.85         | \$56,000.00           | \$16,385.15             | \$34,010.00       |
| Utilities                    |                                |                     |                       |                         |                   |
| 1-5731-0                     | Internet                       | \$2,831.02          | \$4,080.00            | \$1,248.98              | \$4,056.00        |
| 1-5730-0                     | Telephone                      | \$3,207.65          | \$3,930.00            | \$722.35                | \$6,924.00        |
| 1-5570-0                     | Waste Removal                  | \$305.90            | \$600.00              | \$294.10                | \$420.00          |
| Total                        |                                | \$6,344.57          | \$8,610.00            | \$2,265.43              | \$11,400.00       |
| Operations                   |                                |                     |                       |                         |                   |
| 1-5215-0                     | Labor Relations                | \$0.00              | \$600.00              | \$600.00                | \$1,000.00        |
| 1-5225-0                     | Staff Training                 | \$1,093.00          | \$3,500.00            | \$2,407.00              | \$3,200.00        |
| 1-5235-0                     | Travel & Meetings              | \$796.15            | \$1,000.00            | \$203.85                | \$600.00          |
| 1-5545-0                     | Gas, Diesel & Lubricants       | \$7,271.78          | \$9,650.00            | \$2,378.22              | \$10,920.00       |
| 1-5565-0                     | Pest Control                   | \$500.00            | \$640.00              | \$140.00                | \$635.00          |
| 1-5810-0                     | Bank Charges                   | \$1,779.69          | \$12,000.00           | \$10,220.31             | \$2,700.00        |
| 1-6930-0                     | Security                       | \$213.45            | \$1,800.00            | \$1,586.55              | \$520.00          |
| 1-6940-0                     | Operations                     | \$24,802.59         | \$3,600.00            | (\$21,202.59)           | \$600.00          |
| Total                        |                                | \$36,456.66         | \$32,790.00           | (\$3,666.66)            | \$20,175.00       |
| Depreciation                 |                                |                     |                       |                         |                   |
| 1-6980-0                     | Depreciation                   | \$18,520.51         | \$32,000.00           | \$13,479.49             | \$31,200.00       |
| Total                        |                                | \$18,520.51         | \$32,000.00           | \$13,479.49             | \$31,200.00       |
| Total                        |                                | (\$1,141,524.90)    | (\$1,392,732.00)      | (\$251,207.10)          | \$1,830,530.00    |
| <b>NET SURPLUS/(DEFICIT)</b> |                                | <b>\$294,296.22</b> | <b>\$1,044,968.00</b> | <b>(\$1,253,085.98)</b> | <b>\$9,688.00</b> |

## WATER AND SEWER FUND

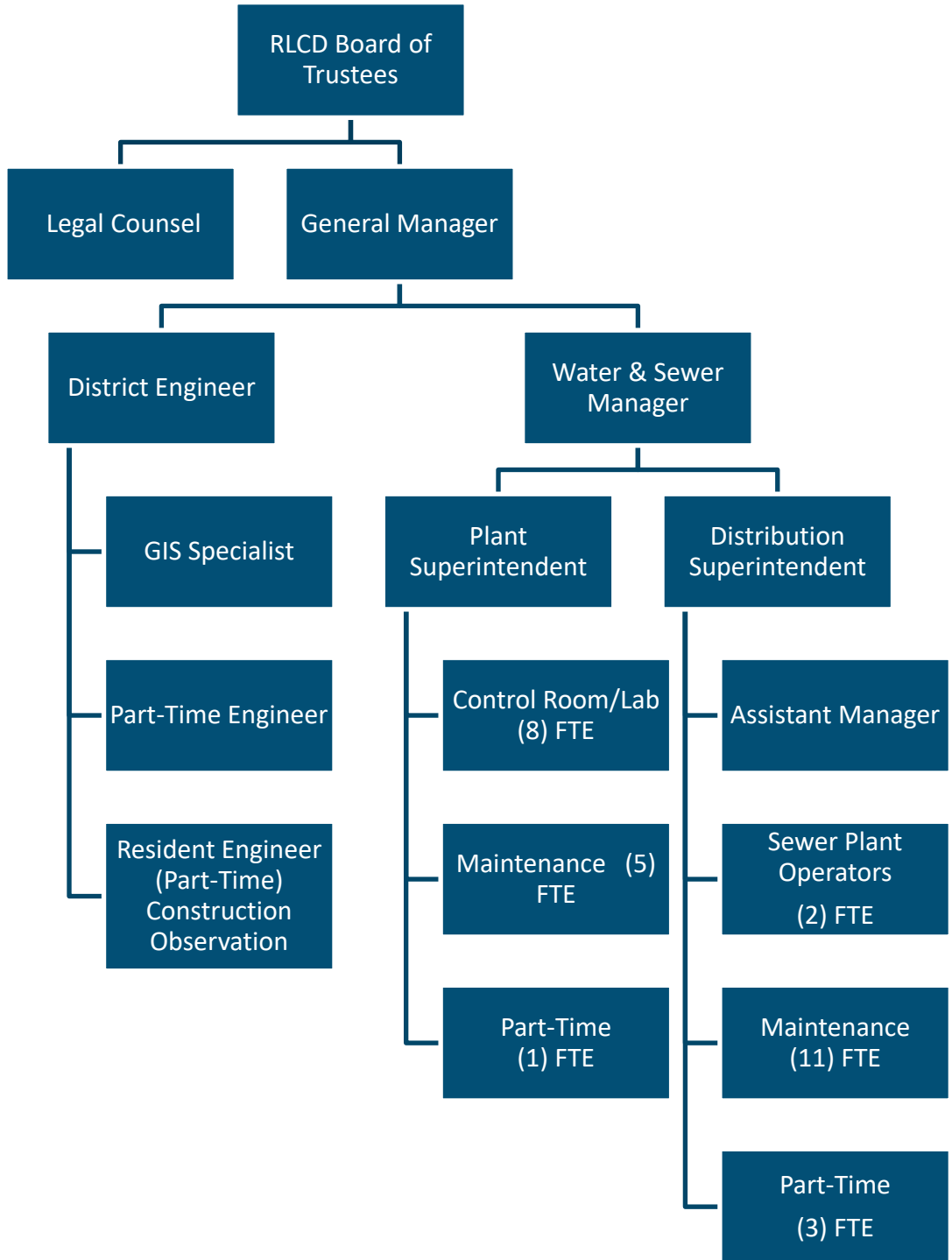
The water and sewer fund is a proprietary fund that operates similarly to a private business which means that the fund is self-supporting and not reliant on revenues from other funds. The primary revenues to the water and sewer fund are derived from water fees that are generated from wholesale accounts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

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.

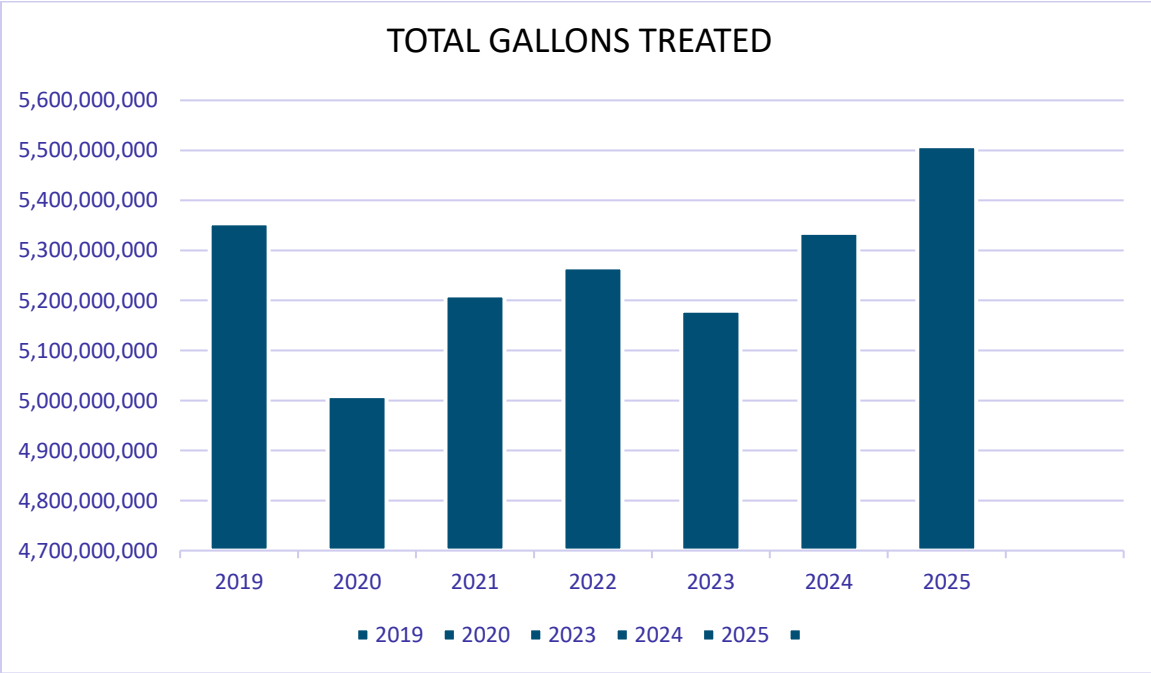
In FY27 there are 34 employees assigned to the water and sewer fund which include managers, District Engineer, Class A operators, maintenance workers, control room and laboratory operators, sewer plant workers, and part-time employees. Non-managerial staff are represented by the IBEW Local #702 and a collective bargaining agreement that was amended in 2024 and expires in 2028.



# WATER & SEWER DEPARTMENT ORGANIZATIONAL CHART



The water treatment plant is designed to treat 27 million gallons per day which makes it the second largest in capacity in Illinois, following Springfield; and serves the largest geographical area in the State of Illinois. In total, the plant distributes over 5 billion gallons of water annually. The top 10 users are Mt. Vernon, Marion, Herrin, DuQuoin, West Frankfort, Benton, Christopher, Carterville, Galatia, and Pittsburg. The RLCD 's annual treatment production is as follows:



*Clarifiers at the water treatment plant help remove solids from untreated water which improves turbidity and water quality.*

# WATER AND SEWER FUND

|                                   |                                   | FY26 Budget          | FY26 December Actual | FY 26 Estimated Actuals | Variance          | FY27 Budget          |
|-----------------------------------|-----------------------------------|----------------------|----------------------|-------------------------|-------------------|----------------------|
| <b>Revenues</b>                   |                                   |                      |                      |                         |                   |                      |
| 2-4010-0                          | Interest Income                   | \$ 1,260,500         | \$ 655,947           | \$ 983,921              | \$ (276,579)      | \$ 594,138           |
|                                   | Checking and Money Markets        |                      |                      |                         |                   |                      |
|                                   | CD Interest                       |                      |                      |                         |                   |                      |
|                                   | Interfund Loans                   |                      |                      |                         |                   |                      |
| Total                             |                                   | \$ 1,260,500         | \$ 655,947           | \$ 983,921              | \$ (276,579)      | \$ 594,138           |
| <b>Sales &amp; Fees</b>           |                                   |                      |                      |                         |                   |                      |
| 2-4110-0                          | Water Sales                       | \$ 12,439,000        | \$ 8,649,141         | \$ 12,973,712           | \$ 534,712        | \$ 13,467,669        |
| 2-4115-0                          | Tap on Fees                       | \$ 5,700             | \$ 13,450            | \$ 20,175               | \$ 14,475         | \$ 12,000            |
| 2-4120-0                          | Sewer Sales                       | \$ 525,000           | \$ 390,504           | \$ 585,756              | \$ 60,756         | \$ 544,175           |
| Total                             |                                   | \$ 13,043,800        | \$ 9,102,659         | \$ 13,653,989           | \$ 610,189        | \$ 14,023,844        |
| <b>Grant Revenue</b>              |                                   |                      |                      |                         |                   |                      |
| 2-4500-0                          | Grant Revenue                     | \$ 923,500           | \$ -                 | \$ 923,500              | \$ -              | \$ 923,500           |
| Total                             |                                   | \$ 923,500           | \$ -                 | \$ 923,500              | \$ -              | \$ 923,500           |
| <b>Total Revenue</b>              |                                   | <b>\$ 15,227,800</b> | <b>\$ 9,758,606</b>  | <b>\$ 15,561,409</b>    | <b>\$ 333,609</b> | <b>\$ 15,541,482</b> |
| <b>Expenses</b>                   |                                   |                      |                      |                         |                   |                      |
| <b>Gross Wages</b>                |                                   |                      |                      |                         |                   |                      |
| 2-5010-0                          | Manager Wages                     | \$ 447,124           | \$ 286,812           | \$ 430,218              | \$ 16,906         | \$ 462,916           |
| 2-5020-0                          | Para Professional Wages           | \$ 16,000            | \$ 3,462             | \$ 5,193                | \$ 10,807         | \$ 50,209            |
| 2-5021-0                          | Para Professional Overtime Wages  | \$ -                 | \$ -                 | \$ -                    | \$ -              | \$ 1,628             |
| 2-5025-0                          | Maintenance Wages                 | \$ 1,349,104         | \$ 775,216           | \$ 1,215,000            | \$ 134,104        | \$ 1,239,102         |
| 2-5026-0                          | Maintenance Overtime Wages        | \$ -                 | \$ -                 | \$ -                    | \$ -              | \$ 61,000            |
| 2-5030-0                          | Engineering Wages                 | \$ 175,974           | \$ 153,005           | \$ 229,508              | \$ (53,533)       | \$ 297,651           |
| 2-5031-0                          | Engineering Overtime Wages        | \$ -                 | \$ -                 | \$ -                    | \$ -              | \$ 8,808             |
| 2-5035-0                          | Lab & Control Room Wages          | \$ 611,444           | \$ 434,834           | \$ 669,786              | \$ (58,342)       | \$ 715,660           |
| 2-5036-0                          | Lab & Control Room Overtime Wages | \$ -                 | \$ -                 | \$ -                    | \$ -              | \$ 17,724            |
| 2-5040-0                          | Sewer Operator Wages              | \$ 173,028           | \$ 103,283           | \$ 154,925              | \$ 18,103         | \$ 166,564           |
| 2-5041-0                          | Sewer Operator Overtime Wages     | \$ -                 | \$ -                 | \$ -                    | \$ -              | \$ 11,472            |
| Total                             |                                   | \$ 2,772,674         | \$ 1,756,612         | \$ 2,704,629            | \$ 68,045         | \$ 3,032,733         |
| <b>Payroll Taxes and Benefits</b> |                                   |                      |                      |                         |                   |                      |
| 2-5100-0                          | Social Security & Medicare Tax    | \$ 195,389           | \$ 132,677           | \$ 199,016              | \$ (3,626)        | \$ 231,201           |
| 2-5105-0                          | State Unemployment                | \$ 4,198             | \$ 1,224             | \$ 1,836                | \$ 2,362          | \$ 15,031            |
| 2-5115-0                          | Illinois Municipal Retirement     | \$ 120,128           | \$ 81,818            | \$ 122,727              | \$ (2,599)        | \$ 264,345           |
| 2-5120-0                          | Employee Health Insurance         | \$ 192,146           | \$ 103,519           | \$ 155,279              | \$ 36,868         | \$ 237,688           |
| 2-5121-0                          | Vision                            | \$ 958               | \$ 690               | \$ 1,035                | \$ (77)           | \$ 1,034             |
| 2-5122-0                          | Union Benefits                    | \$ 421,512           | \$ 276,140           | \$ 414,210              | \$ 7,302          | \$ 488,860           |
| 2-5125-0                          | Employee Dental Insurance         | \$ 4,751             | \$ 3,119             | \$ 4,679                | \$ 73             | \$ 5,058             |
| 2-5130-0                          | Employee Life Insurance           | \$ 311               | \$ 234               | \$ 351                  | \$ (40)           | \$ 374               |
| Total                             |                                   | \$ 939,395           | \$ 599,421           | \$ 899,132              | \$ 40,263         | \$ 1,243,591         |
| <b>Insurance</b>                  |                                   |                      |                      |                         |                   |                      |
| 2-5110-0                          | Workers Compensation              | \$ 80,888            | \$ 47,199            | \$ 70,799               | \$ 10,090         | \$ 72,625            |
| 2-5240-0                          | Casualty Insurance                | \$ 230,613           | \$ 169,503           | \$ 254,255              | \$ (23,642)       | \$ 260,463           |
| Total                             |                                   | \$ 311,501           | \$ 216,702           | \$ 325,053              | \$ (13,552)       | \$ 333,088           |
| <b>Professional Services</b>      |                                   |                      |                      |                         |                   |                      |
| 2-5223-0                          | Professional Services             | \$ 300,000           | \$ 11,626            | \$ 17,439               | \$ 282,561        | \$ 99,996            |
| Total                             |                                   | \$ 312,000           | \$ 17,626            | \$ 26,439               | \$ 285,561        | \$ 99,996            |
| <b>Dues &amp; Publications</b>    |                                   |                      |                      |                         |                   |                      |
| 2-5205-0                          | Legal Notices                     | \$ 600               | \$ 376               | \$ 564                  | \$ 36             | \$ 600               |
| 2-5230-0                          | Dues & Publications               | \$ 4,000             | \$ 1,480             | \$ 2,220                | \$ 1,780          | \$ 3,000             |
| Total                             |                                   | \$ 4,600             | \$ 1,856             | \$ 2,784                | \$ 1,816          | \$ 3,600             |

|                                  |                                |                      |                      |                      |                     |                      |  |  |
|----------------------------------|--------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|--|--|
| Maintenance                      |                                |                      |                      |                      |                     |                      |  |  |
| 2-5500-0                         | Grounds Maintenance            | \$ 20,000            | \$ 8,858             | \$ 13,287            | \$ 6,713            | \$ 15,000            |  |  |
| 2-5505-0                         | Building Maintenance           | \$ 20,000            | \$ 14,827            | \$ 18,000            | \$ 2,000            | \$ 75,000            |  |  |
| 2-5510-0                         | Water Equipment Maintenance    | \$ 300,000           | \$ 224,258           | \$ 336,387           | \$ (36,387)         | \$ 250,000           |  |  |
| 2-5515-0                         | Vehicle Maintenance            | \$ 35,000            | \$ 30,027            | \$ 37,500            | \$ (2,500)          | \$ 45,000            |  |  |
| 2-5535-0                         | Meters & Mains                 | \$ 220,000           | \$ 119,469           | \$ 179,204           | \$ 40,797           | \$ 190,000           |  |  |
| <b>Total</b>                     |                                | <b>\$ 615,000</b>    | <b>\$ 406,053</b>    | <b>\$ 594,660</b>    | <b>\$ 20,341</b>    | <b>\$ 575,000</b>    |  |  |
| Supplies                         |                                |                      |                      |                      |                     |                      |  |  |
| 2-5525-0                         | Engineering Supplies           | \$ 6,000             | \$ 2,013             | \$ 3,020             | \$ 2,981            | \$ 5,000             |  |  |
| 2-5530-0                         | Maintenance Supplies           | \$ 10,000            | \$ 5,183             | \$ 7,775             | \$ 2,226            | \$ 30,000            |  |  |
| 2-5531-0                         | Safety Supplies                | \$ -                 | \$ -                 | \$ -                 | \$ -                | \$ 30,000            |  |  |
| 2-5720-0                         | Office Supplies                | \$ 4,800             | \$ 4,634             | \$ 5,434             | \$ (634)            | \$ 6,000             |  |  |
| 2-5725-0                         | Postage & Shipping             | \$ 10,800            | \$ 5,546             | \$ 8,319             | \$ 2,481            | \$ 10,800            |  |  |
| <b>Total</b>                     |                                | <b>\$ 31,600</b>     | <b>\$ 17,376</b>     | <b>\$ 24,547</b>     | <b>\$ 7,053</b>     | <b>\$ 81,800</b>     |  |  |
| Machinery & Equipment            |                                |                      |                      |                      |                     |                      |  |  |
| 2-5550-0                         | Machinery & Equipment          | \$ 65,000            | \$ 47,852            | \$ 71,778            | \$ (6,778)          | \$ 80,000            |  |  |
| 2-5560-0                         | Tools                          | \$ 15,000            | \$ 9,302             | \$ 13,953            | \$ 1,047            | \$ 15,000            |  |  |
| <b>Total</b>                     |                                | <b>\$ 80,000</b>     | <b>\$ 626,042</b>    | <b>\$ 918,970</b>    | <b>\$ 79,230</b>    | <b>\$ 95,000</b>     |  |  |
| IT Services & Software           |                                |                      |                      |                      |                     |                      |  |  |
| 2-5700-0                         | IT Services                    | \$ 2,500             | \$ 756               | \$ 1,134             | \$ 1,366            | \$ 2,000             |  |  |
| 2-5705-0                         | Software Maintenance & Upgrad  | \$ 50,000            | \$ 29,712            | \$ 44,568            | \$ 5,432            | \$ 280,000           |  |  |
| 2-5710-0                         | Software Purchases             | \$ 10,000            | \$ 391               | \$ 587               | \$ 9,414            | \$ 2,000             |  |  |
| <b>Total</b>                     |                                | <b>\$ 62,500</b>     | <b>\$ 30,859</b>     | <b>\$ 46,289</b>     | <b>\$ 16,212</b>    | <b>\$ 284,000</b>    |  |  |
| Chemical's and Testing           |                                |                      |                      |                      |                     |                      |  |  |
| 2-6000-0                         | Clarification & Softeners      | \$ 1,350,000         | \$ 872,721           | \$ 1,309,082         | \$ 40,919           | \$ 1,450,000         |  |  |
| 2-6005-0                         | Water Taste & Odor             | \$ 175,000           | \$ 156,428           | \$ 215,000           | \$ (40,000)         | \$ 210,000           |  |  |
| 2-6010-0                         | Water Disinfection             | \$ 700,000           | \$ 491,898           | \$ 715,000           | \$ (15,000)         | \$ 690,000           |  |  |
| 2-6015-0                         | Fluoride                       | \$ 40,500            | \$ 29,997            | \$ 42,797            | \$ (2,297)          | \$ 45,000            |  |  |
| 2-6020-0                         | Membrane Chemicals             | \$ 10,000            | \$ -                 | \$ -                 | \$ 10,000           | \$ 10,000            |  |  |
| 2-6025-0                         | Lab Testing                    | \$ 100,000           | \$ 78,505            | \$ 117,758           | \$ (17,758)         | \$ 135,000           |  |  |
| <b>Total</b>                     |                                | <b>\$ 2,375,500</b>  | <b>\$ 1,629,549</b>  | <b>\$ 2,399,636</b>  | <b>\$ (24,136)</b>  | <b>\$ 2,540,000</b>  |  |  |
| Utilities                        |                                |                      |                      |                      |                     |                      |  |  |
| 2-5730-0                         | Telephone                      | \$ 20,000            | \$ 8,734             | \$ 13,101            | \$ 6,899            | \$ 25,000            |  |  |
| 2-5731-0                         | Internet                       | \$ 5,000             | \$ 5,918             | \$ 8,877             | \$ (3,877)          | \$ 10,000            |  |  |
| 2-6100-0                         | Electricity                    | \$ 1,750,000         | \$ 1,081,523         | \$ 1,622,285         | \$ 127,716          | \$ 1,848,000         |  |  |
| 2-5570-0                         | Waste Removal                  | \$ 2,400             | \$ 1,365             | \$ 2,048             | \$ 353              | \$ 2,400             |  |  |
| <b>Total</b>                     |                                | <b>\$ 1,777,400</b>  | <b>\$ 1,097,540</b>  | <b>\$ 1,646,310</b>  | <b>\$ 131,090</b>   | <b>\$ 1,885,400</b>  |  |  |
| Sewage Treatment and Collections |                                |                      |                      |                      |                     |                      |  |  |
| 2-6200-0                         | Sewer Operations & Maintenance | \$ -                 | \$ -                 | \$ -                 | \$ -                | \$ 225,000           |  |  |
| <b>Total</b>                     |                                | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ 225,000</b>    |  |  |
| Operations                       |                                |                      |                      |                      |                     |                      |  |  |
| 2-5001-0                         | Transfer-Out (Interest)        | \$ 1,260,500         | \$ 552,055           | \$ 828,083           | \$ 432,418          | \$ 476,476           |  |  |
| 2-5140-0                         | Protective Clothing & Boots    | \$ -                 | \$ -                 | \$ -                 | \$ -                | \$ 10,000            |  |  |
| 2-5225-0                         | Staff Training                 | \$ 15,000            | \$ 8,745             | \$ 13,118            | \$ 1,883            | \$ 50,004            |  |  |
| 2-5235-0                         | Travel & Meetings              | \$ 10,000            | \$ 3,438             | \$ 5,157             | \$ 4,843            | \$ 8,500             |  |  |
| 2-5250-0                         | License & Permits              | \$ 16,600            | \$ 15,128            | \$ 15,128            | \$ 1,472            | \$ 8,000             |  |  |
| 2-5255-0                         | Employee License & Testing     | \$ -                 | \$ -                 | \$ -                 | \$ -                | \$ 5,000             |  |  |
| 2-5545-0                         | Gas, Diesel & Lubricants       | \$ 125,000           | \$ 82,741            | \$ 124,112           | \$ 889              | \$ 135,000           |  |  |
| 2-5565-0                         | Pest Control                   | \$ 1,500             | \$ 920               | \$ 1,380             | \$ 120              | \$ 1,500             |  |  |
| 2-5400-0                         | Lake Maintenance               | \$ 500,000           | \$ 4,353             | \$ 390,000           | \$ 110,000          | \$ 500,000           |  |  |
| 2-5260-0                         | Easements                      | \$ 1,000             | \$ 417               | \$ 626               | \$ 375              | \$ 1,000             |  |  |
| 2-6975-0                         | Administrative Reimbursements  | \$ 420,000           | \$ 280,000           | \$ 420,000           | \$ -                | \$ 552,888           |  |  |
| 2-5810-0                         | Bank Charges                   | \$ 2,400             | \$ 1,284             | \$ 1,926             | \$ 474              | \$ 1,980             |  |  |
| 2-6930-0                         | Security                       | \$ 500               | \$ 160               | \$ 240               | \$ 260              | \$ 1,200             |  |  |
| 2-6950-0                         | Bi Product Disposal            | \$ 420,000           | \$ 108,894           | \$ 163,341           | \$ 256,659          | \$ 390,000           |  |  |
| 2-5820-0                         | Charge Card Fees               | \$ 15,000            | \$ -                 | \$ -                 | \$ 15,000           | \$ -                 |  |  |
| 2-5990-0                         | Miscellaneous                  | \$ -                 | \$ -                 | \$ -                 | \$ -                | \$ 10,000            |  |  |
| <b>Total</b>                     |                                | <b>\$ 2,849,500</b>  | <b>\$ 1,097,780</b>  | <b>\$ 2,022,577</b>  | <b>\$ 826,924</b>   | <b>\$ 2,151,548</b>  |  |  |
| Depreciation                     |                                |                      |                      |                      |                     |                      |  |  |
| 2-6980-0                         | Depreciation                   | \$ 2,247,000         | \$ 1,541,791         | \$ 2,312,687         | \$ (65,687)         | \$ 2,580,000         |  |  |
| <b>Total</b>                     |                                | <b>\$ 2,247,000</b>  | <b>\$ 1,541,791</b>  | <b>\$ 2,312,687</b>  | <b>\$ (65,687)</b>  | <b>\$ 2,580,000</b>  |  |  |
| Contingency                      |                                |                      |                      |                      |                     |                      |  |  |
| 2-6990-0                         | Contingency                    | \$ 300,000           | \$ -                 | \$ 150,000           | \$ 150,000          | \$ 250,000           |  |  |
| <b>Total</b>                     |                                | <b>\$ 300,000</b>    | <b>\$ -</b>          | <b>\$ 150,000</b>    | <b>\$ 150,000</b>   | <b>\$ 250,000</b>    |  |  |
| <b>Total Expenses</b>            |                                | <b>\$ 14,678,670</b> | <b>\$ 9,039,207</b>  | <b>\$ 14,073,711</b> | <b>\$ 604,959</b>   | <b>\$ 15,380,756</b> |  |  |
| <b>NET SURPLUS/(DEFICIT)</b>     |                                | <b>\$ 549,130</b>    | <b>\$ 47 719,399</b> | <b>\$ 1,487,699</b>  | <b>\$ (271,350)</b> | <b>\$ 160,726</b>    |  |  |

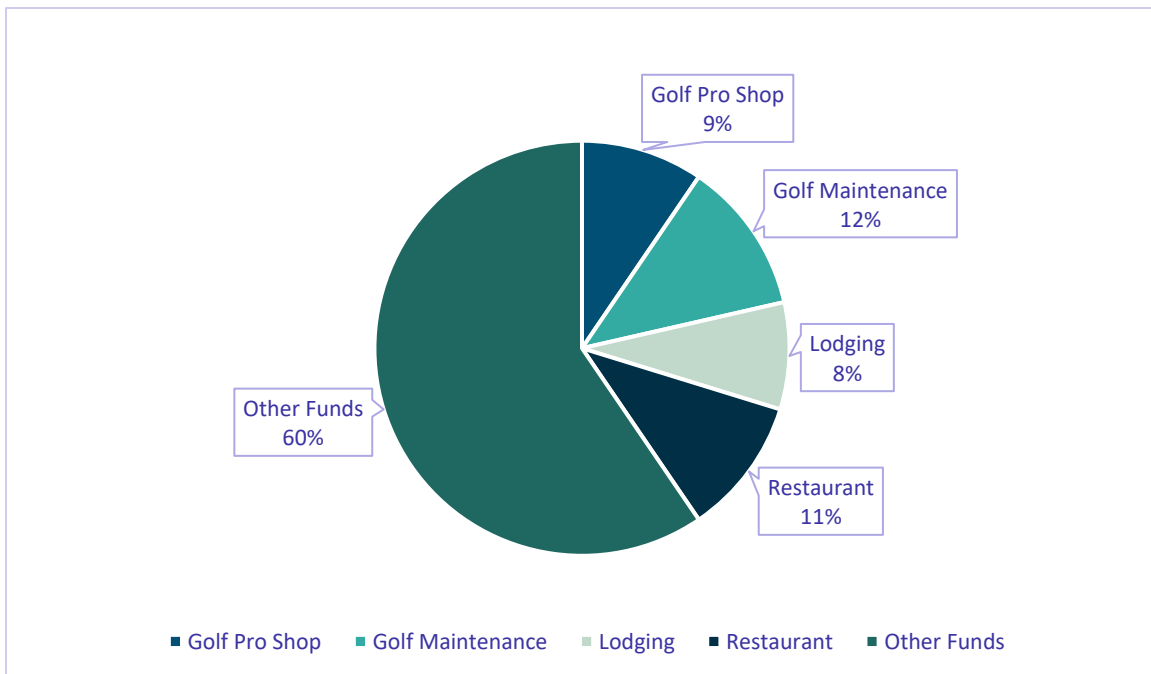
## RECREATION FUND

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.

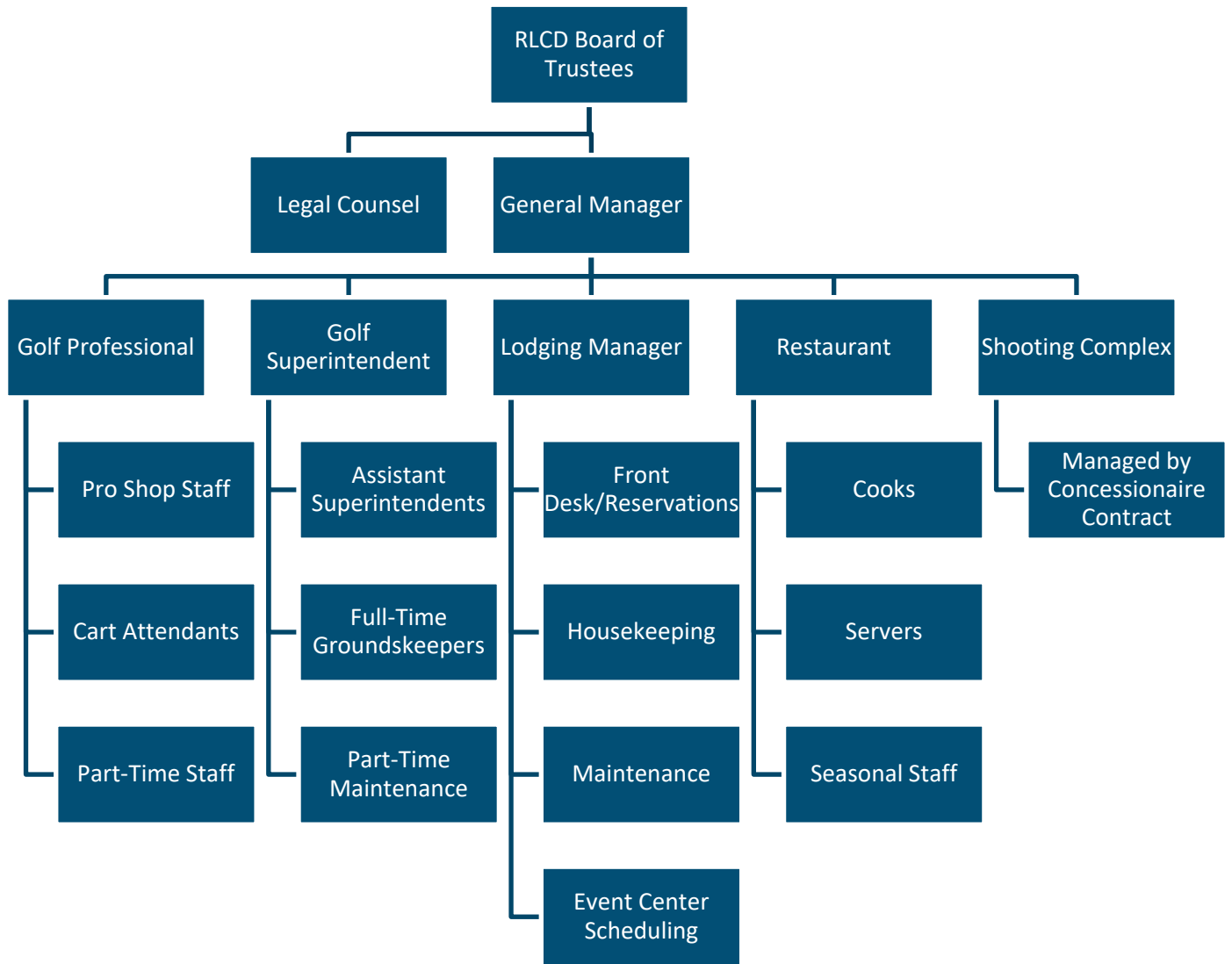
Recreation offerings include golf, lodging, restaurant, various leasing activities, and event hosting.

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 48 hotel rooms, 24 condominiums, and 4 cabins; an event center; and Seasons Restaurant.

In FY27 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



# GOLF PRO SHOP & COURSE MAINTENANCE

|  |                         | <b>Actual</b>         | <b>Budget</b>         | <b>Variance</b>       | <b>Budget</b>          |
|--|-------------------------|-----------------------|-----------------------|-----------------------|------------------------|
|  |                         | <b>01/29/2026</b>     | <b>04/30/2026</b>     |                       | <b>04/30/2027</b>      |
| <b>Revenues</b>                        |                         |                       |                       |                       |                        |
| Interest Income                        |                         |                       |                       |                       |                        |
| 3-4010-1                               | Interest Income         | \$1,333.80            | \$6,000.00            | (\$4,666.20)          | \$1,020.00             |
| <b>Total</b>                           |                         | <b>\$1,333.80</b>     | <b>\$6,000.00</b>     | <b>(\$4,666.20)</b>   | <b>\$1,020.00</b>      |
| <b>Sales &amp; Fees</b>                |                         |                       |                       |                       |                        |
| 3-4110-1                               | Sales                   | \$67,194.20           | \$72,080.00           | (\$4,885.80)          | \$86,770.00            |
| 3-4120-1                               | Green Fees              | \$562,535.69          | \$623,346.00          | (\$60,810.31)         | \$648,181.00           |
| 3-4130-1                               | Cart Rental             | \$333,203.49          | \$352,326.00          | (\$19,122.51)         | \$373,178.00           |
| 3-4140-1                               | Annual Golf Memberships | \$23,004.80           | \$23,000.00           | \$4.80                | \$36,824.00            |
| 3-4150-1                               | Driving Range Fees      | \$18,734.00           | \$18,820.00           | (\$86.00)             | \$21,968.00            |
| <b>Total</b>                           |                         | <b>\$1,004,672.18</b> | <b>\$1,089,572.00</b> | <b>(\$84,899.82)</b>  | <b>\$1,166,921.00</b>  |
| <b>Social Security &amp; IMRF Levy</b> |                         |                       |                       |                       |                        |
| <b>Total</b>                           |                         | <b>\$40,776.82</b>    | <b>\$63,660.00</b>    | <b>(\$22,883.18)</b>  | <b>\$ 72,212.00</b>    |
| <b>Miscellaneous Income</b>            |                         |                       |                       |                       |                        |
| 3-4800-1                               | Miscellaneous Income    | \$18,197.46           | \$8,100.00            | \$10,097.46           | \$ 35,658.00           |
| <b>Total</b>                           |                         | <b>\$18,197.46</b>    | <b>\$8,100.00</b>     | <b>\$10,097.46</b>    | <b>\$ 35,658.00</b>    |
| <b>Discounts</b>                       |                         |                       |                       |                       |                        |
| <b>Total</b>                           |                         | <b>(\$7,589.40)</b>   | <b>(\$50.00)</b>      | <b>(\$7,539.40)</b>   | <b>\$ (9,029.00)</b>   |
| <b>Cost of Goods Sold</b>              |                         |                       |                       |                       |                        |
| <b>Total</b>                           |                         | <b>(\$43,502.91)</b>  | <b>(\$42,648.00)</b>  | <b>\$854.91</b>       | <b>\$ (104,125.00)</b> |
| <b>Total</b>                           |                         | <b>\$1,013,887.95</b> | <b>\$1,124,634.00</b> | <b>(\$110,746.05)</b> | <b>\$ 1,162,657.00</b> |
| <b>Expenses</b>                        |                         |                       |                       |                       |                        |
| <b>Gross Wages</b>                     |                         |                       |                       |                       |                        |
| 3-5010-1                               | Manager Wages           | \$53,644.46           | \$75,480.00           | \$21,835.54           | \$ 122,775.00          |
| 3-5010-2                               | Manager Wages           | \$167,983.07          | \$240,748.00          | \$72,764.93           | \$ 312,993.00          |
| 3-5040-1                               | Pro Shop Wages          | \$38,448.15           | \$44,540.00           | \$6,091.85            | \$ 30,000.00           |
| 3-5045-1                               | Cart Attendants         | \$40,719.58           | \$52,734.00           | \$12,014.42           | \$ 30,000.00           |
| 3-5055-2                               | Mechanic Wages          | \$54,490.39           | \$76,821.00           | \$22,330.61           | \$ 68,881.00           |
| 3-5060-2                               | Groundskeeper Wages     | \$60,539.01           | \$57,946.00           | (\$2,593.01)          | \$ 163,217.00          |
| 3-5065-2                               | Seasonal Wages          | \$106,424.98          | \$85,000.00           | (\$21,424.98)         | \$ 100,000.00          |
| <b>Total</b>                           |                         | <b>(\$522,249.64)</b> | <b>(\$633,269.00)</b> | <b>(\$111,019.36)</b> | <b>\$ 838,726.00</b>   |
| <b>Payroll Taxes and Benefits</b>      |                         |                       |                       |                       |                        |
| <b>Total</b>                           |                         | <b>(\$178,784.62)</b> | <b>(\$282,147.00)</b> | <b>(\$103,362.38)</b> | <b>\$ 405,686.00</b>   |
| <b>Insurance</b>                       |                         |                       |                       |                       |                        |
| <b>Total</b>                           |                         | <b>(\$17,013.26)</b>  | <b>(\$18,478.00)</b>  | <b>(\$1,464.74)</b>   | <b>\$12,356.00</b>     |

|                         |                                 |               |               |               |    |            |  |
|-------------------------|---------------------------------|---------------|---------------|---------------|----|------------|--|
| Professional Services   |                                 |               |               |               |    |            |  |
| 3-5223-2                | Professional Services           | \$32,871.65   | \$25,000.00   | (\$7,871.65)  | \$ | 28,588.00  |  |
| 3-5195-1                | Engineering Fees-Golf Pro Shop  | \$3,439.10    | \$0.00        | (\$3,439.10)  | \$ | -          |  |
| Total                   |                                 | (\$36,310.75) | (\$25,000.00) | \$11,310.75   | \$ | 28,588.00  |  |
| Dues & Publications     |                                 |               |               |               |    |            |  |
| 3-5230-1                | Dues & Publications             | \$1,037.85    | \$1,025.00    | (\$12.85)     |    | \$1,134.00 |  |
| 3-5230-2                | Dues & Publications             | \$0.00        | \$0.00        | \$0.00        |    | \$75.00    |  |
| Total                   |                                 | (\$1,037.85)  | (\$1,025.00)  | \$12.85       |    | \$1,209.00 |  |
| Advertising & Promotion |                                 |               |               |               |    |            |  |
| 3-5245-1                | Advertising & Promotion         | \$5,582.87    | \$7,650.00    | \$2,067.13    | \$ | 6,250.00   |  |
| 3-5245-2                | Advertising & Promotion         | \$0.00        | \$500.00      | \$500.00      | \$ | 795.00     |  |
| Total                   |                                 | (\$5,582.87)  | (\$8,150.00)  | (\$2,567.13)  | \$ | 7,045.00   |  |
| Special Event Expenses  |                                 |               |               |               |    |            |  |
| 3-5255-1                | Special Event Expenses          | \$11,552.00   | \$0.00        | (\$11,552.00) | \$ | 1,977.00   |  |
| Total                   |                                 | (\$11,552.00) | \$0.00        | \$11,552.00   | \$ | 1,977.00   |  |
| Maintenance             |                                 |               |               |               |    |            |  |
| 3-5500-1                | Grounds Maintenance             | \$0.00        | \$1,000.00    | \$1,000.00    | \$ | 3,290.00   |  |
| 3-5500-2                | Grounds Maintenance             | \$9,472.42    | \$14,000.00   | \$4,527.58    | \$ | 14,310.00  |  |
| 3-5505-1                | Building Maintenance            | \$7,123.96    | \$2,500.00    | (\$4,623.96)  | \$ | 4,848.00   |  |
| 3-5505-2                | Building Maintenance            | \$1,011.97    | \$5,000.00    | \$3,988.03    | \$ | 1,500.00   |  |
| 3-5510-1                | Equipment Maintenance           | \$1,731.85    | \$3,000.00    | \$1,268.15    | \$ | 2,464.00   |  |
| 3-5510-2                | Equipment Maintenance           | \$35,976.05   | \$42,000.00   | \$6,023.95    | \$ | 53,820.00  |  |
| 3-5515-2                | Vehicle Maintenance GOLF        | \$18.99       | \$0.00        | (\$18.99)     | \$ | 120.00     |  |
| 3-5520-2                | Irrigation Maintenance          | \$3,066.50    | \$12,000.00   | \$8,933.50    | \$ | 6,000.00   |  |
| Total                   |                                 | (\$58,401.74) | (\$79,500.00) | (\$21,098.26) | \$ | 86,352.00  |  |
| Supplies                |                                 |               |               |               |    |            |  |
| 3-5530-1                | Maintenance Supplies            | \$15.86       | \$500.00      | \$484.14      | \$ | 285.00     |  |
| 3-5530-2                | Maintenance Supplies            | \$11,031.74   | \$3,000.00    | (\$8,031.74)  | \$ | 16,680.00  |  |
| 3-5720-1                | Office Supplies                 | \$535.06      | \$1,000.00    | \$464.94      | \$ | 733.00     |  |
| 3-5720-2                | Office Supplies                 | \$1,336.96    | \$1,000.00    | (\$336.96)    | \$ | 480.00     |  |
| 3-5725-1                | Postage & Shipping              | \$178.61      | \$650.00      | \$471.39      | \$ | 866.00     |  |
| 3-5725-2                | Postage & Shipping              | \$0.00        | \$100.00      | \$100.00      | \$ | 30.00      |  |
| Total                   |                                 | (\$13,098.23) | (\$6,250.00)  | \$6,848.23    | \$ | 19,074.00  |  |
| Machinery & Equipment   |                                 |               |               |               |    |            |  |
| 3-5540-1                | Equipment Rental                | \$800.00      | \$2,000.00    | \$1,200.00    | \$ | 800.00     |  |
| 3-5550-1                | Machinery & Equipment           | \$5,087.84    | \$1,500.00    | (\$3,587.84)  | \$ | 300.00     |  |
| 3-5550-2                | Machinery & Equipment           | \$6,108.01    | \$5,000.00    | (\$1,108.01)  | \$ | 7,080.00   |  |
| Total                   |                                 | (\$11,995.85) | (\$8,500.00)  | \$3,495.85    | \$ | 8,180.00   |  |
| IT Services & Software  |                                 |               |               |               |    |            |  |
| 3-5700-1                | IT Services                     | \$222.67      | \$0.00        | (\$222.67)    | \$ | 210.00     |  |
| 3-5700-2                | IT Services                     | \$122.97      | \$500.00      | \$377.03      | \$ | 130.00     |  |
| 3-5705-1                | Software Maintenance - Pro Shop | \$3,225.00    | \$3,600.00    | \$375.00      | \$ | 9,827.00   |  |
| Total                   |                                 | (\$3,570.64)  | (\$4,100.00)  | (\$529.36)    | \$ | 10,167.00  |  |
| Utilities               |                                 |               |               |               |    |            |  |
| 3-5730-1                | Telephone                       | \$1,419.67    | \$4,800.00    | \$3,380.33    | \$ | 2,520.00   |  |
| 3-5730-2                | Telephone                       | \$855.05      | \$1,368.00    | \$512.95      | \$ | 1,440.00   |  |
| 3-5731-1                | Internet                        | \$1,609.95    | \$1,920.00    | \$310.05      | \$ | 1,920.00   |  |
| 3-5731-2                | Internet                        | \$288.08      | \$480.00      | \$191.92      | \$ | 420.00     |  |
| 3-5732-1                | Television                      | \$113.23      | \$400.00      | \$286.77      | \$ | 480.00     |  |
| 3-6100-1                | Electricity                     | \$2,145.54    | \$7,000.00    | \$4,854.46    | \$ | 4,260.00   |  |
| 3-6100-2                | Electricity                     | \$7,601.80    | \$8,160.00    | \$558.20      | \$ | 10,140.00  |  |
| Total                   |                                 | (\$14,033.32) | (\$24,128.00) | (\$10,094.68) | \$ | 21,180.00  |  |

|                                    |   |                       |                       |                     |                        |
|------------------------------------|---|-----------------------|-----------------------|---------------------|------------------------|
| Bank Charges                       |   |                       |                       |                     |                        |
| 3-5810-1                           | Bank Charges                              | \$806.42              | \$1,440.00            | \$633.58            | \$ 1,020.00            |
| 3-5820-1                           | Charge Card Fees                          | \$19,786.75           | \$9,400.00            | (\$10,386.75)       | \$ 12,475.00           |
| Total                              |   | (\$20,593.17)         | (\$10,840.00)         | \$9,753.17          | \$ 13,495.00           |
| Chemicals and Fertilizer           |   |                       |                       |                     |                        |
| 3-6040-2                           | Herbicides                                | \$9,524.80            | \$13,000.00           | \$3,475.20          | \$ 18,000.00           |
| 3-6045-2                           | Fungicide                                 | \$58,514.14           | \$30,000.00           | (\$28,514.14)       | \$ 61,255.00           |
| 3-6050-2                           | Insecticide Golf Maintenance              | \$922.14              | \$2,400.00            | \$1,477.86          | \$ 1,500.00            |
| 3-6055-2                           | Fertilizer                                | \$17,066.22           | \$16,000.00           | (\$1,066.22)        | \$ 20,800.00           |
| Total                              |   | (\$86,027.30)         | (\$61,400.00)         | \$24,627.30         | \$ 101,555.00          |
| Seed, Sod, Sand, Gravel, & Nursery |   |                       |                       |                     |                        |
| 3-6060-2                           | Seed, Sod, Sand & Gravel Golf Maintenance | \$4,007.61            | \$7,500.00            | \$3,492.39          | \$ 8,200.00            |
| Total                              |   | (\$4,007.61)          | (\$7,500.00)          | (\$3,492.39)        | \$ 8,200.00            |
| Operations                         |   |                       |                       |                     |                        |
| 3-6975-1                           | Administrative Reimbursements             | \$10,000.00           | \$15,000.00           | \$5,000.00          | \$ 25,596.00           |
| 3-6975-2                           | Administrative Reimbursements             | \$10,000.00           | \$15,000.00           | \$5,000.00          | \$ 25,596.00           |
| 3-5545-2                           | Gas, Diesel & Lubricants                  | \$13,165.37           | \$17,000.00           | \$3,834.63          | \$ 17,000.00           |
| 3-5235-1                           | Travel & Meetings Golf Pro Shop           | \$403.32              | \$1,500.00            | \$1,096.68          | \$ 1,500.00            |
| 3-5235-2                           | Travel & Meetings Golf Maintenance        | \$351.78              | \$0.00                | (\$351.78)          | \$ 230.00              |
| 3-5225-2                           | Staff Training Golf Maintenance           | \$160.00              | \$0.00                | (\$160.00)          | \$ 200.00              |
| 3-5565-1                           | Pest Control                              | \$315.00              | \$300.00              | (\$15.00)           | \$ 420.00              |
| 3-5565-2                           | Pest Control                              | \$50.00               | \$0.00                | (\$50.00)           | \$ 50.00               |
| 3-5570-2                           | Waste Removal                             | \$694.11              | \$900.00              | \$205.89            | \$ 924.00              |
| 3-5140-1                           | Employee Uniforms                         | \$1,154.94            | \$0.00                | (\$1,154.94)        | \$ 500.00              |
| 3-5800-1                           | Interest                                  | \$884.26              | \$1,315.00            | \$430.74            | \$ 1,248.00            |
| 3-5830-1                           | Cash Short/(Over)                         | \$3.26                | \$0.00                | (\$3.26)            | \$ -                   |
| 3-6940-1                           | Operations                                | \$8,676.81            | \$5,000.00            | (\$3,676.81)        | \$ 2,600.00            |
| 3-6940-2                           | Operations                                | \$1,888.29            | \$2,000.00            | \$111.71            | \$ -                   |
| 3-6970-1                           | Real Estate Taxes                         | \$2,938.35            | \$3,000.00            | \$61.65             | \$ 3,030.00            |
| 3-5001-1                           | Transfer-Out                              | \$1,333.80            | \$6,000.00            | \$4,666.20          | \$ 1,020.00            |
| Total                              |   | (\$52,019.29)         | (\$67,015.00)         | (\$14,995.71)       | \$ 79,914.00           |
| Depreciation                       |   |                       |                       |                     |                        |
| 3-6980-1                           | Depreciation                              | \$48,719.45           | \$67,750.00           | \$19,030.55         | \$ 73,200.00           |
| 3-6980-2                           | Depreciation                              | \$60,857.12           | \$66,000.00           | \$5,142.88          | \$ 108,000.00          |
| Total                              |   | (\$109,576.57)        | (\$133,750.00)        | (\$24,173.43)       | \$ 181,200.00          |
| Total                              |   | (\$1,145,854.71)      | (\$1,371,052.00)      | (\$225,197.29)      | \$ (1,824,904.00)      |
| <b>NET SURPLUS/(DEFICIT)</b>       |   | <b>(\$131,966.76)</b> | <b>(\$246,418.00)</b> | <b>\$114,451.24</b> | <b>\$ (662,247.00)</b> |

# LODGING

|                             |  | Actual<br>02/10/2026 | Budget<br>01/31/2026 | Variance       | Budget<br>04/30/2027 |
|-----------------------------|--|----------------------|----------------------|----------------|----------------------|
| Revenues                    |  |                      |                      |                |                      |
| Room Rentals & Sales        |  |                      |                      |                |                      |
| 3-4160-3                    | Lodge                                  | \$501,918.53         | \$556,729.00         | (\$54,810.47)  | \$ 582,582.00        |
| 3-4170-3                    | Condo                                  | \$494,056.79         | \$568,211.00         | (\$74,154.21)  | \$ 570,144.00        |
| 3-4260-3                    | Cabin Rentals                          | \$94,968.03          | \$123,300.00         | (\$28,331.97)  | \$ 113,941.00        |
| Total                       |  | \$1,090,943.35       | \$1,248,240.00       | (\$157,296.65) | \$ 1,266,667.00      |
| Interest Income             |  |                      |                      |                |                      |
| 3-4010-3                    | Interest Income                        | \$9,595.99           | \$26,400.00          | (\$16,804.01)  | \$ 12,600.00         |
| Total                       |  | \$9,595.99           | \$26,400.00          | (\$16,804.01)  | \$ 12,600.00         |
| Social Security & IMRF Levy |  |                      |                      |                |                      |
| 3-4035-3                    | Social Security Levy                   | \$39,541.46          | \$25,810.00          | \$13,731.46    | \$ 31,287.00         |
| 3-4040-3                    | IMRF Levy                              | \$10,708.55          | \$8,410.00           | \$2,298.55     | \$ 20,441.00         |
| Total                       |  | \$50,250.01          | \$34,220.00          | \$16,030.01    | \$ 51,728.00         |
| Miscellaneous Income        |  |                      |                      |                |                      |
| 3-4800-3                    | Miscellaneous Income                   | \$6,081.31           | \$2,400.00           | \$3,681.31     | \$ 78,015.00         |
| Total                       |  | \$6,081.31           | \$2,400.00           | \$3,681.31     | \$ 78,015.00         |
| Total                       |  | \$1,156,870.66       | \$1,311,260.00       | (\$154,389.34) | \$ 1,409,010.00      |
| Expenses                    |  |                      |                      |                |                      |
| Gross Wages                 |  |                      |                      |                |                      |
| 3-5010-3                    | Manager Wages                          | \$123,606.86         | \$155,844.00         | \$32,237.14    | \$ 158,027.00        |
| 3-5025-3                    | Maintenance Wages                      | \$8,645.23           | \$39,917.69          | \$31,272.46    | \$ 9,150.00          |
| 3-5070-3                    | Front Desk Wages                       | \$95,034.98          | \$142,932.00         | \$47,897.02    | \$ 113,880.00        |
| 3-5075-3                    | Housekeeping Wages                     | \$80,028.60          | \$133,329.28         | \$53,300.68    | \$ 78,720.00         |
| Total                       |  | (\$307,315.67)       | (\$472,022.97)       | (\$164,707.30) | \$ 359,777.00        |
| Payroll Taxes and Benefits  |  |                      |                      |                |                      |
| 3-5100-3                    | Social Security & Medicare Tax         | \$23,452.03          | \$36,110.00          | \$12,657.97    | \$ 27,523.00         |
| 3-5105-3                    | State Unemployment                     | \$2,087.43           | \$2,161.00           | \$73.57        | \$ 4,549.00          |
| 3-5115-3                    | Illinois Municipal Retirement          | \$15,426.48          | \$14,876.50          | (\$549.98)     | \$ 27,076.00         |
| 3-5120-3                    | Employee Health Insurance              | \$47,318.62          | \$58,901.40          | \$11,582.78    | \$ 77,156.00         |
| 3-5121-3                    | Vision                                 | \$233.84             | \$392.64             | \$158.80       | \$ 303.00            |
| 3-5122-3                    | Union Benefits-Season Lodge & Condos   | \$70.58              | \$0.00               | (\$70.58)      | \$ -                 |
| 3-5125-3                    | Employee Dental Insurance              | \$898.61             | \$1,785.36           | \$886.75       | \$ 1,227.00          |
| 3-5130-3                    | Employee Life Insurance                | \$184.60             | \$249.12             | \$64.52        | \$ 249.00            |
| Total                       |  | (\$89,672.19)        | (\$114,476.03)       | (\$24,803.84)  | \$ 138,083.00        |
| Insurance                   |  |                      |                      |                |                      |
| 3-5110-3                    | Workers Compensation                   | \$5,596.25           | \$12,969.00          | \$7,372.75     | \$ 9,976.00          |
| 3-5240-3                    | Casualty Insurance                     | \$8,509.39           | \$9,855.00           | \$1,345.61     | \$ 10,735.00         |
| Total                       |  | (\$14,105.64)        | (\$22,824.00)        | (\$8,718.36)   | \$ 20,711.00         |
| Professional Services       |  |                      |                      |                |                      |
| 3-5223-3                    | Professional Services                  | \$160.00             | \$0.00               | (\$160.00)     | \$ -                 |
| 3-5195-3                    | Engineering Fees-Season Lodge & Condos | \$15,050.00          | \$0.00               | (\$15,050.00)  | \$ -                 |
| Total                       |  | (\$15,210.00)        | \$0.00               | \$15,210.00    | \$ -                 |

|                              |                                  |                     |                     |                     |                      |
|------------------------------|----------------------------------|---------------------|---------------------|---------------------|----------------------|
| Maintenance                  |                                  |                     |                     |                     |                      |
| 3-5500-3                     | Grounds Maintenance              | \$10,499.82         | \$12,000.00         | \$1,500.18          | \$ 3,155.00          |
| 3-5505-3                     | Building Maintenance             | \$42,911.80         | \$50,000.00         | \$7,088.20          | \$ 29,000.00         |
| 3-5510-3                     | Equipment Maintenance            | \$6,862.89          | \$9,600.00          | \$2,737.11          | \$ 6,000.00          |
| Total                        |                                  | (\$60,274.51)       | (\$71,600.00)       | (\$11,325.49)       | \$ 38,155.00         |
| Supplies                     |                                  |                     |                     |                     |                      |
| 3-5530-3                     | Maintenance Supplies             | \$957.20            | \$0.00              | (\$957.20)          | \$ 1,200.00          |
| 3-5610-3                     | Continental Breakfast            | \$1,016.06          | \$2,000.00          | \$983.94            | \$ 1,200.00          |
| 3-5620-3                     | Room Supplies                    | \$6,249.15          | \$12,000.00         | \$5,750.85          | \$ 9,360.00          |
| 3-5630-3                     | Linens                           | \$834.41            | \$5,000.00          | \$4,165.59          | \$ 1,200.00          |
| 3-5640-3                     | Housekeeping Supplies            | \$5,534.54          | \$9,000.00          | \$3,465.46          | \$ 7,380.00          |
| 3-5720-3                     | Office Supplies                  | \$325.40            | \$2,000.00          | \$1,674.60          | \$ 1,200.00          |
| 3-5725-3                     | Postage & Shipping               | \$422.65            | \$0.00              | (\$422.65)          | \$ 600.00            |
| Total                        |                                  | (\$15,339.41)       | (\$30,000.00)       | (\$14,660.59)       | \$ 22,140.00         |
| Machinery & Equipment        |                                  |                     |                     |                     |                      |
| 3-5550-3                     | Machinery & Equipment            | \$4,407.57          | \$12,000.00         | \$7,592.43          | \$ 9,000.00          |
| Total                        |                                  | (\$4,407.57)        | (\$12,000.00)       | (\$7,592.43)        | \$ 9,000.00          |
| IT Services & Software       |                                  |                     |                     |                     |                      |
| 3-5700-3                     | IT Services                      | \$2,220.64          | \$4,380.00          | \$2,159.36          | \$ 2,000.00          |
| 3-5705-3                     | Software Maintenance & Upgrade   | \$0.00              | \$9,700.00          | \$9,700.00          | \$ 20,000.00         |
| 3-5710-3                     | Software Purchases               | \$19,642.55         | \$0.00              | (\$19,642.55)       | \$ -                 |
| Total                        |                                  | (\$21,863.19)       | (\$14,080.00)       | \$7,783.19          | \$ 22,000.00         |
| Utilities                    |                                  |                     |                     |                     |                      |
| 3-5730-3                     | Telephone                        | \$7,447.79          | \$9,744.00          | \$2,296.21          | \$ 9,888.00          |
| 3-5731-3                     | Internet                         | \$10,893.97         | \$14,520.00         | \$3,626.03          | \$ 14,520.00         |
| 3-5732-3                     | Television                       | \$6,160.94          | \$9,600.00          | \$3,439.06          | \$ 9,960.00          |
| 3-5570-3                     | Waste Removal                    | \$3,238.67          | \$2,100.00          | (\$1,138.67)        | \$ 4,150.00          |
| 3-6100-3                     | Electricity                      | \$57,836.23         | \$72,000.00         | \$14,163.77         | \$ 76,014.00         |
| Total                        |                                  | (\$85,577.60)       | (\$107,964.00)      | (\$22,386.40)       | \$ 114,532.00        |
| Bank Charges                 |                                  |                     |                     |                     |                      |
| 3-5810-3                     | Bank Charges                     | \$1,027.11          | \$1,800.00          | \$772.89            | \$ 1,345.00          |
| 3-5820-3                     | Charge Card Fees                 | \$34,572.43         | \$10,000.00         | (\$24,572.43)       | \$ 44,344.00         |
| Total                        |                                  | (\$35,599.54)       | (\$11,800.00)       | \$23,799.54         | \$ 45,689.00         |
| Operations                   |                                  |                     |                     |                     |                      |
| 3-5001-3                     | Transfer-Out                     | \$9,595.99          | \$26,400.00         | \$16,804.01         | \$ 12,600.00         |
| 3-5140-3                     | Uniforms                         | \$1,273.50          | \$500.00            | (\$773.50)          | \$ 900.00            |
| 3-5245-3                     | Advertising & Promotion          | \$550.75            | \$1,000.00          | \$449.25            | \$ 1,000.00          |
| 3-5565-3                     | Pest Control                     | \$1,560.00          | \$2,100.00          | \$540.00            | \$ 1,920.00          |
| 3-6975-3                     | Administrative Reimbursements    | \$11,250.00         | \$30,000.00         | \$18,750.00         | \$ 58,164.00         |
| 3-5800-3                     | Interest                         | \$3,746.57          | \$4,950.00          | \$1,203.43          | \$ 4,589.00          |
| 3-6930-3                     | Cabin Operations                 | \$20,255.86         | \$26,400.00         | \$6,144.14          | \$ 22,600.00         |
| 3-5830-3                     | Cash Short/(Over)                | (\$182.43)          | \$0.00              | \$182.43            | \$ -                 |
| 3-6940-3                     | Operations                       | \$11,067.87         | \$3,000.00          | (\$8,067.87)        | \$ 4,200.00          |
| 3-5235-3                     | Travel & Meetings Lodge & Condos | \$526.98            | \$650.00            | \$123.02            | \$ 1,600.00          |
| Total                        |                                  | (\$59,645.09)       | (\$95,000.00)       | (\$35,354.91)       | \$ 107,573.00        |
| Depreciation                 |                                  |                     |                     |                     |                      |
| 3-6980-3                     | Depreciation                     | \$134,224.82        | \$196,000.00        | \$61,775.18         | \$ 212,760.00        |
| Total                        |                                  | (\$134,224.82)      | (\$196,000.00)      | (\$61,775.18)       |                      |
| Total                        |                                  | (\$843,235.23)      | (\$1,147,767.00)    | (\$304,531.77)      | \$ 1,090,420.00      |
| <b>NET SURPLUS/(DEFICIT)</b> |                                  | <b>\$313,635.43</b> | <b>\$163,493.00</b> | <b>\$150,142.43</b> | <b>\$ 318,590.00</b> |

# SEASONS RESTAURANT

|  |                                 | Actual                | Budget                |                      | Budget               |
|--|---------------------------------|-----------------------|-----------------------|----------------------|----------------------|
|  |                                 | 02/23/2026            | 04/30/2026            | Variance             | 04/30/2027           |
| <b>Revenues</b>                        |                                 |                       |                       |                      |                      |
| <b>Sales</b>                           |                                 |                       |                       |                      |                      |
| 3-4160-6                               | Food Sales                      | \$285,951.72          | \$349,300.00          | (\$63,348.28)        | \$ 341,352.00        |
| 3-4165-6                               | Liquor Sales                    | \$185,036.98          | \$201,900.00          | (\$16,863.02)        | \$ 227,219.00        |
| <b>Total</b>                           |                                 | <b>\$470,988.70</b>   | <b>\$551,200.00</b>   | <b>(\$80,211.30)</b> | <b>\$ 568,571.00</b> |
| <b>Social Security &amp; IMRF Levy</b> |                                 |                       |                       |                      |                      |
| 3-4035-6                               | Social Security Levy            | \$7,951.56            | \$17,800.00           | (\$9,848.44)         | \$18,771.00          |
| 3-4040-6                               | IMRF Levy                       | \$11,485.01           | \$2,320.00            | \$9,165.01           | \$4,543.00           |
| <b>Total</b>                           |                                 | <b>\$19,436.57</b>    | <b>\$20,120.00</b>    | <b>(\$683.43)</b>    | <b>\$23,314.00</b>   |
| <b>Miscellaneous Income</b>            |                                 |                       |                       |                      |                      |
| 3-4800-6                               | Miscellaneous Income            | \$6,975.31            | \$1,800.00            | \$5,175.31           | \$ 31,285.00         |
|  | Side Room Rental for Parties    |                       |                       |                      |                      |
|  | Banquet Room Rental for Parties |                       |                       |                      |                      |
|  | ATM Commissions                 |                       |                       |                      |                      |
|  | Sales Tax Discounts             |                       |                       |                      |                      |
|  | Gaming Commissions              |                       |                       |                      |                      |
|  | Tourism Monies                  |                       |                       |                      |                      |
|  | Credit Card Surcharge           |                       |                       |                      |                      |
| <b>Total</b>                           |                                 | <b>\$6,975.31</b>     | <b>\$1,800.00</b>     | <b>\$5,175.31</b>    | <b>\$ 31,285.00</b>  |
| <b>Discounts</b>                       |                                 |                       |                       |                      |                      |
| 3-4190-6                               | Discounts                       | \$0.00                | (\$200.00)            | \$200.00             | \$ -                 |
| <b>Total</b>                           |                                 | <b>\$0.00</b>         | <b>(\$200.00)</b>     | <b>\$200.00</b>      | <b>\$ -</b>          |
| <b>Total</b>                           |                                 | <b>\$497,400.58</b>   | <b>\$572,920.00</b>   | <b>(\$75,519.42)</b> | <b>\$ 623,170.00</b> |
| <b>Expenses</b>                        |                                 |                       |                       |                      |                      |
| <b>Gross Wages</b>                     |                                 |                       |                       |                      |                      |
| 3-5010-6                               | Manager Wages                   | \$48,944.87           | \$55,825.00           | \$6,880.13           | \$ 55,485.00         |
| 3-5025-6                               | Maintenance Wages               | \$217.02              | \$0.00                | (\$217.02)           | \$ -                 |
| 3-5081-6                               | Kitchen Staff Wages             | \$40,641.86           | \$89,500.00           | \$48,858.14          | \$ 47,500.00         |
| 3-5082-6                               | Waitress Wages                  | \$80,935.28           | \$57,800.00           | (\$23,135.28)        | \$ 93,000.00         |
| 3-5083-6                               | Cook Wages                      | \$64,294.25           | \$82,100.00           | \$17,805.75          | \$ 67,523.00         |
| <b>Total</b>                           |                                 | <b>(\$235,033.28)</b> | <b>(\$285,225.00)</b> | <b>(\$50,191.72)</b> | <b>\$ 263,508.00</b> |
| <b>Payroll Taxes and Benefits</b>      |                                 |                       |                       |                      |                      |
| 3-5120-6                               | Employee Health Insurance       | \$34,696.88           | \$29,450.70           | (\$5,246.18)         | \$ 71,028.00         |
| 3-5121-6                               | Vision                          | \$199.12              | \$151.44              | (\$47.68)            | \$ 324.00            |
| 3-5122-6                               | Union Benefits-Restaurant       | \$63.46               | \$0.00                | (\$63.46)            | \$ -                 |
| 3-5125-6                               | Employee Dental Insurance       | \$931.15              | \$613.68              | (\$317.47)           | \$ 1,746.00          |
| 3-5130-6                               | Employee Life Insurance         | \$95.49               | \$124.56              | \$29.07              | \$ 159.00            |
| 3-5115-6                               | Illinois Municipal Retirement   | \$6,197.98            | \$3,633.88            | (\$2,564.11)         | \$ 20,449.00         |
| 3-5100-6                               | Social Security & Medicare Tax  | \$19,549.44           | \$21,819.74           | \$2,270.30           | \$ 20,158.00         |
| 3-5105-6                               | State Unemployment              | \$2,594.42            | \$1,958.00            | (\$636.42)           | \$ 1,283.00          |
| <b>Total</b>                           |                                 | <b>(\$64,327.94)</b>  | <b>(\$57,752.00)</b>  | <b>\$6,575.94</b>    | <b>\$ 115,147.00</b> |
| <b>Insurance</b>                       |                                 |                       |                       |                      |                      |
| 3-5110-6                               | Workers Compensation            | (\$165.42)            | \$4,421.00            | \$4,586.42           | \$ 3,276.00          |
| 3-5240-6                               | Casualty Insurance              | \$3,308.94            | \$1,671.00            | (\$1,637.94)         | \$ 3,272.00          |
| <b>Total</b>                           |                                 | <b>(\$3,143.52)</b>   | <b>(\$6,092.00)</b>   | <b>(\$2,948.48)</b>  | <b>\$ 6,548.00</b>   |
| <b>Food &amp; Liquor Costs</b>         |                                 |                       |                       |                      |                      |
| 3-5630-6                               | Consumables                     | \$162,160.93          | \$155,000.00          | (\$7,160.93)         | \$ 168,314.00        |
| 3-5640-6                               | Beer, Wine, Liquor              | \$38,485.38           | \$50,000.00           | \$11,514.62          | \$ 57,186.00         |
| <b>Total</b>                           |                                 | <b>(\$200,646.31)</b> | <b>(\$205,000.00)</b> | <b>(\$4,353.69)</b>  | <b>\$ 225,500.00</b> |
| <b>Professional Services</b>           |                                 |                       |                       |                      |                      |
| 3-5195-6                               | Engineering Fees-Restaurant     | \$3,439.10            | \$0.00                | (\$3,439.10)         | \$ -                 |
| 3-5223-6                               | Professional Services           | (\$41.59)             | \$0.00                | \$41.59              | \$ -                 |
| <b>Total</b>                           |                                 | <b>(\$3,397.51)</b>   | <b>\$0.00</b>         | <b>\$3,397.51</b>    | <b>\$ -</b>          |
| <b>Advertising &amp; Promotion</b>     |                                 |                       |                       |                      |                      |
| 3-5245-6                               | Advertising & Promotion         | \$2,077.08            | \$3,000.00            | \$922.92             | \$ 5,000.00          |
| <b>Total</b>                           |                                 | <b>(\$2,077.08)</b>   | <b>(\$3,000.00)</b>   | <b>(\$922.92)</b>    | <b>\$ 5,000.00</b>   |

|                              |                                |                       |                       |                      |                        |
|------------------------------|--------------------------------|-----------------------|-----------------------|----------------------|------------------------|
| Maintenance                  |                                |                       |                       |                      |                        |
| 3-5500-6                     | Grounds Maintenance            | \$2,187.27            | \$2,500.00            | \$312.73             | \$ 4,960.00            |
| 3-5505-6                     | Building Maintenance           | \$2,654.66            | \$2,500.00            | (\$154.66)           | \$ 2,460.00            |
| 3-5510-6                     | Equipment Maintenance          | \$10,730.29           | \$2,500.00            | (\$8,230.29)         | \$ 10,000.00           |
|                              | Various Maintenance Needs      |                       |                       |                      |                        |
| Total                        |                                | (\$15,572.22)         | (\$7,500.00)          | \$8,072.22           | \$ 17,420.00           |
| Supplies                     |                                |                       |                       |                      |                        |
| 3-5530-6                     | Maintenance Supplies           | \$11,145.17           | \$5,000.00            | (\$6,145.17)         | \$ 13,600.00           |
| 3-5635-6                     | Paperware/Disposals            | \$13,168.97           | \$13,000.00           | (\$168.97)           | \$ 12,960.00           |
| 3-5720-6                     | Office Supplies                | \$451.37              | \$250.00              | (\$201.37)           | \$ 300.00              |
| 3-5140-6                     | Uniforms                       | \$1,615.25            | \$3,500.00            | \$1,884.75           | \$ 3,480.00            |
| 3-5725-6                     | Postage & Shipping             | \$1,244.99            | \$1,000.00            | (\$244.99)           | \$ 1,500.00            |
| 3-5300-6                     | Propane                        | \$5,084.23            | \$3,500.00            | (\$1,584.23)         | \$ 6,000.00            |
| Total                        |                                | (\$32,709.98)         | (\$26,250.00)         | \$6,459.98           | \$ 37,840.00           |
| Machinery & Equipment        |                                |                       |                       |                      |                        |
| 3-5550-6                     | Machinery & Equipment          | \$3,203.05            | \$5,000.00            | \$1,796.95           | \$ 16,500.00           |
| Total                        |                                | (\$3,203.05)          | (\$5,000.00)          | (\$1,796.95)         | \$ 16,500.00           |
| IT Services & Software       |                                |                       |                       |                      |                        |
| 3-5700-6                     | IT Services                    | \$80.97               | \$4,380.00            | \$4,299.03           | \$ 85.00               |
| 3-5705-6                     | Software Maintenance & Upgrade | \$2,647.50            | \$1,680.00            | (\$967.50)           | \$ 9,600.00            |
| Total                        |                                | (\$2,728.47)          | (\$6,060.00)          | (\$3,331.53)         | \$ 9,685.00            |
| Utilities                    |                                |                       |                       |                      |                        |
| 3-6100-6                     | Electricity                    | \$3,550.70            | \$12,000.00           | \$8,449.30           | \$ 7,080.00            |
| 3-5730-6                     | Telephone                      | \$722.47              | \$3,144.00            | \$2,421.53           | \$ 2,448.00            |
| 3-5731-6                     | Internet                       | \$2,768.88            | \$1,860.00            | (\$908.88)           | \$ 2,040.00            |
| 3-5732-6                     | Television                     | \$1,514.98            | \$1,260.00            | (\$254.98)           | \$ 1,980.00            |
| 3-5570-6                     | Waste Removal                  | \$2,371.44            | \$1,980.00            | (\$391.44)           | \$ 3,000.00            |
| Total                        |                                | (\$10,928.47)         | (\$20,244.00)         | (\$9,315.53)         | \$ 16,548.00           |
| Bank Charges                 |                                |                       |                       |                      |                        |
| 3-5810-6                     | Bank Charges                   | \$872.22              | \$400.00              | (\$472.22)           | \$ 975.00              |
| 3-5820-6                     | Charge Card Fees               | \$7,590.24            | \$8,000.00            | \$409.76             | \$ 9,140.00            |
| Total                        |                                | (\$8,462.46)          | (\$8,400.00)          | \$62.46              | \$ 10,115.00           |
| Operations                   |                                |                       |                       |                      |                        |
| 3-6975-6                     | Administrative Reimbursements  | \$22,500.00           | \$30,000.00           | \$7,500.00           | \$ 24,924.00           |
| 3-6930-6                     | Security                       | \$147.00              | \$0.00                | (\$147.00)           | \$ 1,764.00            |
| 3-6970-6                     | Real Estate Taxes              | \$2,938.35            | \$3,000.00            | \$61.65              | \$ 3,030.00            |
| 3-5250-6                     | Licenses & Permits             | \$2,302.25            | \$1,600.00            | (\$702.25)           | \$ 2,550.00            |
| 3-5225-6                     | Staff Training                 | \$73.65               | \$100.00              | \$26.35              | \$ 100.00              |
| 3-5565-6                     | Pest Control                   | \$315.00              | \$540.00              | \$225.00             | \$ 540.00              |
| 3-6940-6                     | Operations                     | \$2,615.79            | \$1,500.00            | (\$1,115.79)         | \$ -                   |
| 3-5830-6                     | Cash Short/(Over)              | (\$2,096.83)          | \$0.00                | \$2,096.83           | \$ -                   |
| 3-5990-6                     | Miscellaneous                  | \$1,183.23            | \$0.00                | (\$1,183.23)         | \$ 2,100.00            |
| Total                        |                                | (\$29,978.44)         | (\$36,740.00)         | (\$6,761.56)         | \$ 35,008.00           |
| Depreciation                 |                                |                       |                       |                      |                        |
| 3-6980-6                     | Depreciation                   | \$13,988.71           | \$15,600.00           | \$1,611.29           | \$ 18,660.00           |
| Total                        |                                | (\$13,988.71)         | (\$15,600.00)         | (\$1,611.29)         | \$ 18,660.00           |
| Total                        |                                | (\$626,197.44)        | (\$682,863.00)        | (\$56,665.56)        | \$ 777,479.00          |
| <b>NET SURPLUS/(DEFICIT)</b> |                                | <b>(\$128,796.86)</b> | <b>(\$109,943.00)</b> | <b>(\$18,853.86)</b> | <b>\$ (154,309.00)</b> |

# CENTRAL LEASING

|                              |   | Actual<br>02/18/2026 | Budget<br>04/30/2026 | Variance           | Budget<br>04/30/2027 |
|------------------------------|---|----------------------|----------------------|--------------------|----------------------|
| Revenues                     |   |                      |                      |                    |                      |
| Interest Income              |   |                      |                      |                    |                      |
| 3-4010-4                     | Interest Income                               | \$6,806.83           | \$15,600.00          | (\$8,793.17)       | \$ 8,000.00          |
| Total                        |   | \$6,806.83           | \$15,600.00          | (\$8,793.17)       | \$ 8,000.00          |
| Oil Royalty                  |   |                      |                      |                    |                      |
| 3-4050-4                     | Oil Royalty                                   | \$12,098.18          | \$28,308.00          | (\$16,209.82)      | \$ 18,720.00         |
| Total                        |   | \$12,098.18          | \$28,308.00          | (\$16,209.82)      | \$ 18,720.00         |
| Lease Revenue                |   |                      |                      |                    |                      |
| 3-4200-4                     | Farm Lease Revenue Recreation Central/Leasing | \$173,763.25         | \$269,704.00         | (\$95,940.75)      | \$ 277,225.00        |
| 3-4210-4                     | Shooting Complex Lease                        | \$3,000.00           | \$6,000.00           | (\$3,000.00)       | \$ 6,000.00          |
| 3-4220-4                     | Cell Tower Land Lease                         | \$1,000.00           | \$0.00               | \$1,000.00         | \$ 12,000.00         |
| 3-4250-4                     | Apartment Land Lease                          | \$12,893.92          | \$13,556.00          | (\$662.08)         | \$ 13,980.00         |
| Total                        |   | \$190,657.17         | \$289,260.00         | (\$98,602.83)      | \$ 309,205.00        |
| Miscellaneous Income         |   |                      |                      |                    |                      |
| 3-4800-4                     | Miscellaneous Income                          | \$2,124.42           | \$0.00               | \$2,124.42         | \$ 150.00            |
| 3-4500-4                     | Grant Revenue                                 |                      |                      |                    | \$ 350,000.00        |
| 3-4100-4                     | Wine & Art Festival Income                    | \$17,970.00          | \$17,085.00          | \$885.00           | \$ 18,000.00         |
| Total                        |   | \$20,094.42          | \$17,085.00          | \$3,009.42         | \$ 368,150.00        |
| Total                        |   | \$229,656.60         | \$350,253.00         | (\$120,596.40)     | \$ 704,075.00        |
| Expenses                     |   |                      |                      |                    |                      |
| Insurance                    |   |                      |                      |                    |                      |
| 3-5240-4                     | Casualty Insurance                            | \$677.80             | \$504.00             | \$173.80           | \$ 900.00            |
| Total                        |   | (\$677.80)           | (\$504.00)           | (\$173.80)         | \$ 900.00            |
| Maintenance                  |   |                      |                      |                    |                      |
| 3-5500-4                     | Grounds Maintenance                           | \$0.00               | \$1,500.00           | (\$1,500.00)       | \$ 7,500.00          |
| 3-5505-4                     | Building Maintenance                          | \$7,304.22           | \$3,000.00           | (\$4,804.22)       | \$ 3,000.00          |
| 3-5510-4                     | Equipment Maintenance                         | \$305.00             | \$500.00             | \$115.00           | \$ 1,300.00          |
| Total                        |   | (\$7,609.22)         | (\$5,000.00)         | \$3,439.22         | \$ 11,800.00         |
| Supplies                     |   |                      |                      |                    |                      |
| 3-5530-4                     | Maintenance Supplies                          | \$1,095.45           | \$500.00             | (\$675.45)         | \$ 500.00            |
| Total                        |   | (\$1,095.45)         | (\$500.00)           | \$675.45           | \$ 500.00            |
| IT Services & Software       |   |                      |                      |                    |                      |
| 3-5700-4                     | IT Services                                   | \$0.00               | \$100.00             | (\$100.00)         | \$ -                 |
| Total                        |   | \$0.00               | (\$100.00)           | \$100.00           | \$ -                 |
| Utilities                    |   |                      |                      |                    |                      |
| 3-5570-4                     | Waste Removal                                 | \$1,189.05           | \$720.00             | (\$589.05)         | \$ -                 |
| 3-6100-4                     | Electricity                                   | \$2,417.77           | \$2,400.00           | (\$417.77)         | \$ 3,240.00          |
| Total                        |   | (\$3,606.82)         | (\$3,120.00)         | \$1,006.82         | \$ 3,240.00          |
| Operations                   |   |                      |                      |                    |                      |
| 3-5001-4                     | Transfer-Out                                  | \$6,806.83           | \$15,600.00          | \$6,193.17         | \$ 8,000.00          |
| 3-5571-4                     | Wine and Art Festival Expenses                | \$12,869.23          | \$17,085.00          | \$4,215.77         | \$ 13,000.00         |
| 3-6975-4                     | Administrative Reimbursements                 | \$67,500.00          | \$90,000.00          | \$7,500.00         | \$ 11,532.00         |
| 3-5810-4                     | Bank Charges                                  | \$746.44             | \$500.00             | (\$326.44)         | \$ 1,010.00          |
| 3-6970-4                     | Real Estate Taxes                             | \$8,668.12           | \$8,000.00           | (\$668.12)         | \$ 9,620.00          |
| Total                        |   | (\$96,590.62)        | (\$131,185.00)       | (\$16,914.38)      | \$ 43,162.00         |
| Depreciation                 |   |                      |                      |                    |                      |
| 3-6980-4                     | Depreciation                                  | \$4,467.66           | \$6,000.00           | \$532.34           | \$ 32,400.00         |
| Total                        |   | (\$4,467.66)         | (\$6,000.00)         | (\$532.34)         | \$ 32,400.00         |
| Total                        |   | (\$114,047.57)       | (\$146,409.00)       | (\$12,147.43)      | \$ 92,002.00         |
| <b>NET SURPLUS/(DEFICIT)</b> |   | <b>\$115,609.03</b>  | <b>\$203,844.00</b>  | <b>\$39,289.03</b> | <b>\$ 612,073.00</b> |

## EVENT CENTER

|                              |  | Actual<br>02/19/2026 | Budget<br>04/30/2026 | Variance          | Budget<br>04/30/2027  |
|------------------------------|--|----------------------|----------------------|-------------------|-----------------------|
| Revenues                     |  |                      |                      |                   |                       |
| Rental Income                |  |                      |                      |                   |                       |
| 3-4110-5                     | Rental Income                                    | \$5,400.00           | \$9,000.00           | (\$3,600.00)      | \$ 11,800.00          |
| Total                        |  | \$6,140.00           | \$11,000.00          | (\$4,860.00)      | \$ 11,800.00          |
| Miscellaneous Income         |  |                      |                      |                   |                       |
| 3-4100-5                     | IDOT Rent<br>Event Center Out-Building<br>Cabana | \$20,000.00          | \$18,000.00          | \$2,000.00        | \$ 30,000.00          |
| Total                        |  | \$20,000.00          | \$18,000.00          | \$2,000.00        | \$ 30,000.00          |
| Total                        |  | \$26,140.00          | \$29,000.00          | (\$2,860.00)      | \$ 41,800.00          |
| Expenses                     |  |                      |                      |                   |                       |
| Insurance                    |  |                      |                      |                   |                       |
| 3-5240-5                     | Casualty Insurance                               | \$5,199.88           | \$3,673.00           | (\$1,526.88)      | \$ 7,416.00           |
| Total                        |  | (\$5,199.88)         | (\$3,673.00)         | \$1,526.88        | \$ 7,416.00           |
| Professional Services        |  |                      |                      |                   |                       |
| 3-5195-5                     | Engineering Fees-Event Center                    | \$8,078.00           | \$0.00               | (\$8,078.00)      | \$ -                  |
| Total                        |  | (\$8,078.00)         | \$0.00               | \$8,078.00        | \$ -                  |
| Advertising & Promotion      |  |                      |                      |                   |                       |
| 3-5245-5                     | Advertising & Promotion                          | \$1,000.00           | \$0.00               | (\$1,000.00)      | \$ 1,200.00           |
| Total                        |  | (\$1,000.00)         | \$0.00               | \$1,000.00        | \$ 1,200.00           |
| Maintenance                  |  |                      |                      |                   |                       |
| 3-5500-5                     | Grounds Maintenance                              | \$1,993.29           | \$750.00             | (\$1,243.29)      | \$ 5,000.00           |
| 3-5505-5                     | Building Maintenance                             | \$5,339.32           | \$12,500.00          | \$7,160.68        | \$ 2,000.00           |
| 3-5510-5                     | Equipment Maintenance                            | \$281.87             | \$1,500.00           | \$1,218.13        | \$ 750.00             |
| Total                        |  | (\$7,614.48)         | (\$14,750.00)        | (\$7,135.52)      | \$ 7,750.00           |
| Supplies                     |  |                      |                      |                   |                       |
| 3-5720-5                     | Office Supplies                                  | \$112.72             | \$0.00               | (\$112.72)        | \$ -                  |
| 3-5530-5                     | Maintenance Supplies                             | \$636.54             | \$2,000.00           | \$1,363.46        | \$ 1,200.00           |
| 3-5630-5                     | Linens   | \$0.00               | \$300.00             | \$300.00          | \$ 300.00             |
| Total                        |  | (\$749.26)           | (\$2,300.00)         | (\$1,550.74)      | \$ 1,500.00           |
| Machinery & Equipment        |  |                      |                      |                   |                       |
| 3-5550-5                     | Machinery & Equipment                            | \$0.00               | \$1,500.00           | \$1,500.00        | \$ 1,200.00           |
| Total                        |  | \$0.00               | (\$1,500.00)         | (\$1,500.00)      | \$ 1,200.00           |
| Utilities                    |  |                      |                      |                   |                       |
| 3-5731-5                     | Internet   | \$1,586.50           | \$1,440.00           | (\$146.50)        | \$ 1,980.00           |
| 3-5570-5                     | Waste Removal                                    | \$646.11             | \$720.00             | \$73.89           | \$ 720.00             |
| 3-6100-5                     | Electricity                                      | \$21,259.46          | \$18,000.00          | (\$3,259.46)      | \$ 27,000.00          |
| Total                        |  | (\$23,492.07)        | (\$20,160.00)        | \$3,332.07        | \$ 29,700.00          |
| Operations                   |  |                      |                      |                   |                       |
| 3-6975-5                     | Administrative Reimbursement                     |                      |                      |                   | \$ 1,308.00           |
| 3-5565-5                     | Pest Control                                     | \$1,000.00           | \$1,200.00           | \$200.00          | \$ 1,200.00           |
| 3-6940-5                     | Operations                                       | \$0.00               | \$2,000.00           | \$2,000.00        | \$ -                  |
| 3-6930-5                     | Security   | \$1,075.20           | \$1,600.00           | \$524.80          | \$ 1,620.00           |
| Total                        |  | (\$2,075.20)         | (\$4,800.00)         | (\$2,724.80)      | \$ 4,128.00           |
| Depreciation                 |  |                      |                      |                   |                       |
| 3-6980-5                     | Depreciation                                     | \$43,172.28          | \$57,000.00          | \$13,827.72       | \$ 60,000.00          |
| Total                        |  | (\$43,172.28)        | (\$57,000.00)        | (\$13,827.72)     | \$ 60,000.00          |
| Total                        |  | (\$91,381.17)        | (\$104,183.00)       | (\$12,801.83)     | \$ 112,894.00         |
| <b>NET SURPLUS/(DEFICIT)</b> |  | <b>(\$65,241.17)</b> | <b>(\$75,183.00)</b> | <b>\$9,941.83</b> | <b>\$ (71,094.00)</b> |

**SECTION IV:  
CAPITAL IMPROVEMENT PROJECTS**



The District's capital improvement program takes a proactive approach to ensure the maintenance and continued efficient operation of its \$355 million infrastructure. The District's long-term outlook benefits by planning and budgeting for essentials such as programmatic replacement of water mains, valves, tanks, pump stations, treatment plant improvements, replacement of vehicles and equipment, facilities improvements, and technology projects on an annual basis.

The following CIP was created in 2024 and 2025 and is regularly updated to align with the District's priorities. The CIP also identifies funding needs for future capital projects and anticipates costs associated with the economy, escalation, and inflation. Collectively, these projects help maintain the integrity of the District's water distribution system, reducing the number of unanticipated breaks and water loss while supporting the delivery of safe, high-quality water while maintaining compliance with the U.S. Environmental Protection Agency. Additionally, it's important to recognize the recreation assets that the District operates so careful attention has been given to plan facility improvements at the golf course, lodging, and other properties.

The proposed capital improvement program establishes a 5-year budget. It lists the major infrastructure areas by category and is tracked and updated annually to reflect the long-term priorities of the District. The Board of Trustees reviews and adopts the CIP as part of the annual budget approval process. The CIP is designed with flexibility to account for unanticipated needs and changing priorities. The program is also flexible enough to take advantage of grant funding opportunities, when available, to offset future infrastructure investment costs.

Coordination of the District's CIP, in concert with established maintenance programs, address the District's aging infrastructure using a thoughtful, planned approach. Over time, this saves the District's taxpayers money by avoiding costly emergency pipe breaks and other unplanned expenditures, and supports regulatory compliance and the delivery of safe, high-quality water. Programs such as valve maintenance and turning, main replacement, large and small valve replacement, and treatment plant equipment maintenance all minimize system outages, enhance reliability and control long-term costs.



*Above ground water storage tanks are used to ensure water is available during times of emergency.*

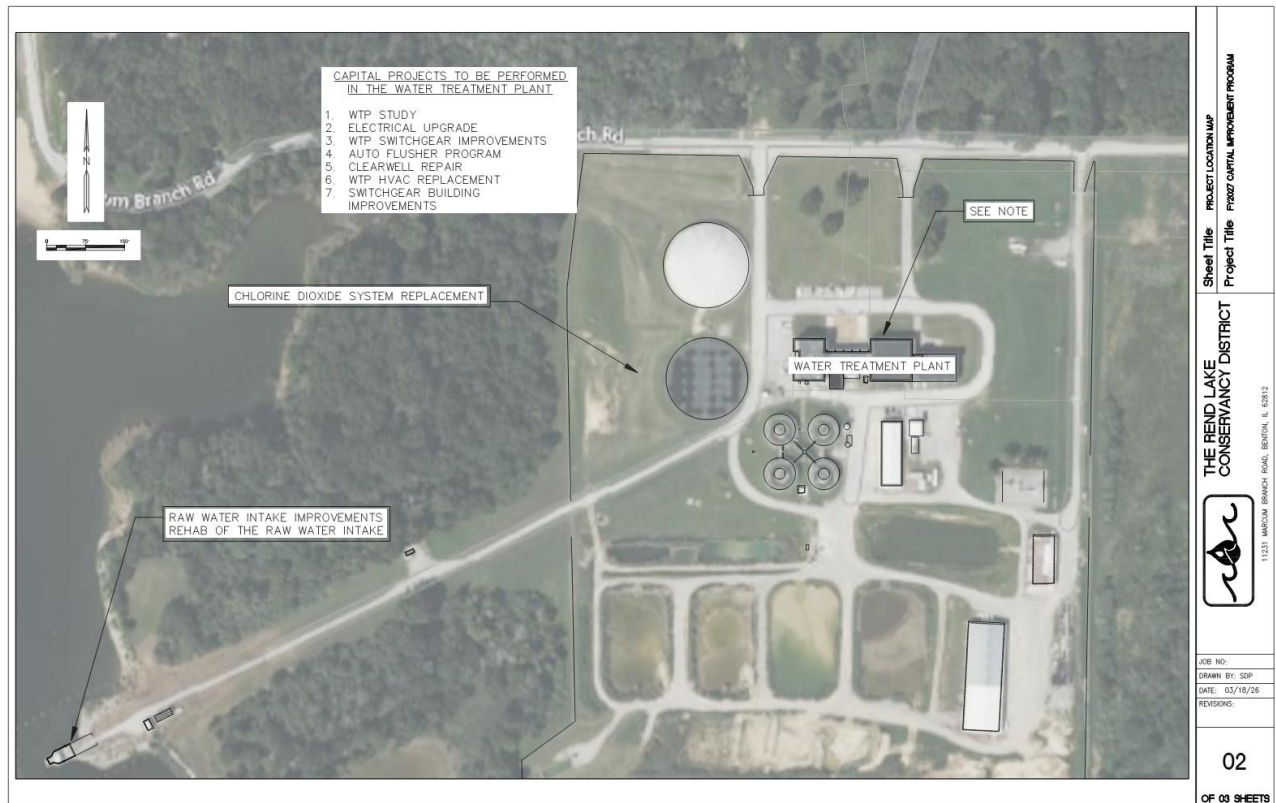
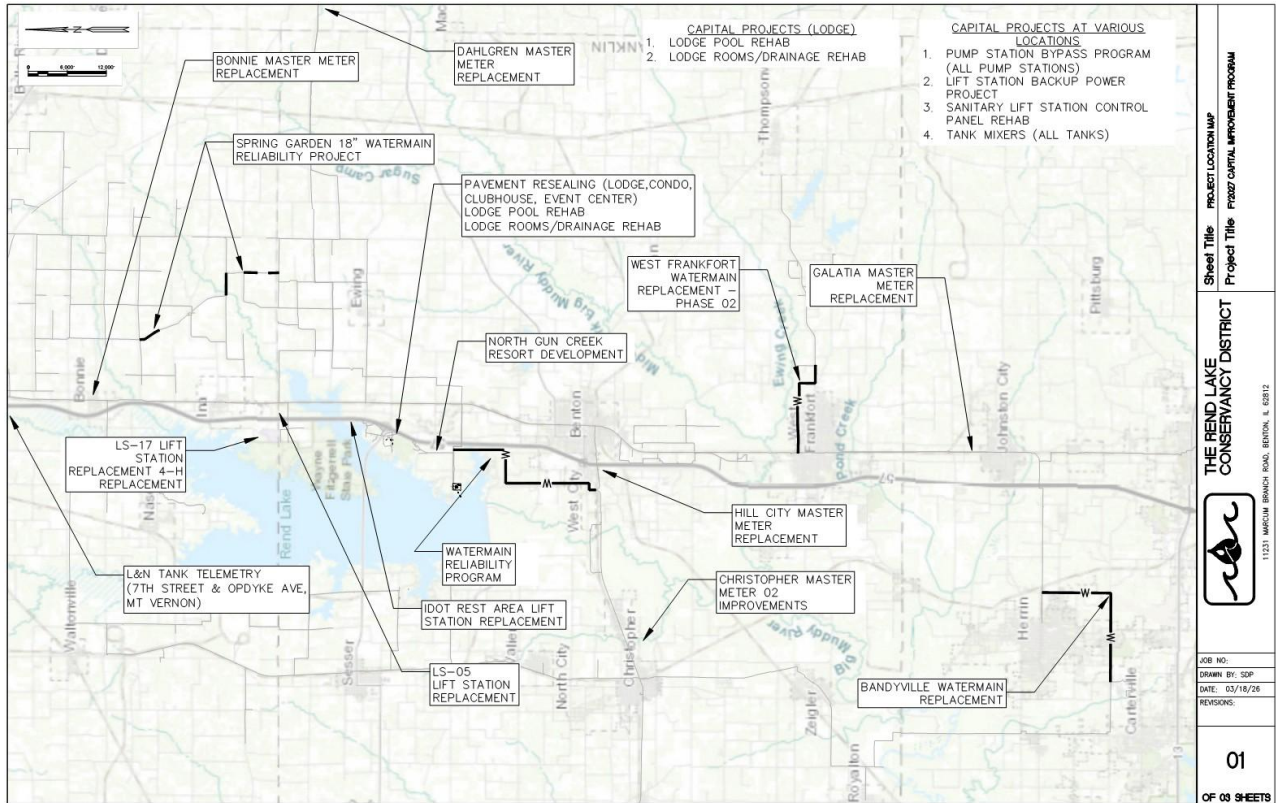
## CAPITAL BUDGET

| <b>General</b>   |                     |                      |
|--|---------------------|----------------------|
|  | <b>FY 27</b>        | <b>Five Year</b>     |
| <i>Admin Building Remodel</i>                            | \$ 150,000          |                      |
| <b>TOTAL</b>   | <b>\$ 150,000</b>   | <b>\$ -</b>          |
| <hr/>  |                     |                      |
| <b>Water &amp; Sewer</b>                                 |                     |                      |
|  | <b>Y/E 4-30-27</b>  | <b>Five Year</b>     |
| <b>Distribution System</b>                               |                     |                      |
| <i>Ninth Street Watermain Replace - Phase 1</i>          | \$ 1,000,000        |                      |
| <i>Chlorine Dioxide Building Replacement</i>             | \$ 1,100,000        |                      |
| <i>Galatia Master Meter Replacement</i>                  | \$ 470,000          |                      |
| <i>LS-05 Lift Station Replacement (Big Muddy Prison)</i> | \$ 836,000          |                      |
| <i>LS-04 Lift Station Replacement (Ewing)</i>            |                     | \$ 460,000           |
| <i>Sanitary LS Control Panel Rehab &amp; Monitoring</i>  | \$ 60,000           | \$ 60,000            |
| <i>Pump Station Emergency Backup Power Project</i>       | \$ 40,000           | \$ 3,000,000         |
| <i>Design</i>  |                     |                      |
| <i>Valve Replacement Program</i>                         |                     | \$ 400,000           |
| <i>Sewer Main Rehab</i>                                  |                     | \$ 620,000           |
| <i>Design</i>  |                     |                      |
| <i>Spring Garden 18" Watermain Reliability Project</i>   | \$ 80,000           | \$ 1,000,000         |
| <i>Peach Orchard Watermain Replacement</i>               |                     | \$ 450,000           |
| <i>Valier SCADA Panel</i>                                |                     | \$ 40,000            |
| <i>Bonnie Master Meter Replacement</i>                   | \$ 300,000          |                      |
| <i>Design</i>  |                     |                      |
| <i>Watermain Reliability Program</i>                     | \$ 162,000          | \$ 8,300,000         |
| <i>L &amp; N Tank Telemetry</i>                          | \$ 40,000           |                      |
| <i>Design</i>  |                     |                      |
| <i>Pump Station Bypass Piping Program</i>                | \$ 60,000           | \$ 400,000           |
| <i>Design</i>  |                     |                      |
| <i>Construction</i>                                      |                     |                      |
| <i>Hill City Master Meter Replacement</i>                |                     | \$ 240,000           |
| <i>Design</i>  |                     |                      |
| <i>Dahlgren Master Meter Replacement</i>                 |                     | \$ 240,000           |
| <i>Design</i>  |                     |                      |
| <i>Water Distribution System Security Enhancements</i>   |                     | \$ 200,000           |
| <i>LS-17 Lift Station Replacement 4H</i>                 | \$ 40,000           | \$ 700,000           |
| <i>Design</i>  |                     |                      |
| <i>Tank Mixers (All tanks)</i>                           | \$ 320,000          |                      |
| <i>Design</i>  |                     |                      |
| <i>Water Tower Security Enhancements</i>                 |                     | \$ 100,000           |
| <i>8" Bandyville Water Main Replacement</i>              |                     | \$ 3,000,000         |
| <i>Design</i>  |                     |                      |
| <i>Land Acquisition</i>                                  |                     |                      |
| <i>Christopher Master Meter #2 Improvements</i>          | \$ 50,000           |                      |
| <i>Lift Station Replacement - IDOT 57 Rest Area</i>      |                     | \$ 530,000           |
| <b>TOTAL</b>   | <b>\$ 4,558,000</b> | <b>\$ 19,740,000</b> |

| <b>Water Treatment Plant Projects</b>                       |                     |                     |
|---|---------------------|---------------------|
|   | <b>FY 27</b>        | <b>Five Year</b>    |
| Raw Water Intake Improvements                               | \$ 600,000          | \$ 600,000          |
| Emergency Clearwell Seal Plate Repair                       | \$ 250,000          |                     |
| WTP Electric Upgrades                                       | \$ 1,200,000        |                     |
| WTP Study   | \$ 350,000          |                     |
| WTP HVAC System Evaluation                                  | \$ 200,000          | \$ 800,000          |
| Plant Safety Projects                                       |                     | \$ 150,000          |
| WTP Switchgear Bldg Improvements                            | \$ 20,000           |                     |
| Wastewater Treatment Plant Rehab                            |                     | \$ 7,000,080        |
| 30x 30 x 10 Polebarn  |                     | \$ 75,000           |
| Auto Flusher Installation Program                           | \$ 50,000           |                     |
| Drainage Repair @ Big Barn                                  |                     | \$ 10,000           |
| Filter Room Roof  |                     | \$ 50,000           |
|   |                     |                     |
|   |                     |                     |
| <b>TOTAL</b>  | <b>\$ 2,670,000</b> | <b>\$ 8,685,080</b> |
| <b>Recreation</b>   |                     |                     |
|   | <b>FY 27</b>        | <b>Five Year</b>    |
| North Gun Creek Resort Development                          | \$ 350,000          | \$ 1,250,000        |
| Pavement Resealing (Lodge, Condos, Clubhouse, Event Center) | \$ 70,000           |                     |
| Living Complex Parking Lot Improvements & Conservation Lane |                     | \$ 180,000          |
| Condo Exterior Balconies Rehab                              |                     | \$ 70,000           |
| Lodge Pool  | \$ 110,000          |                     |
| Lodge Rooms/Drainage Rehab                                  | \$ 40,000           |                     |
| Golf Course Switchgear Replacement                          |                     | \$ 50,000           |
| Robotics  |                     | \$ 50,000           |
| Rehab of Irrigation System Pump House                       |                     | \$ 300,000          |
| Banquet Room Upgrade  |                     | \$ 25,000           |
| Electric to (2) Aerators                                    | \$ 10,000           |                     |
| <b>TOTAL</b>  | <b>\$ 580,000</b>   | <b>\$ 1,925,000</b> |

| <b>Equipment</b>                     |                   |                     |
|--------------------------------------|-------------------|---------------------|
| (1) Portable 230 VAC Generators      | \$ 140,000        |                     |
| High Head Diesel Water Pump          | \$ 225,000        |                     |
| Sand Filter Effluent Valve Actuators | \$ 90,000         |                     |
| Lake Monitoring Buoys                | \$ 30,000         |                     |
| Chlorine Analyzer - Frisco Tank      | \$ 9,000          |                     |
| Ammonia Analyzer                     | \$ 45,000         |                     |
| High Service Spare Pump              | \$ 45,000         |                     |
| Raw Water Spare Pump                 | \$ 30,000         |                     |
| LS #11 Sewage Pump                   | \$ 25,000         |                     |
| (5) Chlorine Analyzers               |                   | \$ 50,000           |
| Water Plant Air Compressor           | \$ 10,000         |                     |
| Lake Storage Building A/C            | \$ 5,500          |                     |
| West Frankfort Pump #3               |                   | \$ 50,000           |
| <b>TOTAL</b>                         | <b>\$ 654,500</b> | <b>\$ 100,000</b>   |
| <b>Vehicles</b>                      |                   |                     |
| One-Ton Utility Bed Truck 4WD        | \$ 80,000         | \$ 175,000          |
| 3/4 Ton Utility Bed Truck 4WD        | \$ 70,000         |                     |
| Two-Ton Dump Truck                   | \$ 125,000        |                     |
| 1/2 Ton Crew Cab Truck 4WD           | \$ 60,000         |                     |
| 40' Articulating Lift Trailer        | \$ 36,000         |                     |
| Semi Truck - Manual Transmission     |                   | \$ 150,000          |
| Medium Excavator                     |                   | \$ 200,000          |
| Skid Loader w/ Clear Cutting Head    |                   | \$ 150,000          |
| Loader Backhoe                       |                   | \$ 125,000          |
| Tandem Dump Truck                    |                   | \$ 310,000          |
| 1/2 Ton Ext Cab 4WD Truck            |                   | \$ 455,000          |
| 3/4 Ton Ext Cab 4WD Truck            |                   | \$ 130,000          |
| Lowboy Trailer                       |                   | \$ 80,000           |
| One-Ton Flatbed 4WD Truck            |                   | \$ 80,000           |
| Semi-Truck Dump Trailer              |                   | \$ 75,000           |
| <b>TOTAL</b>                         | <b>\$ 371,000</b> | <b>\$ 1,930,000</b> |

# MAPS OF CIP LOCATIONS



## CAPITAL IMPROVEMENT PROJECTS DESCRIPTIONS

|                               |  |
|-------------------------------|--|
| <b>PROJECT NUMBER:</b>        | 24-21  |
| <b>PROJECT DESCRIPTION:</b>   | North Gun Creek Resort Development   |
| <b>ROM COST ESTIMATE:</b>     | \$350,000  |
| <b>ROM PROJECT TIMELINE:</b>  | FY2027   |
| <b>PROJECT LOCATION:</b>      | N. Gun Creek   |
| <b>PROJECT JUSTIFICATION:</b> | RLCD has been awarded \$350,000 in 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. In FY27, Phase 1 construction documents will be completed and construction to repair the primary roads will be completed. The NEPA |

|                               |   |
|-------------------------------|---|
| <b>PROJECT NUMBER:</b>        | 24-03   |
| <b>PROJECT DESCRIPTION:</b>   | West Frankfort Watermain Replacement Phase 02   |
| <b>ROM COST ESTIMATE:</b>     | \$1,000,000   |
| <b>ROM PROJECT TIMELINE:</b>  | FY2026-FY2027   |
| <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>     | \$ 1,115,000   |
| <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 a hazardous situation. |

|                               |  |
|-------------------------------|--|
| <b>PROJECT NUMBER:</b>        | 20-06  |
| <b>PROJECT DESCRIPTION:</b>   | Galatia Master Meter Replacement   |
| <b>ROM COST ESTIMATE:</b>     | \$ 470,000   |
| <b>ROM PROJECT TIMELINE:</b>  | FY2024-2027  |
| <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, 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>     | \$ 300,000  |
| <b>ROM PROJECT TIMELINE:</b>  | FY2024 - FY2027   |
| <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 to 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>        | 24-12  |
| <b>PROJECT DESCRIPTION:</b>   | Spring Garden 18 Inch Watermain Rehabilitation   |
| <b>ROM COST ESTIMATE:</b>     | \$ 1,030,000   |
| <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 issues 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>     | \$ 836,000  |
| <b>ROM PROJECT TIMELINE:</b>  | FY2024-2027   |
| <b>PROJECT LOCATION:</b>      | Jefferson County Illinois   |
| <b>PROJECT JUSTIFICATION:</b> | The existing lift station labeled as LS-05 located near the Big Muddy Correctional Facility is older than 20 years old from the last rehabilitation. This station has experienced multiple failures and the piping, 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 more maintenance than typical. The flows that come into the station need to be grinded prior to pumping. This project will replace the existing station completely. |

|                               |   |
|-------------------------------|---|
| <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>  | FY2027  |
| <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. |

|                               |   |
|-------------------------------|---|
| <b>PROJECT NUMBER:</b>        | 26-07   |
| <b>PROJECT DESCRIPTION:</b>   | Pump Station Bypass Program   |
| <b>ROM COST ESTIMATE:</b>     | \$ 2,080,000  |
| <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>        | 23-04   |
| <b>PROJECT DESCRIPTION:</b>   | Water Treatment Plant 48" Rehabilitation  |
| <b>ROM COST ESTIMATE:</b>     | \$ 656,500  |
| <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 as experience 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 consists 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. It is hoped that the removal of the existing 48" valve will remove the "hydraulic choking" issue. If the first phase is successful 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>     | \$ 1,160,000   |
| <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 distressed state. This project will replace the piping, valves, walking platform, and add a bypass pumping location to be able the bypass the station. In addition, up flow pumps or an air system will be installed to combat frazzle ice conditions. |

|                               |   |
|-------------------------------|---|
| <b>PROJECT NUMBER:</b>        | 24-06   |
| <b>PROJECT DESCRIPTION:</b>   | WTP Electrical Upgrade  |
| <b>ROM COST ESTIMATE:</b>     | \$ 1,200,000  |
| <b>ROM PROJECT TIMELINE:</b>  | FY2025-FY2027   |
| <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>     | \$ 1,250,000  |
| <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 times in regards to the 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>     | \$ 350,000  |
| <b>ROM PROJECT TIMELINE:</b>  | FY2025-FY2028   |
| <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 reccomendation of replacing, upgrading or both. In addition redundancy will evaluated. |

|                               |  |
|-------------------------------|--|
| <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, the water mains 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>        | 20-10  |
| <b>PROJECT DESCRIPTION:</b>   | Seasons Lodge Pool Replacement   |
| <b>ROM COST ESTIMATE:</b>     | \$ 150,000   |
| <b>ROM PROJECT TIMELINE:</b>  | FY2024-2026  |
| <b>PROJECT LOCATION:</b>      | Franklin County Illinois   |
| <b>PROJECT JUSTIFICATION:</b> | This project was bid in FY2026 and due to extreme pricing the scope of work was reduced to make enhancements around the pool instead of replacing the pool. Those include new fencing, rehab of pool deck, and new hot tub area. |

|                              |   |
|------------------------------|---|
| <b>PROJECT NUMBER:</b>       | 24-08   |
| <b>PROJECT DESCRIPTION:</b>  | Sanitary LS Control Panel Rehab and Monitoring  |
| <b>ROM COST ESTIMATE:</b>    | \$ 120,000  |
| <b>ROM PROJECT TIMELINE:</b> | FY2025-FY2028   |
| <b>PROJECT LOCATION:</b>     | Various District sanitary sewer lift stations located in Franklin and Jefferson Counties. |

|                               |   |
|-------------------------------|---|
| <b>PROJECT NUMBER:</b>        | 26-02   |
| <b>PROJECT DESCRIPTION:</b>   | Watermain Reliability Program   |
| <b>ROM COST ESTIMATE:</b>     | \$ 8,300,000  |
| <b>ROM PROJECT TIMELINE:</b>  | Ongoing   |
| <b>PROJECT LOCATION:</b>      | Various locations   |
| <b>PROJECT JUSTIFICATION:</b> | The Intercity Water System piping is over 50 years and is in need of replacement. This ongoing project will schedule the replacement of the watermain in the system |

|                              |  |
|------------------------------|--|
| <b>PROJECT NUMBER:</b>       | 26-06                                  |
| <b>PROJECT DESCRIPTION:</b>  | L&N Tank Telemetry                     |
| <b>ROM COST ESTIMATE:</b>    | \$ 40,000                              |
| <b>ROM PROJECT TIMELINE:</b> | FY27                                   |
| <b>PROJECT LOCATION:</b>     | L&N Water Storage Tank - Mt. Vernon IL |

|                              |  |
|------------------------------|--|
| <b>PROJECT NUMBER:</b>       | 26-13  |
| <b>PROJECT DESCRIPTION:</b>  | LS-17 Replacement  |
| <b>ROM COST ESTIMATE:</b>    | \$ 740,000   |
| <b>ROM PROJECT TIMELINE:</b> | FY27-FY28  |
| <b>PROJECT LOCATION:</b>     | This LS is located at the 4H facility adjacent to Rend Lake College. |

|                               |  |
|-------------------------------|--|
| <b>PROJECT NUMBER:</b>        | 26-31  |
| <b>PROJECT DESCRIPTION:</b>   | Tank Mixers - All Tanks  |
| <b>ROM COST ESTIMATE:</b>     | \$320,000  |
| <b>ROM PROJECT TIMELINE:</b>  | FY2027   |
| <b>PROJECT LOCATION:</b>      | All tanks in the system  |
| <b>PROJECT JUSTIFICATION:</b> | The existing tanks are in need of mixing due to nitrification issues and chlorine depletion during warm months of the year. We have had year on year issues where the tanks had to be emptied and credits issued to our customers. |

|                              |                     |
|------------------------------|---------------------|
| <b>PROJECT NUMBER:</b>       | 26-19               |
| <b>PROJECT DESCRIPTION:</b>  | Christopher Meter 2 |
| <b>ROM COST ESTIMATE:</b>    | \$ 50,000           |
| <b>ROM PROJECT TIMELINE:</b> | FY-2027             |
| <b>PROJECT LOCATION:</b>     | Christopher Meter 2 |

|                               |   |
|-------------------------------|---|
| <b>PROJECT NUMBER:</b>        | 26-29   |
| <b>PROJECT DESCRIPTION:</b>   | WTP Clearwell Seal Plate Replacement  |
| <b>ROM COST ESTIMATE:</b>     | \$250,000   |
| <b>ROM PROJECT TIMELINE:</b>  | FY-2027   |
| <b>PROJECT LOCATION:</b>      | Water Treatment Plant   |
| <b>PROJECT JUSTIFICATION:</b> | The seal plate that separates the clearwell from the high service pump tank has failed and is letting water short circuit |

|                               |   |
|-------------------------------|---|
| <b>PROJECT NUMBER:</b>        | 26-21   |
| <b>PROJECT DESCRIPTION:</b>   | Emergency Switchgear Replacement  |
| <b>ROM COST ESTIMATE:</b>     | \$ 50,000   |
| <b>ROM PROJECT TIMELINE:</b>  | FY2026  |
| <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>        | 26-25   |
| <b>PROJECT DESCRIPTION:</b>   | Pavement Sealing and Striping   |
| <b>ROM COST ESTIMATE:</b>     | \$ 70,000   |
| <b>ROM PROJECT TIMELINE:</b>  | FY-2027   |
| <b>PROJECT LOCATION:</b>      | Asphalt parking lots at Event Center, Condos, Lodge, and Golf. Restaurant Lot too deteriorated.   |
| <b>PROJECT JUSTIFICATION:</b> | Asphalt pavement in these parking areas is becoming worn and needs to be sealed to prevent further deterioration. Project will also include new striping. |

|                               |  |
|-------------------------------|--|
| <b>PROJECT NUMBER:</b>        | 26-30  |
| <b>PROJECT DESCRIPTION:</b>   | Seasons Lodge Interior and Exterior Water Remediation  |
| <b>ROM COST ESTIMATE:</b>     | \$70,000   |
| <b>ROM PROJECT TIMELINE:</b>  | FY2026 thru FY2030   |
| <b>PROJECT LOCATION:</b>      | Seasons Lodge  |
| <b>PROJECT JUSTIFICATION:</b> | The Seasons Lodge has been experiencing multiple issues with water at the lodge. These issues include ,but are not limited to drainage, standing water against the building, leaking behind the flashing of the roof, infiltration thru cracks in the floor slab. These have caused various structural issues that need to be addressed. |

## FY 2027 CAPITAL OUTLAY SCHEDULE

An expenditure of \$5,000 or greater for a depreciable asset is considered a Capital Expenditure. Acquisitions for the proposed capital outlays will be made with current funds available. If debt is issued, the RLCD's policy on the term of new debt issuance is not to exceed the useful life of the acquired asset. Capital outlays totaling \$959,000 are planned for FY 2027 and include the following items:

| FUND  | R/A* | Existing<br>Funds   | Loan/Debt<br>Proceeds | Total               |
|---|------|---------------------|-----------------------|---------------------|
| <b>WATER &amp; SEWER FUND</b>               |      |                     |                       |                     |
| <b>Equipment</b>                            |      |                     |                       |                     |
| <i>(1) Portable 230 VAC Generator</i>       | A    | \$ 140,000          |                       | \$ 140,000          |
| <i>High Head Diesel Water Pump</i>          | A    | \$ 225,000          |                       | \$ 225,000          |
| <i>Sand Filter Effluent Valve Actuators</i> | R    | \$ 90,000           |                       | \$ 90,000           |
| <i>Lake Monitoring Buoys</i>                | A    | \$ 30,000           |                       | \$ 30,000           |
| <i>Chlorine Analyzer - Frisco Tank</i>      | A    | \$ 9,000            |                       | \$ 9,000            |
| <i>Ammonia Analyzer</i>                     | A    | \$ 45,000           |                       | \$ 45,000           |
| <i>High Service Spare Pump</i>              | R    | \$ 45,000           |                       | \$ 45,000           |
| <i>Raw Water Spare Pump</i>                 | R    | \$ 30,000           |                       | \$ 30,000           |
| <i>LS #11 Sewage Pump</i>                   | R    | \$ 25,000           |                       | \$ 25,000           |
| <i>Water Plant Air Compressor</i>           | R    | \$ 10,000           |                       |                     |
| <i>Lake Storage Building A/C</i>            | R    | \$ 5,500            |                       |                     |
| <b>TOTAL EQUIPMENT</b>                      |      | <b>\$ 639,000</b>   | <b>\$ -</b>           | <b>\$ 639,000</b>   |
| <b>Vehicles</b>                             |      |                     |                       |                     |
| <i>One-Ton Utility Bed Truck 4WD</i>        | R    | \$ 80,000           |                       | \$ 80,000           |
| <i>3/4 Ton Utility Bed Truck 4WD</i>        | R    | \$ 70,000           |                       | \$ 70,000           |
| <i>Two-Ton Dump Truck</i>                   | R    | \$ 125,000          |                       | \$ 125,000          |
| <i>40' Articulating Lift Trailer</i>        | A    | \$ 36,000           |                       | \$ 36,000           |
| <i>1/2 Ton Crew Cab Truck 4WD</i>           | R    | \$ 60,000           |                       | \$ 60,000           |
| <b>TOTAL VEHICLES</b>                       |      | <b>\$ 371,000</b>   | <b>\$ -</b>           | <b>\$ 371,000</b>   |
| <b>TOTAL CAPITAL OUTLAY</b>                 |      | <b>\$ 1,010,000</b> |                       | <b>\$ 1,010,000</b> |
| <i>R = Replacement</i>                      |      |                     |                       |                     |
| <i>A = Acquisition</i>                      |      |                     |                       |                     |

**SECTION V:  
SUPPLEMENTAL DATA**



# MASTER DEBT SERVICE SCHEDULE

| REND LAKE CONSERVANCY DISTRICT<br>MASTER DEBT SERVICE SCHEDULE FISCAL YEAR 2027 |                      |                          |                          |               |                   |                 |                                |                |                         |                        |
|---|----------------------|--------------------------|--------------------------|---------------|-------------------|-----------------|--------------------------------|----------------|-------------------------|------------------------|
| Description   | Account Number       | Lender                   | Issue/Maturity Date      | Interest Rate | Payment Frequency | Original Amount | Outstanding Balance 05-01-2026 | Additions FY26 | FY27 Principal Payments | FY27 Interest Payments |
| <b>GOVERNMENTAL FUNDS</b>   |                      |                          |                          |               |                   |                 |                                |                |                         |                        |
| None  |                      |                          |                          |               |                   | \$ -            | \$ -                           | \$ -           | \$ -                    | \$ -                   |
| <b>TOTAL GOVERNMENTAL FUNDS</b>   |                      |                          |                          |               |                   | \$ -            | \$ -                           | \$ -           | \$ -                    | \$ -                   |
| <b>PROPRIETARY FUNDS</b>  |                      |                          |                          |               |                   |                 |                                |                |                         |                        |
| <b>NOTES PAYABLE</b>  |                      |                          |                          |               |                   |                 |                                |                |                         |                        |
| IEPA Loan - L17-3236<br>Water Treatment Plant                                   | 2-3500-0<br>2-5800-0 | State of Illinois<br>EPA | 07-19-2011<br>10-30-2030 | 0.00%         | Semi-Annual       | \$1,263,248     | \$365,675                      | 0              | \$66,486                | \$0                    |
| Interfund Loan - Golf   |                      | Interfund                | 08-01-2016<br>12-31-2043 | 0.60%         | Monthly           | \$315,055       | \$208,055                      | 0              | \$11,236                | \$1,247                |
| Interfund Loan - Golf   |                      | Interfund                | 08-01-2023<br>07-31-2029 | 0.00%         | Monthly           | \$384,813       | \$205,956                      | 0              | \$65,039                | \$0                    |
| Interfund Loan - Seasons Lodge  |                      | Interfund                | 08-01-2016<br>12-31-2038 | 0.60%         | Monthly           | \$1,611,041     | \$772,707                      | 0              | \$59,226                | \$4,589                |
| <b>TOTAL PROPRIETARY FUNDS</b>  |                      |                          |                          |               |                   | \$3,574,157     | \$1,552,393                    | \$0            | \$201,987               | \$5,836                |
| <b>TOTAL ALL RLCD FUNDS</b>   |                      |                          |                          |               |                   | \$3,574,157     | \$1,552,393                    | \$0            | \$201,987               | \$5,836                |

# 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 \$5,000.

**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. Project 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 \$5,000 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.

