

Executive Director / CFO Report

May 20, 2026

Safety and Training

As of March 13, Sanitary District employees had worked 2,856 days without a lost-time accident and 235 days since the last recordable injury.

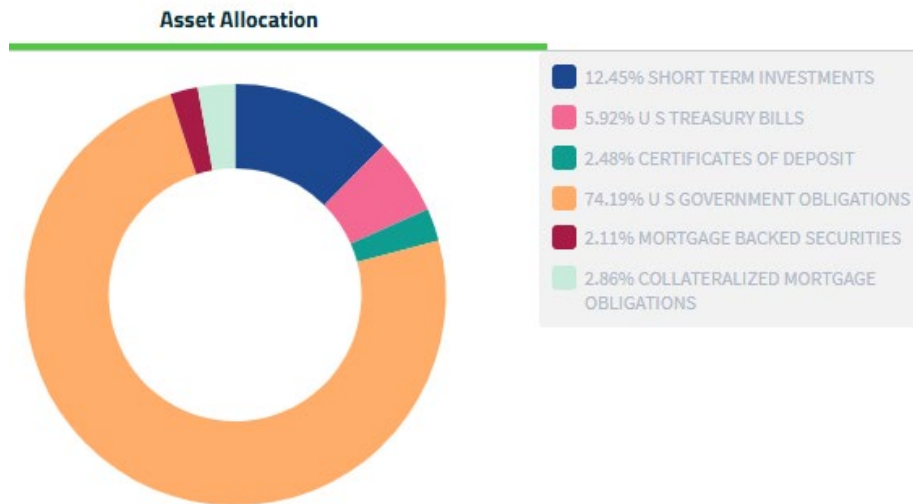
Anniversary, Awards and Recognitions

Timothy Gorden	37 Years	Keith Richard	11 Years
James Oliver	24 Years	Thomas McGarry	7 Years
Alan Ferriell	11 Years	Patrick Owens	2 Year
John Mitsdarffer	9 Years		

Labor Management

The Labor Management meeting was scheduled for Tuesday, May 19 at 2:30 pm. We plan to discuss contract changes and any outstanding items that were left for discussion and finalization through the committee.

Investment Summary



Asset Allocation Chart

	Investment Summary
\$59,734,787^{.69} Total Market Value	\$59,952,510²⁴ Total Cost
-\$2,204^{.56} Year to Date Long Term Gain/Loss	\$0^{.00} Year to Date Short Term Gain/Loss
Joint, With Inst... Investment Authority	Income - 0 Eq 100 Fi Investment Objective

Investment Summary

Financial Summary as of 4/30/26

- ❖ Cash balances, all funds \$ 36,812,950.89
- ❖ Investment balances, all funds \$ 59,952,510.24
- ❖ Operation revenue is more than expense by \$ 1,937,352.58 and total expenses is more than revenue from all sources by \$ (6,010,520.76)

Audit

Kent and Kelly had an onboarding meeting with the audit firm and the audit team is scheduled to be at the District July 14-17.

2025-26 Performance Benchmark Report

The final scorecard for the performance incentive is attached. Staff earned full credit in ten out of the twelve benchmarks. This resulted in a score of 90 out of 100 and an incentive of 95% of the budgeted amount.

Marketing and Public Relations

Staff worked with the marketing and public relations team to update the 2026-2027 Strategic Initiatives and prepare for adding a full-time staff position. We have scaled back the scope for DCC, changed the agreement with Pendulum to be reimbursement only, and increased the responsibilities for SDD.

The District had a booth at the MCCD Festival of Spring. This was one of the most attended events since we have been participating. One of the highlights is showing off a "flushable" wipe that has been in a jar of water since 2022 and is still in the same form as when it was placed in the jar.

2026-2027 Budget Update

There were no changes to the proposed budget requested by the Board after the budget discussion during the March or April Board meetings.

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.

There have been some adjustments to the Ordinance based on additional information since the special meeting, but total appropriation amount that sets the legal spending authority for the District has not changed. Adjustments are highlighted in the Draft Ordinance.

The Ordinance has been available for public review since April 16, 2026. The required Public Hearing was held immediately prior to the meeting tonight. There have been no public comments filed as of May 15, 2026. Finally, the Public Act 097-0609 compliance document was posted as required.

Please forward any questions or comments to:

Kent D Newton – PH. 217-462-9413 kentn@sddcleanwater.org

SANITARY DISTRICT OF DECATUR
PRELIMINARY BALANCE SHEET
For the Period Ending April 30, 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	
ASSETS													
100000	CASH												
100010	PETTY CASH	100.00											100.00
100030	GENERAL ACCOUNT	(4,935,748.15)	446,930.80	860,221.17	195,337.07	762,749.05	2,026,570.19	(3,426,648.38)	(134,043.14)	8,694,495.44	647,662.00	651.70	5,138,177.75
100041	SDD RETAINAGE ACCOUNT	193,794.71											193,794.71
100043	HICKORY POINT BANK MM	6,269,205.50	31,007.30		10,399.59	292,008.05	234,360.67	14,016.76		51,859.43			6,902,857.30
100045	BUSEY SECTION 125 ACCOUNT	8,666.50											8,666.50
100049	ILLINOIS TRUST MM	22,760,185.27	152,909.85		50,643.85		1,216,222.01	76,957.34		312,436.31			24,569,354.63
100100	INVESTMENTS	(5,248,664.80)	5,337,160.61	219,181.66	1,757,495.83		45,248,864.56	5,824,042.86		6,933,049.94	(117,968.72)	(651.70)	59,952,510.24
100210	GENERAL ACCOUNTS RECEIVABLE	2,919,138.58											2,919,138.58
100400	PREPAID EXPENSES	92,465.53						165,197.69					257,663.22
TOTAL ASSETS		22,059,143.14	5,968,008.56	1,079,402.83	2,013,876.34	1,054,757.10	48,726,017.43	2,653,566.27	(134,043.14)	15,991,841.12	529,693.28	-	99,942,262.93
LIABILITIES													
200626	FLEX PAYABLE	1,767.03											1,767.03
200700	DUE TO CITY	847,762.28											847,762.28
200710	DUE TO CUSTOMERS	418.01											418.01
200720	DUE TO CONTRACTOR-LAND APP	193,794.71											193,794.71
200730	RETAINAGE PAYABLE	434,952.60				1,054,756.80	189,655.67						1,679,365.07
TOTAL LIABILITIES		1,478,694.63				1,054,756.80	189,655.67						2,723,107.10
FUND BALANCES													
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
TOTAL FUND EQUITY		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
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		(4,788,401.49)	132,891.50	(17,435.34)	82,090.41	(4,213,704.75)	273,226.84	116,451.28	(117,102.72)	2,507,125.12	14,338.39	-	(6,010,520.76)
Ending Fund Balance		20,580,448.51	5,968,008.56	1,079,402.83	2,013,876.34	0.30	48,536,361.76	2,653,566.27	(134,043.14)	15,991,841.12	529,693.28	-	97,219,155.83
TOTAL LIABILITIES & FUND BALANCE		22,059,143.14	5,968,008.56	1,079,402.83	2,013,876.34	1,054,757.10	48,726,017.43	2,653,566.27	(134,043.14)	15,991,841.12	529,693.28	-	99,942,262.93

**STATE REPLACEMENT TAX
FISCAL YEAR 2025-2026
4/30/2026**

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
4/9/26	\$ 47,030.61				47,030.61
Total	\$ 566,413.12	\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 528,674.05

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

**MACON COUNTY TAX
FISCAL YEAR 2025-2026
4/30/2026**

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
Total	\$ 4,364,058.20	\$ 2,754,352.40	\$ 110,038.75	\$ 599,866.83	\$ 384,932.59	\$ 514,867.62

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

4/30/2026

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	\$ 258,884.14	\$ (1,860,779.29)	\$ 6,902,857.30	\$ 449,865.54	0.2621%	3.14%	Hickory Point MM
Cash	NA	NA	4,826,319.20	171,324.58	140,533.97	5,138,177.75	NA	0.1965%	2.36%	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
Total		\$ 3,752,792.64	\$ 20,198,899.06	\$ 543,602.02	\$ (8,701,466.03)	\$ 12,041,035.05	\$ 741,873.59			

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	787,472.92	10,636,738.36	24,569,354.63	1,932,616.27	0.3003%	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
Total		\$ 20,000,000.00	\$ 23,145,143.35	\$ 1,424,211.28	\$ (10,000,000.00)	\$ 24,569,354.63	\$ 2,569,354.63			

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 NOTES	2.13%	5/31/2026	99.85	150,000	150,930	(930)	149,781	(1,149)	3,188
UNITED STATES OF AMERICA	0.00%	6/11/2026	99.59	1,008,000	999,636	8,364	1,003,867	4,232	-
CAPITAL ONE	4.70%	6/22/2026	100.09	245,000	245,000	0	245,228	228	11,515
UBS BANK USA	4.65%	6/22/2026	100.03	250,000	250,000	0	250,065	65	10,375
SAFRA NATL BANK NEW YORK	4.15%	6/22/2026	100.13	245,000	245,000	0	245,314	314	11,393
BMW BK	4.65%	6/23/2026	100.09	245,000	245,000	0	245,216	216	11,393
DISCOVER BK	4.70%	6/23/2026	100.12	245,000	245,000	0	245,296	296	11,515
UNITED STATES TREASURY NOTES	1.88%	7/31/2026	99.55	1,335,000	1,320,627	14,373	1,328,952	8,325	25,031
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	100.18	978,000	981,742	(3,742)	979,712	(2,030)	42,788
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	99.35	215,000	212,231	2,769	213,607	1,376	3,225
UNITED STATES OF AMERICA	0.00%	9/3/2026	98.76	1,545,000	1,499,931	45,069	1,525,796	25,865	-
FEDERAL NATIONAL MTG ASSN ASSOCIATION	1.88%	9/24/2026	99.25	1,265,000	1,253,989	11,011	1,255,563	1,574	23,719
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	98.71	1,365,000	1,345,148	19,852	1,347,405	2,257	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	99.08	150,000	151,494	(1,494)	148,620	(2,874)	3,000
UNITED STATES OF AMERICA BILL	0.00%	11/27/2026	97.93	1,025,000	999,540	25,460	1,003,752	4,212	-
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	98.39	1,022,000	999,843	22,157	1,005,505	5,662	12,775
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	98.71	120,000	116,962	3,038	118,447	1,485	2,100
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	98.36	1,365,000	1,331,405	33,595	1,342,573	11,168	20,475
FEDERAL HOME LOAN BANKS	0.90%	2/26/2027	97.68	1,290,000	1,256,616	33,384	1,260,059	3,443	11,610
UNITED STATES OF AMERICA NOTES	1.88%	2/28/2027	98.48	1,528,000	1,501,963	26,037	1,504,729	2,765	28,650
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	97.21	225,000	217,537	7,463	218,729	1,193	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	98.99	1,310,000	1,294,157	15,843	1,296,743	2,586	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	100.07	495,000	497,475	(2,475)	495,366	(2,109)	19,181
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	96.53	150,000	148,125	1,875	144,791	(3,335)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.35	1,000,000	987,132	12,868	993,520	6,388	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.67	1,315,000	1,292,143	22,857	1,297,537	5,393	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	99.06	205,000	202,288	2,712	203,071	783	6,406
UNITED STATES OF AMERICA NOTES	3.63%	8/31/2027	99.71	493,000	493,917	(917)	491,556	(2,361)	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
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	95.14	1,350,000	1,282,830	67,170	1,284,404	1,573	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.57	150,000	153,026	(3,026)	146,361	(6,665)	3,375
UNITED STATES OF AMERICA NOTES	3.38%	11/30/2027	99.23	1,847,000	1,831,488	15,512	1,832,723	1,235	62,336

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 NOTES	0.63%	12/31/2027	94.78	120,000	111,599	8,401	113,737	2,139	750
UNITED STATES OF AMERICA NOTES	3.38%	12/31/2027	99.18	500,000	498,965	1,035	495,920	(3,045)	16,875
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	94.73	725,000	681,060	43,940	686,822	5,762	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	100.20	250,000	246,769	3,231	250,498	3,729	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	100.76	500,000	500,839	(839)	503,785	2,946	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	95.16	225,000	213,272	11,728	214,119	847	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	94.97	710,000	673,735	36,265	674,280	545	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	94.69	502,000	465,968	36,032	475,354	9,386	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	98.01	150,000	155,745	(5,745)	147,018	(8,727)	4,313
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	100.23	250,000	246,169	3,831	250,568	4,399	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	93.81	725,000	675,204	49,796	680,115	4,911	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	100.69	260,000	264,584	(4,584)	261,802	(2,783)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	97.78	265,000	253,827	11,173	259,120	5,292	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	93.95	560,000	521,212	38,788	526,109	4,897	7,280
FEDERAL NATL MTG ASSN	3.75%	9/25/2028	99.66	747,000	747,000	0	744,430	(2,570)	28,013
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	101.66	120,000	120,990	(990)	121,997	1,006	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	94.03	715,000	672,178	42,822	672,293	115	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	101.47	475,000	489,992	(14,992)	481,973	(8,019)	21,969
FIRST GUARANTY BANK	3.70%	11/14/2028	99.39	250,000	250,000	0	248,475	(1,525)	9,250
UNITED STATES TREASURY BDS	5.25%	11/15/2028	103.25	150,000	167,190	(17,190)	154,875	(12,315)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	93.66	556,000	513,620	42,380	520,750	7,129	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	100.49	258,000	257,690	310	259,267	1,576	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	94.40	485,000	453,614	31,386	457,850	4,236	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	96.63	665,000	641,345	23,655	642,556	1,211	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	101.54	250,000	252,344	(2,344)	253,858	1,513	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	91.37	500,000	447,787	52,213	456,865	9,078	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	97.07	655,000	636,486	18,514	635,782	(704)	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	95.62	150,000	154,621	(4,621)	143,426	(11,195)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	96.62	529,000	505,312	23,688	511,125	5,813	14,548
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	92.99	555,000	507,884	47,116	516,067	8,183	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	96.04	670,000	643,402	26,598	643,461	59	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	92.98	544,000	510,874	33,126	505,833	(5,041)	8,840

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 HOME LOAN BANKS CONS BD	3.50%	9/14/2029	98.61	500,000	488,007	11,993	493,025	5,018	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	100.16	625,000	628,599	(3,599)	625,975	(2,624)	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	93.86	485,000	437,857	47,143	455,240	17,384	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	92.86	150,000	151,364	(1,364)	139,284	(12,080)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	93.25	535,000	506,795	28,205	498,882	(7,913)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	93.43	550,000	506,615	43,385	513,871	7,255	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	108.40	150,000	180,921	(30,921)	162,593	(18,328)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	90.94	570,000	510,949	59,051	518,335	7,386	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	88.64	500,000	433,683	66,317	443,180	9,497	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	90.09	555,000	496,012	58,988	500,011	3,999	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	88.94	265,000	232,095	32,905	235,686	3,591	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	88.24	600,000	517,477	82,523	529,434	11,957	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	87.10	150,000	144,466	5,534	130,647	(13,819)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	87.53	925,000	904,363	20,637	809,662	(94,702)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	89.04	625,000	527,176	97,824	556,519	29,343	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	103.72	500,000	491,425	8,575	518,605	27,180	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	93.82	580,000	514,932	65,068	544,150	29,219	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	94.85	580,000	514,032	65,968	550,147	36,116	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	99.70	525,000	499,940	25,060	523,399	23,459	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	95.92	550,000	503,873	46,127	527,549	23,676	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	83.39	196,000	160,240	35,760	163,444	3,204	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	98.12	550,000	508,152	41,848	539,677	31,524	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	97.81	540,000	504,888	35,112	528,147	23,259	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	94.11	509,860	532,883	(23,023)	479,839	(53,044)	12,747
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	89.81	871,267	880,384	(9,118)	782,476	(97,909)	13,069
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	83.10	1,041,581	1,048,219	(6,638)	865,544	(182,675)	15,624
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	88.73	946,949	963,225	(16,276)	840,241	(122,984)	16,572
GOLDMAN SACHS FINANCIAL SQUARE TREASURY SOLUTIONS INSTITUTIONAL CLASS	3.52%		100.00	7,435,180	7,435,180	0	7,435,180	0	261,718
AVERAGE or TOTAL FOR ALL ASSETS	2.45%	3.14	96.60	61,654,837	59,952,510	1,702,327	59,734,788	(217,723)	1,471,297

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
 PERIOD ENDING 04/30/2026
 % Fiscal Year Completed: 100.00

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/26 INCR (DECR)	YTD BALANCE 04/30/2026 NORM (ABNORM)	2025-26 % BDGT AMENDED BUDGET USED	ACTIVITY FOR MONTH 04/30/25 INCR (DECR)	YTD BALANCE 04/30/2025 NORM (ABNORM)	
Revenues							
TAXES							
402001	PROPERTY TAX	0.00	4,364,058.20	4,345,250.00	100.43	0.00	4,255,343.29
402011	REPLACEMENT TAX	47,030.61	566,413.12	487,650.00	116.15	32,921.98	591,300.10
TAXES		47,030.61	4,930,471.32	4,832,900.00	102.02	32,921.98	4,846,643.39
USER FEES							
402002	PENALTIES	21,000.00	678,000.00	30,000.00	2,260.00	12,000.00	468,500.00
402003	INDUSTRIAL USER CHARGE	1,332,445.69	16,736,886.98	16,382,300.00	102.16	1,359,980.46	16,002,948.45
402005	USER CHARGE	421,039.56	5,464,015.57	5,566,450.00	98.16	471,248.59	5,354,773.29
USER FEES		1,774,485.25	22,878,902.55	21,978,750.00	104.10	1,843,229.05	21,826,221.74
OTHER REVENUE							
402007	GRANT INCOME	7,713.00	16,682.00	0.00	100.00	0.00	8,723.00
402015	OPERATIONS OF PUMP STATION	0.00	146,060.70	144,600.00	101.01	0.00	144,020.15
402019	INTEREST INCOME	312,880.48	4,037,585.13	3,173,500.00	127.23	387,058.12	3,334,858.99
402020	ANNEXATION INCOME	0.00	5,855.32	2,000.00	292.77	0.00	63,116.20
402025	OTHER INCOME	36,470.61	194,387.42	153,000.00	127.05	82,047.82	364,728.18
402027	WASTE HAULER MANIFEST INCOME	2,650.50	110,765.23	88,000.00	125.87	8,588.66	120,843.32
402028	SEWER PERMIT INCOME	13,360.20	155,928.80	145,000.00	107.54	11,392.20	151,705.40
412259	ARGENTA	103,592.27	207,184.54	210,300.00	98.52	0.00	204,167.29
412260	OREANA	0.00	137,803.42	137,800.00	100.00	0.00	137,803.42
OTHER REVENUE		476,667.06	5,012,252.56	4,054,200.00	123.63	489,086.80	4,529,965.95
TRANSFER IN							
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
TRANSFER IN		0.00	0.00	34,971,150.00	0.00	0.00	0.00
NON OPERATING REVENUE							
402010	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00	8,050,000.00
402026	INVESTMENTS GAIN/LOSS	(535.14)	1,425.88	0.00	100.00	(21,234.30)	(20,625.22)
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,075,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		(535.14)	1,425.88	4,075,000.00	0.03	(21,234.30)	8,029,374.78
TOTAL REVENUES		2,297,647.78	32,823,052.31	69,912,000.00	46.95	2,344,003.53	39,232,205.86
Expenditures							
PERSONNEL							
501010	SALARIES	428,904.64	4,427,394.48	4,654,200.00	95.13	406,814.06	4,343,810.58
501020	OVERTIME	6,015.53	82,770.44	110,800.00	74.70	9,091.08	100,439.37
501025	ON-CALL	0.00	0.00	62,700.00	0.00	0.00	0.00
501030	FICA	25,488.94	262,228.80	296,200.00	88.53	24,380.26	258,595.44
501040	IMRF	(31,620.09)	0.00	141,000.00	0.00	(30,231.60)	4,387.32
501050	HEALTH - MEDICAL - LIFE	72,137.20	797,612.78	1,044,500.00	76.36	64,078.63	778,308.23
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	0.00	5,378.16	10,000.00	53.78	440.00	6,836.75
501080	WORKERS COMPENSATION INSURANCE	10,668.00	74,971.00	81,000.00	92.56	3,026.00	71,494.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	170.00
501100	POST EMPLOYMENT HEALTH PLAN	5,700.00	67,300.00	73,200.00	91.94	5,400.00	64,600.00
501113	MEDICARE	5,961.12	61,438.47	71,000.00	86.53	5,701.87	60,593.04
507010	IMRF - DISTRICT	42,486.88	104,705.60	141,000.00	74.26	86,094.78	106,226.86
PERSONNEL		565,742.22	5,883,799.73	6,686,600.00	87.99	574,795.08	5,795,461.59

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 04/30/26 INCR (DECR)	YTD BALANCE 04/30/2026 NORM (ABNORM)	2025-26 % BDGT AMENDED BUDGET USED	ACTIVITY FOR MONTH 04/30/25 INCR (DECR)	YTD BALANCE 04/30/2025 NORM (ABNORM)
Expenditures						
SUPPLIES						
502010	POLYMER	13,330.80	66,541.30	80,000.00	83.18	51,799.68
502041	PLANT CHEMICALS	4,222.27	44,767.81	65,000.00	68.87	31,158.32
502050	VEHICLE SUPPLIES	485.13	19,512.86	33,750.00	57.82	22,426.81
502061	PIPE & PIPE SUPPLIES	163.44	9,769.94	24,000.00	40.71	12,049.88
502062	ELECTRICAL SUPPLIES	576.98	33,954.62	47,500.00	71.48	46,178.93
502063	CONSTRUCTION SUPPLIES	1,812.59	5,709.05	18,500.00	30.86	8,452.15
502064	TELEPHONE & RADIO SUPPLIES	22.99	1,325.07	7,950.00	16.67	2,512.76
502065	HAND TOOLS	2,032.27	15,078.95	28,300.00	53.28	18,746.66
502066	INSTRUMENTATION SUPPLIES	3,524.80	38,371.92	42,500.00	90.29	32,112.46
502067	PERSONAL SUPPLIES	1,331.68	9,655.85	31,200.00	30.95	13,887.36
502068	MECHANICAL SUPPLIES	4,030.88	53,156.74	49,000.00	108.48	34,885.75
502069	BUILDING SUPPLIES	0.00	659.72	10,000.00	6.60	765.46
502071	SAFETY INCENTIVE PROGRAM	0.00	5,916.11	9,500.00	62.27	5,986.43
502073	SAFETY SUPPLIES & MATERIALS	6,342.57	14,849.69	21,500.00	69.07	7,638.86
502074	SAFETY PPE REIMBURSEMENT	299.95	2,894.80	10,000.00	28.95	3,729.16
502080	JANITORIAL SUPPLIES	(1,794.04)	10,306.46	12,500.00	82.45	10,497.57
502100	LABORATORY SUPPLIES	5,577.63	57,467.71	87,000.00	66.05	76,431.22
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	1,015.41
502140	FUELS & LUBRICANTS	5,065.60	113,997.41	183,300.00	62.19	119,318.54
502150	GROUPS KEEPING SUPPLIES	2,403.91	12,496.02	15,400.00	81.14	14,204.89
502160	PAINT & PAINTING SUPPLIES	1,352.87	23,695.33	32,500.00	72.91	19,599.74
502170	ODOR CONTROL CHEMICALS	0.00	19,474.99	35,000.00	55.64	12,514.79
502180	OPERATING SUPPLIES	0.00	1,154.21	4,000.00	28.86	14.97
502190	DISINFECTION SUPPLIES	(384,932.60)	18,086.22	394,900.00	4.58	391,309.31
502195	NEUTRALIZATION SUPPLIES	0.00	115,153.44	200,000.00	57.58	125,000.53
502200	MACERATOR MAINTENANCE	0.00	19,967.72	24,400.00	81.83	19,032.02
502210	PUMP MAINTENANCE	4,680.10	88,796.99	125,000.00	71.04	69,095.74
502220	VALVE MAINTENANCE	4,476.00	19,153.81	40,000.00	47.88	44,026.76
502225	ROTARY DRUM THICKENER MAINTENANCE	1,766.61	9,734.21	18,500.00	52.62	3,232.78
502230	MIXER MAINTENANCE	835.00	4,596.00	12,500.00	36.77	0.00
502235	VFD/SOFT START MAINTENANCE	6,123.96	16,619.26	20,000.00	83.10	6,645.81
502240	ACTUATOR MAINTENANCE	0.00	10,954.31	16,000.00	68.46	4,164.42
502250	PLC MAINTENANCE	197.33	13,034.69	14,000.00	93.10	6,361.76
502260	MAG TUBE MAINTENANCE	0.00	13,310.85	24,500.00	54.33	11,663.46
502270	PLUMBING SUPPLIES	290.78	9,535.52	10,000.00	95.36	6,808.84
502280	CONDUIT AND WIRE SUPPLIES	86.98	8,623.24	25,000.00	34.49	21,325.29
502290	HARDWARE	912.96	4,532.50	7,000.00	64.75	4,092.71
502810	PUMP STATION MAINTENANCE	5,020.14	61,853.40	92,000.00	67.23	61,378.90
502820	INTERCEPTOR & FORCEMAIN MAIN	7,916.00	30,897.86	50,000.00	61.80	42,367.42
502830	CSO FACILITY MAINTENANCE	2,921.78	31,348.29	53,000.00	59.15	18,009.14
502840	PRE-TREATMENT SUPPLIES	0.00	2,425.53	18,500.00	13.11	7,765.14
509010	TRANSFER HYPOCHLORITE TO GEN	384,932.60	385,584.30	386,000.00	99.89	651.70
SUPPLIES		86,009.96	1,424,964.70	2,381,200.00	59.84	1,388,859.53
UTILITIES						
503010	NATURAL GAS	9,588.88	89,747.20	95,000.00	94.47	98,849.69
503020	TELEPHONE SERVICE	3,501.46	42,413.30	46,400.00	91.41	45,226.98
503040	ELECTRICITY	139,420.27	1,412,078.70	1,280,000.00	110.32	1,397,644.23
503050	WATER	3,337.73	36,414.38	38,500.00	94.58	33,035.68
UTILITIES		155,848.34	1,580,653.58	1,459,900.00	108.27	1,574,756.58
OUTSIDE SERVICES						
503060	GROUNDSKEEPING SERVICES	0.00	11,000.00	12,500.00	88.00	418.24
503070	OUTSIDE LABORATORY SERVICES	2,737.80	16,226.80	29,000.00	55.95	16,164.40
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	3,264.68	11,796.51	18,900.00	62.42	17,822.89

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Expenditures						
503080	REFUSE & GRIT	1,315.48	89,832.44	85,000.00 105.69	41,950.52	114,570.65
503091	ELECTRICAL MAINTENANCE SERVICE	0.00	13,640.25	27,500.00 49.60	8,107.05	19,255.53
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	12,000.00 0.00	675.00	8,469.18
503093	MECHANICAL MAINTENANCE SERVICE	150.16	79,438.97	113,900.00 69.74	36,731.21	115,159.72
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	0.00	2,000.00 0.00	0.00	423.70
503095	VEHICLE - OUTSIDE SERVICES	1,659.48	62,512.28	72,200.00 86.58	3,511.31	46,439.82
503096	JANITORIAL SERVICES	0.00	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	1,874.50	2,131.57
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	4,645.76	36,285.64	42,500.00 85.38	5,748.22	35,206.28
503130	PUMP REPAIR SERVICES	0.00	5,395.40	95,000.00 5.68	16,429.49	43,722.80
503140	MOTOR REPAIR SERVICES	0.00	5,606.93	37,500.00 14.95	0.00	26,308.96
503142	DATA PROCESSING MAINTENANCE	1,948.00	153,012.57	152,100.00 100.60	9,168.72	137,295.74
503143	DATA PROCESSING SOFTWARE	13.00	12,378.56	12,000.00 103.15	240.00	11,305.65
503144	DATA PROCESSING PROGRAMING	1,457.50	11,842.50	20,000.00 59.21	1,872.98	5,603.48
503150	HVAC SERVICES	644.00	12,714.70	60,500.00 21.02	3,691.92	12,737.89
503160	BLOWER MAINTENANCE SERVICE	0.00	32,064.00	35,000.00 91.61	0.00	34,250.74
503180	OFFICE EQUIPMENT MAINTENANCE	199.90	199.90	1,500.00 13.33	0.00	591.58
503280	PROFESSIONAL & CONSULTANTS	634,309.77	2,933,375.48	5,260,000.00 55.77	256,027.32	1,086,179.58
503380	RESEARCH	0.00	0.00	60,000.00 0.00	0.00	4,048.95
OUTSIDE SERVICES		652,345.53	5,056,877.47	7,714,000.00 65.55	393,304.28	2,927,892.10
ADMINISTRATIVE EXPENSES						
504010	POSTAGE	20.99	2,208.35	3,500.00 63.10	894.91	3,655.65
504030	OFFICE SUPPLIES	(267.97)	4,982.53	7,400.00 67.33	727.12	4,857.60
504060	PRINTING AND REPRODUCTION	263.46	4,658.54	14,200.00 32.81	239.99	8,460.91
504070	ADVERTISING	540.12	8,463.62	18,050.00 46.89	908.02	9,444.12
504074	SAFETY TRAINING MATERIALS	0.00	0.00	3,000.00 0.00	0.00	0.00
504091	TRANSPORTATION	26.00	1,338.38	17,750.00 7.54	893.00	6,954.89
504092	LODGING	1,838.29	11,867.61	38,000.00 31.23	1,306.27	9,285.93
504093	MEALS	(292.53)	6,964.88	29,600.00 23.53	2,786.77	13,939.12
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	5,100.00 0.00	0.00	3,250.00
504102	TRAINING - EDUCATION-REGIST	25.00	51,774.01	118,250.00 43.78	12,994.00	66,444.13
504103	TRAINING - EDUCATION-MATERIAL	0.00	100.00	800.00 12.50	0.00	0.00
504110	MEMBERSHIP FEES	(736.00)	26,866.35	35,650.00 75.36	236.46	23,172.43
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,594.20	8,000.00 69.93	0.00	4,984.96
504130	INSURANCE	1,602.00	197,247.33	190,000.00 103.81	802.17	138,154.67
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	53.00	356.00
504200	LEGAL	1,084.50	30,451.94	74,500.00 40.88	1,990.00	70,934.25
504210	AUDIT	0.00	28,370.00	29,000.00 97.83	0.00	33,250.00
504220	BANK CHARGES	113.33	1,399.34	1,400.00 99.95	110.48	1,356.21
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00 100.00	0.00	72,500.00
504231	USER CHARGE BILLING	32,379.70	340,426.50	380,000.00 89.59	92,505.06	366,173.59
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	2,900.00	8,560.00	25,000.00 34.24	0.00	0.00
504270	CONTINGENCIES	21.42	479.28	268,000.00 0.18	194.94	18,398.13
ADMINISTRATIVE EXPENSES		39,518.31	809,688.81	1,410,400.00 57.41	116,642.19	860,747.29
GENERAL CAPITAL						
505020	BUILDINGS	764,000.59	6,585,563.09	11,200,000.00 58.80	38,518.10	572,311.35
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00 0.00	0.00	31,023.35

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
 PERIOD ENDING 04/30/2026
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Expenditures						
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	0.00
505080	FURNITURE & FIXTURES	0.00	0.00	3,900.00	0.00	2,485.00
505120	SAFETY EQUIPMENT	(200.17)	0.00	0.00	0.00	35.54
605020	BUILDINGS	0.00	5,600,000.00	5,600,000.00	100.00	2,175,698.00
605080	FURNITURE & FIXTURES	(2,342.17)	0.00	0.00	0.00	3,786,232.45
GENERAL CAPITAL		761,458.25	12,325,754.07	16,958,900.00	72.68	2,214,251.64
DEBT SERVICE						
506000	BONDS REDEEMED	205,000.00	410,000.00	410,000.00	100.00	205,000.00
506010	INTEREST EXPENSE	171,797.50	348,412.50	349,000.00	99.83	181,125.00
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	20,347.62	40,695.24	40,700.00	99.99	20,347.62
512026	ARGENTA	0.00	330,395.38	330,500.00	99.97	330,395.38
512027	TRESTLE REP	67,301.06	134,602.12	134,700.00	99.93	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	0.00	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	0.00	521,208.24	521,300.00	99.98	260,604.12
512056	SOUTH SHORES INTERCEPTOR REHAB	0.00	494,704.78	494,800.00	99.98	494,704.78
DEBT SERVICE		464,446.18	3,856,122.24	3,857,700.00	99.96	734,377.80
CAPITAL PROJECTS						
600010	MISCELLANEOUS REPAIRS	73,232.00	96,962.63	160,000.00	60.60	2,214.00
601016	MISCELLANEOUS PROJECTS	63,624.46	387,082.59	735,000.00	52.66	19,505.58
601026	VEHICLES	0.00	258,301.70	306,000.00	84.41	0.00
601111	MISCELLANEOUS CAPITAL	0.00	2,315,152.80	11,475,000.00	20.18	0.00
601124	CLARIFIER REPLACEMENT	0.00	2,764,618.49	4,600,000.00	60.10	8,880.81
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	0.00
601132	EQUIPMENT REPLACEMENT	81,780.00	381,702.13	4,035,000.00	9.46	5,252.50
601201	MISCELLANEOUS	0.00	0.00	249,000.00	0.00	0.00
601311	FACILITY RENEWAL	1,054,054.67	1,237,930.36	1,096,000.00	112.95	274.13
601312	CLARIFIER RENEWAL	(7,314.69)	0.00	0.00	0.00	1,479.00
601313	WATER TOWER RENEWAL	0.00	0.00	0.00	0.00	0.00
601314	EQUIPMENT RENEWAL	22,270.69	113,242.19	287,000.00	39.46	74,665.32
601315	COLLECTION SYSTEM RENEWAL	6,197.20	223,616.86	2,145,000.00	10.43	267,111.35
614215	E SIDE REHAB	9,687.74	117,102.72	4,050,000.00	2.89	6,482.50
CAPITAL PROJECTS		1,303,532.07	7,895,712.47	29,313,000.00	26.94	385,865.19
FUND BALANCE CONTRIBUTION						
599999	FUND BALANCE CONTRIBUTION	0.00	0.00	130,300.00	0.00	0.00
FUND BALANCE CONTRIBUTION		0.00	0.00	130,300.00	0.00	0.00
TOTAL EXPENDITURES		4,028,900.86	38,833,573.07	69,912,000.00	55.55	4,907,852.49

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REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
 PERIOD ENDING 04/30/2026
 % Fiscal Year Completed: 100.00

ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 04/30/26	04/30/2026			AMENDED BUDGET	MONTH 04/30/25
		INCR (DECR)	NORM (ABNORM)		USED	INCR (DECR)	NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		2,297,647.78	32,823,052.31	69,912,000.00	46.95	2,344,003.53	39,232,205.86
TOTAL EXPENDITURES - ALL FUNDS		4,028,900.86	38,833,573.07	69,912,000.00	55.55	4,907,852.49	25,795,021.98
NET OF REVENUES & EXPENDITURES		(1,731,253.08)	(6,010,520.76)	0.00	100.00	(2,563,848.96)	13,437,183.88

PERIOD ENDING 04/30/2026

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 04/30/26 INCR (DECR)	YTD BALANCE 04/30/2026 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
GENERAL CAPITAL							
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	684,653.99	6,206,066.17	11,000,000.00	53.22	(351,850.87)	5,145,784.70
505020 25ENG31	AWC-FURNISHING	79,346.60	348,818.67	0.00	100.00	10,941.09	(359,759.76)
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	(2,342.17)	0.00	0.00	0.00	658.90	(658.90)
Net GENERAL CAPITAL		761,658.42	12,325,754.07	16,942,500.00	70.81	(329,134.63)	4,945,880.56
OUTSIDE SERVICES							
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	3,019.00	23,372.50	200,000.00	50.11	76,850.32	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	169,710.63	857,458.66	4,350,000.00	19.71	0.00	3,492,541.34
503280 25CM15C	NR WRRF DETAIL DESIGN - CD	146,115.38	352,967.77	0.00	100.00	0.00	(352,967.77)
503280 25CM15D	NR WRRF DETAIL DESIGN - DONOHUE	248,024.56	1,229,139.19	0.00	100.00	(110,442.60)	(1,118,696.59)
503280 25CM15M	NR WRRF DETAIL DESIGN - CMT	49,589.93	284,961.65	0.00	100.00	0.00	(284,961.65)
503280 21CMP01	NARP / WATERSHED DEVELOPMENT	0.00	57,777.54	80,000.00	41.35	(24,694.41)	46,916.87
503280 22CMP12	NR PRETREATMENT UPDATE	(344.50)	0.00	0.00	0.00	13,362.10	(13,362.10)
Net OUTSIDE SERVICES		616,115.00	2,805,677.31	4,970,000.00	60.06	179,427.75	1,984,894.94
CAPITAL PROJECTS							
600010 24ENG51	REPAIR OF 12" PLANT SS	73,232.00	96,962.63	130,000.00	75.37	1,023.37	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	118.58	10,869.77	20,000.00	87.29	6,587.61	2,542.62
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	61,825.00	61,825.00	43,000.00	143.78	0.00	(18,825.00)
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	1,680.88	25,272.81	30,000.00	95.72	3,444.18	1,283.01
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	0.00	1,679,299.88	1,100,000.00	152.66	0.00	(579,299.88)
601124 24ENG46	RELIEF WELL REPLACEMENT	0.00	500,768.68	550,000.00	93.65	14,295.51	34,935.81
601124 25ENG55	REPLACEMENT OF SOUTH FINAL CLARIFIERS	0.00	583,212.00	2,950,000.00	138.60	3,505,434.00	(1,138,646.00)
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 04/30/2026

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 04/30/26 INCR (DECR)	YTD BALANCE 04/30/2026 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
601132 23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEM	78,600.00	78,600.00	85,000.00	179.88	74,300.00	(67,900.00)
601132 24ENG07	DIGESTER #1 LID REPLACEMENT	3,180.00	28,422.13	0.00	100.00	3,618,587.10	(3,647,009.23)
601132 25ENG22	NEUROS BLOWER INSTALLATION	0.00	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	972,054.67	972,054.67	180,000.00	639.73	179,455.33	(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	1,100.00	1,100.00	200,000.00	0.66	225.00	198,675.00
601311 25ENG20	THICKENED SLUDGE LINE REALIGNMENT	80,900.00	80,900.00	80,000.00	101.13	0.00	(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	(7,314.69)	0.00	0.00	0.00	(4,411.76)	4,411.76
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	6,197.20	87,570.50	110,000.00	81.20	1,749.00	20,680.50
601315 25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	0.00	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	22,270.69	93,275.24	85,000.00	109.74	0.00	(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	0.00	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	9,687.74	25,416.00	0.00	100.00	1,260.00	(26,676.00)
Net CAPITAL PROJECTS		1,303,532.07	7,895,712.47	29,143,000.00	82.55	16,160,923.53	5,086,364.00
DEBT SERVICE							
506000 23ENG31	WORKFORCE CENTER CONSTRUCTION	205,000.00	410,000.00	410,000.00	100.00	0.00	0.00
506010 23ENG31	WORKFORCE CENTER CONSTRUCTION	171,797.50	348,412.50	349,000.00	99.83	0.00	587.50
Net DEBT SERVICE		376,797.50	758,412.50	759,000.00	99.92	0.00	587.50
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 04/30/2026

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 04/30/26 INCR (DECR)	YTD BALANCE 04/30/2026 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			3,058,102.99	23,785,556.35	51,814,500.00	76.81	16,011,216.65	12,017,727.00
NET OF REVENUES & EXPENDITURES			(3,058,102.99)	(23,785,556.35)	(47,739,500.00)	93.20	(20,705,985.65)	(3,247,958.00)

**SCHEDULE OF WPCRF LOANS
4/30/2026**

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	183,128	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	1,904,134	308,874
Oct-13	Trestle	1.250	2,765,463	837,804	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
TOTAL			53,137,504	29,061,109	2,823,401

5/14/2026

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

The Safety Committee met on Thursday May 15, 2026. In attendance were Kent Newton, David Cunningham, Kyle Stewart, Ean Watson, and David Boys. The Sanitary District Employees have worked 2856 days without a lost-time accident and 235 days since the last recordable injury.

The committee discussed the following items concerning the SDD facility:

The annual fire extinguisher maintenance inspection was completed in accordance with OSHA standards. The inspection included checking all mechanical components, confirming proper pressure levels, verifying tamper seals, and replacing any necessary parts. These measures ensure that all extinguishers remain safe and fully operational.

An unsafe condition was reported in the laboratory regarding the height of the ovens. The employee noted that the ovens are positioned at a height that makes safe access difficult. The safety committee will review the concern and determine appropriate actions to eliminate or reduce the hazard.

We are continuing to improve signage throughout the plant, including the installation of speed limit signs and congested area signs. The lost time sign has been refurbished and will be installed in its new location.

The maintenance apprenticeship training books have been relocated to the training room in the new workforce building. We reviewed the materials and are in the process of replacing outdated and missing items.

Upcoming Training: CPR, AED, and First Aid training have been scheduled for late summer. Three classes will be offered to accommodate all personnel, with each session lasting approximately four hours.

Upcoming Training: Fire extinguisher training will be conducted later this summer. It is important for everyone to understand how to properly use an extinguisher and identify the correct type for different situations.

Safety Recognition: Special thanks to Zack Byrne for collecting all the fire extinguishers for servicing and promptly returning them to their proper locations once completed, helping to minimize risk.

Next month's safety meeting will be held on 6/11/2026 at 2:30 p.m. If you have any questions or suggestions, call me and thank you for your continued efforts in safety and health. 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
	<u>Estimated Receipts</u>	
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>
Total Available		<u><u>30,558,413</u></u>

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

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

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	200,000	
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	350,000	
Research	25,000	5,887,000

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
Total Operating		<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	
Total Capital		<u>10,500,000</u>
Grand Total		<u>30,443,250</u>
Estimated Balance at End of Year		<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>

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

President
Sanitary District of Decatur, Illinois

ATTEST:

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 23, 2025 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.

Clerk
Sanitary District of Decatur, Illinois

SANITARY DISTRICT OF DECATUR
2025 Performance Benchmarks

				Maximum Score	Actual Score
PRODUCT QUALITY		Total Violations	0	15	15
Treated Effluent meets NPDES Permit Requirements		not due to IU pass-thru	0		
<i>No violations of the NPDES permit excluding violations due to IU pass-thru</i>		Target	0		
PRODUCT QUALITY		Score	100	5	5
DMR-QA Proficiency Testing		Target	100		
<i>"Acceptable" results on all analytes</i>					
FINANCIAL VIABILITY		YTD Ratio	1.14	10	10
Actual to Budgeted Net Income Ratio		Target	> 0.95		
<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>					
OPERATIONAL OPTIMIZATION		Current Ratio	-1%	5	0
Reduce Electric Use / Gallon Treated by 10%		Target	-10%		
<i>Total electric use at the treatment plant is divided by the gallons of influent.</i>					
OPERATIONAL RESILIENCY		YTD # of Injuries	1	10	5
OSHA Recordables		Target	0		
<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>					
OPERATIONAL OPTIMIZATION		YTD # of Injuries	Completed	5	5
Collection System Odor Control Monitoring AND Upgrades		Target	Completed		
<i>Install new Lost Bridge peroxide tank, Install chemical level monitoring at all dosing locations, reestablish responsibility for dosing to Pretreatment</i>					
OPERATIONAL OPTIMIZATION		Current Value	691.72 Hours	5	5
Excessive Idle Time Reduction		Target	< 1415 Hours		
<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>					
WORKFORCE DEVELOPMENT		Current Value	Completed	5	5
Develop the Purchasing and Inventory Agent Position and Actively Pursue Recruiting to fill the Opening		Target	Completed		
<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>					
EMPLOYEE and LEADERSHIP DEVELOPMENT		Current Value	Completed	5	5
Supervisory Employees Maintain Certifications		Target	Completed		
<i>Includes Professional Engineer, Certified Public Finance Officer, Professional in Human Resources, Class I Wastewater Operator, Professional Facility Manager, Etc.</i>					
WATER RESOURCES SUSTAINABILITY		Current Value	Completed	10	10
Develop Partnership and Scope for Integrated Plan		Target	Completed		
<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>					
INFRASTRUCTURE STABILITY		YTD # of Violations	0	15	15
Collection System Integrity		Target	0		
<i>Maintain collection system with NO backups or avoidable overflows based on design.</i>					
INFRASTRUCTURE STABILITY		Current Ratio	79%	10	10
Utilize Planned Work to Improve cost-effective reliability		Target	70%-80%		
<i>Maintain the Planned to Reactive Work Ratio between 70-80%</i>					
OVERALL TOTALS =				100	90

Overall Performance Benchmark Award

95-100 Points 100% Award
90-94 Points 95% Award
85-89 Points 90% Award
80-84 Points 80% Award
75-79 Points 65% Award
70-74 Points 50% Award