Executive Director / CFO Report

September 23, 2026

Safety and Training

As of September 17, Sanitary District employees had worked 2,974 days without a lost-time accident and 356 days since the last recordable injury.

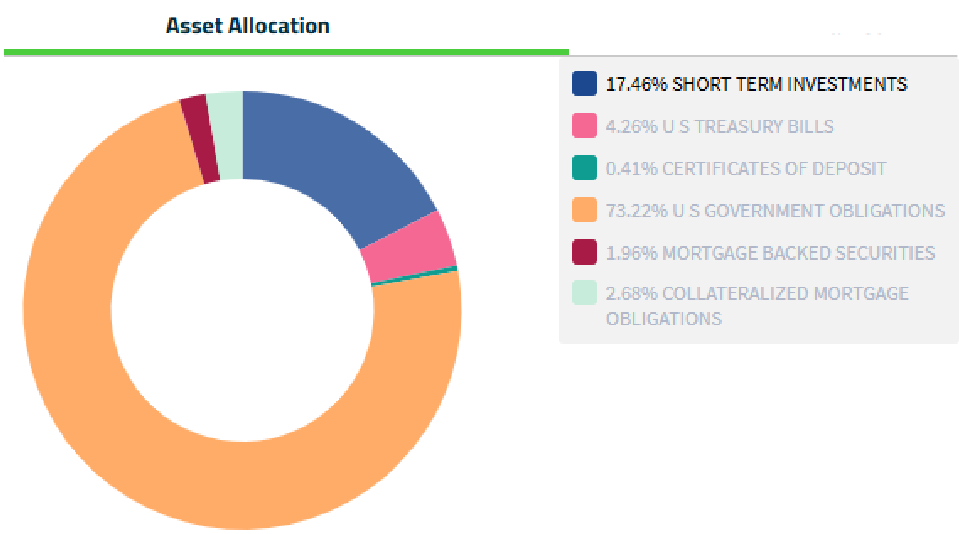
Anniversary, Awards and Recognitions

James Malone	14 years
Russell Hazelwonder	14 years
Jennifer Brand	7 years
Justin Gulick	3 years

Labor Management

No Meeting was held this month.

Investment Summary



Asset Allocation Chart

Investment Summary

$60,037,301.50 Total Market Value	$60,598,773.87 Total Cost
-$4,948.25 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 8/31/26

- Cash balances, all funds $ 37,281,363.61
- Investment balances, all funds $ 60,598,773.87
- Operation revenue is more than expense by $ 4,855,274.18 and total revenue is more than expense from all sources by $ 4,116,156.68

Renewable Energy Tax Credit Update

The tax forms have been submitted to the IRS.

PFAS Wastewater Citizen Protection Committee

Public Act 104-0838 the PFAS Wastewater Citizen Protection Act was recently signed by Governor Pritzker. Executive Director Newton has been asked by IEPA to serve as one of the representatives of a wastewater agency with a service population of more than 25,000 but less than or equal to 125,000 on the newly formed PFAS Wastewater Citizen Protection Committee. In addition to my appointment, six other members from wastewater agencies will be selected by IEPA to serve on the committee.

2026-2027 Performance Benchmarks

The Performance Benchmarks are a combination of items that we want to monitor for performance assessment of the District as a whole and goals or projects to be completed in the current year. The benchmarks are organized in categories established in the USEPA Effective Utility Management (EUM) Initiative.

The score determines the percentage of the Performance Incentive that is distributed to non-union employees.

Items highlighted in Yellow are modifications of the prior year. Items in Green are new Benchmarks. The scores in Red indicate a reduction in the maximum score for that item. We are expanding the number of items from 12 to 14 but are keeping the total score at 100. Please let me know if you would like us to be prepared to explain any of the items in detail at the Meeting.

Projected 2026 Property Tax

The Truth in Taxation Act requires each taxing district to determine the estimated amounts of money necessary to be raised by taxation not less than 20 days prior to the adoption of the aggregate levy.

The projected tax levy is being presented this month to facilitate passing the tax ordinance in November. Tax levies must be filed with the County Clerk on or before the last Tuesday in December. For 2026, this is December 29.

If a taxing district intends to levy an aggregate tax (excluding debt service levy) more than 105% of the previous year’s extension a public hearing must be held. Notice of the public hearing must be published as outlined in the act between 7 and 14 days before the hearing.

Based on previously approved debt schedules, projected IMRF contributions and capital improvement needs, the estimated levy for aggregated funds is an increase of $ 80,647. The request for Public Benefit has been adjusted to match the projected capital improvement expenses in the Capital Improvement Plan. The Water Quality, Corporate and IMRF funds are increasing to cover anticipated cost increases.

The proposed levy includes debt service payments for the Eastside Interceptor lining project. Debt service payments for the new administration building are not eligible for payment with tax revenue from the debt service levy, so it has no impact on the levy amount.

The tax impact for homeowners is projected to increase $3.41 for each $100,000 of home market value. The tax for the median homeowner will be $104.17. The median home value has increased by $24,000. This is the first recorded increase in several years.

Because the projected increase of the Aggregate Tax Levy is only 4.84 percent the truth in taxation notification and public hearing procedures are not required for the 2026 property tax levy.

The tax levy can be decreased without any waiting period prior to adoption but cannot be increased without starting a new 20-day waiting period. As we get closer to November the tax levy amount will continue to be reviewed.

Data Centers: A Guide for Clean Water Utility Executives

National Association of Clean Water Agencies (NACWA) has developed a guide to provide a high-level overview of clean water utility considerations for serving data center development. It highlights ***interests*** that leaders may wish to evaluate from a utility perspective, secure by advance policymaking, or negotiate during the development process, as appropriate, such as water supply availability (reclaimed water production), utility requirements tied to site selection (reclaimed water transmission and wastewater collection infrastructure), wastewater management (treatment and any appropriate pretreatment), and financial elements such as cost recovery, rate design, and affordability implications for the utility's other customers.

The guide also offers ***insights*** for participating effectively in negotiations, including pre-proposal and post-proposal decision-making processes, to improve community and utility outcomes and secure enforceable water commitments that are appropriate for data center development and operations.

Audit Update

Audit work is still ongoing and expected to be completed for presentation at the October meeting.

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 August 31, 2026

ACCOUNT	DESCRIPTION	FUND 10 GENERAL	FUND 20 CAPITAL CONTINGENCY	FUND 25 PUBLIC BENEFIT	FUND 28 ANNEXATION	FUND 30 BOND FUND	FUND 40 REPLACEMENT	FUND 50 DEBT SERVICE	FUND 55 CONSTRUCTION	FUND 60 COMPLIANCE	FUND 70 IMRF	FUND 75 WATER QUALITY	TOTAL
ASSETS													
100000	CASH												
100010	PETTY CASH	100.00											100.00
100030	GENERAL ACCOUNT	(669,178.79)	136,039.82	1,151,720.51	196,323.23	(292,007.75)	461,893.78	(2,745,436.36)	(139,351.91)	6,155,256.23	730,433.56	246,143.00	5,231,835.32
100041	SDD RETAINAGE ACCOUNT	193,801.24											193,801.24
100043	HICKORY POINT BANK MM	6,284,594.53	34,835.40		11,704.95	292,008.05	265,300.06	15,723.27		61,712.12			6,965,878.38
100045	BUSEY SECTION 125 ACCOUNT	15,981.66											15,981.66
100049	ILLINOIS TRUST MM	22,834,495.22	171,399.13		56,948.95		1,365,688.46	85,223.75		360,011.50			24,873,767.01
100100	INVESTMENTS	(5,088,134.10)	5,376,292.05	219,181.66	1,770,877.50		45,564,844.24	5,841,974.16		7,032,358.78	(117,968.72)	(651.70)	60,598,773.87
100210	GENERAL ACCOUNTS RECEIVABLE	2,909,786.58											2,909,786.58
100400	PREPAID EXPENSES	7,310.75											7,310.75
TOTAL ASSETS		**26,488,757.09**	**5,718,566.40**	**1,370,902.17**	**2,035,854.63**	**0.30**	**47,657,726.54**	**3,197,484.82**	**(139,351.91)**	**13,609,338.63**	**612,464.84**	**245,491.30**	**100,797,234.81**
LIABILITIES													
200626	FLEX PAYABLE	582.60											582.60
200700	DUE TO CITY	845,935.27											845,935.27
200720	DUE TO CONTRACTOR-LAND APP	193,801.24											193,801.24
200730	RETAINAGE PAYABLE	299,085.56					368,080.77						667,166.33
TOTAL LIABILITIES		**1,339,404.67**					**368,080.77**						**1,707,485.44**
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		20,215,864.82	5,968,008.56	1,000,551.97	2,013,823.34	0.30	47,843,876.33	2,656,674.03	(136,543.14)	14,881,643.20	529,693.28	-	94,973,592.69
Net of Revenues Vs Expenditures		4,933,487.60	(249,442.16)	370,350.20	22,031.29		(554,230.56)	540,810.79	(2,808.77)	(1,272,304.57)	82,771.56	245,491.30	4,116,156.68
Ending Fund Balance		25,149,352.42	5,718,566.40	1,370,902.17	2,035,854.63	0.30	47,289,645.77	3,197,484.82	(139,351.91)	13,609,338.63	612,464.84	245,491.30	99,089,749.37
TOTAL LIABILITIES & FUND BALANCE		**26,488,757.09**	**5,718,566.40**	**1,370,902.17**	**2,035,854.63**	**0.30**	**47,657,726.54**	**3,197,484.82**	**(139,351.91)**	**13,609,338.63**	**612,464.84**	**245,491.30**	**100,797,234.81**

SANITARY DISTRICT OF DECATUR

CASH & INVESTMENTS

8/31/2026

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	$ 6,902,857.30	$ 63,021.08	$ -	$ 6,965,878.38	$ 512,886.62	0.2293%	2.75%	Hickory Point MM
Cash	NA	NA	5,138,177.75	50,166.20	43,491.37	5,231,835.32	NA	0.2136%	2.56%	General Account
Total		**$ 3,752,792.64**	**$ 12,041,035.05**	**$ 113,187.28**	**$ 43,491.37**	**$ 12,197,713.70**	**$ 512,886.62**			

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	-	24,569,354.63	304,412.38	-	24,873,767.01	2,237,028.65	0.3118%	3.74%	Illinois Trust MM
			-			-	-			
Total		**$ -**	**$ 24,569,354.63**	**$ 304,412.38**	**$ -**	**$ 24,873,767.01**	**$ 2,237,028.65**			

SANITARY DISTRICT OF DECATUR
Asset Detail As of 7/31/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES OF AMERICA	0.00%	9/3/2026	99.98	1,545,000	1,499,931	45,069	1,544,691	44,760	54,834
FEDERAL NATIONAL MTG ASSN ASSOCIATION	1.88%	9/24/2026	99.87	1,265,000	1,253,989	11,011	1,263,292	9,304	23,719
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	99.54	1,365,000	1,345,148	19,852	1,358,721	13,573	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	99.61	150,000	150,755	(755)	149,411	(1,345)	3,000
UNITED STATES OF AMERICA BILL	0.00%	11/27/2026	99.10	1,025,000	999,540	25,460	1,015,734	16,194	36,876
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	99.13	1,022,000	1,010,521	11,479	1,013,088	2,567	12,775
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	99.29	120,000	118,456	1,544	119,152	695	2,100
UNITED STATES OF AMERICA NOTES	4.00%	1/15/2027	100.03	735,000	735,263	(263)	735,235	(28)	29,400
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	98.97	1,365,000	1,347,896	17,104	1,350,981	3,085	20,475
UNITED STATES TREASURY NOTE	2.25%	2/15/2027	99.21	750,000	742,061	7,939	744,105	406	16,875
FEDERAL HOME LOAN BANKS	2.25%	2/24/2027	99.14	1,000,000	988,800	11,200	991,390	(51)	22,500
FEDERAL HOME LOAN BANKS	0.90%	2/26/2027	98.50	1,290,000	1,256,616	33,384	1,270,624	(2,400)	11,610
UNITED STATES OF AMERICA NOTES	1.88%	2/28/2027	98.97	1,528,000	1,501,963	26,037	1,512,262	(2,708)	28,650
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	98.07	225,000	217,537	7,463	220,651	3,114	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	99.12	1,310,000	1,294,157	15,843	1,298,498	4,341	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	99.81	495,000	496,786	(1,786)	494,035	(2,751)	19,181
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	97.35	150,000	148,125	1,875	146,031	(2,094)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.25	1,000,000	991,310	8,690	992,470	1,160	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.68	1,315,000	1,299,571	15,429	1,297,668	(1,903)	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	98.93	205,000	202,288	2,712	202,815	(364)	6,406
UNITED STATES OF AMERICA NOTES	3.63%	8/31/2027	99.42	493,000	493,917	(917)	490,160	(3,454)	17,871
UNITED STATES OF AMERICA	3.50%	9/30/2027	99.22	1,497,000	1,495,304	1,696	1,485,323	(9,981)	52,395
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	95.76	1,350,000	1,282,830	67,170	1,292,787	9,957	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.63	150,000	152,282	(2,282)	146,450	(5,833)	3,375
UNITED STATES OF AMERICA NOTES	3.38%	11/30/2027	98.90	1,847,000	1,833,290	13,710	1,826,591	(6,700)	62,336
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	95.29	120,000	113,614	6,386	114,352	737	750
UNITED STATES OF AMERICA NOTES	3.38%	12/31/2027	98.81	500,000	498,965	1,035	494,045	(4,920)	16,875
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	95.16	725,000	691,634	33,366	689,939	(1,695)	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	99.54	250,000	246,769	3,231	248,848	1,307	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	100.05	500,000	500,839	(839)	500,250	(589)	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	95.35	225,000	213,272	11,728	214,533	1,261	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	95.09	710,000	673,735	36,265	675,167	1,432	8,875

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	94.91	502,000	472,814	29,186	476,433	3,620	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	97.62	150,000	154,620	(4,620)	146,426	(8,194)	4,313
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	99.40	250,000	246,894	3,106	248,505	1,611	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	93.91	725,000	684,700	40,300	680,819	(3,882)	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	99.79	260,000	264,584	(4,584)	259,446	(4,260)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	97.25	265,000	253,827	11,173	257,713	1,771	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	93.90	560,000	521,212	38,788	525,823	4,612	7,280
FEDERAL NATL MTG ASSN	3.75%	9/25/2028	98.63	747,000	747,000	0	736,796	(10,204)	28,013
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	100.51	120,000	120,990	(990)	120,610	(381)	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	93.88	715,000	672,178	42,822	671,206	(972)	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	100.48	475,000	487,625	(12,625)	477,299	(10,326)	21,969
FIRST GUARANTY BANK	3.70%	11/14/2028	98.74	250,000	250,000	0	246,855	(3,145)	9,250
UNITED STATES TREASURY BDS	5.25%	11/15/2028	101.89	150,000	164,399	(14,399)	152,831	(11,568)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	93.40	556,000	520,249	35,751	519,293	(957)	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	99.14	258,000	257,690	310	255,789	(1,901)	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	94.00	485,000	458,533	26,467	455,919	(2,614)	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	95.91	665,000	641,345	23,655	637,828	(7,233)	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	100.20	250,000	252,344	(2,344)	250,510	(1,834)	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	91.16	500,000	447,787	52,213	455,780	7,993	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	96.20	655,000	636,486	18,514	630,077	(6,409)	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	94.88	150,000	153,980	(3,980)	142,325	(11,656)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	95.75	529,000	508,476	20,524	506,539	(1,937)	14,548
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	92.56	555,000	514,169	40,831	513,691	(478)	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	95.15	670,000	646,955	23,045	637,472	(9,483)	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	92.40	544,000	510,874	33,126	502,629	(12,695)	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	97.38	500,000	488,007	11,993	486,895	(1,112)	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	98.73	625,000	628,599	(3,599)	617,044	(11,555)	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	93.24	485,000	443,198	41,802	452,219	9,020	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	92.09	150,000	151,200	(1,200)	138,135	(13,065)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	92.57	535,000	510,094	24,906	495,223	(14,872)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	92.33	550,000	506,615	43,385	507,810	(3,778)	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	106.09	150,000	177,614	(27,614)	159,135	(18,479)	9,375

SANITARY DISTRICT OF DECATUR
Asset Detail As of 7/31/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	90.52	570,000	516,929	53,071	515,970	(959)	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	87.92	500,000	440,364	59,636	439,590	(774)	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	89.63	555,000	496,012	58,988	497,419	(4,534)	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	87.36	265,000	232,095	32,905	231,493	(601)	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	87.43	600,000	517,477	82,523	524,562	7,085	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	86.29	150,000	144,994	5,006	129,428	(15,567)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	86.62	925,000	904,363	20,637	801,244	(103,119)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	87.91	625,000	534,920	90,080	549,413	14,492	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	101.45	500,000	491,425	8,575	507,240	15,815	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	92.50	580,000	514,932	65,068	536,500	16,975	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	92.76	580,000	518,259	61,741	538,008	19,749	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	97.52	525,000	501,429	23,571	511,996	10,567	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	93.88	550,000	503,873	46,127	516,335	9,719	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	82.25	196,000	160,240	35,760	161,202	(1,186)	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	95.24	550,000	508,152	41,848	523,842	15,690	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	95.54	540,000	504,888	35,112	515,889	9,079	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	91.10	488,801	510,873	(22,072)	445,302	(58,378)	12,048
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	87.41	838,730	847,508	(8,777)	733,142	(102,916)	12,411
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	81.19	1,011,767	1,018,214	(6,448)	821,455	(188,665)	15,056
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	86.76	910,866	926,522	(15,656)	790,307	(126,660)	15,776
BUSEY BANK R&T	3.76%		115.26	9,094,604	9,094,604	0	10,482,596	0	394,146
AVERAGE or TOTAL FOR ALL ASSETS	2.76%	3.07	95.92	60,763,768	59,180,300	1,583,468	60,037,302	(561,472)	1,631,068

STATE REPLACEMENT TAX
FISCAL YEAR 2026-2027
8/31/2026

Date	Amount Received	IMRF	Public Benefit	Water Quality	General
5/11/26	$ 115,704.94	$ 9,005.24	$ 28,082.13	$ 651.70	$ 77,965.87
7/13/26	114,088.38				114,088.38
8/10/26	28,922.17				28,922.17
					-
					-
					-
					-
					-
Total	**$ 258,715.49**	**$ 9,005.24**	**$ 28,082.13**	**$ 651.70**	**$ 220,976.42**
		70-00.00-402011	25-00.00-402011	75-00.00-402011	10-00.00-402011

MACON COUNTY TAX
FISCAL YEAR 2026-2027
8/31/2026

Date	Amount Received	Debt Service	IMRF	Public Benefit	Water Quality	General
7/17/26	$ 2,502,807.14	$ 1,566,462.06	$ 70,319.04	$ 371,119.29	$ 233,397.66	$ 261,509.08
8/17/26	122,696.08	76,793.27	3,447.28	18,193.52	11,441.94	12,820.07
Total	**$ 2,625,503.22**	**$ 1,643,255.34**	**$ 73,766.32**	**$ 389,312.82**	**$ 244,839.61**	**$ 274,329.15**
		50-00.00-402001	70-00.00-402001	25-00.00-402001	75-00.00-402001	10-00.00-402001

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 08/31/2026
% Fiscal Year Completed: 33.70

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 08/31/26 INCR (DECR)	YTD BALANCE 08/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 08/31/25 INCR (DECR)	YTD BALANCE 08/31/2025 NORM (ABNORM)
Revenues							
TAXES							
402001	PROPERTY TAX	122,696.08	2,625,503.22	4,407,050.00	59.58	320,879.80	2,565,237.57
402011	REPLACEMENT TAX	28,922.17	258,715.49	512,650.00	50.47	15,597.97	232,301.86
TAXES		151,618.25	2,884,218.71	4,919,700.00	58.63	336,477.77	2,797,539.43
USER FEES							
402002	PENALTIES	0.00	93,000.00	35,000.00	265.71	22,000.00	552,000.00
402003	INDUSTRIAL USER CHARGE	1,444,229.26	5,840,902.02	17,385,000.00	33.60	1,409,782.10	5,725,899.67
402005	USER CHARGE	485,727.15	1,920,748.14	6,109,200.00	31.44	499,829.58	1,874,063.12
402008	USER FEE WATER RESTRICTION IMPACT	0.00	0.00	(1,200,000.00)	0.00	0.00	0.00
USER FEES		1,929,956.41	7,854,650.16	22,329,200.00	35.18	1,931,611.68	8,151,962.79
OTHER REVENUE							
402007	GRANT INCOME	0.00	25,000.00	5,827,280.00	0.43	0.00	8,969.00
402015	OPERATIONS OF PUMP STATION	0.00	35,697.48	146,500.00	24.37	0.00	34,767.46
402019	INTEREST INCOME	330,921.26	1,066,606.98	3,211,000.00	33.22	281,422.71	1,656,501.30
402020	ANNEXATION INCOME	0.00	0.00	323,900.00	0.00	0.00	0.00
402025	OTHER INCOME	36,278.46	118,157.33	169,800.00	69.59	3,395.00	87,831.66
402027	WASTE HAULER MANIFEST INCOME	8,537.16	30,377.50	105,000.00	28.93	9,404.86	37,096.05
402028	SEWER PERMIT INCOME	10,015.60	47,147.00	150,000.00	31.43	12,678.20	50,648.80
412259	ARGENTA	0.00	0.00	216,600.00	0.00	0.00	0.00
412260	OREANA	0.00	68,901.71	137,800.00	50.00	0.00	68,901.71
OTHER REVENUE		385,752.48	1,391,888.00	10,287,880.00	13.53	306,900.77	1,944,715.98
TRANSFER IN							
402030	INTERFUND TRANSFER	0.00	0.00	553,000.00	0.00	0.00	0.00
499999	PRIOR YEAR PROCEEDS	0.00	0.00	26,027,720.00	0.00	0.00	0.00
TRANSFER IN		0.00	0.00	26,580,720.00	0.00	0.00	0.00
NON OPERATING REVENUE							
402026	INVESTMENTS GAIN/LOSS	(642.07)	(2,743.69)	0.00	100.00	1,306.36	2,486.64
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,000,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		(642.07)	(2,743.69)	4,000,000.00	(0.07)	1,306.36	2,486.64
TOTAL REVENUES		2,466,685.07	12,128,013.18	68,117,500.00	17.80	2,576,296.58	12,896,704.84
Expenditures							
PERSONNEL							
501010	SALARIES	366,182.97	1,598,615.90	5,006,500.00	31.93	330,336.05	1,470,701.87
501020	OVERTIME	10,111.09	43,678.92	109,800.00	39.78	4,210.03	34,911.81
501025	ON-CALL	1,223.89	4,156.50	60,500.00	6.87	0.00	0.00
501030	FICA	21,961.11	96,211.53	320,000.00	30.07	19,381.66	87,783.85
501040	IMRF	9,509.11	41,171.00	142,000.00	28.99	7,547.30	33,684.98
501050	HEALTH - MEDICAL - LIFE	73,138.52	285,564.15	997,000.00	28.64	61,137.13	261,643.01
501060	TEMPORARY HELP	0.00	0.00	16,000.00	0.00	0.00	0.00
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	(83.00)	889.00	7,000.00	12.70	243.75	1,627.06
501080	WORKERS COMPENSATION INSURANCE	0.00	27,504.00	82,000.00	33.54	6,239.00	24,956.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,700.00	22,800.00	78,200.00	29.16	5,500.00	22,500.00
501113	MEDICARE	5,136.03	22,501.07	75,000.00	30.00	4,532.79	20,530.03
507010	IMRF - DISTRICT	0.00	0.00	142,000.00	0.00	0.00	0.00

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 08/31/26 INCR (DECR)	YTD BALANCE 08/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 08/31/25 INCR (DECR)	YTD BALANCE 08/31/2025 NORM (ABNORM)
Expenditures							
PERSONNEL		492,879.72	2,143,092.07	7,037,000.00	30.45	439,127.71	1,958,338.61
SUPPLIES							
502010	POLYMER	13,711.68	27,423.36	80,000.00	34.28	13,218.10	26,548.90
502041	PLANT CHEMICALS	4,343.21	8,846.27	60,000.00	14.74	4,840.86	9,424.11
502050	VEHICLE SUPPLIES	818.32	2,195.53	21,250.00	10.33	1,996.67	3,482.73
502061	PIPE & PIPE SUPPLIES	3,363.14	6,563.58	20,000.00	32.82	250.86	2,020.63
502062	ELECTRICAL SUPPLIES	3,077.33	9,136.24	50,000.00	18.27	15,415.73	24,308.83
502063	CONSTRUCTION SUPPLIES	126.58	2,301.45	13,500.00	17.05	1,118.84	1,721.57
502064	TELEPHONE & RADIO SUPPLIES	12.98	1,853.46	4,500.00	41.19	15.98	37.96
502065	HAND TOOLS	970.82	5,440.81	22,000.00	24.73	858.42	2,349.15
502066	INSTRUMENTATION SUPPLIES	31,307.08	38,766.83	41,600.00	93.19	4,500.70	11,792.28
502067	PERSONAL SUPPLIES	2,602.67	3,817.27	24,600.00	15.52	899.33	3,603.84
502068	MECHANICAL SUPPLIES	2,529.67	13,396.25	47,000.00	28.50	7,453.46	13,832.43
502069	BUILDING SUPPLIES	0.00	0.00	7,500.00	0.00	123.30	199.86
502071	SAFETY INCENTIVE PROGRAM	0.00	0.00	9,500.00	0.00	0.00	0.00
502073	SAFETY SUPPLIES & MATERIALS	1,106.39	4,569.88	17,000.00	26.88	1,163.75	4,114.67
502074	SAFETY PPE REIMBURSEMENT	1,000.11	1,687.90	10,750.00	15.70	455.99	1,067.17
502080	JANITORIAL SUPPLIES	172.54	1,846.61	16,500.00	11.19	1,393.07	2,880.23
502100	LABORATORY SUPPLIES	4,541.42	20,215.58	85,000.00	23.78	7,549.44	21,463.29
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	0.00	0.00
502140	FUELS & LUBRICANTS	10,115.74	37,603.64	138,800.00	27.09	10,917.89	19,584.23
502141	DATA PROCESSING SUPPLIES	0.00	253.45	0.00	100.00	0.00	0.00
502150	GROUNDS KEEPING SUPPLIES	509.99	1,281.19	15,400.00	8.32	206.69	3,463.24
502160	PAINT & PAINTING SUPPLIES	2,307.05	13,675.95	30,500.00	44.84	669.13	6,613.07
502170	ODOR CONTROL CHEMICALS	0.00	0.00	34,500.00	0.00	5,712.75	5,712.75
502180	OPERATING SUPPLIES	0.00	0.00	3,500.00	0.00	0.00	0.00
502190	DISINFECTION SUPPLIES	65,322.05	224,807.02	443,400.00	50.70	75,677.57	228,295.60
502195	NEUTRALIZATION SUPPLIES	23,235.35	69,994.22	150,000.00	46.66	33,938.42	67,553.01
502200	MACERATOR MAINTENANCE	95.68	95.68	24,700.00	0.39	291.90	291.90
502210	PUMP MAINTENANCE	19,838.81	31,887.99	127,500.00	25.01	11,191.52	27,191.24
502220	VALVE MAINTENANCE	2,407.98	2,407.98	37,500.00	6.42	0.00	0.00
502225	ROTARY DRUM THICKENER MAINTENANCE	8,164.11	15,076.67	19,500.00	77.32	0.00	5,548.21
502230	MIXER MAINTENANCE	0.00	0.00	12,500.00	0.00	0.00	0.00
502235	VFD/SOFT START MAINTENANCE	0.00	217.76	17,000.00	1.28	0.00	8,408.62
502240	ACTUATOR MAINTENANCE	0.00	0.00	17,000.00	0.00	0.00	900.91
502250	PLC MAINTENANCE	1,359.72	8,634.86	14,000.00	61.68	0.00	0.00
502260	MAG TUBE MAINTENANCE	0.00	0.00	12,500.00	0.00	7,255.85	8,095.85
502270	PLUMBING SUPPLIES	0.00	2,617.74	10,000.00	26.18	1,666.30	4,975.50
502280	CONDUIT AND WIRE SUPPLIES	3,652.28	7,096.05	20,000.00	35.48	0.00	854.83
502290	HARDWARE	218.91	1,610.44	6,000.00	26.84	734.76	1,876.87
502810	PUMP STATION MAINTENANCE	4,978.32	5,297.51	86,500.00	6.12	26,072.03	44,942.82
502820	INTERCEPTOR & FORCEMAIN MAIN	8,000.00	16,939.50	50,000.00	33.88	6,074.61	6,074.61
502830	CSO FACILITY MAINTENANCE	425.00	425.00	44,500.00	0.96	4,279.42	7,413.42
502840	PRE-TREATMENT SUPPLIES	51.51	336.86	12,000.00	2.81	0.00	0.00
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	0.00	411,000.00	0.00	0.00	0.00
SUPPLIES		220,366.44	588,320.53	2,270,500.00	25.91	245,943.34	576,644.33
UTILITIES							
503010	NATURAL GAS	1,722.26	6,463.78	115,000.00	5.62	1,717.73	8,560.95
503020	TELEPHONE SERVICE	3,545.22	12,191.98	43,850.00	27.80	3,969.23	12,660.97
503040	ELECTRICITY	159,678.20	436,330.73	1,600,000.00	27.27	129,897.41	401,749.62
503050	WATER	3,347.11	9,469.59	37,750.00	25.09	2,882.36	8,629.06
UTILITIES		168,292.79	464,456.08	1,796,600.00	25.85	138,466.73	431,600.60

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 08/31/26 INCR (DECR)	YTD BALANCE 08/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 08/31/25 INCR (DECR)	YTD BALANCE 08/31/2025 NORM (ABNORM)
Expenditures							
OUTSIDE SERVICES							
503060	GROUNDSKEEPING SERVICES	0.00	0.00	12,500.00	0.00	0.00	10,250.00
503070	OUTSIDE LABORATORY SERVICES	4,057.50	6,856.70	22,000.00	31.17	0.00	4,489.50
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	429.52	5,472.48	17,500.00	31.27	520.85	4,168.26
503080	REFUSE & GRIT	14,706.18	45,207.92	115,000.00	39.31	20,008.33	37,773.59
503091	ELECTRICAL MAINTENANCE SERVICE	0.00	0.00	22,000.00	0.00	1,130.80	1,278.70
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	10,000.00	0.00	0.00	0.00
503093	MECHANICAL MAINTENANCE SERVICE	6,139.80	46,889.36	100,300.00	46.75	0.00	24,338.13
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	372.89	1,500.00	24.86	0.00	0.00
503095	VEHICLE - OUTSIDE SERVICES	2,131.19	21,012.25	67,200.00	31.27	4,596.50	13,821.05
503096	JANITORIAL SERVICES	0.00	200.00	5,000.00	4.00	0.00	19.98
503097	REPAIR & CALIBRATION - LAB SERVICE	0.00	1,830.47	2,500.00	73.22	0.00	262.40
503111	LAND APPLICATION - CONTRACT	0.00	0.00	1,640,000.00	0.00	0.00	0.00
503113	LAND APPLICATION - EQUIP MAINT	18,355.14	18,355.14	17,500.00	104.89	287.40	14,161.42
503120	RENTAL EQUIPMENT	1,445.65	10,509.50	42,500.00	24.73	1,445.65	5,782.60
503130	PUMP REPAIR SERVICES	12,201.54	12,201.54	80,000.00	15.25	0.00	0.00
503140	MOTOR REPAIR SERVICES	0.00	0.00	37,500.00	0.00	0.00	0.00
503142	DATA PROCESSING MAINTENANCE	10,774.80	110,524.89	205,900.00	53.68	1,922.00	47,874.32
503143	DATA PROCESSING SOFTWARE	162.00	3,386.78	138,800.00	2.44	5,051.45	7,406.45
503144	DATA PROCESSING PROGRAMING	414.50	13,723.50	20,000.00	68.62	414.50	1,243.50
503150	HVAC SERVICES	1,095.80	4,833.00	30,000.00	16.11	465.00	465.00
503160	BLOWER MAINTENANCE SERVICE	0.00	4,146.10	56,000.00	7.40	0.00	32,064.00
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	750.00	0.00	0.00	0.00
503280	PROFESSIONAL & CONSULTANTS	6,915.09	1,443,826.33	4,771,500.00	30.26	93,567.41	152,176.58
503380	RESEARCH	0.00	0.00	10,000.00	0.00	0.00	0.00
OUTSIDE SERVICES		78,828.71	1,749,348.85	7,425,950.00	23.56	129,409.89	357,575.48
ADMINISTRATIVE EXPENSES							
504010	POSTAGE	20.99	447.97	3,000.00	14.93	20.99	459.03
504030	OFFICE SUPPLIES	486.75	1,487.96	7,050.00	21.11	948.47	1,243.30
504060	PRINTING AND REPRODUCTION	887.29	1,584.66	11,200.00	14.15	484.14	1,008.54
504070	ADVERTISING	1,904.33	2,547.54	26,150.00	9.74	628.15	1,639.69
504074	SAFETY TRAINING MATERIALS	0.00	0.00	1,000.00	0.00	0.00	0.00
504091	TRANSPORTATION	0.00	371.60	14,100.00	2.64	(6.24)	119.07
504092	LODGING	0.00	3,151.61	34,750.00	9.07	0.00	6,484.63
504093	MEALS	72.74	1,842.27	24,450.00	7.53	81.13	1,578.40
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	7,650.00	0.00	0.00	0.00
504102	TRAINING - EDUCATION-REGIST	3,038.00	7,402.40	122,250.00	6.06	885.00	8,882.00
504103	TRAINING - EDUCATION-MATERIAL	0.00	0.00	200.00	0.00	100.00	100.00
504110	MEMBERSHIP FEES	352.00	7,630.49	36,950.00	20.65	3,636.00	10,961.46
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,660.80	7,300.00	77.55	0.00	5,234.20
504130	INSURANCE	(207.00)	103,562.00	210,000.00	49.32	0.00	99,198.33
504140	JUDGEMENTS - CLAIMS - FINES	0.00	0.00	1,000.00	0.00	0.00	0.00
504160	APPRAISERS FEES	0.00	0.00	40,000.00	0.00	0.00	0.00
504170	EASEMENT COSTS	684.86	5,489.85	20,500.00	26.78	664.91	5,329.95
504190	ANNEXATION COSTS	0.00	0.00	1,000.00	0.00	0.00	0.00
504200	LEGAL	4,125.00	10,949.76	51,000.00	21.47	3,887.50	8,340.00
504210	AUDIT	0.00	1,730.00	30,000.00	5.77	0.00	0.00
504220	BANK CHARGES	113.60	455.36	1,400.00	32.53	113.78	492.79
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00	100.00	0.00	72,500.00
504231	USER CHARGE BILLING	32,461.53	95,859.29	385,000.00	24.90	31,619.55	92,420.31
504260	BARGAINING AGREEMENT	0.00	420.00	3,000.00	14.00	0.00	0.00
504270	CONTINGENCIES	0.00	690.00	200,500.00	0.34	(143.09)	205.95
ADMINISTRATIVE EXPENSES		43,940.09	323,783.56	1,311,950.00	24.68	42,920.29	316,197.65
GENERAL CAPITAL							

PERIOD ENDING 08/31/2026
% Fiscal Year Completed: 33.70

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 08/31/26 INCR (DECR)	YTD BALANCE 08/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 08/31/25 INCR (DECR)	YTD BALANCE 08/31/2025 NORM (ABNORM)
Expenditures							
505010	COMPUTER EQUIPMENT	0.00	0.00	125,000.00	0.00	0.00	0.00
505020	BUILDINGS	19,029.04	78,213.42	2,000,000.00	3.91	1,949.12	625,644.64
505030	PROCESS EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00
505050	MOTOR VEHICLE	0.00	0.00	250,000.00	0.00	0.00	129,810.00
505060	MACHINE - IMPLEMENTS	0.00	0.00	5,000.00	0.00	0.00	10,380.98
605020	BUILDINGS	0.00	0.00	0.00	0.00	1,252,058.00	3,506,140.25
614220	NUTRIENT UPGRADES	2,808.77	2,808.77	17,900,000.00	0.02	0.00	0.00
GENERAL CAPITAL		21,837.81	81,022.19	20,305,000.00	0.40	1,254,007.12	4,271,975.87
DEBT SERVICE							
506000	BONDS REDEEMED	0.00	0.00	410,000.00	0.00	0.00	0.00
506010	INTEREST EXPENSE	0.00	0.00	330,000.00	0.00	0.00	0.00
512023	WYCKLES FM	0.00	21,019.14	42,100.00	49.93	0.00	21,019.14
512024	OREANA	126,443.72	126,443.72	252,900.00	50.00	126,443.72	126,443.72
512025	WYCKLES PH 2	0.00	0.00	40,700.00	0.00	0.00	0.00
512026	ARGENTA	0.00	165,197.69	330,500.00	49.98	0.00	165,197.69
512027	TRESTLE REP	0.00	0.00	134,700.00	0.00	0.00	0.00
512028	STEVENS CR INT	0.00	45,151.58	90,400.00	49.95	0.00	45,151.58
512030	PRIMARY DIGEST	0.00	225,360.01	450,800.00	49.99	0.00	225,360.01
512051	E SIDE SEP REHAB	68,052.71	68,052.71	136,200.00	49.97	0.00	0.00
512052	SLUDGE THICK	0.00	153,049.88	306,200.00	49.98	0.00	153,049.88
512053	ODOR CONT P2	0.00	113,010.56	226,100.00	49.98	0.00	113,010.56
512054	2017 SE36 REHAB	0.00	35,964.39	72,000.00	49.95	0.00	35,964.39
512055	WEST HEADWORKS	0.00	0.00	521,300.00	0.00	0.00	0.00
512056	SOUTH SHORES INTERCEPTOR REHAB	247,352.39	247,352.39	494,800.00	49.99	0.00	0.00
512058	E SIDE REHAB	0.00	0.00	125,200.00	0.00	0.00	0.00
DEBT SERVICE		441,848.82	1,200,602.07	3,963,900.00	30.29	126,443.72	885,196.97
CAPITAL PROJECTS							
600010	MISCELLANEOUS REPAIRS	164,617.22	313,937.24	175,000.00	179.39	0.00	0.00
601016	MISCELLANEOUS PROJECTS	17,156.02	47,044.74	424,000.00	11.10	33,689.12	195,433.60
601026	VEHICLES	0.00	0.00	258,000.00	0.00	0.00	42,071.70
601111	MISCELLANEOUS CAPITAL	0.00	0.00	5,656,000.00	0.00	2,301,318.30	2,315,152.80
601124	CLARIFIER REPLACEMENT	118,566.00	927,219.00	3,216,500.00	28.83	217,676.40	1,933,699.67
601126	PUMP REPLACEMENT	0.00	0.00	200,000.00	0.00	0.00	0.00
601127	VALVE REPLACEMENT	0.00	0.00	30,000.00	0.00	0.00	0.00
601128	MCC REPLACEMENT	0.00	0.00	375,000.00	0.00	0.00	0.00
601132	EQUIPMENT REPLACEMENT	0.00	2,297.50	5,925,000.00	0.04	4,704.80	4,704.80
601201	MISCELLANEOUS	0.00	0.00	500,000.00	0.00	0.00	0.00
601311	FACILITY RENEWAL	0.00	170,732.67	1,188,800.00	14.36	7,152.14	7,152.14
601312	CLARIFIER RENEWAL	0.00	0.00	0.00	0.00	7,314.69	7,314.69
601314	EQUIPMENT RENEWAL	0.00	0.00	0.00	0.00	0.00	21,002.56
601315	COLLECTION SYSTEM RENEWAL	0.00	0.00	1,097,000.00	0.00	0.00	1,600.00
614215	E SIDE REHAB	0.00	0.00	4,836,900.00	0.00	0.00	0.00
CAPITAL PROJECTS		300,339.24	1,461,231.15	23,882,200.00	6.12	2,571,855.45	4,528,131.96
FUND BALANCE CONTRIBUTION							
599999	FUND BALANCE CONTRIBUTION	0.00	0.00	124,400.00	0.00	0.00	0.00
FUND BALANCE CONTRIBUTION		0.00	0.00	124,400.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,768,333.62	8,011,856.50	68,117,500.00	11.76	4,948,174.25	13,325,661.47

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 08/31/26 INCR (DECR)	YTD BALANCE 08/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 08/31/25 INCR (DECR)	YTD BALANCE 08/31/2025 NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		2,466,685.07	12,128,013.18	68,117,500.00	17.80	2,576,296.58	12,896,704.84
TOTAL EXPENDITURES - ALL FUNDS		1,768,333.62	8,011,856.50	68,117,500.00	11.76	4,948,174.25	13,325,661.47
NET OF REVENUES & EXPENDITURES		698,351.45	4,116,156.68	0.00	100.00	(2,371,877.67)	(428,956.63)

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR

PERIOD ENDING 08/31/2026

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 08/31/26 INCR (DECR)	YTD BALANCE 08/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
OTHER REVENUE								
402007	23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	1,050,000.00	0.00	0.00	1,050,000.00
402007	25ENG90	SOLAR ARRAYS	0.00	25,000.00	4,721,280.00	0.53	0.00	4,696,280.00
Net OTHER REVENUE			0.00	25,000.00	5,771,280.00	0.43	0.00	5,746,280.00
GENERAL CAPITAL								
505020	23ENG31	WORKFORCE CENTER CONSTRUCTION	340.00	12,398.01	1,750,000.00	(19.47)	(353,093.02)	2,090,695.01
505020	25ENG31	AWC-FURNISHING	18,689.04	65,815.41	250,000.00	57.91	78,949.65	105,234.94
505020	26ENG31	BUILDING 045 DEMOLITION	0.00	0.00	0.00	0.00	1,478.33	(1,478.33)
505050	26SAF02	VEHICLE - SAFETY TRUCK	0.00	0.00	250,000.00	0.00	0.00	250,000.00
505030	26I&C01	RDT OIL SYSTEM UPGRADE	0.00	0.00	12,500.00	0.00	0.00	12,500.00
505010	26MIS02	ACCOUNTING SOFTWARE UPGRADE	0.00	0.00	125,000.00	0.00	0.00	125,000.00
505040	26COL10	ROOT CUTTER HEADS AND NOZZLE UPGRADES	0.00	0.00	12,500.00	0.00	0.00	12,500.00
614220	26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	17,000,000.00	0.00	0.00	17,000,000.00
614220	26CMP29	NUTRIENT REMOVAL UPGRADES	2,808.77	2,808.77	0.00	100.00	45,423.73	(48,232.50)
Net GENERAL CAPITAL			21,837.81	81,022.19	19,400,000.00	0.75	(227,241.31)	19,546,219.12
ADMINISTRATIVE EXPENSES								
504093	26CAP01	6/17/26 WEATHER EVENT	0.00	189.35	0.00	100.00	0.00	(189.35)
Net ADMINISTRATIVE EXPENSES			0.00	189.35	0.00	100.00	0.00	(189.35)
SUPPLIES								
502066	26I&C99	MCC WATER DAMAGE	28,432.53	28,432.53	0.00	100.00	0.00	(28,432.53)
Net SUPPLIES			28,432.53	28,432.53	0.00	100.00	0.00	(28,432.53)
OUTSIDE SERVICES								
503280	26I&C02	ARC FLASH STUDY	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503111	21ENG12	SOUTH SLUDGE LAGOON PH4 2021	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503280	21CMP02	PDOP	0.00	1,440.84	0.00	100.00	0.00	(1,440.84)
503280	21CMP03	NR FEASIBILITY STUDY	0.00	0.00	0.00	0.00	14,349.00	(14,349.00)
503280	22CMP11	NR PROGRAM MANAGEMENT	0.00	5,586.00	21,000.00	336.75	65,132.07	(49,718.07)
503280	22CMP15	COMPREHENSIVE WRRF UPGRADE PLAN	0.00	5,587.50	0.00	100.00	101,835.48	(107,422.98)
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	0.00	194,619.25	300,000.00	64.87	0.00	105,380.75
503280	25CM15C	NR WRRF DETAIL DESIGN - CD	0.00	121,588.86	1,023,000.00	11.89	0.00	901,411.14
503280	25CM15D	NR WRRF DETAIL DESIGN - DONOHUE	0.00	972,947.12	1,945,000.00	44.34	(110,442.60)	1,082,495.48
503280	25CM15M	NR WRRF DETAIL DESIGN - CMT	0.00	121,828.62	1,085,000.00	11.23	0.00	963,171.38
503280	21CMP01	NARP / WATERSHED DEVELOPMENT	0.00	0.00	50,000.00	(49.39)	(24,694.41)	74,694.41
503280	22CMP12	NR PRETREATMENT UPDATE	0.00	0.00	0.00	0.00	13,362.10	(13,362.10)
Net OUTSIDE SERVICES			0.00	1,423,598.19	4,504,000.00	35.33	167,709.50	2,912,692.31
CAPITAL PROJECTS								
600010	24ENG51	REPAIR OF 12" PLANT SS	0.00	0.00	80,000.00	1.28	1,023.37	78,976.63
600010	26CAP01	6/17/26 WEATHER EVENT	164,617.22	215,336.59	0.00	100.00	45,567.54	(260,904.13)
601016	24SAF01	SAFETY EQUIPMENT - 2024	0.00	0.00	0.00	0.00	(71.01)	71.01
601016	26SAF01	SAFETY EQUIPMENT - 2026	0.00	1,664.60	25,000.00	6.66	0.00	23,335.40
601016	26SAF60	UST REPLACEMENT - ST LOUIS BRIDGE	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601016	26ENG80	GIS EQUIPMENT UPGRADE	11,948.45	11,948.45	11,000.00	108.62	0.00	(948.45)
601016	23LAB01	LAB EQUIPMENT REPLACEMENT 2023	0.00	0.00	0.00	0.00	(28.00)	28.00
601016	26LAB01	LAB EQUIPMENT - DISCRETE ANALYZER	0.00	0.00	60,000.00	90.46	54,273.00	5,727.00
601016	26LAB02	LAB EQUIPMENT - TKN BLOCK	0.00	9,928.00	10,000.00	99.28	0.00	72.00
601026	26MNT01	VEHICLE REPLACEMENT - 2026	0.00	0.00	158,000.00	0.00	0.00	158,000.00
601026	26MNT03	BOBCAT REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	100,000.00

PERIOD ENDING 08/31/2026

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 08/31/26 INCR (DECR)	YTD BALANCE 08/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
601016	22COL12	SWITCH GEAR REPLACEMENT - DAMON	0.00	0.00	0.00	0.00	71,498.00	(71,498.00)
601016	26MNT07	FENCING REPLACEMENT - COLLECTIONS	0.00	0.00	120,000.00	0.00	0.00	120,000.00
601016	26PRE01	AUTOMATIC SAMPLERS-2026	0.00	0.00	35,000.00	50.54	17,690.24	17,309.76
601016	25MIS01	COMPUTER EQUIPMENT - 2025	0.00	0.00	0.00	0.00	5.00	(5.00)
601016	26INT01	INSTRAMENTATION UPGRADES 2026	0.00	0.00	33,000.00	3.40	1,123.57	31,876.43
601016	26INT02	COLLECTION SYSTEM MODEMS	140.00	6,550.00	25,000.00	26.87	166.90	18,283.10
601016	26MIS01	COMPUTER EQUIPMENT 2026	541.66	7,994.66	35,000.00	46.82	8,392.28	18,613.06
601016	26SAF03	PLANT LEL METER REPLACEMENTS	4,525.91	8,959.03	10,000.00	89.59	0.00	1,040.97
601201	21ANX01	HARRISTOWN - NIANTIC EXTENSION	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601201	26ANX01	COLLECTION SYSTEM EXPANSION - WYCKLES	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601111	25ENG90	SOLAR ARRAYS	0.00	0.00	5,431,000.00	98.87	5,369,742.70	61,257.30
601124	24ENG46	RELIEF WELL REPLACEMENT	0.00	0.00	0.00	0.00	14,295.51	(14,295.51)
601124	25ENG55	REPLACEMENT OF SOUTH FINAL CLARIFIERS	118,566.00	927,219.00	3,216,500.00	108.89	2,575,359.00	(286,078.00)
601132	21ENG19	GATE REPLACEMENT - 2021	0.00	0.00	1,993,300.00	138.68	2,764,360.00	(771,060.00)
601132	23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEM	0.00	0.00	78,000.00	95.26	74,300.00	3,700.00
601132	24ENG07	DIGESTER #1 LID REPLACEMENT	0.00	2,297.50	3,621,000.00	99.85	3,613,209.60	5,492.90
601132	25ENG22	NEUROS BLOWER INSTALLATION	0.00	0.00	232,700.00	100.00	232,696.70	3.30
601111	23MNT30	MANLIFT REPLACEMENT	0.00	0.00	225,000.00	0.00	0.00	225,000.00
601126	26MNT31	EFFLUENT PUMP REPLACEMENT - #1	0.00	0.00	200,000.00	80.50	160,993.32	39,006.68
601127	26MNT12	PLANT VALVE REPLACEMENT - 2026	0.00	0.00	30,000.00	0.00	0.00	30,000.00
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
601128	26I&C10	MCC REPLACEMENT - MCKINLEY CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601128	26I&C11	MCC REPLACEMENT OAKLAND CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601311	23ENG20	DIVERSION STRUCTURE RENEWAL - FC SOUT	0.00	170,732.67	136,800.00	124.80	0.00	(33,932.67)
601311	25ENG09	ROADS WORK - 2025	0.00	0.00	0.00	0.00	225.00	(225.00)
601311	25ENG21	DIGESTER #2 LID SUMP RENEWAL	0.00	0.00	55,000.00	84.25	46,336.00	8,664.00
601311	26ENG08	ROOF RESTORATION - 2026	0.00	0.00	205,000.00	0.00	0.00	205,000.00
601311	26ENG09	ROADS WORK - 2026	0.00	0.00	300,000.00	48.05	144,160.00	155,840.00
601311	26MNT30	RAS STATION LADDER RENEWAL	0.00	0.00	42,000.00	0.00	0.00	42,000.00
601312	22ENG43	CLARIFIER COATINGS	0.00	0.00	0.00	0.00	(4,411.76)	4,411.76
601311	26ENG11	DESIGN OF CC LIFT STATION	0.00	0.00	300,000.00	0.00	0.00	300,000.00
601311	26MNT21	TUCKPOINTING- MCKINLEY	0.00	0.00	30,000.00	0.00	0.00	30,000.00
601315	22ENG02	FM RENEWAL - LOST BRIDGE LS	0.00	0.00	0.00	0.00	191,203.73	(191,203.73)
601315	22ENG11	EASTMORELAND LS REPLACEMENT	0.00	0.00	110,000.00	0.00	0.00	110,000.00
601315	23ENG17	SEWER TELEVISING & RATING 2023	0.00	0.00	0.00	0.00	135.20	(135.20)
601315	25ENG17	SEWER TELEVISING & RATING	0.00	0.00	0.00	0.00	1,749.00	(1,749.00)
601315	25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	0.00	0.00	50,000.00	60.16	30,080.00	19,920.00
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	212,000.00	0.00	0.00	212,000.00
601315	26COL51	NEW MAIN PIPE PROTECTION	0.00	0.00	25,000.00	0.00	0.00	25,000.00
601315	26COL52	HOBAS TRESTLE PIPE REPAIR	0.00	0.00	450,000.00	0.00	0.00	450,000.00
601315	26ENG17	SEWER TELEVISING & RATING 2026	0.00	0.00	110,000.00	0.00	0.00	110,000.00
601311	22MNT04	259 VALVE AND PUMP RENEWAL	0.00	0.00	0.00	0.00	9,526.70	(9,526.70)
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	0.00	0.00	0.00	1,655.75	(1,655.75)
601315	23COL07	AIR RELEASE VALVE RENEWAL - 2023	0.00	0.00	15,000.00	0.00	0.00	15,000.00
601315	26COL04	PUMP RENEWAL- COLLECTION 2026	0.00	0.00	85,000.00	138.73	117,922.57	(32,922.57)
601311	26MNT06	WYCKLES WATER LINE RENEWAL	0.00	0.00	100,000.00	0.00	0.00	100,000.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	19,200.00	78.00	14,975.78	4,224.22
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	120,000.00	0.00	0.00	120,000.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	4,695,200.00	99.99	4,694,769.00	431.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	2,500.00	50.40	1,260.00	1,240.00
Net CAPITAL PROJECTS			300,339.24	1,362,630.50	23,787,200.00	90.88	20,254,186.33	2,170,383.17

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 08/31/26 INCR (DECR)	YTD BALANCE 08/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
DEBT SERVICE							
506000 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	410,000.00	0.00	0.00	410,000.00
506010 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	330,000.00	0.00	0.00	330,000.00
Net DEBT SERVICE		0.00	0.00	740,000.00	0.00	0.00	740,000.00
TRANSFER IN							
402030 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	(961,300.00)	0.00	0.00	(961,300.00)
402030 26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	(1,900,000.00)	0.00	0.00	(1,900,000.00)
402030 26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	17,900,000.00	0.00	0.00	17,900,000.00
402030 26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	(16,000,000.00)	0.00	0.00	(16,000,000.00)
Net TRANSFER IN		0.00	0.00	(961,300.00)	0.00	0.00	(961,300.00)
NON OPERATING REVENUE							
412181 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	4,000,000.00	0.00	0.00	4,000,000.00
Net NON OPERATING REVENUE		0.00	0.00	4,000,000.00	0.00	0.00	4,000,000.00
TOTAL REVENUES - ALL FUNDS		0.00	25,000.00	8,809,980.00	0.28	0.00	8,784,980.00
TOTAL EXPENDITURES - ALL FUNDS		350,609.58	2,895,872.76	48,431,200.00	47.68	20,194,654.52	25,340,672.72
NET OF REVENUES & EXPENDITURES		(350,609.58)	(2,870,872.76)	(39,621,220.00)	58.22	(20,194,654.52)	(16,555,692.72)

SCHEDULE OF WPCRF LOANS
8/31/2026

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE ORIGINAL	OUTSTANDING PRINCIPAL	ANNUAL PAYMENTS
Jun-11	Wyckles PH 1	0.000	818,637	168,153	42,038
Jul-11	Wyckles PH II	0.000	793,557	183,128	40,695
Mar-12	Oreana	0.000	4,882,563	1,137,993	252,887
Dec-12	Stevens Creek	1.250	1,760,912	478,536	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	3,895,136	450,720
Mar-16	Sewer Rehab (Eastside Separation)	2.210	2,146,713	1,105,309	136,105
Jun-16	Sludge Thickening	1.995	5,130,373	2,637,072	306,100
Aug-16	Odor Control Ph 2	2.210	3,558,139	1,927,226	226,021
Jun-19	2017 SE36 Rehab	1.760	1,184,097	775,031	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	6,897,910	377,881
	TOTAL		53,137,504	28,186,001	2,823,401

Loan #	Final Payment Date
L172826	7/30/2030
L173640	
L172828	3/2/2030
L171484	
L172971	
L172825	
L174876	
L175195	9/17/2035
L174983	
L175283	2/13/2035
L175410	
L174647	
L175456	3/18/2039

SANITARY DISTRICT OF DECATUR

2026 Performance Benchmarks

			Max Score
REGULATORY PERFORMANCE **Treated Effluent meets NPDES Permit Requirements** *No violations of the NPDES permit excluding violations due to IU pass-thru*	Total Violations not due to IU pass-thru Target	0	**15**
REGULATORY PERFORMANCE **DMR-QA Proficiency Testing** *“Acceptable” results on all analytes*	Score Target	100	**5**
FINANCIAL VIABILITY **Actual to Budgeted Net Income Ratio** *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.*	YTD Ratio Target	0.95	**10**
COMMUNITY SUSTAINIBILITY **Electric Use / Gallon Treated** *Top perfoming large convential POTW's target less than 1,300 kWh/MG as an energy benchmark. Set benchmark at below 1,100 kWh / MG and trial two methods to further reduce energy consumption.*	Current Ratio Target	<1,100 kWh/MG	**5**
OPERATIONAL OPTIMIZATION **OSHA Recordables** *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.*	YTD # of Injuries Target	0	**10**
OPERATIONAL OPTIMIZATION **Inventory System Development:** *Enter all spare parts into our inventory module of the CMMS. Label and organize spare parts in the 113 building. Development of min/max levels for critical inventory items.*	Current Value Target	Completed	**5**
COMMUNITY SUSTAINIBILITY **Fleet Idle Time** *Maintain a total idle time of more than 10 minutes below 700 total hours (Service Vehicles that use engine assisted PTO equipment are exempt.)*	Current Value Target	<700 Hours	**2.5**

ENTERPRISE RESILIENCY **Cybersecurity Enhancements** *Develop a plan to harden all facets of our enterprise network against external and internal threats. Work with CISA to assess the current overall enterprise cybersecurity posture. Implement the recommended improvements.*	Current Value Target	 Completed	**5**
WORKFORCE DEVELOPMENT **Supervisory Employees Maintain Certifications** *Includes Professional Engineer, Certified Public Finance Officer, Professional in Human Resources, Class I Wastewater Operator, Professional Facility Manager, Etc.*	Current Value Target	 Completed	**2.5**
STAKEHOLDER UNDERSTANDING AND SUPPORT **Gather Community input for Integrated Plan** *Create joint project brand; identify and prioritize stakeholder groups; and craft initial message(s) to educate stakeholders on the purpose, cost, and competing priorities (e.g. PFOS/PFAS study) of the IP.*	Current Value Target	 Completed	**5**
CUSTOMER EXPERIENCE AND SATISFATION **Develop and distribute community survey to establish a baseline for knowledge and** *Baseline survey will identify gaps to target for improved communication.*	Current Value Target	 Completed	**5**
WORKFORCE DEVELOPMENT **Develop and Implement Performance Feedback Tool** *The new CBA included a performance feedback requirement to develop a tool to facilitate discussion and documentation of employee performance with all employees.*	Target	Completed	**5**
INFRASTRUCTURE PERFORMANCE **Collection System Integrity** *Maintain collection system with NO backups or avoidable overflows based on design.*	YTD # of Violations Target	 0	**15**
OPERATIONAL OPTIMIZATION **Utilize Planned Work to Improve cost-effective reliability** *Maintain the Planned to Reactive Work Ratio between 70-80%*	Current Ratio Target	 70%-80%	**10**
	OVERALL TOTALS =		**100**

Sanitary District of Decatur
2026 Proposed Tax Levy

Fund	2025 Tax Levy Total Levy	2025 Tax Levy Extended Levy	2025 Tax Levy Levied Rate	Max Rate	2026 Proposed Tax Levy Total Levy	2026 Proposed Tax Levy Extended Levy	2026 Proposed Tax Levy Levied Rate	Extended Rate	Variance 2026 Proposed to 2025 Extension	Variance Extended Rate
Corporate	$465,000	$465,111	0.03228	0.083	$470,000	$470,000	0.0322	0.03224	$4,889	0.0000
Public Benefit	$660,000	$660,061	0.04581	0.050	$725,000	$725,000	0.0497	0.04973	$64,939	0.0039
Water Quality	$415,000	$415,113	0.02881	0.030	$425,000	$425,000	0.0292	0.02915	$9,887	0.0003
IMRF	$125,000	$125,067	0.00868	n/a	$126,000	$126,000	0.0086	0.00864	$933	0.0000
Total Aggregate Levy	$1,665,000	$1,665,353	0.11558		$1,746,000	$1,746,000	0.1198	0.11976	$80,647	0.0042
Bonds & Interest	$2,786,000	$2,786,058	0.19336		$2,907,000	$2,907,000	0.1994	0.19940	$120,942	0.0060
Total Levy	$4,451,000	$4,451,410	0.30894		$4,653,000	$4,653,000	0.31917	0.31917	$201,590	0.0102

Truth in Taxation and Estimated Tax Calculations:

Truth in Taxation		
2025 Aggregate Tax Levy	$1,665,353	
	(x105%)	
Limiting Amount	$1,748,620	4.84%
2026 Tax Levy	$1,746,000	4.84%

Estimated Taxes / $100 of Home Market Value	
Actual 2025 Tax Amount	$0.103
Projected 2026 Tax Amount	$0.106
Homeowner exemption	19.15
Estimated homeowner tax amount = (Market Value * tax amount /100) -19.15	

EAV Projections		
2025 EAV	$1,440,866,145	
		0.00%
2026 EAV Projected Change	17,000,000	1.18%
Projected 2026 EAV	$1,457,866,145	
	$83,827,303	

Estimated Taxes Median Owner Occupied Home Value of $115,917	
Actual 2025 Tax Amount	$100.83
Projected 2026 Tax Amount	$104.17
Increase	**$3.34**

Prepared 8/20/2026