

# Executive Director / CFO Report

April 15, 2026

## Safety and Training

As of April 10, Sanitary District employees had worked 2,820 days without a lost-time accident and 202 days since the last recordable injury. Minutes from the April meeting are attached.

## Anniversary, Awards and Recognitions

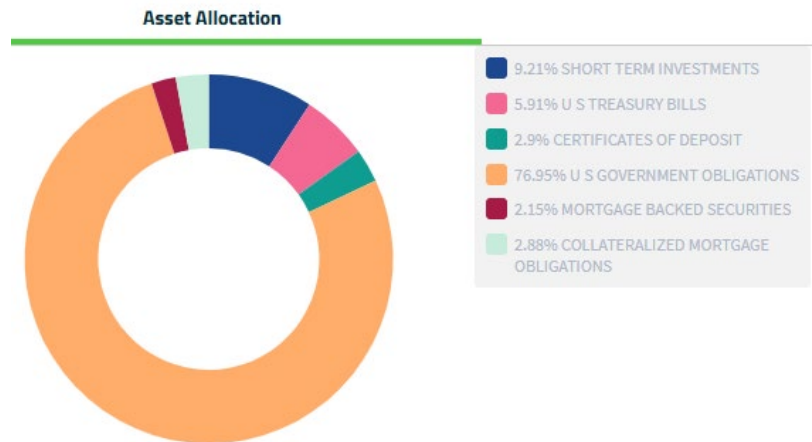
Kelly Carstens 7 years

Brian Wise 4 years

## Labor Management

There was no Labor Management meeting in April. We have a bargaining session scheduled for April 17 and may need to schedule a special Board meeting to consider approval of the CBA. We can meet in closed session with the Trustees to discuss the status.

## Investment Summary



Asset Allocation Chart

**\$59,614,422<sup>16</sup>**

Total Market Value

**-\$1,669<sup>42</sup>**

Year to Date Long Term Gain/Loss

**Joint, With Inst...**

Investment Authority

### Investment Summary

**\$59,742,160<sup>76</sup>**

Total Cost

**\$0<sup>00</sup>**

Year to Date Short Term Gain/Loss

**Income - 0 Eq 100 Fi**

Investment Objective

Investment Summary

### **Financial Summary as of 3/31/26**

- ❖ Cash balances, all funds \$ 37,769,397.77
- ❖ Investment balances, all funds \$ 59,742,160.76
- ❖ Operation revenue is more than expense by \$ 7,505,207.89 and total expenses is more than revenue from all sources by \$ (4,396,287.25)

### **Preliminary 2025-26 Performance Benchmark Report**

A preliminary scorecard for the performance incentive is attached. There are several items that are still being calculated but a score of 82.5 to 92.5 out of 100 is anticipated. This score would result in an incentive payout at 80% to 95% of the maximum based on the final score.

The incentive is a portion of the compensation for non-union employees that is paid in a lump sum and does not become part of the base salary, so it does not compound. The performance incentive is also at risk and must be earned by meeting the performance benchmarks.

The scorecard includes twelve benchmarks, seven of which have remained essentially the same since the system was developed. The other five benchmarks can be changed from year to year to reflect the areas of emphasis for the year. The benchmarks were finalized with the Board in September.

We continue to struggle with achieving the energy reduction benchmark. We have failed to achieve the benchmark for the past three years. This year in addition to a drought we needed to deal with industrial loading slugs that we have not experienced for many years. This required more blowers to keep the microorganisms alive and prevent a BOD or Dissolved Oxygen violation. We are extremely proud of the way all staff worked together to keep equipment available and deal with the situation.

### **2025-2026 Estimated Year End and Budget Reallocation**

Estimated year-end amounts have been determined for all budget accounts. Two line items required more money than was appropriated. Many accounts required less money than allocated however only three accounts need to be adjusted to offset the increase in the accounts that exceeded their appropriation. The Reappropriation Ordinance is presented to reallocated funds so that no appropriation is exceeded. We do not have all invoices for the fiscal year and may need to do a second reappropriation ordinance next month.

### **2026-2027 Budget Update**

There were no changes to the proposed budget requested by the Board since the last Board Meeting.

State law requires that the Budget and Appropriation Ordinance be available for public review (thirty) 30 days before it is adopted. During this time the ordinance can be reduced but not increased without extending the review period for an additional 30 days.

### **User Fee Ordinance**

The Ordinance for setting the 2026 user fee is on the agenda for consideration under old business.

Each penny of use fee provides \$112,800 in revenue for the District. The proposed user fee for 2025 is \$2.12 per 100 cu ft or 748 gallons. This is an increase of \$0.11 or 5.47% over the prior year. The increase is projected to generate about \$1.24 M in additional revenue. The majority of which will be collected in the Compliance Fund for final design fees and construction of the plant upgrades.

The monthly billing charge for customers is proposed to remain unchanged at \$1.85 per billing cycle. The projected average increase for residential customers based on the user fee of \$2.12 / 100 CUFT is \$0.79 per month or \$9.39 per year with the average customer paying \$16.95 per month for wastewater treatment.

### **Financial Policy – Financial Reserves (Fund Balance) Policy**

The 2024-2025 audit included a finding from the audit firm that the District needed to have a Fund Balance Policy. As this is the last meeting of the Fiscal Year, a policy has been prepared and is submitted for consideration by the Board. This is the first policy of its kind for the District so the focus is to document current practices. The policy can be revised at any time in the future to address new criteria or challenges.

### **Plant Visitation Policy**

The Plant Visitation policy was last updated in 1996. With the termination of the angle drive at the new administration parking lot we can separate public access areas and restricted access areas. The policy will be updated to define visitors and what access they have to the treatment plant. The policy will be included on the May agenda for Board consideration.

Please forward any questions or comments to:

Kent D Newton – PH. 217-462-9413 [kentn@sddcleanwater.org](mailto:kentn@sddcleanwater.org)

**SANITARY DISTRICT OF DECATUR  
BALANCE SHEET  
For the Period Ending March 31, 2026**

ACCOUNT	DESCRIPTION	FUND 10	FUND 20	FUND 25	FUND 28	FUND 30	FUND 40	FUND 50	FUND 55	FUND 60	FUND 70	FUND 75	TOTAL
		GENERAL	CAPITAL CONTINGENCY	PUBLIC BENEFIT	ANNEXATION	BOND FUND	REPLACEMENT	DEBT SERVICE	CONSTRUCTION	COMPLIANCE	IMRF	WATER QUALITY	
<b>ASSETS</b>													
100000	CASH												
100010	PETTY CASH	100.00											100.00
100030	GENERAL ACCOUNT	(1,459,326.10)	519,542.21	923,845.63	195,130.19	(894,110.07)	326,145.07	(3,277,665.23)	(124,355.40)	6,887,547.64	690,148.88	385,584.30	4,172,487.12
100041	SDD RETAINAGE ACCOUNT	193,793.12											193,793.12
100043	HICKORY POINT BANK MM	8,264,005.32	29,923.17		10,038.19	292,008.05	225,936.03	13,543.43		49,313.63			8,884,767.82
100045	BUSEY SECTION 125 ACCOUNT	22,446.49											22,446.49
100049	ILLINOIS TRUST MM	22,739,041.48	148,501.81		49,174.41		1,181,967.62	75,032.77		302,085.13			24,495,803.22
100100	INVESTMENTS	(5,309,133.88)	5,324,554.07	219,181.66	1,753,293.38		45,150,900.52	5,818,538.81		6,903,446.62	(117,968.72)	(651.70)	59,742,160.76
100210	GENERAL ACCOUNTS RECEIVABLE	3,796,282.56											3,796,282.56
100400	PREPAID EXPENSES	48,729.53											48,729.53
<b>TOTAL ASSETS</b>		<b>28,295,938.52</b>	<b>6,022,521.26</b>	<b>1,143,027.29</b>	<b>2,007,636.17</b>	<b>(602,102.02)</b>	<b>46,884,949.24</b>	<b>2,629,449.78</b>	<b>(124,355.40)</b>	<b>14,142,393.02</b>	<b>572,180.16</b>	<b>384,932.60</b>	<b>101,356,570.62</b>
<b>LIABILITIES</b>													
200626	FLEX PAYABLE	2,080.11											2,080.11
200700	DUE TO CITY	821,292.05											821,292.05
200720	DUE TO CONTRACTOR-LAND APP	193,793.12											193,793.12
200730	RETAINAGE PAYABLE	366,669.00				1,054,756.80	84,590.20						1,506,016.00
<b>TOTAL LIABILITIES</b>		<b>1,383,834.28</b>				<b>1,054,756.80</b>	<b>84,590.20</b>						<b>2,523,181.28</b>
<b>FUND BALANCES</b>													
300900	FUND BALANCE	25,368,850.00	5,835,117.06	1,096,838.17	1,931,785.93	4,213,705.05	48,263,134.92	2,537,114.23	(16,940.42)	13,484,716.00	515,354.89		103,229,675.83
310900	FUND BALANCE - ILL LOAN CONST							0.76					0.76
<b>TOTAL FUND EQUITY</b>		<b>25,368,850.00</b>	<b>5,835,117.06</b>	<b>1,096,838.17</b>	<b>1,931,785.93</b>	<b>4,213,705.05</b>	<b>48,263,134.92</b>	<b>2,537,114.99</b>	<b>(16,940.42)</b>	<b>13,484,716.00</b>	<b>515,354.89</b>		<b>103,229,676.59</b>
	Beginning Fund Balance	25,368,850.00	5,835,117.06	1,096,838.17	1,931,785.93	4,213,705.05	48,263,134.92	2,537,114.99	(16,940.42)	13,484,716.00	515,354.89	-	103,229,676.59
	Net of Revenues Vs Expenditures	1,543,254.24	187,404.20	46,189.12	75,850.24	(5,870,563.87)	(1,462,775.88)	92,334.79	(107,414.98)	657,677.02	56,825.27	384,932.60	(4,396,287.25)
	Ending Fund Balance	26,912,104.24	6,022,521.26	1,143,027.29	2,007,636.17	(1,656,858.82)	46,800,359.04	2,629,449.78	(124,355.40)	14,142,393.02	572,180.16	384,932.60	98,833,389.34
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>28,295,938.52</b>	<b>6,022,521.26</b>	<b>1,143,027.29</b>	<b>2,007,636.17</b>	<b>(602,102.02)</b>	<b>46,884,949.24</b>	<b>2,629,449.78</b>	<b>(124,355.40)</b>	<b>14,142,393.02</b>	<b>572,180.16</b>	<b>384,932.60</b>	<b>101,356,570.62</b>

**STATE REPLACEMENT TAX  
FISCAL YEAR 2025-2026  
3/31/2026**

Date	Amount Received	IMRF	Public Benefit	Water Quality	General
5/8/25	\$ 125,923.34	\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 88,184.27
7/9/25	90,780.55				90,780.55
8/11/25	15,597.97				15,597.97
10/9/25	93,987.19				93,987.19
12/8/25	74,458.65				74,458.65
1/9/26	90,152.27				90,152.27
3/9/26	28,482.54				28,482.54
					-
<b>Total</b>	<b>\$ 519,382.51</b>	<b>\$ 9,005.24</b>	<b>\$ 28,082.13</b>	<b>\$ 651.70</b>	<b>\$ 481,643.44</b>

70-00.00-402011 25-00.00-402011 75-00.00-402011 10-00.00-402011

**MACON COUNTY TAX  
FISCAL YEAR 2025-2026  
3/31/2026**

Date	Amount Received	Debt Service	IMRF	Public Benefit	Water Quality	General
7/14/25	\$ 2,244,357.77	\$ 1,416,514.61	\$ 56,590.98	\$ 308,500.87	\$ 197,964.01	\$ 264,787.30
8/13/25	320,879.80	202,521.60	8,090.91	44,106.92	28,303.26	37,857.11
9/12/25	801,809.11	506,057.61	20,217.44	110,213.63	70,723.73	94,596.70
10/10/25	870,102.26	549,160.47	21,939.43	119,600.94	76,747.54	102,653.88
11/20/25	126,909.26	80,098.11	3,199.99	17,444.46	11,194.06	14,972.64
<b>Total</b>	<b>\$ 4,364,058.20</b>	<b>\$ 2,754,352.40</b>	<b>\$ 110,038.75</b>	<b>\$ 599,866.83</b>	<b>\$ 384,932.59</b>	<b>\$ 514,867.62</b>

50-00.00-402001 70-00.00-402001 25-00.00-402001 75-00.00-402001 10-00.00-402001

**SANITARY DISTRICT OF DECATUR**

**CASH & INVESTMENTS**

**3/31/2026**

**CASH**

ACCOUNT TYPE	OPENING DATE	AMOUNT PURCHASED	FY26 BEGINNING BALANCE	FY26 INTEREST RECEIVED	DEPOSITS (WITHDRAWALS)	CURRENT BALANCE	TOTAL INTEREST SINCE PURCHASE	PERIODIC PERCENT RATE	ANNUAL PERCENT RATE	ACCOUNT NAME
Money Mrkt	3/29/2019	\$ 3,752,792.64	\$ 8,504,752.45	\$ 240,794.66	\$ 139,220.71	\$ 8,884,767.82	\$ 431,776.06	0.2367%	2.84%	Hickory Point MM
Cash	NA	NA	4,826,319.20	149,925.69	(476,815.14)	4,499,429.75	NA	0.1664%	2.00%	General Account
Cash	10/24/2024	NA	6,867,827.41	113,393.30	(6,981,220.71)	-	\$ 292,008.05	0.0000%	4.59%	Hickory Point Debt Service Escrow
<b>Total</b>		<b>\$ 3,752,792.64</b>	<b>\$ 20,198,899.06</b>	<b>\$ 504,113.65</b>	<b>\$ (7,318,815.14)</b>	<b>\$ 13,384,197.57</b>	<b>\$ 723,784.11</b>			

**INVESTMENTS**

DUE DATE	PURCHASE DATE	AMOUNT PURCHASED	FY26 BEGINNING BALANCE	FY26 INTEREST RECEIVED	TRANSFERS	CURRENT BALANCE	TOTAL INTEREST SINCE PURCHASE	PERIODIC PERCENT RATE	ANNUAL PERCENT RATE	PURCHASED FROM
-	1/31/2020	-	13,145,143.35	713,921.51	10,636,738.36	24,495,803.22	1,859,064.86	0.3002%	3.60%	Illinois Trust MM
5/6/2025	6/12/2024	5,000,000.00	5,000,000.00	230,947.95	(5,230,947.95)	-	230,947.95		4.62%	Illinois Trust Term
6/11/2025	6/12/2024	5,000,000.00	5,000,000.00	256,295.89	(5,256,295.89)	-	256,295.89		5.14%	Illinois Trust Term
9/5/2025	6/11/2025	5,000,000.00	-	50,186.30	(5,050,186.30)	-	50,186.30		4.26%	Illinois Trust Term
3/6/2026	9/5/2025	5,000,000.00	-	99,308.22	(5,099,308.22)	-	99,308.22		4.05%	Illinois Trust Term
<b>Total</b>		<b>\$ 20,000,000.00</b>	<b>\$ 23,145,143.35</b>	<b>\$ 1,350,659.87</b>	<b>\$ (10,000,000.00)</b>	<b>\$ 24,495,803.22</b>	<b>\$ 2,495,803.22</b>			

SANITARY DISTRICT OF DECATUR  
Asset Detail As of 3/31/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANKS	5.40%	4/13/2026	100.05	240,000	241,558	(1,558)	240,122	(1,436)	12,960
WELLS FARGO AND CO	4.25%	4/29/2026	100.02	250,000	250,000	0	250,055	55	10,625
UNITED STATES TREASURY NOTES	2.38%	4/30/2026	99.89	1,310,000	1,298,787	11,213	1,308,572	9,785	31,113
UNITED STATES TREASURY NOTES	2.13%	5/31/2026	99.72	150,000	150,930	(930)	149,585	(1,345)	3,188
UNITED STATES OF AMERICA	0.00%	6/11/2026	99.29	1,008,000	999,636	8,364	1,000,843	1,208	-
CAPITAL ONE	4.70%	6/22/2026	100.16	245,000	245,000	0	245,380	380	11,515
UBS BANK USA	4.65%	6/22/2026	100.04	250,000	250,000	0	250,093	93	10,375
SAFRA NATL BANK NEW YORK	4.15%	6/22/2026	100.18	245,000	245,000	0	245,429	429	11,393
BMW BK	4.65%	6/23/2026	100.15	245,000	245,000	0	245,358	358	11,393
DISCOVER BK	4.70%	6/23/2026	100.18	245,000	245,000	0	245,448	448	11,515
UNITED STATES TREASURY NOTES	1.88%	7/31/2026	99.38	1,335,000	1,320,627	14,373	1,326,776	6,149	25,031
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	100.21	978,000	981,742	(3,742)	980,093	(1,649)	42,788
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	99.15	215,000	212,231	2,769	213,177	946	3,225
UNITED STATES OF AMERICA	0.00%	9/3/2026	98.45	1,545,000	1,499,931	45,069	1,521,114	21,183	-
FEDERAL NATIONAL MTG ASSN ASSOCIATION	1.88%	9/24/2026	99.13	1,265,000	1,253,989	11,011	1,254,020	31	23,719
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	98.48	1,365,000	1,325,908	39,092	1,344,184	18,276	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	98.92	150,000	151,494	(1,494)	148,379	(3,116)	3,000
UNITED STATES OF AMERICA BILL	0.00%	11/27/2026	97.65	1,025,000	999,540	25,460	1,000,861	1,321	-
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	98.16	1,022,000	999,843	22,157	1,003,226	3,383	12,775
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	98.52	120,000	116,962	3,038	118,228	1,265	2,100
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	98.17	1,365,000	1,331,405	33,595	1,340,048	8,643	20,475
FEDERAL HOME LOAN BANKS	0.90%	2/26/2027	97.53	1,290,000	1,256,616	33,384	1,258,111	1,495	11,610
UNITED STATES OF AMERICA NOTES	1.88%	2/28/2027	98.32	1,528,000	1,501,963	26,037	1,502,330	366	28,650
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	96.97	225,000	217,537	7,463	218,174	637	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	98.93	1,310,000	1,286,532	23,468	1,295,944	9,412	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	100.07	495,000	497,475	(2,475)	495,327	(2,148)	19,181
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	96.25	150,000	148,125	1,875	144,375	(3,750)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.30	1,000,000	987,132	12,868	992,970	5,838	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.59	1,315,000	1,292,143	22,857	1,296,406	4,263	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	99.01	205,000	202,288	2,712	202,975	687	6,406
UNITED STATES OF AMERICA NOTES	3.63%	8/31/2027	99.70	493,000	493,917	(917)	491,536	(2,381)	17,871
UNITED STATES OF AMERICA	3.50%	9/30/2027	99.51	1,497,000	1,495,304	1,696	1,489,635	(5,669)	52,395

SANITARY DISTRICT OF DECATUR  
Asset Detail As of 3/31/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	94.91	1,350,000	1,261,546	88,454	1,281,285	19,739	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.51	150,000	153,026	(3,026)	146,262	(6,764)	3,375
UNITED STATES OF AMERICA NOTES	3.38%	11/30/2027	99.25	1,847,000	1,831,488	15,512	1,833,148	1,659	62,336
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	94.61	120,000	111,599	8,401	113,531	1,932	750
UNITED STATES OF AMERICA NOTES	3.38%	12/31/2027	99.22	500,000	498,965	1,035	496,095	(2,870)	16,875
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	94.58	725,000	681,060	43,940	685,720	4,660	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	100.32	250,000	246,769	3,231	250,810	4,041	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	100.93	500,000	500,839	(839)	504,655	3,816	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	95.09	225,000	213,272	11,728	213,953	680	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	94.89	710,000	665,191	44,809	673,726	8,535	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	94.63	502,000	465,968	36,032	475,063	9,095	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	98.09	150,000	155,745	(5,745)	147,135	(8,610)	4,313
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	100.41	250,000	246,169	3,831	251,025	4,856	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	93.77	725,000	675,204	49,796	679,804	4,600	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	100.91	260,000	264,584	(4,584)	262,369	(2,216)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	97.88	265,000	253,827	11,173	259,390	5,562	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	93.93	560,000	521,212	38,788	526,019	4,808	7,280
FEDERAL NATL MTG ASSN	3.75%	9/25/2028	99.59	747,000	747,000	0	743,952	(3,048)	28,013
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	101.91	120,000	120,990	(990)	122,287	1,297	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	94.04	715,000	664,198	50,802	672,350	8,152	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	101.73	475,000	489,992	(14,992)	483,199	(6,794)	21,969
FIRST GUARANTY BANK	3.70%	11/14/2028	99.43	250,000	250,000	0	248,583	(1,418)	9,250
UNITED STATES TREASURY BDS	5.25%	11/15/2028	103.51	150,000	167,190	(17,190)	155,262	(11,928)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	93.66	556,000	513,620	42,380	520,727	7,107	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	100.73	258,000	257,690	310	259,889	2,198	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	94.46	485,000	453,614	31,386	458,136	4,522	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	96.75	665,000	641,345	23,655	643,361	2,016	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	101.83	250,000	252,344	(2,344)	254,568	2,223	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	91.37	500,000	439,835	60,165	456,865	17,030	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	97.21	655,000	633,634	21,366	636,732	3,098	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	95.73	150,000	154,621	(4,621)	143,591	(11,030)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	96.75	529,000	505,312	23,688	511,829	6,517	14,548

SANITARY DISTRICT OF DECATUR  
Asset Detail As of 3/31/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	93.03	555,000	507,884	47,116	516,317	8,433	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	96.18	670,000	643,402	26,598	644,433	1,031	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	93.06	544,000	510,874	33,126	506,263	(4,612)	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	98.83	500,000	488,007	11,993	494,170	6,163	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	100.41	625,000	629,069	(4,069)	627,538	(1,532)	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	93.95	485,000	437,857	47,143	455,672	17,815	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	92.94	150,000	151,364	(1,364)	139,407	(11,957)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	93.37	535,000	506,795	28,205	499,524	(7,271)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	93.53	550,000	506,615	43,385	514,393	7,778	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	108.84	150,000	180,921	(30,921)	163,266	(17,655)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	91.03	570,000	510,949	59,051	518,894	7,945	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	88.77	500,000	433,683	66,317	443,835	10,152	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	90.19	555,000	496,012	58,988	500,549	4,537	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	89.03	265,000	232,095	32,905	235,924	3,829	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	88.32	600,000	509,378	90,622	529,938	20,560	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	87.16	150,000	144,466	5,534	130,746	(13,720)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	87.67	925,000	904,363	20,637	810,966	(93,397)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	89.19	625,000	527,176	97,824	557,425	30,249	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	104.13	500,000	491,425	8,575	520,660	29,235	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	94.10	580,000	514,932	65,068	545,774	30,843	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	94.94	580,000	514,032	65,968	550,652	36,620	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	100.08	525,000	499,940	25,060	525,410	25,470	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	96.26	550,000	503,873	46,127	529,441	25,568	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	83.59	196,000	160,240	35,760	163,827	3,586	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	98.55	550,000	505,758	44,242	541,998	36,239	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	98.22	540,000	504,888	35,112	530,361	25,473	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	94.46	515,517	538,796	(23,279)	486,963	(51,833)	12,888
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	90.05	881,106	890,327	(9,221)	793,419	(96,909)	13,217
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	83.04	1,049,002	1,055,687	(6,685)	871,126	(184,560)	15,735
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	88.68	954,479	970,884	(16,405)	846,443	(124,441)	16,703
GOLDMAN SACHS FINANCIAL SQUARE TREASURY SOLUTIONS INSTITUTIONAL CLASS	#REF!		100.00	5,489,005	5,489,005	0	5,489,005	0	194,311

SANITARY DISTRICT OF DECATUR  
Asset Detail As of 3/31/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
AVERAGE or TOTAL FOR ALL ASSETS	2.44%	3.12	96.75	61,539,109	59,742,161	1,796,948	59,614,422	(127,739)	1,459,119

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR  
 PERIOD ENDING 03/31/2026  
 % Fiscal Year Completed: 91.78

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 03/31/26 INCR (DECR)	YTD BALANCE 03/31/2026 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 03/31/25 INCR (DECR)	YTD BALANCE 03/31/2025 NORM (ABNORM)
<b>Revenues</b>							
<b>TAXES</b>							
402001	PROPERTY TAX	0.00	4,364,058.20	4,345,250.00	100.43	0.00	4,255,343.29
402011	REPLACEMENT TAX	28,482.54	519,382.51	487,650.00	106.51	34,693.31	558,378.12
<b>TAXES</b>		<b>28,482.54</b>	<b>4,883,440.71</b>	<b>4,832,900.00</b>	<b>101.05</b>	<b>34,693.31</b>	<b>4,813,721.41</b>
<b>USER FEES</b>							
402002	PENALTIES	1,000.00	598,000.00	30,000.00	1,993.33	49,500.00	456,500.00
402003	INDUSTRIAL USER CHARGE	1,485,375.99	15,385,791.32	16,382,300.00	93.92	1,309,709.04	14,642,967.99
402005	USER CHARGE	410,437.65	5,042,976.01	5,566,450.00	90.60	467,985.12	4,883,524.70
<b>USER FEES</b>		<b>1,896,813.64</b>	<b>21,026,767.33</b>	<b>21,978,750.00</b>	<b>95.67</b>	<b>1,827,194.16</b>	<b>19,982,992.69</b>
<b>OTHER REVENUE</b>							
402007	GRANT INCOME	0.00	8,969.00	0.00	100.00	0.00	8,723.00
402015	OPERATIONS OF PUMP STATION	0.00	110,755.50	144,600.00	76.59	39,935.40	144,020.15
402019	INTEREST INCOME	399,329.09	3,724,704.65	3,173,500.00	117.37	377,843.04	2,947,800.87
402020	ANNEXATION INCOME	0.00	5,855.32	2,000.00	292.77	0.00	63,116.20
402025	OTHER INCOME	7,648.07	157,916.81	153,000.00	103.21	20,120.96	282,680.36
402027	WASTE HAULER MANIFEST INCOME	3,200.25	108,114.73	88,000.00	122.86	7,718.39	112,254.66
402028	SEWER PERMIT INCOME	10,732.00	138,504.20	145,000.00	95.52	16,349.20	140,313.20
412259	ARGENTA	0.00	103,592.27	210,300.00	49.26	103,592.27	204,167.29
412260	OREANA	0.00	137,803.42	137,800.00	100.00	0.00	137,803.42
<b>OTHER REVENUE</b>		<b>420,909.41</b>	<b>4,496,215.90</b>	<b>4,054,200.00</b>	<b>110.90</b>	<b>565,559.26</b>	<b>4,040,879.15</b>
<b>TRANSFER IN</b>							
402030	INTERFUND TRANSFER	0.00	0.00	527,000.00	0.00	0.00	0.00
499999	PRIOR YEAR PROCEEDS	0.00	0.00	34,444,150.00	0.00	0.00	0.00
<b>TRANSFER IN</b>		<b>0.00</b>	<b>0.00</b>	<b>34,971,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NON OPERATING REVENUE</b>							
402010	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00	8,050,000.00
402026	INVESTMENTS GAIN/LOSS	(561.69)	1,961.02	0.00	100.00	(581.15)	609.08
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,075,000.00	0.00	0.00	0.00
<b>NON OPERATING REVENUE</b>		<b>(561.69)</b>	<b>1,961.02</b>	<b>4,075,000.00</b>	<b>0.05</b>	<b>(581.15)</b>	<b>8,050,609.08</b>
<b>TOTAL REVENUES</b>		<b>2,345,643.90</b>	<b>30,408,384.96</b>	<b>69,912,000.00</b>	<b>43.50</b>	<b>2,426,865.58</b>	<b>36,888,202.33</b>
<b>Expenditures</b>							
<b>PERSONNEL</b>							
501010	SALARIES	337,373.68	3,998,489.84	4,654,200.00	85.91	326,652.00	3,936,996.52
501020	OVERTIME	5,112.01	76,754.91	110,800.00	69.27	5,005.29	91,348.29
501025	ON-CALL	0.00	0.00	62,700.00	0.00	0.00	0.00
501030	FICA	19,779.89	236,739.86	296,200.00	79.93	19,186.98	234,215.18
501040	IMRF	8,700.63	31,620.09	141,000.00	22.43	7,359.01	34,618.92
501050	HEALTH - MEDICAL - LIFE	70,658.27	725,475.58	1,044,500.00	69.46	68,219.80	714,229.60
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	274.00	5,378.16	10,000.00	53.78	0.00	6,396.75
501080	WORKERS COMPENSATION INSURANCE	0.00	64,303.00	81,000.00	79.39	6,239.00	68,468.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	170.00	170.00
501100	POST EMPLOYMENT HEALTH PLAN	5,700.00	61,600.00	73,200.00	84.15	5,200.00	59,200.00
501113	MEDICARE	4,625.96	55,477.35	71,000.00	78.14	4,487.27	54,891.17
507010	IMRF - DISTRICT	0.00	62,218.72	141,000.00	44.13	0.00	20,132.08
<b>PERSONNEL</b>		<b>452,224.44</b>	<b>5,318,057.51</b>	<b>6,686,600.00</b>	<b>79.53</b>	<b>442,519.35</b>	<b>5,220,666.51</b>

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 03/31/26 INCR (DECR)	YTD BALANCE 03/31/2026 NORM (ABNORM)	2025-26 % BDGT AMENDED BUDGET USED	ACTIVITY FOR MONTH 03/31/25 INCR (DECR)	YTD BALANCE 03/31/2025 NORM (ABNORM)	
Expenditures							
SUPPLIES							
502010	POLYMER	0.00	53,210.50	80,000.00	66.51	0.00	51,799.68
502041	PLANT CHEMICALS	5,126.84	40,545.54	65,000.00	62.38	0.00	21,635.36
502050	VEHICLE SUPPLIES	378.90	19,027.73	33,750.00	56.38	759.11	20,477.72
502061	PIPE & PIPE SUPPLIES	2,994.61	9,606.50	24,000.00	40.03	179.64	11,769.89
502062	ELECTRICAL SUPPLIES	236.07	33,377.64	47,500.00	70.27	890.09	42,593.34
502063	CONSTRUCTION SUPPLIES	1,260.47	3,896.46	18,500.00	21.06	27.20	6,903.86
502064	TELEPHONE & RADIO SUPPLIES	0.00	1,302.08	7,950.00	16.38	122.98	2,453.24
502065	HAND TOOLS	3,378.11	13,046.68	28,300.00	46.10	1,074.89	13,085.89
502066	INSTRUMENTATION SUPPLIES	106.00	34,847.12	42,500.00	81.99	3,240.25	15,919.44
502067	PERSONAL SUPPLIES	270.69	8,324.17	31,200.00	26.68	71.64	8,769.08
502068	MECHANICAL SUPPLIES	10,624.27	49,125.86	49,000.00	100.26	2,498.97	27,121.28
502069	BUILDING SUPPLIES	89.99	659.72	10,000.00	6.60	0.00	765.46
502071	SAFETY INCENTIVE PROGRAM	0.00	5,916.11	9,500.00	62.27	0.00	5,986.43
502073	SAFETY SUPPLIES & MATERIALS	449.60	8,507.12	21,500.00	39.57	2,163.15	6,940.97
502074	SAFETY PPE REIMBURSEMENT	600.00	2,594.85	10,000.00	25.95	589.21	3,201.81
502080	JANITORIAL SUPPLIES	4,415.15	12,100.50	12,500.00	96.80	675.71	9,449.89
502100	LABORATORY SUPPLIES	4,144.19	51,890.08	87,000.00	59.64	9,440.88	63,391.27
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	48.31	1,015.41
502140	FUELS & LUBRICANTS	4,184.93	108,931.81	183,300.00	59.43	9,237.25	108,084.35
502150	GROUPS KEEPING SUPPLIES	59.94	10,092.11	15,400.00	65.53	1,878.44	11,281.94
502160	PAINT & PAINTING SUPPLIES	778.29	22,342.46	32,500.00	68.75	5,067.61	13,890.35
502170	ODOR CONTROL CHEMICALS	0.00	19,474.99	35,000.00	55.64	0.00	12,514.79
502180	OPERATING SUPPLIES	0.00	1,154.21	4,000.00	28.86	0.00	14.97
502190	DISINFECTION SUPPLIES	0.00	403,018.82	394,900.00	102.06	0.00	381,164.29
502195	NEUTRALIZATION SUPPLIES	0.00	115,153.44	200,000.00	57.58	0.00	118,203.94
502200	MACERATOR MAINTENANCE	1,933.93	19,967.72	24,400.00	81.83	0.00	18,767.02
502210	PUMP MAINTENANCE	0.00	84,116.89	125,000.00	67.29	414.78	36,185.00
502220	VALVE MAINTENANCE	353.46	14,677.81	40,000.00	36.69	1,187.29	12,995.93
502225	ROTARY DRUM THICKENER MAINTENANCE	2,419.39	7,967.60	18,500.00	43.07	0.00	3,232.78
502230	MIXER MAINTENANCE	0.00	3,761.00	12,500.00	30.09	0.00	0.00
502235	VFD/SOFT START MAINTENANCE	0.00	10,495.30	20,000.00	52.48	0.00	6,645.81
502240	ACTUATOR MAINTENANCE	0.00	10,954.31	16,000.00	68.46	0.00	1,825.48
502250	PLC MAINTENANCE	219.50	12,837.36	14,000.00	91.70	3,994.30	6,361.76
502260	MAG TUBE MAINTENANCE	0.00	13,310.85	24,500.00	54.33	0.00	1,500.00
502270	PLUMBING SUPPLIES	882.34	9,244.74	10,000.00	92.45	506.33	6,745.37
502280	CONDUIT AND WIRE SUPPLIES	326.49	8,536.26	25,000.00	34.15	3,578.37	17,036.68
502290	HARDWARE	166.75	3,619.54	7,000.00	51.71	557.67	3,694.78
502810	PUMP STATION MAINTENANCE	(1,619.34)	56,833.26	92,000.00	61.78	7,631.78	56,081.70
502820	INTERCEPTOR & FORCEMAIN MAIN	0.00	22,981.86	50,000.00	45.96	0.00	38,067.42
502830	CSO FACILITY MAINTENANCE	0.00	28,426.51	53,000.00	53.63	0.00	18,009.14
502840	PRE-TREATMENT SUPPLIES	0.00	2,425.53	18,500.00	13.11	1,989.51	7,765.14
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	651.70	386,000.00	0.17	0.00	651.70
SUPPLIES		43,780.57	1,338,954.74	2,381,200.00	56.23	57,825.36	1,194,000.36
UTILITIES							
503010	NATURAL GAS	15,568.58	80,158.32	95,000.00	84.38	18,609.42	81,015.25
503020	TELEPHONE SERVICE	3,422.50	38,911.84	46,400.00	83.86	4,729.55	38,822.48
503040	ELECTRICITY	140,564.62	1,272,658.43	1,280,000.00	99.43	146,588.22	1,135,243.77
503050	WATER	3,210.48	33,076.65	38,500.00	85.91	2,934.43	25,917.94
UTILITIES		162,766.18	1,424,805.24	1,459,900.00	97.60	172,861.62	1,280,999.44
OUTSIDE SERVICES							
503060	GROUNDSKEEPING SERVICES	0.00	11,000.00	12,500.00	88.00	0.00	418.24
503070	OUTSIDE LABORATORY SERVICES	754.00	13,489.00	29,000.00	46.51	2,341.90	13,225.80
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	1,695.37	8,531.83	18,900.00	45.14	304.29	13,485.45

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 03/31/26 INCR (DECR)	YTD BALANCE 03/31/2026 NORM (ABNORM)	2025-26 % BDGT AMENDED BUDGET USED	ACTIVITY FOR MONTH 03/31/25 INCR (DECR)	YTD BALANCE 03/31/2025 NORM (ABNORM)
<b>Expenditures</b>						
503080	REFUSE & GRIT	9,233.19	88,516.96	85,000.00 104.14	7,249.81	72,620.13
503091	ELECTRICAL MAINTENANCE SERVICE	0.00	13,640.25	27,500.00 49.60	0.00	11,148.48
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	12,000.00 0.00	0.00	7,794.18
503093	MECHANICAL MAINTENANCE SERVICE	0.00	79,288.81	113,900.00 69.61	3,979.43	78,428.51
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	0.00	2,000.00 0.00	0.00	423.70
503095	VEHICLE - OUTSIDE SERVICES	1,395.32	60,852.80	72,200.00 84.28	3,570.40	42,928.51
503096	JANITORIAL SERVICES	214.95	234.93	5,000.00 4.70	0.00	13,744.99
503097	REPAIR & CALIBRATION - LAB SERVICE	0.00	262.40	2,400.00 10.93	0.00	257.07
503111	LAND APPLICATION - CONTRACT	0.00	1,552,782.32	1,540,000.00 100.83	0.00	1,161,358.33
503113	LAND APPLICATION - EQUIP MAINT	0.00	16,274.89	17,500.00 93.00	0.00	14,681.43
503120	RENTAL EQUIPMENT	3,026.18	31,639.88	42,500.00 74.45	10,443.24	29,458.06
503130	PUMP REPAIR SERVICES	0.00	5,395.40	95,000.00 5.68	0.00	27,293.31
503140	MOTOR REPAIR SERVICES	0.00	5,606.93	37,500.00 14.95	0.00	26,308.96
503142	DATA PROCESSING MAINTENANCE	8,348.42	151,064.57	152,100.00 99.32	21,142.28	128,127.02
503143	DATA PROCESSING SOFTWARE	598.50	12,365.56	12,000.00 103.05	0.00	11,065.65
503144	DATA PROCESSING PROGRAMING	414.50	10,385.00	20,000.00 51.93	829.00	3,730.50
503150	HVAC SERVICES	0.00	12,070.70	60,500.00 19.95	120.00	9,045.97
503160	BLOWER MAINTENANCE SERVICE	0.00	32,064.00	35,000.00 91.61	0.00	34,250.74
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00 0.00	0.00	591.58
503280	PROFESSIONAL & CONSULTANTS	604,429.94	2,299,065.71	5,260,000.00 43.71	23,669.88	830,152.26
503380	RESEARCH	0.00	0.00	60,000.00 0.00	0.00	4,048.95
<b>OUTSIDE SERVICES</b>		<b>630,110.37</b>	<b>4,404,531.94</b>	<b>7,714,000.00 57.10</b>	<b>73,650.23</b>	<b>2,534,587.82</b>
<b>ADMINISTRATIVE EXPENSES</b>						
504010	POSTAGE	476.04	2,187.36	3,500.00 62.50	19.99	2,760.74
504030	OFFICE SUPPLIES	921.57	5,250.50	7,400.00 70.95	403.26	4,130.48
504060	PRINTING AND REPRODUCTION	307.53	4,395.08	14,200.00 30.95	1,487.43	8,220.92
504070	ADVERTISING	305.98	7,923.50	18,050.00 43.90	397.53	8,536.10
504074	SAFETY TRAINING MATERIALS	0.00	0.00	3,000.00 0.00	0.00	0.00
504091	TRANSPORTATION	39.60	1,312.38	17,750.00 7.39	684.92	6,061.89
504092	LODGING	162.06	10,029.32	38,000.00 26.39	3,018.48	7,979.66
504093	MEALS	0.00	7,257.41	29,600.00 24.52	1,604.43	11,152.35
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	5,100.00 0.00	0.00	3,250.00
504102	TRAINING - EDUCATION-REGIST	100.00	51,749.01	118,250.00 43.76	910.00	53,450.13
504103	TRAINING - EDUCATION-MATERIAL	0.00	100.00	800.00 12.50	0.00	0.00
504110	MEMBERSHIP FEES	100.00	27,602.35	35,650.00 77.43	214.81	22,935.97
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,594.20	8,000.00 69.93	0.00	4,984.96
504130	INSURANCE	50.00	195,645.33	190,000.00 102.97	0.00	137,352.50
504140	JUDGEMENTS - CLAIMS - FINES	0.00	0.00	5,000.00 0.00	0.00	0.00
504160	APPRAISERS FEES	0.00	0.00	39,000.00 0.00	0.00	0.00
504170	EASEMENT COSTS	0.00	5,329.95	25,200.00 21.15	0.00	5,174.70
504190	ANNEXATION COSTS	0.00	106.00	1,000.00 10.60	0.00	303.00
504200	LEGAL	3,162.74	29,367.44	74,500.00 39.42	4,776.00	68,944.25
504210	AUDIT	0.00	28,370.00	29,000.00 97.83	0.00	33,250.00
504220	BANK CHARGES	113.00	1,286.01	1,400.00 91.86	113.03	1,245.73
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00 100.00	0.00	72,500.00
504231	USER CHARGE BILLING	62,261.77	308,046.80	380,000.00 81.06	31,233.18	273,668.53
504232	USER CHARGE REFUND	0.00	0.00	250.00 0.00	0.00	0.00
504233	USER CHARGE COLLECTION	0.00	0.00	250.00 0.00	0.00	0.00
504260	BARGAINING AGREEMENT	3,260.00	5,660.00	25,000.00 22.64	0.00	0.00
504270	CONTINGENCIES	15.01	457.86	268,000.00 0.17	0.00	18,203.19
<b>ADMINISTRATIVE EXPENSES</b>		<b>71,275.30</b>	<b>770,170.50</b>	<b>1,410,400.00 54.61</b>	<b>44,863.06</b>	<b>744,105.10</b>
<b>GENERAL CAPITAL</b>						
505020	BUILDINGS	535,799.08	5,821,562.50	11,200,000.00 51.98	37,839.79	533,793.25
505030	PROCESS EQUIPMENT	0.00	0.00	0.00 0.00	(361.87)	0.00

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR  
 PERIOD ENDING 03/31/2026  
 % Fiscal Year Completed: 91.78

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 03/31/26 INCR (DECR)	YTD BALANCE 03/31/2026 NORM (ABNORM)	2025-26 % BDGT AMENDED BUDGET USED	ACTIVITY FOR MONTH 03/31/25 INCR (DECR)	YTD BALANCE 03/31/2025 NORM (ABNORM)
<b>Expenditures</b>						
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	31,023.35
505050	MOTOR VEHICLE	0.00	129,810.00	130,000.00	99.85	0.00
505060	MACHINE - IMPLEMENTS	0.00	10,380.98	12,500.00	83.05	10,380.98
505080	FURNITURE & FIXTURES	0.00	0.00	3,900.00	0.00	2,485.00
505100	PRETREATMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
505120	SAFETY EQUIPMENT	107.59	200.17	0.00	100.00	0.00
605020	BUILDINGS	0.00	5,600,000.00	5,600,000.00	100.00	1,610,534.45
605080	FURNITURE & FIXTURES	0.00	2,342.17	0.00	100.00	0.00
<b>GENERAL CAPITAL</b>		<b>535,906.67</b>	<b>11,564,295.82</b>	<b>16,958,900.00</b>	<b>68.19</b>	<b>2,188,217.03</b>
<b>DEBT SERVICE</b>						
506000	BONDS REDEEMED	0.00	205,000.00	410,000.00	50.00	0.00
506010	INTEREST EXPENSE	0.00	176,615.00	349,000.00	50.61	0.00
506020	BOND BANK CHARGE	0.00	0.00	0.00	0.00	10,062.50
512023	WYCKLES FM	0.00	42,038.28	42,100.00	99.85	42,038.28
512024	OREANA	0.00	252,887.44	252,900.00	100.00	252,887.44
512025	WYCKLES PH 2	0.00	20,347.62	40,700.00	49.99	20,347.62
512026	ARGENTA	0.00	330,395.38	330,500.00	99.97	330,395.38
512027	TRESTLE REP	0.00	67,301.06	134,700.00	49.96	67,301.06
512028	STEVENS CR INT	0.00	90,303.16	90,400.00	99.89	90,303.16
512030	PRIMARY DIGEST	0.00	450,720.02	450,800.00	99.98	450,720.02
512051	E SIDE SEP REHAB	68,052.71	136,105.42	136,200.00	99.93	136,105.42
512052	SLUDGE THICK	0.00	306,099.76	306,200.00	99.97	306,099.76
512053	ODOR CONT P2	0.00	226,021.12	226,100.00	99.97	226,021.12
512054	2017 SE36 REHAB	0.00	71,928.78	72,000.00	99.90	71,928.78
512055	WEST HEADWORKS	260,604.12	521,208.24	521,300.00	99.98	260,604.12
512056	SOUTH SHORES INTERCEPTOR REHAB	247,352.39	494,704.78	494,800.00	99.98	494,704.78
<b>DEBT SERVICE</b>		<b>576,009.22</b>	<b>3,391,676.06</b>	<b>3,857,700.00</b>	<b>87.92</b>	<b>2,759,519.44</b>
<b>CAPITAL PROJECTS</b>						
600010	MISCELLANEOUS REPAIRS	0.00	23,730.63	160,000.00	14.83	729,435.85
601016	MISCELLANEOUS PROJECTS	2,469.55	323,458.13	735,000.00	44.01	230,094.51
601026	VEHICLES	0.00	258,301.70	306,000.00	84.41	157,360.61
601111	MISCELLANEOUS CAPITAL	0.00	2,315,152.80	11,475,000.00	20.18	49,062.41
601124	CLARIFIER REPLACEMENT	70,558.41	2,764,618.49	4,600,000.00	60.10	347,050.25
601127	VALVE REPLACEMENT	0.00	0.00	50,000.00	0.00	0.00
601128	MCC REPLACEMENT	0.00	0.00	125,000.00	0.00	11,906.39
601132	EQUIPMENT REPLACEMENT	5,972.80	299,922.13	4,035,000.00	7.43	40,360.27
601201	MISCELLANEOUS	0.00	0.00	249,000.00	0.00	0.00
601311	FACILITY RENEWAL	25,380.00	183,875.69	1,096,000.00	16.78	214,263.00
601312	CLARIFIER RENEWAL	0.00	7,314.69	0.00	100.00	6,497.00
601313	WATER TOWER RENEWAL	0.00	0.00	0.00	0.00	3,500.00
601314	EQUIPMENT RENEWAL	0.00	90,971.50	287,000.00	31.70	0.00
601315	COLLECTION SYSTEM RENEWAL	15,278.76	217,419.66	2,145,000.00	10.14	3,165,088.50
614215	E SIDE REHAB	554.26	107,414.98	4,050,000.00	2.65	10,455.00
<b>CAPITAL PROJECTS</b>		<b>120,213.78</b>	<b>6,592,180.40</b>	<b>29,313,000.00</b>	<b>22.49</b>	<b>4,965,073.79</b>
<b>FUND BALANCE CONTRIBUTION</b>						
599999	FUND BALANCE CONTRIBUTION	0.00	0.00	130,300.00	0.00	0.00
<b>FUND BALANCE CONTRIBUTION</b>		<b>0.00</b>	<b>0.00</b>	<b>130,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>		<b>2,592,286.53</b>	<b>34,804,672.21</b>	<b>69,912,000.00</b>	<b>49.78</b>	<b>20,887,169.49</b>

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REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR  
 PERIOD ENDING 03/31/2026  
 % Fiscal Year Completed: 91.78

ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 03/31/26	03/31/2026			MONTH 03/31/25	03/31/2025
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		2,345,643.90	30,408,384.96	69,912,000.00	43.50	2,426,865.58	36,888,202.33
TOTAL EXPENDITURES - ALL FUNDS		2,592,286.53	34,804,672.21	69,912,000.00	49.78	1,229,648.14	20,887,169.49
NET OF REVENUES & EXPENDITURES		(246,642.63)	(4,396,287.25)	0.00	100.00	1,197,217.44	16,001,032.84

PERIOD ENDING 03/31/2026

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 03/31/26 INCR (DECR)	YTD BALANCE 03/31/2026 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
<b>GENERAL CAPITAL</b>							
505020 22ENG31	ADMINISTRATION BLDG - DESIGN	0.00	30,678.25	200,000.00	19.01	7,345.00	161,976.75
505020 23ENG31	WORKFORCE CENTER CONSTRUCTION	413,225.94	5,521,412.18	11,000,000.00	52.97	304,944.63	5,173,643.19
505020 25ENG31	AWC-FURNISHING	122,573.14	269,472.07	0.00	100.00	57,284.67	(326,756.74)
505050 22MNT03	DUMP TRUCK REPLACEMENT	0.00	129,810.00	130,000.00	99.85	0.00	190.00
505060 24GRD02	ZERO TURN MOWER	0.00	10,380.98	0.00	100.00	0.00	(10,380.98)
505060 25GRD02	MOWER REPLACEMENT	0.00	0.00	12,500.00	0.00	0.00	12,500.00
605020 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	5,600,000.00	5,600,000.00	100.07	3,771.25	(3,771.25)
605080 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	2,342.17	0.00	100.00	23,477.99	(25,820.16)
<b>Net GENERAL CAPITAL</b>		<b>535,799.08</b>	<b>11,564,095.65</b>	<b>16,942,500.00</b>	<b>70.60</b>	<b>396,823.54</b>	<b>4,981,580.81</b>
<b>OUTSIDE SERVICES</b>							
503111 21ENG12	SOUTH SLUDGE LAGOON PH4 2021	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503280 21CMP03	NR FEASIBILITY STUDY	0.00	0.00	0.00	0.00	14,349.00	(14,349.00)
503280 22CMP11	NR PROGRAM MANAGEMENT	2,289.00	20,353.50	200,000.00	50.11	79,869.32	99,777.18
503280 22CMP15	COMPREHENSIVE WRRF UPGRADE PLAN	0.00	0.00	300,000.00	33.95	101,835.48	198,164.52
503280 22CMP17	NR PILOT AND DEMONSTRATION TESTING	0.00	0.00	0.00	0.00	108,167.86	(108,167.86)
503280 24CMP15	BNR PLANT UPGRADE DESIGN	236,655.03	687,748.03	4,350,000.00	15.81	0.00	3,662,251.97
503280 25CM15C	NR WRRF DETAIL DESIGN - CD	62,448.75	206,852.39	0.00	100.00	0.00	(206,852.39)
503280 25CM15D	NR WRRF DETAIL DESIGN - DONOHUE	244,133.72	981,114.63	0.00	100.00	(110,442.60)	(870,672.03)
503280 25CM15M	NR WRRF DETAIL DESIGN - CMT	55,591.99	235,371.72	0.00	100.00	0.00	(235,371.72)
503280 21CMP01	NARP / WATERSHED DEVELOPMENT	1,128.81	57,777.54	80,000.00	41.35	(24,694.41)	46,916.87
503280 22CMP12	NR PRETREATMENT UPDATE	0.00	344.50	0.00	100.00	13,362.10	(13,706.60)
<b>Net OUTSIDE SERVICES</b>		<b>602,247.30</b>	<b>2,189,562.31</b>	<b>4,970,000.00</b>	<b>47.73</b>	<b>182,446.75</b>	<b>2,597,990.94</b>
<b>CAPITAL PROJECTS</b>							
600010 24ENG51	REPAIR OF 12" PLANT SS	0.00	23,730.63	130,000.00	75.37	74,255.37	32,014.00
601016 24MIS01	COMPUTER EQUIPMENT - 2024	0.00	712.50	0.00	100.00	0.00	(712.50)
601016 24SAF01	SAFETY EQUIPMENT - 2024	0.00	17,144.90	20,000.00	85.37	(71.01)	2,926.11
601016 25SAF01	SAFETY EQUIPMENT - 2025	1,557.36	10,751.19	20,000.00	58.64	976.41	8,272.40
601016 22ENG60	UST REMOVAL AND REPLACEMENT - FINLEY (	0.00	38,383.00	65,000.00	59.05	0.00	26,617.00
601016 23LAB01	LAB EQUIPMENT REPLACEMENT 2023	0.00	0.00	0.00	0.00	(28.00)	28.00
601016 25LAB01	MUFFLE FURNACE	0.00	14,277.90	17,000.00	83.99	0.00	2,722.10
601016 25LAB02	ANALYTICAL BALANCE	0.00	8,473.68	10,000.00	84.74	0.00	1,526.32
601026 23MNT01	VEHICLE REPLACEMENT - 2023	0.00	108,321.00	112,000.00	96.72	0.00	3,679.00
601026 24MNT01	VEHICLE REPLACEMENT - 2024	0.00	0.00	35,000.00	0.00	0.00	35,000.00
601026 24MNT50	INSURANCE REPLACEMENT OF GATOR	0.00	12,651.00	0.00	100.00	0.00	(12,651.00)
601026 25MNT01	VEHICLE REPLACEMENT - 2025	0.00	137,329.70	159,000.00	86.37	0.00	21,670.30
601016 24MNT03	HYDRAULIC DEWATERING PUMP	0.00	59,679.00	80,000.00	74.60	0.00	20,321.00
601016 22COL12	SWITCH GEAR REPLACEMENT - DAMON	0.00	128,666.63	200,000.00	100.08	71,498.00	(164.63)
601016 24COL10	VACTOR ONLINE PUMP OFF OPTION	0.00	17,500.00	17,500.00	100.00	0.00	0.00
601016 24COL11	PUSH CAMERA FOR INTERCEPTOR INSPECTIO	0.00	0.00	100,000.00	69.19	69,187.00	30,813.00
601016 25PRE01	AUTOMATIC SAMPLERS - 2025	0.00	0.00	43,000.00	135.40	58,220.00	(15,220.00)
601016 24INC16	INSTRUMENTATION TEST & CALIBRATION BEI	0.00	0.00	75,000.00	0.00	0.00	75,000.00
601016 24INC22	RAS MAGNETIC FLOW METER	0.00	4,277.40	5,000.00	85.55	0.00	722.60
601016 24INC40	LINCOLN PARK WIRELESS I/O UPGRADE	0.00	0.00	12,500.00	0.00	0.00	12,500.00
601016 25MIS01	COMPUTER EQUIPMENT - 2025	912.19	23,591.93	30,000.00	84.41	1,732.19	4,675.88
601201 21ANX01	HARRISTOWN - NIANTIC EXTENSION	0.00	0.00	249,000.00	0.00	0.00	249,000.00
601111 25ENG23	210 DECK REPLACEMENT - DESIGN	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601111 25ENG90	SOLAR ARRAYS	0.00	2,315,152.80	11,100,000.00	69.23	5,369,742.70	3,415,104.50
601124 22ENG45	PRIMARY CLARIFIER #5 MECHINISM REPLACI	0.00	1,337.93	0.00	100.00	0.00	(1,337.93)
601124 24ENG45	PRIMARY CLARIFER #4 & 6 MECHANISM	64,837.10	1,679,299.88	1,100,000.00	152.66	0.40	(579,300.28)
601124 24ENG46	RELIEF WELL REPLACEMENT	5,721.31	500,768.68	550,000.00	93.65	14,299.61	34,931.71
601124 25ENG55	REPLACEMENT OF SOUTH FINAL CLARIFIERS	0.00	583,212.00	2,950,000.00	138.49	3,502,328.00	(1,135,540.00)
601132 21ENG19	GATE REPLACEMENT - 2021	0.00	262,690.00	3,800,000.00	79.66	2,764,360.00	772,950.00

PERIOD ENDING 03/31/2026

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 03/31/26 INCR (DECR)	YTD BALANCE 03/31/2026 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
601132 23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEM	0.00	0.00	85,000.00	179.88	152,900.00	(67,900.00)
601132 24ENG07	DIGESTER #1 LID REPLACEMENT	5,332.80	25,242.13	0.00	100.00	3,621,767.10	(3,647,009.23)
601132 25ENG22	NEUROS BLOWER INSTALLATION	640.00	11,990.00	150,000.00	165.80	236,706.70	(98,696.70)
601111 23MNT30	MANLIFT REPLACEMENT	0.00	0.00	225,000.00	0.00	0.00	225,000.00
601127 25MNT12	PLANT VALVE REPLACEMENT	0.00	0.00	30,000.00	0.00	0.00	30,000.00
601127 21COL03	LIFT STATION VALVE REPLACEMENT	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601128 21I&C01	MCC REPLACEMENT - BLDG #210	0.00	0.00	0.00	0.00	(38.24)	38.24
601128 25I&C11	MCC REPLACEMENT - LINCOLN PARK CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601311 23ENG20	DIVERSION STRUCTURE RENEWAL - FC SOUT	0.00	0.00	180,000.00	639.73	1,151,510.00	(971,510.00)
601311 25ENG08	ROOF RESTORATION - 2025	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601311 25ENG09	ROADS WORK - 2025	0.00	0.00	200,000.00	0.66	1,325.00	198,675.00
601311 25ENG20	THICKENED SLUDGE LINE REALIGNMENT	0.00	0.00	80,000.00	101.13	80,900.00	(900.00)
601311 25ENG21	DIGESTER #2 LID SUMP RENEWAL	0.00	53,526.00	50,000.00	107.05	0.00	(3,526.00)
601312 22ENG43	CLARIFIER COATINGS	0.00	7,314.69	0.00	100.00	(4,411.76)	(2,902.93)
601315 22ENG02	FM RENEWAL - LOST BRIDGE LS	0.00	4,425.00	0.00	100.00	191,203.73	(195,628.73)
601315 22ENG11	EASTMORELAND LS REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601315 23ENG17	SEWER TELEVISION & RATING 2023	0.00	0.00	0.00	0.00	135.20	(135.20)
601315 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	1,750,000.00	0.00	0.00	1,750,000.00
601315 25ENG17	SEWER TELEVISION & RATING	3,973.50	81,373.30	110,000.00	81.20	7,946.20	20,680.50
601315 25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	11,305.26	131,621.36	110,000.00	147.00	30,080.00	(51,701.36)
601315 25ENG50	LINING FARRIES INTERCEPTOR SECTION	0.00	0.00	40,000.00	0.00	0.00	40,000.00
601315 25ENG81	DAMON FM IMPROVEMENTS	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601311 22MNT04	259 VALVE AND PUMP RENEWAL	0.00	26,625.44	11,000.00	328.66	9,526.70	(25,152.14)
601314 20MNT20	PLANT WATER PUMP#1 REHAB	0.00	0.00	45,000.00	0.00	0.00	45,000.00
601314 23MNT13	EFFLUENT PUMP #5 RENEWAL	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601314 25MNT22	DIGESTER ACCUMULATORS	0.00	19,966.95	0.00	100.00	0.00	(19,966.95)
601311 20MNT02	DOOR REPLACEMENT PROGRAM	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601311 21MNT06	WYCKLES DECANT FACILITY RENEWAL	0.00	0.00	0.00	0.00	39.88	(39.88)
601311 22COL05	TRANSFER SWITCH AND FENCING - KMART L	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601311 25MNT21	GENERAL FACILITY RENEWAL	0.00	78,344.25	130,000.00	61.54	1,655.75	50,000.00
601314 22COL03	VALVE REHAB - COLLECTION	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601314 23COL04	PUMP RENEWAL - 2023 COLLECTION	0.00	0.00	29,000.00	0.00	0.00	29,000.00
601314 24COL04	PUMP RENEWAL - COLLECTION 2024	0.00	0.00	18,000.00	0.00	0.00	18,000.00
601314 25COL04	PUMP RENEWAL - COLLECTION 2025	0.00	71,004.55	85,000.00	109.74	22,270.69	(8,275.24)
601315 23COL07	AIR RELEASE VALVE RENEWAL - 2023	0.00	0.00	15,000.00	0.00	0.00	15,000.00
601311 25COL50	WEST LAGOON REVETMENT REHAB	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601311 25MNT06	WYCKLES LOADOUT RENEWAL	25,380.00	25,380.00	25,000.00	101.52	0.00	(380.00)
614215 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	91,686.72	106,663.00	100.00	14,975.78	0.50
614215 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	3,943,337.00	0.00	0.00	3,943,337.00
614215 24ENG06	EASTSIDE INTERCEPTOR REHAB	554.26	15,728.26	0.00	100.00	10,947.74	(26,676.00)
Net CAPITAL PROJECTS		120,213.78	6,592,180.40	29,143,000.00	82.52	17,455,941.14	5,094,878.46
DEBT SERVICE							
506000 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	205,000.00	410,000.00	50.00	0.00	205,000.00
506010 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	176,615.00	349,000.00	50.61	0.00	172,385.00
Net DEBT SERVICE		0.00	381,615.00	759,000.00	50.28	0.00	377,385.00
NON OPERATING REVENUE							
412181 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	4,075,000.00	(115.21)	(4,694,769.00)	8,769,769.00
Net NON OPERATING REVENUE		0.00	0.00	4,075,000.00	115.21	(4,694,769.00)	8,769,769.00

PERIOD ENDING 03/31/2026

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 03/31/26 INCR (DECR)	YTD BALANCE 03/31/2026 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
TOTAL REVENUES - ALL FUNDS			0.00	0.00	4,075,000.00	115.21	(4,694,769.00)	8,769,769.00
TOTAL EXPENDITURES - ALL FUNDS			1,258,260.16	20,727,453.36	51,814,500.00	74.81	18,035,211.43	13,051,835.21
NET OF REVENUES & EXPENDITURES			(1,258,260.16)	(20,727,453.36)	(47,739,500.00)	91.03	(22,729,980.43)	(4,282,066.21)

**SCHEDULE OF WPCRF LOANS  
3/31/2026**

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE		ANNUAL PAYMENTS
			ORIGINAL	OUTSTANDING PRINCIPAL	
Jun-11	Wyckles PH 1	0.000	818,637	189,172	42,038
Jul-11	Wyckles PH II	0.000	793,557	203,476	40,695
Mar-12	Oreana	0.000	4,882,563	1,264,437	252,887
Dec-12	Stevens Creek	1.250	1,760,912	520,435	103,568
May-13	Argenta	1.250	5,870,416	2,056,478	308,874
Oct-13	Trestle	1.250	2,765,463	899,483	134,602
Dec-15	Digester Mixing	1.930	6,870,742	4,081,113	450,720
Mar-16	Sewer Rehab (Eastside Separation)	2.210	2,146,713	1,160,538	136,105
Jun-16	Sludge Thickening	1.995	5,130,373	2,762,565	306,100
Aug-16	Odor Control Ph 2	2.210	3,558,139	2,017,939	226,021
Jun-19	2017 SE36 Rehab	1.760	1,184,097	803,921	71,929
Oct-19	West Headworks	1.760	8,755,000	6,238,569	371,980
Nov-21	S Shores Sewer Lining	1.350	8,600,891	7,097,355	377,881
<b>TOTAL</b>			<b>53,137,504</b>	<b>29,295,481</b>	<b>2,823,401</b>

4/10/2026

**\*\*SAFETY COMMITTEE MEETING MINUTES\*\***

The Safety Committee met on Thursday April 9, 2026. In attendance were Kent Newton, David Cunningham, Kyle Stewart, Steve Doolin, Lance Smith, Ean Watson, and David Boys. The Sanitary District Employees have worked 2820 days without a lost-time accident and 202 days since the last recordable injury.

**The committee discussed the following items concerning the SDD facility:**

Installation of new first-aid cabinets and an automated external defibrillator (AED) have been completed in the Administration Workforce Center.

New hard hats are now available at the Safety Office. We are currently researching an alternative hard hat option for our outdoor crews who work in underground sewer lines, specifically models that include chin straps and integrated lighting.

Now that we are settling into the new building, we will be conducting a weather emergency drill on **May 5, 2026**. The objective of this drill is to review emergency procedures and ensure all employees are familiar with the designated evacuation areas.

An unsafe condition report was submitted to the Safety Department concerning work activities at the peaking tanks, specifically walking on the catwalks over the clarifiers. Additional concerns include entering buildings with only one exit while operating on a one-person shift. The issue is currently under investigation.

Disinfection season will begin on the 1<sup>st</sup> of next month. All disinfection chemical locations were inspected and approved for chemical storage, proper labeling and staging of chemical PPE as well as laminated copies of the SDS and District approved handling procedures prior to the beginning of the season. Employees are reminded to follow the additional PPE requirements when working with or around the disinfected chemical buildings. Any questions regarding proper PPE, hazardous chemical handling etc., should be addressed to the safety department.

We are reviewing new street signage for the plant and the new workforce center to better assist the public, vendors, and delivery services with navigation.

**Safety Recognition: Todd Speckman** noticed the outside crew was trying to finish the job before the end of the day and stopped by to check on them. Seeing that they were hot, he went and grabbed cold water to help them stay hydrated.

**Next month's safety meeting will be held on 5/14/2026 at 2:30 p.m. If you have any questions or suggestions, call me 217-433-6591**

**Together we will provide a safe workplace if everybody accepts that SAFETY IS EVERYONES RESPONSIBILITY.**

**PROPOSED ORDINANCE NO. 2026-03**

**BUDGET AND ANNUAL APPROPRIATION ORDINANCE  
FOR THE SANITARY DISTRICT OF DECATUR, ILLINOIS  
FOR FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027**

**WHEREAS,**

(1) There has been prepared in tentative form a budget for the Sanitary District of Decatur, Illinois, in the County of Macon and State of Illinois, showing the estimated receipts of money and the estimated expenditures to be made in ensuing year, and the Clerk of said District has made said tentative budget conveniently available to public inspection since April 15, 2026.

(2) A public hearing was held as to said tentative budget and proposed Appropriation Ordinance on May 20, 2026, at 5:30 p.m., CDT, at the District's office at 501 Dipper Lane, Decatur, Illinois; notice of the time and place thereof being given by publication, in the Decatur Tribune, a weekly secular newspaper published in said District.

(3) There were \_\_\_ objections or suggestions made by the public or interested citizens at the said public hearing.

(4) The Trustees of the District have fully examined and studied the said tentative budget in relation to the needs of the District during the 2026-27 fiscal year.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Trustees of said Sanitary District of Decatur, Illinois, as follows:

**Section I.** That the following budget containing an estimate of receipts and expenditures of said District be, and the same if hereby adopted as the Budget of said District for said fiscal year, viz:

**CORPORATE FUND**

Balance on Hand, May 1, 2026		16,093,913
	<b><u>Estimated Receipts</u></b>	
User Charges	10,454,700	
Taxes:		
Corporate	460,500	
Replacement	475,000	
Transfers From:		
Water Quality	411,000	
Illinois Municipal Retirement Fund	142,000	
Other Revenue Sources:		
Pump Stations	146,500	
Interest	900,000	
Miscellaneous	169,800	
Waste Haulers Fees-Sampling & Indust.	255,000	
Grants	<u>1,050,000</u>	<u>14,464,500</u>
<b>Total Available</b>		<b><u><u>30,558,413</u></u></b>

## Estimated Expenditures

### **100 Personnel & Personnel Services**

Regular Salaries & Wages	5,267,000	
Overtime	137,250	
FICA	350,000	
IMRF	200,000	
Health-Medical-Life	1,200,000	
Temporary Help	25,000	
Pre-Employment Exam	14,000	
W.C. Insurance	100,000	
Unemployment Insurance	30,000	
Retirement Health Savings	85,000	
Medicare	85,000	7,493,250

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### **200 Operation Costs & Materials**

Polymers	100,000	
Plant Chemicals	85,000	
Vehicle Parts	50,000	
Pipe & Pipe Supplies	30,000	
Electrical Supplies	65,000	
Construction Supplies	25,000	
Tel/Radio Supplies	10,000	
Hand Tools	30,000	
Inst. Supplies	50,000	
Personal Supplies	35,000	
Mechanical Supplies	65,000	
Building & Grounds Supplies	15,000	
Safety Incen Prog	12,000	
Safety Supp & Matl	25,000	
Safety PPE Reimbursement	15,000	
Janitorial Supplies	20,000	
Lab Supplies	100,000	
Eng. & Draft Supplies	3,000	
Fuels & Lubricants	200,000	
I.T. Supplies	3,000	
Grnd Keeping Sup.	20,000	
Paint & Painting Sup.	35,000	
Odor Control Chemicals	50,000	
Operations Supplies	7,500	
Disinfection Supplies	550,000	
Neutralization Supplies	250,000	
Macerator Maintenance	35,000	
Pump Maintenance	175,000	
Valve Maintenance	75,000	
Rotary Drum Thickener Maint	30,000	
Mixer Maintenance	15,000	
VFD / Softstart Maintenance	30,000	

**200 Operation Costs & Materials - Continued**

Actuator Maintenance	20,000	
PLC Maintenance	25,000	
Mag Tube Maintenance	40,000	
Plumbing Supplies	15,000	
Conduit and Wire Supplies	30,000	
Hardware	12,000	
Pump Station Maint.	125,000	
Interceptor/FM Maint.	100,000	
CSO Facility Maint.	100,000	
Pre-Treat Supplies	25,000	2,702,500

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**300 Contracts/Outside Services**

Natural Gas	150,000	
Telephone & Radio	60,000	
Electricity	1,750,000	
Water	55,000	
Groundskeeping Service	20,000	
Outside Lab Service	40,000	
Safety Equip Maint	25,000	
Refuse and Grit	150,000	
Electrical Maint.	35,000	
Inst. Maint.	20,000	
Mechanical Maint.	130,000	
Tele/Radio Repair	5,000	
Vehicle, Outside Serv.	100,000	
Janitorial Services	150,000	
Repair & Calibration Services	5,000	
Land Application Contract	1,900,000	
Land App Equip Maint	30,000	
Rental-Equip	60,000	
Pump Repair Services	110,000	
Motor Repair Services	45,000	
I.T. Maint	225,000	
I.T. Software	150,000	
I.T. Programming	100,000	
HVAC Services	70,000	
Blower Maintenance	75,000	
Office Equip. Maint.	2,000	
Prof & Consul	400,000	
Research	25,000	5,887,000

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**400 Administrative & General**

Postage	5,000	
Office Supplies	9,000	
Printing & Repro	15,000	
Advertising	35,000	
Safety Training Matl	2,500	

**400 Administrative & General - Continued**

Transportation	25,000	
Lodging	45,000	
Meals	35,000	
Training/Education Tuit	15,000	
Training/Education Regist	140,000	
Training/Education Matl	1,000	
Membership Fees	45,000	
Books-Subsc	10,000	
Insurance Expense	250,000	
Judg-Claims-Fines	15,000	
Appraiser Fees	75,000	
Easement Costs	40,000	
Legal Expenses	45,000	
Audit Expense	36,000	
Bank Charges	2,000	
Fees & Assessments	73,000	
U.C. Billing Expense	400,000	
U.C. Refunds	1,000	
U.C. Collection	1,000	
Bargaining Agreement	40,000	
Contingencies	2,500,000	3,860,500
<b>Total Operating</b>		<u>19,943,250</u>

**500 Capital Outlay**

Computer Equipment	150,000	
Buildings	9,500,000	
Process Equipment	100,000	
Auxiliary Equipment	100,000	
Motor Vehicles	300,000	
Machine - Implements	50,000	
Inst-Appar-Lab	100,000	
Furn-Fixtures	100,000	
Office Equipment	100,000	
<b>Total Capital</b>		<u>10,500,000</u>
<b>Grand Total</b>		<u>30,443,250</u>
<b>Estimated Balance at End of Year</b>		<u><u>115,163</u></u>

**CAPITAL CONTINGENCY FUND**

Balance on Hand, May 1, 2026 6,892,926

**Estimated Receipts**

Interest 175,000 175,000

Total Available 7,067,926

**Estimated Expenditures**

Miscellaneous Repairs 7,067,926 7,067,926

Estimated Balance at End of Year 0

**CAPITAL BOND FUND**

Balance on Hand, May 1, 2026 0

**Estimated Receipts**

User Charge 547,600

Interest 192,400 740,000

Total Available 740,000

**Estimated Expenditures**

Bonds Redeemed 410,000

Interest Expense 330,000

Capital Projects 0 740,000

Estimated Balance at End of Year 0

**PUBLIC BENEFIT FUND**

Balance on Hand, May 1, 2026 989,186

**Estimated Receipts**

Tax-Macon Co. 654,000

Replacement Tax 28,000

Interest 682,000

Total Available 1,671,186

**Estimated Expenditures**

Miscellaneous Projects 1,371,186

Vehicle Replacement 300,000 1,671,186

Estimated Balance at End of Year 0

**ANNEXATION FUND**

Balance on Hand, May 1, 2026 2,012,541

**Estimated Receipts**

Interest 323,900

Annexation Fees 56,000 379,900

Total Available 2,392,441

**Estimated Expenditures**

Annexation Costs 10,000

Miscellaneous Capital 2,000,000 2,010,000

Estimated Balance at End of Year 382,441

**REPLACEMENT FUND**

(As Required by 40 CFR Part 35, Subpart I, Par. 35.2140)

Balance on Hand, May 1, 2026 43,618,377

**Estimated Receipts**

User Charges	2,500,000	
Grant Income	4,777,280	
Interest	1,500,000	8,777,280
Total Available		52,395,657

**Estimated Expenditures**

Miscellaneous Replacements	20,000,000	
Clarifier Replacement	10,000,000	
Pump Replacements	300,000	
Valve Replacements	100,000	
Electric and Control Replacement	500,000	
Hatch Replacement	50,000	
Equipment Replacement	10,000,000	40,950,000
Estimated Balance at End of Year		11,445,657

**RENEWAL FUND**

Balance on Hand, May 1, 2026 6,448,180

**Estimated Receipts**

User Charges	2,995,000	2,995,000
Total Available		9,443,180

**Estimated Expenditures**

Miscellaneous Renewal	2,500,000	
Facility Renewal	3,000,000	
Clarifier Renewal	400,000	
Equipment Renewal	500,000	
Collection System Renewal	3,000,000	9,400,000
Estimated Balance at End of Year		43,180

**IL LOAN DEBT SERVICE**

Balance on Hand, May 1, 2026 3,527,148

**Estimated Receipts**

Interest	90,000	
User Charges	0	
Property Taxes	2,758,200	
Village of Argenta	216,600	
Village of Oreana	137,800	3,202,600
Total Available		<u>6,729,748</u>

**Estimated Expenditures**

Wyckles Force Main PH I	43,000	
Wyckles Force Main PH II	42,000	
Oreana Sewer System	253,000	
Stevens Creek Sewer Rehab	91,000	
2012 Trestle Improvements	140,000	
Argenta Sewer System	335,000	
East Side Separation Sewer Rehab	140,000	
Digester Upgrades	452,000	
Sludge Thickening System	310,000	
Odor Control Ph2	230,000	
SE 36 Interceptor Rehab	75,000	
West Headworks Rehab	525,000	
South Shores Interceptor Rehab	500,000	
East Side Interceptor Rehab	130,000	
BNR Upgrades	2,000,000	5,266,000
Estimated Balance at End of Year		<u>1,463,748</u>

**IL LOAN CONSTRUCTION**

Balance on Hand, May 1, 2026 0

**Estimated Receipts**

Illinois Loan Funds	4,000,000	
Interfund Transfer	18,861,300	
User Charges		22,861,300
Total Available		<u>22,861,300</u>

**Estimated Expenditures**

East Side Interceptor Rehab	4,961,300	
Nutrient Upgrades	17,900,000	22,861,300
Estimated Balance at End of Year		<u>0</u>

**COMPLIANCE**

Balance on Hand, May 1, 2026 15,551,441

**Estimated Receipts**

User Charges	5,639,500	
Interest	490,000	6,129,500
Total Available		21,680,941

**Estimated Expenditures**

Professional & Consultants	2,500,000	
Legal	250,000	
Interfund Transfer	16,000,000	
Research	250,000	19,000,000
Estimated Balance at End of Year		2,680,941

**ILLINOIS MUNICIPAL RETIREMENT FUND**

Balance on Hand, May 1, 2026 520,624

**Estimated Receipts**

Tax-Macon Co. Replacement Tax	124,000	
	9,000	133,000
Total Available		133,000

**Estimated Expenditures**

Regular Staff to #104	200,000	200,000
Estimated Balance at End of Year		453,624

**WATER QUALITY STANDARDS FUND**

Balance on Hand, May 1, 2026 0

**Estimated Receipts**

Tax-Macon Co. Replacement Tax	410,350	
	650	650
Total Available		411,000

**Estimated Expenditures**

208 Hypochlorite	411,000	411,000
Estimated Balance at End of Year		0

**Section II. That the Budget & Appropriation Ordinance No. 2026-03 of said Sanitary District be adopted as the official Budget & Appropriation Ordinance of said Sanitary District for said fiscal year.**

**Section III.** This Ordinance shall take effect and be in full force from and after its passage and publication pursuant to law.

Presented the 20th day of May, 2026

Approved the 20th day of May, 2026

Passed the 20th day of May, 2026

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President  
Sanitary District of Decatur, Illinois

**ATTEST:**

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Clerk  
Sanitary District of Decatur, Illinois

**STATE OF ILLINOIS)**

) SS

**COUNTY OF MACON)**

I, the undersigned, Clerk of the Board of Trustees of the Sanitary District of Decatur, Illinois, do hereby certify that the above and foregoing is a true, perfect and correct copy of Ordinance No. 2026-03 adopted at a meeting of the Board of Trustees of said District held on May 20, 2026 and that the original of said ordinance is in my custody as such Clerk pursuant to law.

**IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said District this 20th day of May, 2026.**

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Clerk  
Sanitary District of Decatur, Illinois

**SANITARY DISTRICT OF DECATUR**  
2025 Performance Benchmarks

			Maximum Score	Actual Score
<b>PRODUCT QUALITY</b>				
<b>Treated Effluent meets NPDES Permit Requirements</b>		Total Violations	0	
<i>No violations of the NPDES permit excluding violations due to IU pass-thru</i>		not due to IU pass-thru	0	
		Target	0	15
<b>PRODUCT QUALITY</b>				
<b>DMR-QA Proficiency Testing</b>		Score	100	
<i>"Acceptable" results on all analytes</i>		Target	100	5
<b>FINANCIAL VIABILITY</b>				
<b>Actual to Budgeted Net Income Ratio</b>		YTD Ratio		
<i>Net Income Ratio is a ratio of Revenues over Expenses compared to budget. Revenue shortfalls and cost overruns will cause the ratio to fall below 1.</i>		Target	0.95	10
<b>OPERATIONAL OPTIMIZATION</b>				
<b>Reduce Electric Use / Gallon Treated by 10%</b>		Current Ratio	-1%	0
<i>Total electric use at the treatment plant is divided by the gallons of influent.</i>		Target	-10%	5
<b>OPERATIONAL RESILIENCY</b>				
<b>OSHA Recordables</b>		YTD # of Injuries	1	7.5
<i>A work-related injury or illness is recordable if it meets any one of the following basic requirements: death, days away from work, restricted work or transfer, medical treatment beyond first aid, or loss of consciousness.</i>		Target	0	
<b>OPERATIONAL OPTIMIZATION</b>				
<b>Collection System Odor Control Monitoring AND Upgrades</b>		YTD # of Injuries	Completed	5
<i>Install new Lost Bridge peroxide tank, Install chemical level monitoring at all dosing locations, reestablish responsibility for dosing to Pretreatment</i>		Target	Completed	5
<b>OPERATIONAL OPTIMIZATION</b>				
<b>Excessive Idle Time Reduction</b>		Current Value	656.4 Hours	5
<i>The District Fleet had 1,572 hours of idle time in excess of 10 minutes in 2024. Excessive idle time wastes fuel and damages modern engines. Excessive idle time will be reduced by 10% or more. Service Vehicles that use engine assisted PTO equipment are exempt.</i>		Target	< 1415 Hours	5
<b>WORKFORCE DEVELOPMENT</b>				
<b>Develop the Purchasing and Inventory Agent Position and Actively Pursue Recruiting to fill the Opening</b>		Current Value	Completed	5
<i>The Purchasing and Inventory Agent position has been in the CBA and Budget since 2023. Other positions have been a priority but extended supply chain challenges have made the need for this position more apparent</i>		Target	Completed	5
<b>EMPLOYEE and LEADERSHIP DEVELOPMENT</b>				
<b>Supervisory Employees Maintain Certifications</b>		Current Value	Completed	5
<i>Includes Professional Engineer, Certified Public Finance Officer, Professional in Human Resources, Class I Wastewater Operator, Professional Facility Manager, Etc.</i>		Target	Completed	5
<b>WATER RESOURCES SUSTAINABILITY</b>				
<b>Develop Partnership and Scope for Integrated Plan</b>		Current Value		10
<i>Develop a written agreement to coordinate water infrastructure projects to maximize the benefits of investment for the environment. Begin implementation of the agreement by developing a scope of work</i>		Target	Completed	
<b>INFRASTRUCTURE STABILITY</b>				
<b>Collection System Integrity</b>		YTD # of Violations	0	
<i>Maintain collection system with NO backups or avoidable overflows based on design.</i>		Target	0	15
<b>INFRASTRUCTURE STABILITY</b>				
<b>Utilize Planned Work to Improve cost-effective reliability</b>		Current Ratio	79%	
<i>Maintain the Planned to Reactive Work Ratio between 70-80%</i>		Target	70%-80%	10
<b>OVERALL TOTALS =</b>			<b>100</b>	<b>82.5</b>

**SANITARY DISTRICT OF DECATUR  
ORDINANCE NO 2026-01**

**WHEREAS**, the District has adopted Ordinance No. 600 establishing User Charge Rates as provided for in the District's Ordinance No. 599 adopting a User Charge System, and

**WHEREAS**, the Trustees of the District deem it necessary to adjust the established Base User Charge and revise the Debt Service Charge provided in Ordinance No. 600

**BE IT ORDAINED** by the Board of Trustees of the Sanitary District of Decatur, Macon County, Illinois, as follows:

That Ordinance 600 Article I, User Charge Rates, 101(a), be amended to be:

- (a) Base User Charge which shall be levied on all users who discharge wastewater to the District's facilities:

\$1.8249 per 100 cubic feet (Ccf) of billable flow

That Ordinance 600 Article I, User Charge Rates, 101(b) be amended to be:

- (b) Debt Service Charge and/or Base User Charge which shall be levied on all users who discharge wastewater to the District's facilities: The Sanitary District of Decatur reserves the right to reallocate the user fees from Article I, (b) for general operations after its satisfaction of its Annual Debt Service Obligation.

\$0.0037	Wyckles Forcemain – PH 1 (L172826)
\$0.0036	Wyckles Forcemain – PH 2 (L173640)
\$0.0119	Trestle Repairs (L172825)
\$0.0223	Oreana Collection System (L172828)
\$0.0291	Argenta Collection System (L173641)
\$0.0080	Stevens Creek Interceptor (South) Rehab (L171484)
\$0.0398	Digester Mixing Replacement (L174876)
\$0.0270	2014 Sludge Thickening Replacement (L174983)
\$0.0120	2014 Sewer Rehabilitation Project (L175195)
\$0.0063	SE 36 Interceptor Rehabilitation Project (L17-5410)
\$0.0199	Odor Control Phase II (L17-5283)
\$0.0460	West Headworks Rehabilitation Project (L17-4647)
\$0.0436	South Shores Interceptor Rehab (L17-5456)
<u>\$0.0219</u>	Eastside Interceptor Rehab (L17-7557)
\$0.2951	per 100 cubic feet of billable flow (Debt Service Charge)

That Ordinance 600 Article I, Fixed Base User Charge, 101(d), be amended to be:

- (d) Fixed Base User Charge, which shall be levied on residential users not having a water meter, is \$14.84 per month or \$44.52 per quarter.

That Ordinance 600 Article I, Billing and Collection Fee, 101(f), be amended to be:

- (f) Billing and Collection Fee, which shall be assessed in addition to the Base User Charge on all users billed by the City of Decatur: \$1.85 per monthly bill or \$5.55 per quarterly bill and on all other users \$2.60 per bill.

**BE IT FURTHER ORDAINED** that said rates shall become effective May 1, 2026.

**BE IT FURTHER ORDAINED** that except as herein amended, Ordinance No. 599 & 600 shall remain in full force and legal effect.

Presented and adopted by roll call vote of the trustees of the District at its regular meeting held on April 15, 2025.

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Dan Smallwood, President

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**ATTEST:** Rob Jacobsen Clerk

4/15/2026

**Ordinance Number 2026-01  
Amending Budget and Appropriation Ordinance 2025-03**

<b>General Fund</b>	<b>To</b>	<b>From</b>	<b>Difference</b>
<b><u>400 Administrative &amp; General</u></b>			
Contingencies	2,264,541	2,500,000	(235,459)
	<u>2,264,541</u>	<u>2,500,000</u>	<u>(235,459)</u>
<b>Bond Fund</b>	<b>To</b>	<b>From</b>	<b>Difference</b>
Bonds Redeemed	411,000	450,000	(39,000)
Interest Expense	350,000	311,000	39,000
	<u>761,000</u>	<u>761,000</u>	<u>-</u>
<b>Compliance Fund</b>			
Professional & Consultants	3,595,459	3,110,000	485,459
Research	-	250,000	(250,000)
	<u>3,595,459</u>	<u>3,360,000</u>	<u>235,459</u>
	<u>6,621,000</u>	<u>6,621,000</u>	<u>-</u>

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President

## **Sanitary District of Decatur Financial Reserves Policy**

### **Purpose and Authority.**

The Sanitary District of Decatur Board of Trustees considers it prudent to establish a policy for the District's fund balances and to establish reserves as necessary to provide for the continued long-term provision of services to the District's ratepayers.

The purpose of the District Financial Reserves Policy is threefold:

- a) To enable realistic long-term planning,
- b) To assist with the effective development of annual budgets, and
- c) To promote clear communications with the general public and District staff.

The elements of the policy are created by the Board of Trustees and may be revised by the Board of Trustees as needed. In developing this policy, the District reviewed and considered information provided by the Government Finance Officers Association (GFOA), conducted independent research, and consulted with the District's Auditor.

### **District Financial Structure**

The District operates on a fiscal year that runs from May 1 to April 30. The District's business functions are those of an enterprise. As such, for the purpose of reporting the District's Financial Position, all District's business activities are considered a single business operation. For internal and regulatory tracking, budgeting, and long-range planning, the District has separated its functions into twelve (12) individual areas; Corporate, Capital Contingency, Annexation, Public Benefit, Capital Bond, Replacement, Renewal, Construction Project, Debt Service, Compliance, IMRF, and Water Quality.

Each area is budgeted and accounted for separately through the use of separate charts of accounts or "Funds."

The District's Revenues consist of Sewer Use Charges, Ad Valorem Property Taxes, Replacement Taxes, Interest from investments, Fees for Services provided to industrial users, waste haulers and other governments, Annexation Fees and miscellaneous other fees and charges for services provided. The District's Revenues are generally received and deposited into the Corporate Fund and distributed among the other funds either by Board Direction or budgeted transfer. Property Tax Revenue and Replacement Tax Revenue are deposited directly to the Funds specified in the tax levy ordinance. Annexation fees are deposited directly to the Annexation Fund.

The majority of the District's Revenue is the Sewer use fees which are collected by the local water providers for domestic commercial and small industrial customers and by the District for major Industrial Users. These revenues are transferred to the District on a weekly or monthly basis.

Property Taxes are levied in December but not collected or distributed by Macon County until June and October with approximately 50% of revenue due and received at each installment. Property tax revenue is the primary funding source for debt

payments. It is, therefore, necessary for the District to maintain sufficient cash on hand to fund Debt Service expenditures for a minimum of six to seven months until receipt of the revenues each year in addition to any liquidity requirements of the debt holders.

## **Definitions**

Fund Balance - is used to describe the net position of Funds calculated in accordance with generally accepted accounting principles (GAAP). GAAP financial statements report two types and up to five separate categories based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining):

Restricted Fund Balance consists of nonspendable fund balance (such as capital assets) and restricted fund balance. The District is constrained from spending these funds by prior commitments, legal restrictions or the assets are not in a form that can be exchanged for goods or services.

Unrestricted Fund Balance consists of committed fund balance, assigned fund balance, and unassigned fund balance. The only constraint on spending, if any, is imposed by the government itself.

Financial Reserve - net position of governmental funds calculated on a government's budgetary basis. Fund Reserve - while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.

## **Funds**

### ***CORPORATE FUND***

The Corporate Fund is used to account for the daily operations of the District. Revenue sources include: Property Taxes, User Fees, Replacement Taxes, Interest, Pump Station Maintenance Fees, Waste Hauler Fees, and Transfers from other funds. The Corporate Fund has four sub funds for management purposes and includes General, Engineering, Maintenance and Operations. The Corporate Fund covers any negative fund balances from any other fund including the Construction Project Fund. The expenditures for IEPA loan funded projects must be paid to the vendor and then are reimbursed by IEPA. Sometimes these funds can be carried for multiple years until the reimbursement is approved.

### ***CAPITAL CONTINGENCY FUND***

This fund is used to account for emergencies, unanticipated capital repair, or replacement expenditures. Revenue sources include: User Fees and Interest.

### ***PUBLIC BENEFIT***

Expenditures in this fund are restricted by state statute for capital expenditures that benefit all residents of the district. Revenue sources include: Property Taxes, User Fees, Replacement Taxes and Interest.

### **ANNEXATION FUND**

Expenditures in this fund are restricted by the Sanitary District for capital expenditures that benefit all residents of the district with a primary focus of expansion of the collection system or upgrades to support economic or residential development. Revenue sources include: Annexation Fees and Interest.

### **CAPITAL BOND FUND**

This fund is used to account for expenditures funded with revenue from issuing debt and repayment of the debt. Revenue source is debt issuance and transfers from other funds.

### **REPLACEMENT FUND**

This fund is restricted by the USEPA for the replacement of equipment acquired through the Federal Grants program. Revenue sources include: User Fees, Grants, and Interest.

### **RENEWAL FUND**

This is a fund restricted by the Sanitary District for capital expenditures that extend the useful life of facilities and equipment. Any funds not allocated for projects at the end of the fiscal year are transferred to the Replacement Fund. Revenue sources include: User Fees and transfers from the General Fund.

### **CONSTRUCTION PROJECT FUND**

This fund is required by the IEPA for payment of expenditures incurred during the completion of revolving loan funded construction projects. Revenue sources include Illinois loan funds and User charges.

### **DEBT SERVICE FUND**

The Debt Service Fund accounts for the payment of general long-term debt principle, interest and related costs for IEPA issued loans. Revenue sources include: Property Taxes, User Fees, and payments from Municipalities.

### **COMPLIANCE FUND**

This fund was established to accumulate reserves to limit rate spikes to fund projects required to bring the District into compliance with permit requirements and to limit debt issues and interest expense. Expenditures in this fund are restricted by the Sanitary District for operating and capital costs associated with permit compliance. Revenue sources include User charges and Interest.

### **IMRF AND WATER QUALITY FUNDS**

Expenditure in these special purpose funds are restricted by the revenue sources and can only be used for the intended purpose. The expenditures are made in the Corporate Fund and then reimbursed through a transfer from the special purpose funds. The revenue source is Property Taxes and Replacement Taxes.

## **District Financial Reserves**

### **Corporate Fund**

Operating Reserve – The Corporate Fund shall maintain an operating reserve equal to 33% of the District’s corporate expenditure budget plus any anticipated deficit in any other fund for the purpose of funding budgeted District operations and maintenance expenditures in the event of unexpected disruption of user fee collection. The Operating Reserve may be depleted as necessary to fund budgeted District operations and maintenance expenditures and shall be replenished as soon as funds again become available.

Petty Cash Reserve – The Operations and Maintenance Fund shall maintain a petty cash reserve of \$100.00. Petty cash may be used for small purchases which require cash, such as parking or public transit. The Petty Cash Reserve will be fully replenished when the balance falls below \$10.

Unreserved Funds – Total Fund Reserve less the Operating and Petty Cash Reserves, is undesignated and unreserved and may, by Board of Trustees approval, be appropriated and depleted to meet District needs.

### **Capital Contingency Fund**

The District Board of Trustees may appropriate and deplete the fund balance in the Capital Contingency Fund as necessary in support of the fund's purpose.

The minimum designated reserve target shall be a fixed dollar amount of \$3.5M annually. The fund should be replenished within 3 years if it falls below the targeted reserve.

### **Public Benefit**

The Public Benefit fund is designed to allocate all revenue collected to capital projects for the benefit of all users.

All reserves should be allocated to projects during the annual budget process.

### **Annexation Fund**

The District Board of Trustees may appropriate and deplete the fund balance in the Annexation Fund as necessary in support of the fund's purpose.

There is no minimum or maximum designated reserve target.

### **Capital Bond Fund**

The Capital Bond fund is designed to allocate all revenue collected to the capital project that the debt supported and the repayment of the debt.

The designated reserve target is any amount required to be maintained by the bond issue. The fund should be replenished by the Corporate Fund if it falls below the required amount.

### **Replacement Fund**

The District Board of Trustees may appropriate and deplete the fund balance in the Replacement Fund as necessary in support of the fund's purpose.

The minimum designated reserve target shall be \$4.65 M. This is the amount established in the 1981 USEPA consent decree as adjusted for inflation. The fund should be replenished within 3 years if it falls below the targeted reserve.

**Renewal Fund**

The Renewal Fund is designed to allocate all revenue collected to capital expenditures that extend the useful life of facilities and equipment.

There is no minimum designated reserve target and any funds not allocated for projects at the end of the fiscal year are transferred to the Replacement Fund.

**Construction Project Fund**

The Construction Project Fund is designed to record all expenditures and reimbursements for IEPA Loan projects.

This fund will routinely have a negative balance as funds must be spent before they are reimbursed. All unreimbursed expenses are covered by the Corporate Fund until they are reimbursed.

**Debt Service Fund**

The main source of revenue for the Debt Service Fund is property taxes which are collected and distributed to the District twice a year. The principal and interest payments are also paid twice a year but are not congruent with the revenue collection.

Operating Reserve – The Debt Service Fund shall maintain an operating reserve of at least 50% of the District’s debt service expenditure budget plus any amount required as part of the debt arrangement. The Operating Reserve may be depleted as necessary to fund budgeted debt service expenditures and shall be replenished no later than when tax funds again become available.

**Compliance Fund**

The District is planning on a major plant upgrade from 2026 through 2029 and has been accumulating reserves since the fund’s inception for this project.

Fund balance is designated and assigned to future Capital Outlay project needs. The District Board of Trustees may appropriate and deplete the Compliance fund balance as necessary in support of those project needs. There is no minimum or maximum designated reserve target. This will need to be reconsidered after the plant upgrade is completed.

**IMRF Fund**

Expenditures in the IMRF fund can change dramatically from year to year based on factors outside the District’s control the reserves are used to limit the need for large tax increases to meet the District’s pension obligations. The District Board of Trustees may appropriate and deplete the fund balance in the IMRF Fund as necessary in support of the fund’s purpose.

**Water Quality Fund**

The Water Quality fund offsets some of the cost of disinfecting water prior to discharge to the Sangamon River.

No reserves should be maintained and all funds collected should be allocated to

disinfection during the annual budget process.

**Additional Guidance**

The District Board of Trustees may, from time to time, designate and establish additional reserves for specific or general purposes without limitation.

The District shall use a comprehensive approach to budgeting resources to properly maintain assets. The comprehensive approach shall take into account plans to maintain existing facilities and replace worn, aged, deteriorated, obsolete or inefficient assets.

This policy supersedes any previous policy on this topic. This policy was approved by the Sanitary District of Decatur on April 15, 2026 and is effective immediately.