

Executive Director / CFO Report

March 18, 2026

Safety and Training

As of March 13, Sanitary District employees had worked 2,793 days without a lost-time accident and 175 days since the last recordable injury.

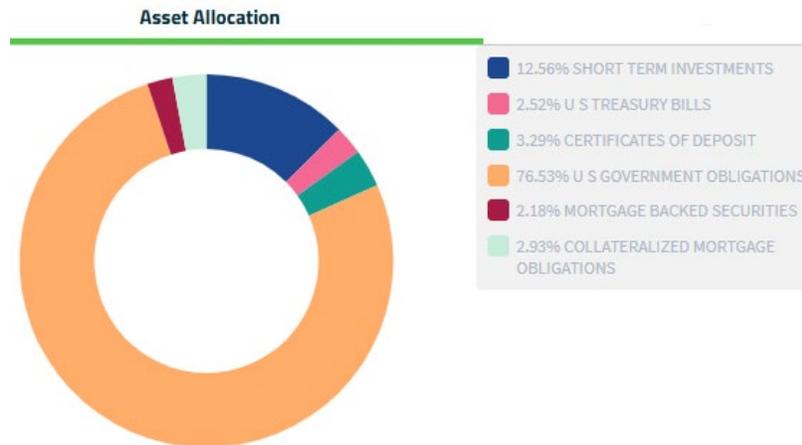
Anniversary, Awards and Recognitions

Don Miller	18 Years
Edison Cole	18 Years
Austin Gruber	3 Years
Robert Fleming	3 Years
Mark Cable	2 Years

Labor Management

There was no Labor Management meeting in January

Investment Summary



Asset Allocation Chart

\$60,180,201⁻⁴⁵

Total Market Value

-\$1,107.73

Year to Date Long Term Gain/Loss

Joint, With Inst...

Investment Authority

\$59,848,053⁻⁸⁹

Total Cost

\$0.00

Year to Date Short Term Gain/Loss

Income - 0 Eq 100 Fi

Investment Objective

Investment Summary

Financial Summary as of 2/28/26

- ❖ Cash balances, all funds \$ 32,893,476.79
- ❖ Investment balances, all funds \$ 64,848,053.89
- ❖ Operation revenue is more than expense by \$ 6,171,341.62 and total expenses is more than revenue from all sources by \$ (4,181,160.34)

Collective Bargaining Agreement Negotiation Update

We have had two more bargaining sessions and have two more scheduled. We can meet in closed session with the Trustees to discuss the status.

Budget Review

The budget review will be held during the March Board Meeting.

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

The Ordinance is projected to be ready for public review in April with consideration for approval at the May Board Meeting. To meet these requirements the April Board Meeting will need to be rescheduled for the third Wednesday of the month instead of the scheduled fourth Wednesday.

Public Relations Update

We will have a booth at the Conservation District Festival of Spring On April 25. We will have an activity for kids and adults to learn about the proper disposal of various items and will pass out frisbees, toy hard hats and Hotline magnets.

Please forward any questions or comments to:

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

**SANITARY DISTRICT OF DECATUR
BALANCE SHEET
For the Period Ending February 28, 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	(2,548,223.87)	518,884.35	926,315.18	194,910.89	(894,110.07)	561,400.54	(2,702,006.15)	(123,801.14)	7,490,326.84	690,148.88	385,584.30	4,499,429.75
100041	SDD RETAINAGE ACCOUNT	193,791.47											193,791.47
100043	HICKORY POINT BANK MM	8,258,152.24	28,673.34		9,621.55	292,008.05	216,199.45	12,878.22		46,253.30			8,863,786.15
100045	BUSEY SECTION 125 ACCOUNT	13,212.14											13,212.14
100049	ILLINOIS TRUST MM	17,690,882.92	138,218.38		45,746.38		1,101,856.08	69,559.46		276,905.06			19,323,168.28
100051	ILLINOIS TRUST TERM	5,000,000.00											5,000,000.00
100100	INVESTMENTS	(5,063,282.28)	5,312,991.61	219,181.66	1,749,438.98		45,060,824.90	5,812,384.74		6,875,134.70	(117,968.72)	(651.70)	59,848,053.89
100210	GENERAL ACCOUNTS RECEIVABLE	3,863,380.69											3,863,380.69
100400	PREPAID EXPENSES	27,655.27											27,655.27
TOTAL ASSETS		27,435,668.58	5,998,767.68	1,145,496.84	1,999,717.80	(602,102.02)	46,940,280.97	3,192,816.27	(123,801.14)	14,688,619.90	572,180.16	384,932.60	101,632,577.64
LIABILITIES													
200626	FLEX PAYABLE	4,090.39											4,090.39
200700	DUE TO CITY	796,982.68											796,982.68
200720	DUE TO CONTRACTOR-LAND APP	193,791.47											193,791.47
200730	RETAINAGE PAYABLE	326,659.40				1,054,756.80	207,780.65						1,589,196.85
TOTAL LIABILITIES		1,321,523.94				1,054,756.80	207,780.65						2,584,061.39
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		745,294.64	163,650.62	48,658.67	67,931.87	(5,870,563.87)	(1,530,634.60)	655,701.28	(106,860.72)	1,203,903.90	56,825.27	384,932.60	(4,181,160.34)
Ending Fund Balance		26,114,144.64	5,998,767.68	1,145,496.84	1,999,717.80	(1,656,858.82)	46,732,500.32	3,192,816.27	(123,801.14)	14,688,619.90	572,180.16	384,932.60	99,048,516.25
TOTAL LIABILITIES & FUND BALANCE		27,435,668.58	5,998,767.68	1,145,496.84	1,999,717.80	(602,102.02)	46,940,280.97	3,192,816.27	(123,801.14)	14,688,619.90	572,180.16	384,932.60	101,632,577.64

**STATE REPLACEMENT TAX
FISCAL YEAR 2025-2026
2/28/2026**

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
					-
					-
Total	\$ 490,899.97	\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 453,160.90

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

**MACON COUNTY TAX
FISCAL YEAR 2025-2026
2/28/2026**

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

2/28/2026

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	\$ 219,812.99	\$ 139,220.71	\$ 8,863,786.15	\$ 410,794.39	0.2071%	2.49%	Hickory Point MM
Cash	NA	NA	4,826,319.20	149,925.69	(476,815.14)	4,499,429.75	NA	0.1664%	2.00%	General Account
Cash	10/24/2024	NA	6,867,827.41	113,393.30	(6,981,220.71)	-	\$ 292,008.05	0.0000%	4.59%	Hickory Point Debt Service Escrow
Total		\$ 3,752,792.64	\$ 20,198,899.06	\$ 483,131.98	\$ (7,318,815.14)	\$ 13,363,215.90	\$ 702,802.44			

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	640,594.79	5,537,430.14	19,323,168.28	1,785,738.14	0.2828%	3.39%	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	-	-	-	5,000,000.00	-		4.05%	Illinois Trust Term
Total		\$ 20,000,000.00	\$ 23,145,143.35	\$ 1,178,024.93	\$ (10,000,000.00)	\$ 24,323,168.28	\$ 2,323,168.28			

SANITARY DISTRICT OF DECATUR
Asset Detail As of 2/28/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	2.50%	2/28/2026	100.00	120,000	118,802	1,198	120,000	1,198	3,000
FEDERAL HOME LOAN BANKS	1.00%	3/23/2026	99.81	1,535,625	1,512,302	23,323	1,532,677	20,374	15,356
GEORGIA BANKING COMPANY	4.95%	3/27/2026	100.07	245,000	245,000	0	245,179	179	12,128
FEDERAL FARM CREDIT BANKS	5.40%	4/13/2026	100.17	240,000	241,558	(1,558)	240,396	(1,162)	12,960
WELLS FARGO AND CO	4.25%	4/29/2026	100.06	250,000	250,000	0	250,158	158	10,625
UNITED STATES TREASURY NOTES	2.38%	4/30/2026	99.78	1,310,000	1,298,787	11,213	1,307,118	8,331	31,113
UNITED STATES TREASURY NOTES	2.13%	5/31/2026	99.60	150,000	150,930	(930)	149,405	(1,525)	3,188
CAPITAL ONE	4.70%	6/22/2026	100.26	245,000	245,000	0	245,630	630	11,515
UBS BANK USA	4.65%	6/22/2026	100.09	250,000	250,000	0	250,213	213	10,375
SAFRA NATL BANK NEW YORK	4.15%	6/22/2026	100.31	245,000	245,000	0	245,755	755	11,393
BMW BK	4.65%	6/23/2026	100.24	245,000	245,000	0	245,595	595	11,393
DISCOVER BK	4.70%	6/23/2026	100.29	245,000	245,000	0	245,698	698	11,515
UNITED STATES TREASURY NOTES	1.88%	7/31/2026	99.27	1,335,000	1,320,627	14,373	1,325,255	4,627	25,031
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	100.32	978,000	981,742	(3,742)	981,110	(632)	42,788
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	99.03	215,000	212,231	2,769	212,904	673	3,225
UNITED STATES OF AMERICA	0.00%	9/3/2026	98.21	1,545,000	1,499,931	45,069	1,517,267	17,336	-
FEDERAL NATIONAL MTG ASSN ASSOCIATION	1.88%	9/24/2026	99.00	1,265,000	1,245,772	19,228	1,252,401	6,629	23,719
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	98.36	1,365,000	1,325,908	39,092	1,342,573	16,666	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	98.88	150,000	151,494	(1,494)	148,319	(3,176)	3,000
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	98.13	1,022,000	999,843	22,157	1,002,919	3,076	12,775
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	98.55	120,000	116,962	3,038	118,258	1,295	2,100
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	98.17	1,365,000	1,331,405	33,595	1,340,048	8,643	20,475
FEDERAL HOME LOAN BANKS	0.90%	2/26/2027	97.41	1,290,000	1,256,616	33,384	1,256,641	24	11,610
UNITED STATES OF AMERICA NOTES	1.88%	2/28/2027	98.40	1,528,000	1,493,918	34,082	1,503,613	9,695	28,650
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	96.99	225,000	213,927	11,073	218,223	4,296	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	99.17	1,310,000	1,286,532	23,468	1,299,101	12,569	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	100.48	495,000	497,475	(2,475)	497,396	(79)	19,181
UNITED STATES TREASURY NOTES .5% 05/31/2027	0.50%	5/31/2027	96.41	150,000	148,125	1,875	144,609	(3,516)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.74	1,000,000	987,132	12,868	997,420	10,288	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	99.05	1,315,000	1,292,143	22,857	1,302,468	10,325	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	99.55	205,000	201,429	3,571	204,071	2,642	6,406
UNITED STATES OF AMERICA NOTES 3.625% 08/31/2027	3.63%	8/31/2027	100.28	493,000	494,001	(1,001)	494,366	364	17,871

SANITARY DISTRICT OF DECATUR
Asset Detail As of 2/28/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES OF AMERICA	3.50%	9/30/2027	100.12	1,497,000	1,495,304	1,696	1,498,811	3,507	52,395
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	95.34	1,350,000	1,261,546	88,454	1,287,036	25,490	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	98.09	150,000	153,026	(3,026)	147,141	(5,885)	3,375
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	95.13	120,000	111,599	8,401	114,155	2,556	750
UNITED STATES OF AMERICA NOTES	3.38%	12/31/2027	99.96	500,000	498,965	1,035	499,805	840	16,875
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	95.16	725,000	681,060	43,940	689,910	8,850	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	101.17	250,000	246,003	3,997	252,930	6,927	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	101.77	500,000	501,036	(1,036)	508,845	7,809	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	95.76	225,000	210,497	14,504	215,456	4,959	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	95.59	710,000	665,191	44,809	678,717	13,526	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	95.28	502,000	465,968	36,032	478,301	12,332	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	98.93	150,000	155,745	(5,745)	148,395	(7,350)	4,313
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	101.40	250,000	246,169	3,831	253,505	7,336	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	94.55	725,000	675,204	49,796	685,466	10,262	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	101.93	260,000	264,584	(4,584)	265,015	431	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	98.83	265,000	253,827	11,173	261,894	8,067	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	94.69	560,000	514,021	45,979	530,258	16,237	7,280
FEDERAL NATL MTG ASSN	3.75%	9/25/2028	99.99	747,000	747,000	0	746,955	(45)	28,013
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	103.06	120,000	121,175	(1,175)	123,666	2,491	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	94.93	715,000	664,198	50,802	678,750	14,551	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	102.88	475,000	489,992	(14,992)	488,690	(1,303)	21,969
FIRST GUARANTY BANK	3.70%	11/14/2028	99.64	250,000	250,000	0	249,098	(903)	9,250
UNITED STATES TREASURY BDS	5.25%	11/15/2028	104.82	150,000	167,190	(17,190)	157,236	(9,954)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	94.63	556,000	513,620	42,380	526,137	12,517	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	101.83	258,000	257,690	310	262,709	5,018	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	95.48	485,000	453,614	31,386	463,097	9,484	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	97.86	665,000	641,345	23,655	650,762	9,417	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	103.12	250,000	252,703	(2,703)	257,808	5,104	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	92.37	500,000	439,835	60,165	461,850	22,015	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	98.44	655,000	633,634	21,366	644,769	11,135	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	96.90	150,000	154,621	(4,621)	145,347	(9,274)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	97.99	529,000	505,312	23,688	518,357	13,045	14,548

SANITARY DISTRICT OF DECATUR
Asset Detail As of 2/28/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	94.16	555,000	507,884	47,116	522,588	14,704	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	97.47	670,000	643,402	26,598	653,042	9,640	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	94.25	544,000	510,874	33,126	512,742	1,867	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	100.21	500,000	486,454	13,546	501,070	14,616	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	101.91	625,000	629,069	(4,069)	636,963	7,893	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	95.34	485,000	437,857	47,143	462,380	24,523	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	94.23	150,000	151,364	(1,364)	141,341	(10,024)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	94.70	535,000	506,795	28,205	506,618	(177)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	94.92	550,000	506,615	43,385	522,038	15,423	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	110.79	150,000	180,921	(30,921)	166,178	(14,743)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	92.47	570,000	510,949	59,051	527,079	16,130	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	90.03	500,000	433,683	66,317	450,155	16,472	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	92.32	555,000	496,012	58,988	512,359	16,348	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	90.51	265,000	228,858	36,142	239,838	10,980	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	89.81	600,000	509,378	90,622	538,830	29,452	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	88.68	150,000	144,466	5,534	133,014	(11,452)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	89.29	925,000	904,363	20,637	825,960	(78,403)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	90.90	625,000	527,176	97,824	568,138	40,962	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	106.17	500,000	490,772	9,228	530,825	40,053	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	96.14	580,000	514,932	65,068	557,635	42,704	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	97.29	580,000	514,032	65,968	564,305	50,274	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	102.52	525,000	499,940	25,060	538,230	38,290	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	98.66	550,000	503,873	46,127	542,608	38,735	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	85.64	196,000	160,240	35,760	167,860	7,620	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	101.01	550,000	505,758	44,242	555,555	49,797	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	100.75	540,000	504,888	35,112	544,050	39,162	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	95.51	522,540	546,136	(23,596)	499,083	(47,053)	13,063
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	91.29	890,662	899,983	(9,321)	813,112	(86,871)	13,360
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	84.83	1,054,360	1,061,079	(6,719)	894,460	(166,618)	15,815
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	90.32	960,904	977,420	(16,516)	867,880	(109,539)	16,816
GOLDMAN SACHS FINANCIAL SQUARE TREASURY SOLUTIONS INSTITUTIONAL CLASS	3.88%		100.00	7,556,614	7,556,614	0	7,556,614	0	267,504

SANITARY DISTRICT OF DECATUR
 Asset Detail As of 2/28/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
AVERAGE or TOTAL FOR ALL ASSETS	2.51%	3.18	97.64	61,655,705	59,848,054	1,807,651	60,180,201	332,148	1,500,972

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
 PERIOD ENDING 02/28/2026
 % Fiscal Year Completed: 83.29

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 02/28/26 INCR (DECR)	YTD BALANCE 02/28/2026 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 02/28/25 INCR (DECR)	YTD BALANCE 02/28/2025 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	0.00	490,899.97	487,650.00	100.67	0.00	523,684.81
TAXES		0.00	4,854,958.17	4,832,900.00	100.46	0.00	4,779,028.10
USER FEES							
402002	PENALTIES	2,000.00	584,000.00	30,000.00	1,946.67	101,500.00	407,000.00
402003	INDUSTRIAL USER CHARGE	1,368,227.31	13,885,527.64	16,382,300.00	84.76	1,217,412.54	13,333,258.95
402005	USER CHARGE	394,911.59	4,631,966.33	5,566,450.00	83.21	370,754.97	4,415,539.58
USER FEES		1,765,138.90	19,101,493.97	21,978,750.00	86.91	1,689,667.51	18,155,798.53
OTHER REVENUE							
402007	GRANT INCOME	0.00	8,969.00	0.00	100.00	0.00	8,723.00
402015	OPERATIONS OF PUMP STATION	0.00	110,755.50	144,600.00	76.59	0.00	104,084.75
402019	INTEREST INCOME	419,924.39	3,325,375.56	3,173,500.00	104.79	245,573.56	2,569,957.83
402020	ANNEXATION INCOME	0.00	5,855.32	2,000.00	292.77	25.00	63,116.20
402025	OTHER INCOME	5,180.36	150,268.74	153,000.00	98.21	0.00	262,559.40
402027	WASTE HAULER MANIFEST INCOME	1,739.40	104,914.48	88,000.00	119.22	6,142.24	104,536.27
402028	SEWER PERMIT INCOME	8,895.00	124,716.20	145,000.00	86.01	12,773.00	123,964.00
412259	ARGENTA	0.00	103,592.27	210,300.00	49.26	0.00	100,575.02
412260	OREANA	0.00	137,803.42	137,800.00	100.00	0.00	137,803.42
OTHER REVENUE		435,739.15	4,072,250.49	4,054,200.00	100.45	264,513.80	3,475,319.89
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	(500.09)	2,522.71	0.00	100.00	5,325.75	1,190.23
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,075,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		(500.09)	2,522.71	4,075,000.00	0.06	5,325.75	8,051,190.23
TOTAL REVENUES		2,200,377.96	28,031,225.34	69,912,000.00	40.10	1,959,507.06	34,461,336.75
Expenditures							
PERSONNEL							
501010	SALARIES	336,130.56	3,661,116.16	4,654,200.00	78.66	320,782.53	3,610,344.52
501020	OVERTIME	3,794.99	71,642.90	110,800.00	64.66	3,881.49	86,343.00
501025	ON-CALL	0.00	0.00	62,700.00	0.00	0.00	0.00
501030	FICA	19,655.97	216,959.97	296,200.00	73.25	18,716.46	215,028.20
501040	IMRF	8,471.21	22,919.46	141,000.00	16.25	7,344.89	27,259.91
501050	HEALTH - MEDICAL - LIFE	66,264.39	654,817.31	1,044,500.00	62.69	70,296.73	646,009.80
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	31.00	5,104.16	10,000.00	51.04	0.00	6,396.75
501080	WORKERS COMPENSATION INSURANCE	6,876.00	64,303.00	81,000.00	79.39	0.00	62,229.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,800.00	55,900.00	73,200.00	76.37	5,300.00	54,000.00
501113	MEDICARE	4,596.99	50,851.39	71,000.00	71.62	4,377.28	50,403.90
507010	IMRF - DISTRICT	0.00	62,218.72	141,000.00	44.13	0.00	20,132.08
PERSONNEL		451,621.11	4,865,833.07	6,686,600.00	72.77	430,699.38	4,778,147.16

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 02/28/26 INCR (DECR)	YTD BALANCE 02/28/2026 NORM (ABNORM)	2025-26 % BDGT AMENDED BUDGET USED	ACTIVITY FOR MONTH 02/28/25 INCR (DECR)	YTD BALANCE 02/28/2025 NORM (ABNORM)
Expenditures						
SUPPLIES						
502010	POLYMER	0.00	53,210.50	80,000.00	66.51	12,949.92
502041	PLANT CHEMICALS	4,865.12	35,418.70	65,000.00	54.49	3,099.64
502050	VEHICLE SUPPLIES	1,906.48	18,648.83	33,750.00	55.26	892.02
502061	PIPE & PIPE SUPPLIES	0.00	6,611.89	24,000.00	27.55	0.00
502062	ELECTRICAL SUPPLIES	(10,370.11)	33,141.57	47,500.00	69.77	367.40
502063	CONSTRUCTION SUPPLIES	35.97	2,635.99	18,500.00	14.25	1,131.10
502064	TELEPHONE & RADIO SUPPLIES	108.97	1,302.08	7,950.00	16.38	50.42
502065	HAND TOOLS	1,640.34	9,668.57	28,300.00	34.16	2,869.42
502066	INSTRUMENTATION SUPPLIES	11,312.02	34,741.12	42,500.00	81.74	2,128.19
502067	PERSONAL SUPPLIES	0.00	8,053.48	31,200.00	25.81	979.98
502068	MECHANICAL SUPPLIES	(2,575.68)	38,501.59	49,000.00	78.57	7,375.98
502069	BUILDING SUPPLIES	0.00	569.73	10,000.00	5.70	0.00
502071	SAFETY INCENTIVE PROGRAM	5,916.11	5,916.11	9,500.00	62.27	154.80
502073	SAFETY SUPPLIES & MATERIALS	276.48	8,057.52	21,500.00	37.48	815.75
502074	SAFETY PPE REIMBURSEMENT	114.69	1,994.85	10,000.00	19.95	0.00
502080	JANITORIAL SUPPLIES	374.62	7,685.35	12,500.00	61.48	1,286.87
502100	LABORATORY SUPPLIES	3,379.79	47,745.89	87,000.00	54.88	5,652.63
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	0.00
502140	FUELS & LUBRICANTS	4,755.09	104,746.88	183,300.00	57.15	5,157.06
502150	GROUPS KEEPING SUPPLIES	1,293.24	10,032.17	15,400.00	65.14	350.18
502160	PAINT & PAINTING SUPPLIES	3,719.56	21,564.17	32,500.00	66.35	6,475.17
502170	ODOR CONTROL CHEMICALS	0.00	19,474.99	35,000.00	55.64	0.00
502180	OPERATING SUPPLIES	1,154.21	1,154.21	4,000.00	28.86	0.00
502190	DISINFECTION SUPPLIES	0.00	403,018.82	394,900.00	102.06	109.97
502195	NEUTRALIZATION SUPPLIES	0.00	115,153.44	200,000.00	57.58	0.00
502200	MACERATOR MAINTENANCE	295.50	18,033.79	24,400.00	73.91	1,691.00
502210	PUMP MAINTENANCE	0.00	84,116.89	125,000.00	67.29	8,806.31
502220	VALVE MAINTENANCE	3,980.77	14,324.35	40,000.00	35.81	0.00
502225	ROTARY DRUM THICKENER MAINTENANCE	0.00	5,548.21	18,500.00	29.99	0.00
502230	MIXER MAINTENANCE	3,761.00	3,761.00	12,500.00	30.09	0.00
502235	VFD/SOFT START MAINTENANCE	2,086.68	10,495.30	20,000.00	52.48	4,888.77
502240	ACTUATOR MAINTENANCE	0.00	10,954.31	16,000.00	68.46	1,750.00
502250	PLC MAINTENANCE	1,082.30	12,617.86	14,000.00	90.13	0.00
502260	MAG TUBE MAINTENANCE	0.00	13,310.85	24,500.00	54.33	1,500.00
502270	PLUMBING SUPPLIES	5.22	8,362.40	10,000.00	83.62	200.39
502280	CONDUIT AND WIRE SUPPLIES	4,194.79	8,209.77	25,000.00	32.84	246.32
502290	HARDWARE	0.00	3,452.79	7,000.00	49.33	495.00
502810	PUMP STATION MAINTENANCE	3,592.37	58,452.60	92,000.00	63.54	(268.31)
502820	INTERCEPTOR & FORCEMAIN MAIN	0.00	22,981.86	50,000.00	45.96	0.00
502830	CSO FACILITY MAINTENANCE	521.09	28,426.51	53,000.00	53.63	0.00
502840	PRE-TREATMENT SUPPLIES	124.83	2,425.53	18,500.00	13.11	320.52
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	651.70	386,000.00	0.17	0.00
SUPPLIES		47,551.45	1,295,174.17	2,381,200.00	54.39	71,476.50
UTILITIES						
503010	NATURAL GAS	19,412.66	64,589.74	95,000.00	67.99	23,134.19
503020	TELEPHONE SERVICE	3,526.46	35,489.34	46,400.00	76.49	2,487.22
503040	ELECTRICITY	128,219.79	1,132,093.81	1,280,000.00	88.44	116,934.34
503050	WATER	3,007.28	29,866.17	38,500.00	77.57	2,204.69
UTILITIES		154,166.19	1,262,039.06	1,459,900.00	86.45	144,760.44
OUTSIDE SERVICES						
503060	GROUNDSKEEPING SERVICES	0.00	11,000.00	12,500.00	88.00	0.00
503070	OUTSIDE LABORATORY SERVICES	0.00	12,735.00	29,000.00	43.91	0.00
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	317.76	6,836.46	18,900.00	36.17	407.42

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 02/28/26 INCR (DECR)	YTD BALANCE 02/28/2026 NORM (ABNORM)	2025-26 % BGD AMENDED BUDGET USED	ACTIVITY FOR MONTH 02/28/25 INCR (DECR)	YTD BALANCE 02/28/2025 NORM (ABNORM)
Expenditures						
503080	REFUSE & GRIT	8,304.19	79,283.77	85,000.00 93.28	4,267.19	65,370.32
503091	ELECTRICAL MAINTENANCE SERVICE	2,618.02	13,640.25	27,500.00 49.60	0.00	11,148.48
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	12,000.00 0.00	0.00	7,794.18
503093	MECHANICAL MAINTENANCE SERVICE	4,067.40	79,288.81	113,900.00 69.61	6,671.19	74,449.08
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	0.00	2,000.00 0.00	0.00	423.70
503095	VEHICLE - OUTSIDE SERVICES	1,852.84	59,457.48	72,200.00 82.35	803.50	39,358.11
503096	JANITORIAL SERVICES	0.00	19.98	5,000.00 0.40	0.00	13,744.99
503097	REPAIR & CALIBRATION - LAB SERVICE	0.00	262.40	2,400.00 10.93	0.00	257.07
503111	LAND APPLICATION - CONTRACT	0.00	1,552,782.32	1,540,000.00 100.83	0.00	1,161,358.33
503113	LAND APPLICATION - EQUIP MAINT	0.00	16,274.89	17,500.00 93.00	0.00	14,681.43
503120	RENTAL EQUIPMENT	9,261.65	28,613.70	42,500.00 67.33	3,775.90	19,014.82
503130	PUMP REPAIR SERVICES	0.00	5,395.40	95,000.00 5.68	0.00	27,293.31
503140	MOTOR REPAIR SERVICES	0.00	5,606.93	37,500.00 14.95	0.00	26,308.96
503142	DATA PROCESSING MAINTENANCE	55,718.00	142,716.15	152,100.00 93.83	1,635.30	106,984.74
503143	DATA PROCESSING SOFTWARE	2,224.92	11,767.06	12,000.00 98.06	0.00	11,065.65
503144	DATA PROCESSING PROGRAMING	414.50	9,970.50	20,000.00 49.85	0.00	2,901.50
503150	HVAC SERVICES	2,748.35	12,070.70	60,500.00 19.95	0.00	8,925.97
503160	BLOWER MAINTENANCE SERVICE	0.00	32,064.00	35,000.00 91.61	0.00	34,250.74
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00 0.00	0.00	591.58
503280	PROFESSIONAL & CONSULTANTS	458,487.18	1,694,635.77	5,260,000.00 32.22	4,819.55	806,482.38
503380	RESEARCH	0.00	0.00	60,000.00 0.00	0.00	4,048.95
OUTSIDE SERVICES		546,014.81	3,774,421.57	7,714,000.00 48.93	22,380.05	2,460,937.59
ADMINISTRATIVE EXPENSES						
504010	POSTAGE	20.99	1,711.32	3,500.00 48.89	386.37	2,740.75
504030	OFFICE SUPPLIES	303.18	4,328.93	7,400.00 58.50	926.10	3,727.22
504060	PRINTING AND REPRODUCTION	266.93	4,087.55	14,200.00 28.79	183.49	6,733.49
504070	ADVERTISING	217.55	7,617.52	18,050.00 42.20	500.73	8,138.57
504074	SAFETY TRAINING MATERIALS	0.00	0.00	3,000.00 0.00	0.00	0.00
504091	TRANSPORTATION	10.00	1,272.78	17,750.00 7.17	909.10	5,376.97
504092	LODGING	0.00	9,867.26	38,000.00 25.97	186.74	4,961.18
504093	MEALS	0.00	7,257.41	29,600.00 24.52	341.47	9,547.92
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	5,100.00 0.00	0.00	3,250.00
504102	TRAINING - EDUCATION-REGIST	1,512.00	51,649.01	118,250.00 43.68	3,310.00	52,540.13
504103	TRAINING - EDUCATION-MATERIAL	0.00	100.00	800.00 12.50	0.00	0.00
504110	MEMBERSHIP FEES	3,138.00	27,502.35	35,650.00 77.15	2,574.00	22,721.16
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,594.20	8,000.00 69.93	0.00	4,984.96
504130	INSURANCE	0.00	195,595.33	190,000.00 102.94	0.00	137,352.50
504140	JUDGEMENTS - CLAIMS - FINES	0.00	0.00	5,000.00 0.00	0.00	0.00
504160	APPRAISERS FEES	0.00	0.00	39,000.00 0.00	0.00	0.00
504170	EASEMENT COSTS	0.00	5,329.95	25,200.00 21.15	0.00	5,174.70
504190	ANNEXATION COSTS	0.00	106.00	1,000.00 10.60	0.00	303.00
504200	LEGAL	1,100.00	26,204.70	74,500.00 35.17	0.00	64,168.25
504210	AUDIT	0.00	28,370.00	29,000.00 97.83	0.00	33,250.00
504220	BANK CHARGES	113.27	1,173.01	1,400.00 83.79	112.91	1,132.70
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00 100.00	0.00	72,500.00
504231	USER CHARGE BILLING	0.00	245,785.03	380,000.00 64.68	89,533.02	242,435.35
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	2,400.00	2,400.00	25,000.00 9.60	0.00	0.00
504270	CONTINGENCIES	40.00	442.85	268,000.00 0.17	0.00	18,203.19
ADMINISTRATIVE EXPENSES		9,121.92	698,895.20	1,410,400.00 49.55	98,963.93	699,242.04
GENERAL CAPITAL						
505020	BUILDINGS	647,700.90	5,285,763.42	11,200,000.00 47.19	54,736.00	495,953.46
505030	PROCESS EQUIPMENT	0.00	0.00	0.00 0.00	0.00	361.87

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
 PERIOD ENDING 02/28/2026
 % Fiscal Year Completed: 83.29

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 02/28/26 INCR (DECR)	YTD BALANCE 02/28/2026 NORM (ABNORM)	2025-26 % BDGT AMENDED BUDGET USED	ACTIVITY FOR MONTH 02/28/25 INCR (DECR)	YTD BALANCE 02/28/2025 NORM (ABNORM)
Expenditures						
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	31,023.35
505050	MOTOR VEHICLE	0.00	129,810.00	130,000.00	99.85	0.00
505060	MACHINE - IMPLEMENTS	0.00	10,380.98	12,500.00	83.05	10,380.98
505080	FURNITURE & FIXTURES	0.00	0.00	3,900.00	0.00	3,224.99
505100	PRETREATMENT EQUIPMENT	0.00	0.00	0.00	1,598.11	1,598.11
505120	SAFETY EQUIPMENT	0.00	92.58	0.00	100.00	1,103.90
605020	BUILDINGS	0.00	5,600,000.00	5,600,000.00	100.00	1,487,414.25
605080	FURNITURE & FIXTURES	0.00	2,342.17	0.00	100.00	0.00
GENERAL CAPITAL		647,700.90	11,028,389.15	16,958,900.00	65.03	2,031,060.91
DEBT SERVICE						
506000	BONDS REDEEMED	0.00	205,000.00	410,000.00	50.00	0.00
506010	INTEREST EXPENSE	0.00	176,615.00	349,000.00	50.61	0.00
506020	BOND BANK CHARGE	0.00	0.00	0.00	0.00	10,062.50
512023	WYCKLES FM	0.00	42,038.28	42,100.00	99.85	42,038.28
512024	OREANA	126,443.72	252,887.44	252,900.00	100.00	252,887.44
512025	WYCKLES PH 2	0.00	20,347.62	40,700.00	49.99	20,347.62
512026	ARGENTA	0.00	330,395.38	330,500.00	99.97	330,395.38
512027	TRESTLE REP	0.00	67,301.06	134,700.00	49.96	67,301.06
512028	STEVENS CR INT	0.00	90,303.16	90,400.00	99.89	90,303.16
512030	PRIMARY DIGEST	0.00	450,720.02	450,800.00	99.98	450,720.02
512051	E SIDE SEP REHAB	0.00	68,052.71	136,200.00	49.97	68,052.71
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	260,604.12	521,300.00	49.99	260,604.12
512056	SOUTH SHORES INTERCEPTOR REHAB	0.00	247,352.39	494,800.00	49.99	247,352.39
DEBT SERVICE		126,443.72	2,815,666.84	3,857,700.00	72.99	2,444,114.34
CAPITAL PROJECTS						
600010	MISCELLANEOUS REPAIRS	0.00	23,730.63	160,000.00	14.83	809,246.54
601016	MISCELLANEOUS PROJECTS	19,012.57	320,988.58	735,000.00	43.67	227,310.52
601026	VEHICLES	0.00	258,301.70	306,000.00	84.41	157,360.61
601111	MISCELLANEOUS CAPITAL	0.00	2,315,152.80	11,475,000.00	20.18	49,062.41
601124	CLARIFIER REPLACEMENT	0.00	2,694,060.08	4,600,000.00	58.57	314,661.25
601127	VALVE REPLACEMENT	0.00	0.00	50,000.00	0.00	0.00
601128	MCC REPLACEMENT	0.00	0.00	125,000.00	0.00	11,906.39
601132	EQUIPMENT REPLACEMENT	0.00	293,949.33	4,035,000.00	7.28	40,360.27
601201	MISCELLANEOUS	0.00	0.00	249,000.00	0.00	0.00
601311	FACILITY RENEWAL	17,501.00	158,495.69	1,096,000.00	14.46	214,263.00
601312	CLARIFIER RENEWAL	0.00	7,314.69	0.00	100.00	2,799.50
601313	WATER TOWER RENEWAL	0.00	0.00	0.00	0.00	3,500.00
601314	EQUIPMENT RENEWAL	0.00	90,971.50	287,000.00	31.70	0.00
601315	COLLECTION SYSTEM RENEWAL	0.00	202,140.90	2,145,000.00	9.42	3,158,781.00
614215	E SIDE REHAB	0.00	106,860.72	4,050,000.00	2.64	10,455.00
CAPITAL PROJECTS		36,513.57	6,471,966.62	29,313,000.00	22.08	4,999,706.49
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		2,019,133.67	32,212,385.68	69,912,000.00	46.08	19,657,521.35

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REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
 PERIOD ENDING 02/28/2026
 % Fiscal Year Completed: 83.29

ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 02/28/26	02/28/2026			AMENDED BUDGET	MONTH 02/28/25
		INCR (DECR)	NORM (ABNORM)		USED	INCR (DECR)	NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		2,200,377.96	28,031,225.34	69,912,000.00	40.10	1,959,507.06	34,461,336.75
TOTAL EXPENDITURES - ALL FUNDS		2,019,133.67	32,212,385.68	69,912,000.00	46.08	2,261,166.23	19,657,521.35
NET OF REVENUES & EXPENDITURES		181,244.29	(4,181,160.34)	0.00	100.00	(301,659.17)	14,803,815.40

PERIOD ENDING 02/28/2026

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 02/28/26 INCR (DECR)	YTD BALANCE 02/28/2026 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	633,313.85	5,108,186.24	11,000,000.00	52.91	712,233.13	5,179,580.63
505020 25ENG31	AWC-FURNISHING	14,387.05	146,898.93	0.00	100.00	69,027.51	(215,926.44)
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)
605071 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	0.00	0.00	419.34	(419.34)
605080 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	2,342.17	0.00	100.00	0.00	(2,342.17)
Net GENERAL CAPITAL		647,700.90	11,028,296.57	16,942,500.00	69.77	792,796.23	5,121,407.20
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	3,697.50	18,064.50	200,000.00	50.11	82,158.32	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	71,693.50	451,093.00	4,350,000.00	10.37	0.00	3,898,907.00
503280 25CM15C	NR WRRF DETAIL DESIGN - CD	47,054.64	144,403.64	0.00	100.00	0.00	(144,403.64)
503280 25CM15D	NR WRRF DETAIL DESIGN - DONOHUE	256,591.40	736,980.91	0.00	100.00	(110,442.60)	(626,538.31)
503280 25CM15M	NR WRRF DETAIL DESIGN - CMT	58,333.94	179,779.73	0.00	100.00	0.00	(179,779.73)
503280 21CMP01	NARP / WATERSHED DEVELOPMENT	0.00	56,648.73	80,000.00	39.94	(24,694.41)	48,045.68
503280 22CMP12	NR PRETREATMENT UPDATE	0.00	344.50	0.00	100.00	13,362.10	(13,706.60)
Net OUTSIDE SERVICES		437,370.98	1,587,315.01	4,970,000.00	35.65	184,735.75	3,197,949.24
CAPITAL PROJECTS							
600010 24ENG51	REPAIR OF 12" PLANT SS	0.00	23,730.63	130,000.00	19.04	1,023.37	105,246.00
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	3,189.57	9,193.83	20,000.00	57.95	2,395.93	8,410.24
601016 22ENG60	UST REMOVAL AND REPLACEMENT - FINLEY	988.00	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	14,277.90	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	0.00	0.00	100,000.00
601016 25PRE01	AUTOMATIC SAMPLERS - 2025	0.00	0.00	43,000.00	135.40	58,220.00	(15,220.00)
601016 24INC16	INSTRUMENTATION TEST & CALIBRATION BEI	0.00	0.00	75,000.00	0.00	0.00	75,000.00
601016 24INC22	RAS MAGNETIC FLOW METER	0.00	4,277.40	5,000.00	85.55	0.00	722.60
601016 24INC40	LINCOLN PARK WIRELESS I/O UPGRADE	0.00	0.00	12,500.00	0.00	0.00	12,500.00
601016 25MIS01	COMPUTER EQUIPMENT - 2025	557.10	22,679.74	30,000.00	78.92	997.68	6,322.58
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	1,614,462.78	1,100,000.00	152.66	64,837.50	(579,300.28)
601124 24ENG46	RELIEF WELL REPLACEMENT	0.00	495,047.37	550,000.00	93.13	17,151.51	37,801.12
601124 25ENG55	REPLACEMENT OF SOUTH FINAL CLARIFIERS	0.00	583,212.00	2,950,000.00	138.49	3,502,328.00	(1,135,540.00)

PERIOD ENDING 02/28/2026

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 02/28/26 INCR (DECR)	YTD BALANCE 02/28/2026 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
601132 21ENG19	GATE REPLACEMENT - 2021	0.00	262,690.00	3,800,000.00	79.66	2,764,360.00	772,950.00
601132 23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEM	0.00	0.00	85,000.00	179.88	152,900.00	(67,900.00)
601132 24ENG07	DIGESTER #1 LID REPLACEMENT	0.00	19,909.33	0.00	100.00	29,707.90	(49,617.23)
601132 25ENG22	NEUROS BLOWER INSTALLATION	0.00	11,350.00	150,000.00	10.67	4,650.00	134,000.00
601111 23MNT30	MANLIFT REPLACEMENT	0.00	0.00	225,000.00	0.00	0.00	225,000.00
601127 25MNT12	PLANT VALVE REPLACEMENT	0.00	0.00	30,000.00	0.00	0.00	30,000.00
601127 21COL03	LIFT STATION VALVE REPLACEMENT	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601128 21I&C01	MCC REPLACEMENT - BLDG #210	0.00	0.00	0.00	0.00	(38.24)	38.24
601128 25I&C11	MCC REPLACEMENT - LINCOLN PARK CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601311 23ENG20	DIVERSION STRUCTURE RENEWAL - FC SOUT	0.00	0.00	180,000.00	639.73	1,151,510.00	(971,510.00)
601311 25ENG08	ROOF RESTORATION - 2025	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601311 25ENG09	ROADS WORK - 2025	0.00	0.00	200,000.00	0.66	1,325.00	198,675.00
601311 25ENG20	THICKENED SLUDGE LINE REALIGNMENT	0.00	0.00	80,000.00	0.00	0.00	80,000.00
601311 25ENG21	DIGESTER #2 LID SUMP RENEWAL	17,501.00	53,526.00	50,000.00	107.05	0.00	(3,526.00)
601312 22ENG43	CLARIFIER COATINGS	0.00	7,314.69	0.00	100.00	(4,411.76)	(2,902.93)
601315 22ENG02	FM RENEWAL - LOST BRIDGE LS	0.00	4,425.00	0.00	100.00	191,203.73	(195,628.73)
601315 22ENG11	EASTMORELAND LS REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601315 23ENG17	SEWER TELEVISIONING & 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 TELEVISIONING & RATING	0.00	77,399.80	110,000.00	77.59	7,946.20	24,654.00
601315 25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	0.00	120,316.10	110,000.00	147.00	41,385.26	(51,701.36)
601315 25ENG50	LINING FARRIES INTERCEPTOR SECTION	0.00	0.00	40,000.00	0.00	0.00	40,000.00
601315 25ENG81	DAMON FM IMPROVEMENTS	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601311 22MNT04	259 VALVE AND PUMP RENEWAL	0.00	26,625.44	11,000.00	328.66	9,526.70	(25,152.14)
601314 20MNT20	PLANT WATER PUMP#1 REHAB	0.00	0.00	45,000.00	0.00	0.00	45,000.00
601314 23MNT13	EFFLUENT PUMP #5 RENEWAL	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601314 25MNT22	DIGESTER ACCUMULATORS	0.00	19,966.95	0.00	100.00	0.00	(19,966.95)
601311 20MNT02	DOOR REPLACEMENT PROGRAM	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601311 21MNT06	WYCKLES DECANT FACILITY RENEWAL	0.00	0.00	0.00	0.00	39.88	(39.88)
601311 22COL05	TRANSFER SWITCH AND FENCING - KMART L	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601311 25MNT21	GENERAL FACILITY RENEWAL	0.00	78,344.25	130,000.00	61.54	1,655.75	50,000.00
601314 22COL03	VALVE REHAB - COLLECTION	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601314 23COL04	PUMP RENEWAL - 2023 COLLECTION	0.00	0.00	29,000.00	0.00	0.00	29,000.00
601314 24COL04	PUMP RENEWAL - COLLECTION 2024	0.00	0.00	18,000.00	0.00	0.00	18,000.00
601314 25COL04	PUMP RENEWAL - COLLECTION 2025	0.00	71,004.55	85,000.00	109.74	22,270.69	(8,275.24)
601315 23COL07	AIR RELEASE VALVE RENEWAL - 2023	0.00	0.00	15,000.00	0.00	0.00	15,000.00
601311 25COL50	WEST LAGOON REVETMENT REHAB	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601311 25MNT06	WYCKLES LOADOUT RENEWAL	0.00	0.00	25,000.00	101.52	25,380.00	(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	0.00	15,174.00	0.00	100.00	11,502.00	(26,676.00)
Net CAPITAL PROJECTS		36,513.57	6,471,966.62	29,143,000.00	68.58	13,514,119.77	9,156,913.61
DEBT SERVICE							
506000 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	205,000.00	410,000.00	50.00	0.00	205,000.00
506010 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	176,615.00	349,000.00	50.61	0.00	172,385.00
Net DEBT SERVICE		0.00	381,615.00	759,000.00	50.28	0.00	377,385.00
NON OPERATING REVENUE							
412181 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00
Net NON OPERATING REVENUE		0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00

PERIOD ENDING 02/28/2026

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 02/28/26 INCR (DECR)	YTD BALANCE 02/28/2026 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	0.00	0.00	4,075,000.00
TOTAL EXPENDITURES - ALL FUNDS			1,121,585.45	19,469,193.20	51,814,500.00	65.54	14,491,651.75	17,853,655.05
NET OF REVENUES & EXPENDITURES			(1,121,585.45)	(19,469,193.20)	(47,739,500.00)	71.14	(14,491,651.75)	(13,778,655.05)

**SCHEDULE OF WPCRF LOANS
2/28/2026**

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE		ANNUAL PAYMENTS
			ORIGINAL	OUTSTANDING PRINCIPAL	
Jun-11	Wyckles PH 1	0.000	818,637	189,172	42,038
Jul-11	Wyckles PH II	0.000	793,557	203,476	40,695
Mar-12	Oreana	0.000	4,882,563	1,264,437	252,887
Dec-12	Stevens Creek	1.250	1,760,912	520,435	103,568
May-13	Argenta	1.250	5,870,416	2,056,478	308,874
Oct-13	Trestle	1.250	2,765,463	899,483	134,602
Dec-15	Digester Mixing	1.930	6,870,742	4,081,113	450,720
Mar-16	Sewer Rehab (Eastside Separation)	2.210	2,146,713	1,215,163	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	6,442,480	371,980
Nov-21	S Shores Sewer Lining	1.350	8,600,891	7,295,463	377,881
TOTAL			53,137,504	29,752,124	2,823,401



SANITARY DISTRICT OF DECATUR, IL

501 Dipper Lane • Decatur, IL 62522

March 17, 2026 – First Draft

Honorable Trustees
Sanitary District of Decatur
Decatur, IL 62522

We are pleased to submit the FY 2026 Budget. This document provides a detailed outline for the allocation of financial resources. The Budget will be used as a tool in partnership with the community to provide wastewater treatment services to the residents of the City of Decatur, Village of Argenta, Village of Forsyth, Village of Mt. Zion, Long Creek Township, Village of Oreana and for industrial and commercial users in the Decatur metropolitan area.

The Board of Trustees establishes budgetary appropriations for the operations of various District departments through the adoption of an annual combined budget and appropriation ordinance after a public hearing. The appropriation is prepared on the same basis and using the same accounting practices that are used to account and prepare financial reports for the funds. All appropriated amounts lapse at the end of the fiscal year. Spending control is established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line-item levels.

Budgetary control is employed as a management control device during the year through an internal reporting process. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's governing body. Activities of the general fund, special revenue funds, debt service fund, and capital project fund are included in the annual appropriated budget. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.

The Budgetary Control process includes verification of appropriation amounts before expenditures and a monthly review of all account totals compared with the appropriations. Variances between expenditures and appropriations are identified rapidly for appropriate corrective measures. The District maintains a procurement policy for the authorization of all expenditures. Ultimately, all expenditures are reviewed and approved by the Board of Trustees.

FY 2026 BUDGET HIGHLIGHTS

Overview

The Sanitary District of Decatur continues to take a balanced approach to improve aging infrastructure and address pending regulatory changes.

The budget includes using existing fund balance to maintain and replace assets and continues to use dedicated funding for new assets required to address regulatory or technological changes. Significant items included in the budget are:

User Fees

The base user fees are the same for both industrial and residential customers. Industrial customers pay almost seventy-five (75) percent of all user fees. Residential customers are billed based on the usage data from the household water meter. Industrial users are billed based on metered discharge to the District’s interceptor system. Commercial users with higher strength discharges, such as restaurants and car washes, pay a higher rate based on the profile of the sewage typical of the industry. Large industrial customers are charged the same rate as residential customers because they are required to pre-treat their effluent to residential strength. These users are charged a surcharge and potentially penalties when their effluent exceeds the limits established by the permits they have been issued.

In 2013-2014 the District experienced lower than budgeted user fee collection due to the reduced water usage caused by an extended drought. Water conservation measures continued after the drought ended. In 2016-2017 the District continued to experience a lower amount of billable flow and reset the usage rate for calculating the user fee budget. In 2019 the amount of water generated by industrial customers increased by 2 MGD from the 2018 projection and the usage rate was again reset. Based on the base water usage the projected revenue generated from each penny of user rate remains at \$112,800 for 2026.

The Fall and Winter of 2025 once again brought a significant drought to the area. The budget for user fee revenue is based on typical water usage, but a new line item was added to the budget in anticipation of water use restrictions in 2026-2027. This account was titled USER FEE WATER REDUCTION IMPACT and was set at \$1.2 Million. The anticipated reduction in revenue is being funded by fund balance in 2026 but will need to be factored into the user rate if drought and water conservation continues.

The proposed base user fee is \$2.12 per 100 cu ft or 748 gallons, which is an increase of \$0.11 or 5.47% over the prior year. The increase is projected to generate about \$1.24 M in additional revenue. The majority of which will be collected in the Compliance Fund for engineering and consulting fees and the rest being reserved for future construction.

The monthly billing charge for customers is proposed to remain unchanged at \$1.85 per billing cycle. The projected average increase for residential customers based on the user fee of \$2.12 / 100 CUFT is \$0.79 per month or \$9.39 per year with the average customer paying \$16.94 per month for wastewater treatment. Industrial customers as a group are expected to pay an additional \$75,500 per month based on the higher rate.

Projected User Rates

	Fiscal Year				
	2024	2025	2026	2027	2028
User Fee per 100 cuft	1.90	2.01	2.12	2.24	2.34
Projected Annual Avg Residential Cost	184.44	193.83	203.22	215.27	223.81

The District is working with consultants to determine the cost of nutrient reduction compliance. The currently projected rate increases should provide the revenue required to pay for the infrastructure improvements and additional operating costs associated with nutrient removal. This will continue to be evaluated as the design process is finalized.

Property Taxes

The amount of property taxes included in the 2026 budget was set in November of 2025 and will be collected in two installments during the 2026 Calendar year. The amount included in the budget has been reduced by 1.0% on average compared to the amount levied to account for uncollected taxes. The property tax rate is projected to remain the same or decrease a little.

The 2027 property tax levy (or amount requested) is currently projected to increase by 8.89 % to make the annual debt payment for lining Eastside Interceptor along Lake Decatur. This may change before the tax rate is set to address any current events that impact tax funding. The five-year tax rate history is included in the chart below: Even though the levy has increased every year the rate has decreased as property values increase faster than the levy.

LEVY YEAR	2022	2023	2024	2025	2026	Projected 2027
Tax Levy	\$ 3,981,597	\$ 3,951,504	\$ 4,315,062	\$ 4,365,000	\$ 4,451,000	\$ 4,698,729
Tax Rate / \$100 of EAV	0.36992	0.34121	0.34041	0.33979	0.31532	
% Change in Rate	-0.34%	-7.76%	-0.23%	-0.18%	-7.20%	
Dollar Change	86,236	(30,094)	363,558	49,938	86,000	383,667
Percent Change	2.21%	-0.76%	9.20%	1.16%	1.97%	8.89%
Tax Amount for Median Home *	91.49	84.39	84.19	84.04	77.99	
* Home Value of \$92,200 was used for all years for comparison						

The District will continue to assess setting the tax rate in the general fund to reflect the cost of maintaining the assets of the District. Each \$100,000 increase in the property tax levy has about a \$0.75 per month impact on the average residential customer. Property tax increases may have less impact than user fees for residents who can deduct property taxes from their state income tax return and may be able to deduct a portion of the expense on federal tax returns depending on current tax code restrictions and revisions. Property taxes have proportionally less impact for industrial customers than user fees because of the relatively low value of property compared to the District's total property value and the large amount of wastewater produced compared to total billable flow.

Replacement Taxes

The replacement tax is a tax on businesses collected statewide and then distributed to taxing districts in January, March, April, May, July, August, October, and December to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away in 1979. It is based on a formula using the amount of corporate property tax that was eliminated and the District has no control over any aspect of this tax. Because we have no control over the State, there is always the possibility that this will not be distributed to the District. The further we get away from 1979 the less legislators and governors know about the purpose of the tax, and it becomes more susceptible to reappreciation for the financial needs of the State. In 2023, the State discovered an error in the distribution formula and has been distributing less Replacement Tax to recuperate the over payment. The budget has been increased by \$25,000 as the claw back of overpayments is reduced.

Interest Income

The budget for interest income is based on an average rate of 3.75% over the budget year. This is a slight decrease from the rate used in 2025. The amount of funds available for investment is also expected to decrease over the year as construction projects begin. The District did not draw down reserves in 2025 as quickly as anticipated, so revenue exceeded expectations. Interest income is again projected to provide approximately \$3.2M of revenue in FY 2026. Net interest rate returns for investments will decline in the future as reserves are spent to build the capital assets for new treatment processes and general plant upgrades.

District staff meets with our investment advisors to evaluate the best allocation in available investment options on a regular basis.

Loan Revenue

This represents the receipts from debt. For 2026 the District is anticipating project funded by the Illinois State Revolving Fund (SRF) loans for projects that have been approved for funding by the Illinois Environmental Protection Agency and other debt issuance. The East Side sewer lining project is anticipated to be partially funded with a SRF loan.

During this fiscal year, the District will be developing financing plans for the upcoming capital investment for nutrient reduction. These plans were originally anticipated to include Water Infrastructure Finance and Innovation Act (WIFIA) financing but have shifted to IEPA revolving loans also referred to as SRF, the District's traditional funding source. The District could be eligible for up to \$6 Million in debt forgiveness with SRF loans.

Grant Revenue

This is a significant new funding source for the District in 2026. The money is related to state and federal incentives for renewable energy projects. The total revenue anticipated from grants is \$ 5.8 Million. About \$1 Million is for the Geothermal HVAC in the new administration building and \$4.8 Million is for the solar project.

Fund Balance

The District operates as a single enterprise fund for reporting purposes; however, The balances of internal funds are tracked to ensure that funds are allocated and spent based on the restrictions that have been placed on them. The projected beginning balances and impact of the 2026-2027 budget is included in the chart below.

FUND	PROJECTED BEGINNING BALANCE	NET INCREASE / (DECREASE)	ENDING BALANCE
GENERAL	16,093,913	(824,500)	15,269,413
CAPITAL CONTINGENCY	6,892,926	0	6,892,926
CAPITAL BOND	0	0	0
PUBLIC BENEFIT	989,186	0	989,186
ANNEXATION	2,012,541	(121,100)	1,891,441
REPLACEMENT	43,618,377	(7,111,120)	36,507,257
RENEWAL	6,448,180	(3,198,100)	3,250,080
DEBT SERVICE FUND	3,527,148	(21,300)	3,505,848
CONSTRUCTION	(124,353)	124,353	0
COMPLIANCE FUND	15,551,441	(12,137,500)	3,413,941
IMRF	520,624	(9,000)	511,624
TOTAL	95,529,984	(23,298,267)	72,231,717

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After building fund reserves in anticipation of plant upgrades, the District continues to spend funds on capital projects as demonstrated by the projected decrease in Fund Balance of \$23.3 Million. The District is projecting to invest a total of \$50 Million in plant upgrades and compliance related capital improvements before any debt is issued.

Debt Service

The maximum amount of tax supported debt that the District may issue is limited to 5.75% of the valuation of taxable property in the district. For 2026 the limit is projected to be \$ \$81.2 Million and the District has \$29.8 Million in outstanding limited debt and an additional 7.6 Million in unlimited debt. The debt limit does not apply to any indebtedness funded by non-tax resources or incurred to finance the cost of the acquisition, construction or improvement of wastewater treatment facilities mandated by an enforceable compliance schedule developed in connection with the federal Clean Water Act or a compliance order issued by the United States Environmental Protection Agency or the Illinois Pollution Control Board.

Capital Maintenance

The proposed budget includes over \$ 43.8 Million for capital projects, which is a slight decrease from the previous year budget. The list of projects over \$200 Thousand for FY 2026 includes:

Project	Fund	Amount
Nutrient Removal upgrades - Construction	IEPA SRF	17,000,000
Solar Project	Replacement	5,431,000
Eastside Interceptor Rehab	IEPA SRF	4,000,000
Replacement - South Final Clarifiers	Replacement	3,838,900
Digester #1 Lid Replacement	Replacement	3,621,000
Replacement of Aeration Tank Gates (20) &Nitr. Clarifier Channel Gates	Replacement	2,009,780
Plant Upgrade Design - Donohue	Compliance	1,000,000
Eastside Interceptor Rehab	Renewal	961,300
Nutrient Removal upgrades - Construction Management	IEPA SRF	900,000
Plant Upgrade Design	Compliance	490,000
Hobas Trestle Pipe Repair	Renewal	450,000
Final Clarifier Diversion Structure Repair (West Cluster)	Renewal	418,810
Final Clarifier Diversion Structure Repair (North Cluster)	Renewal	418,810
Plant Upgrade Design - CD	Compliance	365,000
Final Clarifier Diversion Structure Repair (South Cluster)	Renewal	350,180
Roads Work - 2026	Renewal	300,000
Design of CC Station replacement	Renewal	300,000
Plant Upgrade Design - CMT	Compliance	270,000
Harristown / Niantic Interceptor	Annexation	250,000
Collection System Expansion - Wyckles/36	Annexation	250,000
Safety Truck	Operating	250,000
Manlift replacement	Replacement	225,000
Roof Restoration - 2026	Renewal	205,000
Damon Resiliency Improvements	Renewal	200,000
#1 Effluent Pump Replacement	Replacement	200,000

Cost Savings and Management Efficiencies

The Sanitary District strives to maintain the most efficient and effective use of resources provided by the taxpayers and facility users through property taxes and fees. The District is planning for the installation of a solar electric generation project that will provide up to 75% of the energy needs of the treatment plant. Additional solar projects are anticipated in the future that will add more generation and battery backup capacity. In addition to the savings, the solar electric generation provides additional resiliency against disruptions in the power grid.

The District’s asset management plan is continuing to be developed to maximize the useful life of major assets. The District is continually reviewing preventative maintenance work orders to maintain the optimum level of preventative to corrective work.

Personnel Services Expenses

These expenses are related to the cost of staffing the District and include wages and benefits. The overall expense is expected to increase by about 5% from the 2025 budget.

The chart below shows the District’s full-time employees by department. Total number of budgeted positions will increase by one as the custodian position has been transitioned from a contractual position to a District employee.

	2026	2025	2024	2023	2022	2021	2020
Administration	6	6	6	6	6	6	6
MIS	2	2	2	2	2	2	2
Engineering	4	4	4	4	4	4	4
Laboratory	5	5	5	5	5	5	5
Plant Maintenance	15	15	15	15	15	15	17
Collection System	11	11	10	10	10	10	5
Operations	12	11	11	11	11	11	12
PreTreatment	2	2	2	2	2	2	2
I&C	5	5	5	5	5	5	5
Total	62	61	60	60	60	60	58

There are two items to note concerning the employee count. The first is that the janitor position remains included as a full-time employee in the budget. We have had difficulty finding someone for this position so we may end up replacing the position with a contractual arrangement with a janitorial service company. The cost has only been included in the budget as personnel expense but will be included in the appropriation ordinance for either scenario. The second note is that a new position for a Community Outreach Coordinator has been included in the Operations Department. This employee would work with the Compliance and Innovation Director on outreach for nutrient mitigation and take over functions that have been outsourced to our marketing provider in the past few years. DCC Marketing will still be responsible for creative content.

Salaries

The contract for union employees is currently under negotiation; however, we are in agreement on wages for most positions. The budget was prepared based on the proposed new rate structure including position advancement for several employees. In general, the compensation structure is based on lower-compensated employees getting larger percentage increases. The wage structure provides additional compensation based on employees achieving certifications and meeting training standards.

The budgeted increases for non-union employees were calculated using a cost-of-living rate of 2.7%. Non-union employees are also eligible for additional wages based on experience and a non-compounding

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performance incentive. The performance incentive is awarded based on the District achieving District-wide and departmental specific performance benchmarks. The performance incentive is a percentage of salary that decreases as the salary amount increases. For 2026, the proposed performance incentive is 3.0% for annual wages below \$50,000, 2.5% for wages between \$50,000 and \$62,500, 2.25% for wages between \$62,500 and \$70,000 and 2.0% for wages over \$70,000.

Overtime

Overtime is projected to be under budget for the third year in a row. As long-term employees with up to five (5) weeks of vacation have retired, and with nine (9) operators available to cover schedules the number of overtime shifts required has decreased. In addition, newer employees have taken more comp time than paid time which does not result in a monetary expense but does create scheduling issues.

For 2026, the budget is practically the same as 2025 but an increase from the projected year end to reflect the new pay structure in the CBA.

On-Call Pay

On-Call pay has resulted in less expense than anticipated as employees have selected comp time over paid-time. On-call employees receive one hour of compensation for each day that they are on-call. The program has been successful with no incidents of on-call employees not responding. Because either payment method can be selected by the employee the full amount continues to be budgeted. This practice may change in the future as more history is established.

IMRF

The employer contribution rate is set on a calendar year basis. The employer contribution rate for calendar year 2026 is 2.56% and is projected to increase to 3% in 2026 based on several years of good investment returns. The average employer contribution rate is 7.45%. The IMRF expense has the potential to increase dramatically in 2027 as our overfunding level is reduced by the below average contribution rate.

Health Insurance

This has fallen from the second highest expense category for the District to the fourth highest. This is because of four factors. The employee contribution rate has been increasing by 0.75% each year for the last four years, the workforce has gotten younger, reducing the overall premium and there have not been any catastrophic medical treatment costs for the group and land application of biosolids, and electricity has gotten much more expensive. The District investigated plan design changes in 2020 but decided not to make any changes due to anticipated implementation problems. The District continues to work with our insurance broker to provide a quality benefit at the lowest practical cost. On January 1, 2026, the employee premium contribution increased to 25.0% of the total premium this is the targeted rate. The District added a smaller network version of the PPO plan in 2026. The premium for the smaller network plan is less than the large network plan. All plan types pay the same percentage.

Unemployment

The District does not pay for unemployment insurance based on current payroll but is responsible for actual claims. No legitimate claims are anticipated for 2026. The number of fraudulent claims that the State requires to be paid while the investigation is investigated has decreased significantly.

Temporary Help

Temporary help is occasionally used when there are full-time vacancies or other needs for additional staffing for short-term staffing needs. Temporary help is anticipated for 2026 to cover an extended employee absence.

MAJOR FUND CATEGORIES

GENERAL FUND

The General Fund is used to account for the daily operations of the District. Revenue sources include: Property Taxes, User Fees, Replacement Taxes, Interest, Pump Station Maintenance Fees, Waste Hauler Fees, and Transfers from other funds.

CAPITAL BOND FUND

This fund is used to account for expenditures funded with revenue from issuing bonds. Revenue source is debt issuance.

CAPITAL CONTINGENCY FUND

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

PUBLIC BENEFIT

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

REPLACEMENT FUND

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

RENEWAL FUND

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

ANNEXATION FUND

Expenditures in this fund are restricted by the Sanitary District for capital expenditures that benefit all residents of the district. Revenue sources include: Annexation Fees and Interest.

DEBT SERVICE FUND

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

CONSTRUCTION PROJECT FUND

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

COMPLIANCE FUND

Expenditures in this fund are restricted by the Sanitary District for operating and capital costs associated with permit compliance. Revenue sources include User charges and Interest.

IMRF AND WATER QUALITY FUNDS

Expenditure in these special purpose funds is restricted by the revenue sources and can only be used for the intended purpose. The expenditures are made in the general fund and then the funds are transferred from the special purpose funds.

BUDGET SUMMARY

The proposed budget for FY 2026 operating funds is increasing from FY 2025 to \$14.0 Million by 5.6% to \$14.8 Million. The capital project and debt service funds are decreasing by (8.4%) to \$50.2 Million. The total budget for FY 2025 is decreasing (2.8%) to \$64.8 Million.

The totals for each fund are as follows:

FUND	BUDGET FY 2024	PROPOSED BUDGET FY 2025	PERCENT CHANGE
General	13,971,100	14,755,100	5.6%
IMRF	141,000	142,000	0.7%
Water Quality	386,000	411,000	6.5%
Transfers	(527,000)	(553,000)	4.9%
Total Operating Funds	13,971,100	14,755,100	5.6%
General Fund Capital	11,228,900	533,900	-95.2%
Capital Contingency	160,000	175,000	9.4%
Public Benefit	874,000	682,000	-22.0%
Annexation	250,000	501,000	100.4%
Bond	6,359,000	740,000	-88.4%
Replacement	20,135,000	15,888,400	-21.1%
Renewal	3,420,000	3,331,800	-2.6%
Debt Service	3,174,000	3,223,900	1.6%
Construction Projects	4,075,000	22,861,300	461.0%
Compliance	5,155,000	2,267,000	-56.0%
Total Bond & Capital	54,830,900	50,204,300	-8.4%
Sub Total	68,802,000	64,959,400	-5.6%
Fund Balance Contribution	(2,100,300)	(124,400)	-94.1%
Total Budgeted Expenditures	66,701,700	64,835,000	-2.8%

BUDGET DETAIL

The following pages have much more detailed information about the budget and include:

Budget Summary – All Funds

This is a one-page summary of the entire budget that shows two years of actual history, the current budget and projected year end. The highlighted column is the proposed budget for next year. The last three columns show variances between the projected year end and the current budget.

General Fund Expense by Department

This chart and graph show how the budgeted resources are distributed by department. The amounts listed for each department include operating and capital expenses budgeted in the general fund.

Budget Expenses by Source

This chart and graph show how the budget allocates resources by source. The District is entering a period when aging assets need renewal and replacement. This is demonstrated by the significant percentage of the budget allocated for Capital Projects. Because the Sanitary District is primarily a service organization, the next largest source is personnel services.

Budget Operating Revenue by Source

This chart and graph show how District's operating revenue is generated. User fees are by far the largest source of revenue and generate about 70 percent of the total revenue. Industrial user fees are a key component of the District's total revenue and account for 52 percent of total revenue.

2026/27 Capital Project List

This is a list of all budgeted projects. This list will be updated with projects that are not projected to be completed before the end of the fiscal year.

Proposed Budget by Fund

This is the line-item budget and shows how the District accounts for all revenue and expenses.

CONCLUSION

The amount of anticipated capital asset spending in the 2025 Fiscal Year budget indicates a significant turn from accumulating investment assets to constructing capital assets. This trend will continue through the end of 2029 as the District prepares to comply with the nutrient limits in our discharge permit. This proposed budget provides the resources required to continue renewing and replacing aging infrastructure and addressing the new nutrient limits while fulfilling our mission to provide quality and safe wastewater treatment services for the residents of the Sanitary District.

Respectfully submitted,

Sanitary District of Decatur Staff

Sanitary District of Decatur

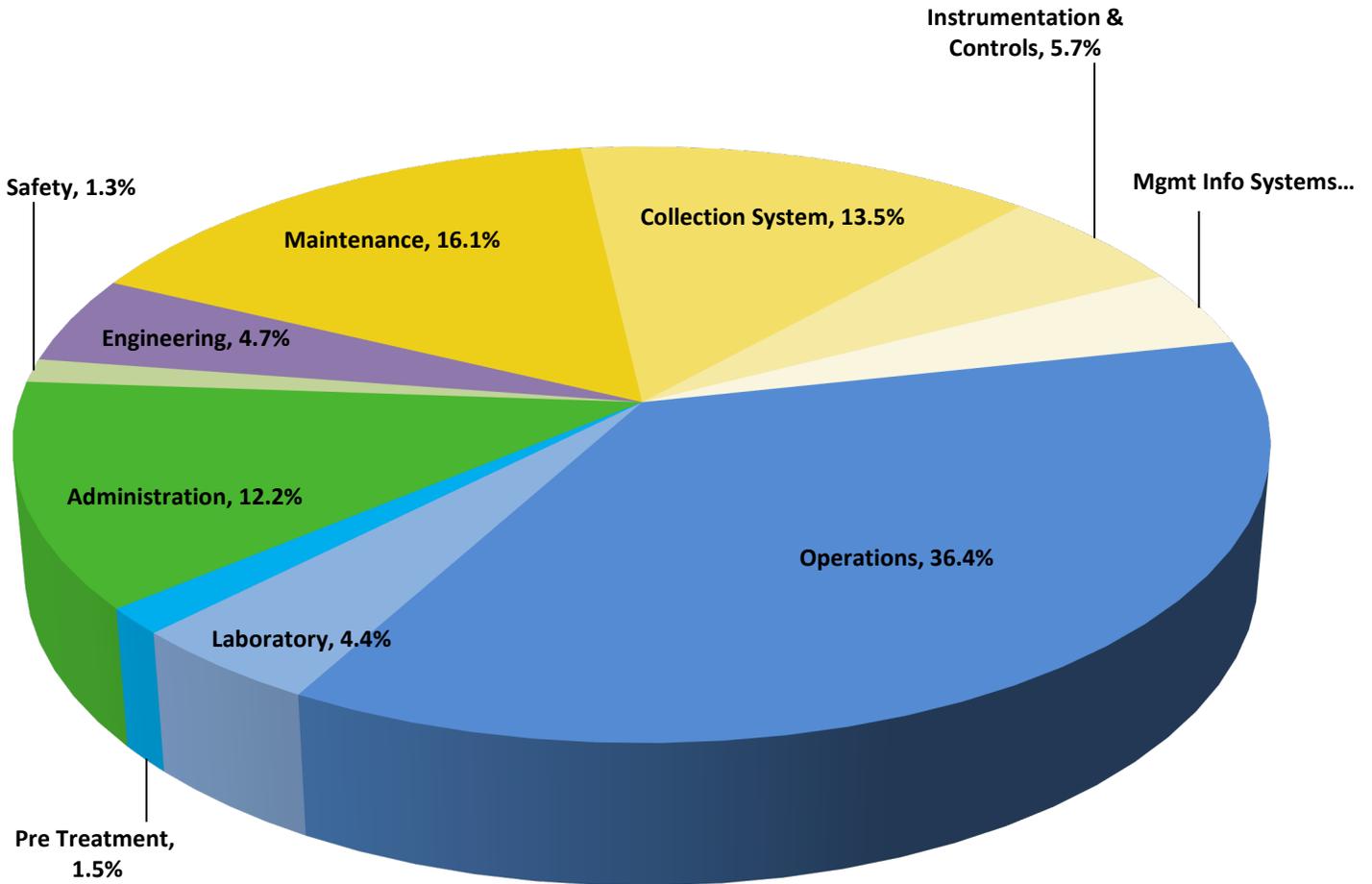
2026-2027 Budget Summary - All Funds

Description	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2025 Projected Year End	FY 2026 Proposed Budget	Change Budget to Budget		
						FY 2026 Budget to FY 2025 PYE	Amount	Percent
REVENUE								
Property Tax	3,910,500	4,300,000	4,345,250	4,364,056	4,407,050	42,994	61,800	1%
Replacement Tax	838,000	688,000	487,650	552,739	512,650	(40,089)	25,000	5%
Penalties	25,000	30,000	30,000	750,000	35,000	(715,000)	5,000	17%
Industrial User Charge	14,935,000	15,445,275	16,382,300	16,599,000	16,497,000	(102,000)	114,700	1%
User Charge	5,519,000	5,711,225	5,566,450	5,683,100	5,797,200	114,100	230,750	4%
Operations of Pump Station	144,000	143,000	144,600	145,905	146,500	595	1,900	1%
Interest Income	920,000	2,500,000	3,173,500	3,984,728	3,211,000	(773,728)	37,500	1%
Other Income	141,000	129,000	155,000	171,326	493,700	322,374	338,700	219%
Waste Hauler Manifest Revenue	109,000	87,000	88,000	150,000	105,000	(45,000)	17,000	19%
Sewer Permit Income	140,000	140,500	145,000	150,000	150,000	0	5,000	
Total Operating Revenue	26,681,500	29,174,000	30,517,750	32,550,854	31,355,100	(1,195,754)	837,350	3%
Grant Revenue				8,969	5,827,280	5,818,311	5,827,280	
Loan Revenue	8,000,000	8,075,000	4,075,000	0	4,000,000	4,000,000	(75,000)	-2%
Debt Service Payments from Others	335,000	341,500	348,100	348,096	354,400	6,304	6,300	2%
Prior Year Proceeds	3,095,500	12,803,500	34,444,150	12,887,953	23,422,620	10,534,667	(11,021,530)	-32%
Total Other Revenue	11,430,500	21,220,000	38,867,250	13,245,017	33,604,300	20,359,283	(5,262,950)	-14%
Total Revenue	38,112,000	50,394,000	69,385,000	45,795,871	64,959,400	19,163,529	(4,425,600)	-6%
EXPENSE								
Operating Expense								
Personnel Services Expense	6,394,200	6,498,200	6,545,600	5,893,980	6,895,000	1,001,020	349,400	5%
Operating Supplies Expense	1,945,900	1,959,450	1,995,200	1,558,889	1,859,600	300,711	(135,600)	-7%
Utilities	1,731,600	1,647,100	1,459,900	1,610,868	1,794,100	183,232	334,200	23%
Outside Services Expense	4,147,000	4,064,600	7,714,000	5,645,403	5,157,950	(487,453)	(2,556,050)	-33%
Administration Expense	1,315,100	1,409,150	1,410,400	877,078	1,316,450	439,372	(93,950)	-7%
Total Operating Expense	15,533,800	15,578,500	19,125,100	15,586,218	17,023,100	1,436,882	(2,102,000)	-11%
Capital and Debt Service Expense								
Capital Expense	12,984,200	28,906,000	46,271,900	22,413,528	43,848,000	21,434,472	(2,423,900)	-5%
Debt Service Expense	3,099,000	3,405,000	3,857,700	3,858,089	3,963,900	105,811	106,200	3%
Fund Balance Contribution	6,495,000	2,504,500	130,300	3,938,036	124,400	(3,813,636)	(5,900)	-5%
Total Capital and Debt	22,578,200	34,815,500	50,259,900	30,209,654	47,936,300	17,726,646	(2,323,600)	-5%
Total Expense	38,112,000	50,394,000	69,385,000	45,795,871	64,959,400	19,163,529	(4,425,600)	-6%
Revenue in Excess of Expenditures	0	0	0	0	0	0	0	

Sanitary District of Decatur

2026-2027 General Fund Expense by Department

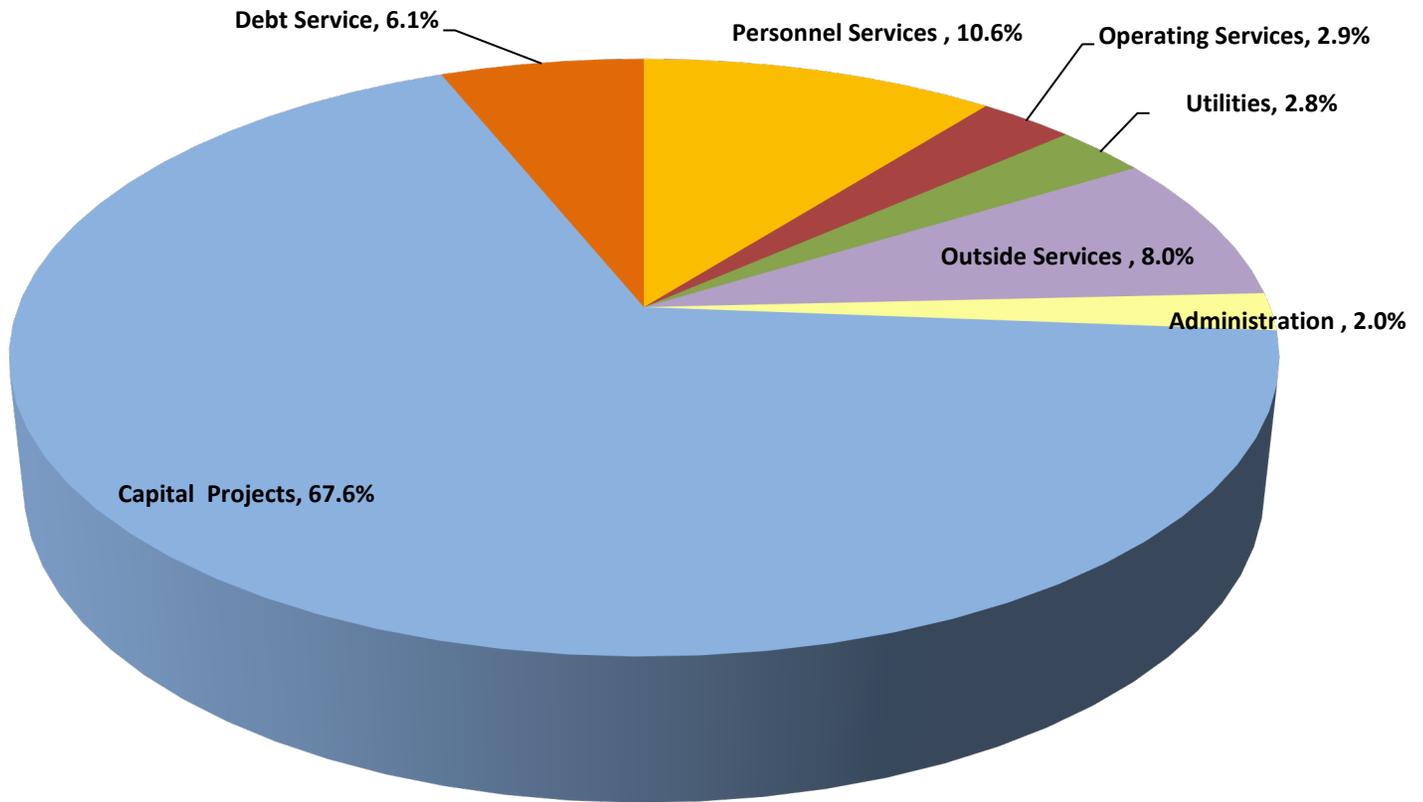
General Fund	25/26 Budget	Percent of Total	26/27 Budget	Percent of Total	Change in Budget
Administration	1,904,400	13.6%	1,805,650	12.2%	(98,750)
Safety	197,100	1.4%	187,200	1.3%	(9,900)
Engineering	601,300	4.3%	698,950	4.7%	97,650
Maintenance	2,282,800	16.3%	2,370,400	16.1%	87,600
Collection System	1,897,950	13.6%	1,992,400	13.5%	94,450
Instrumentation & Controls	942,950	6.8%	843,350	5.7%	(99,600)
Mgmt Info Systems (MIS)	422,100	3.0%	616,250	4.2%	194,150
Operations	4,859,750	34.8%	5,374,650	36.4%	514,900
Laboratory	638,850	4.6%	651,950	4.4%	13,100
Pre Treatment	221,900	1.6%	214,300	1.5%	(7,600)
Total General Fund	13,969,100	100.0%	14,755,100	100.0%	786,000



Sanitary District of Decatur

2026-2027 Total Expense by Source

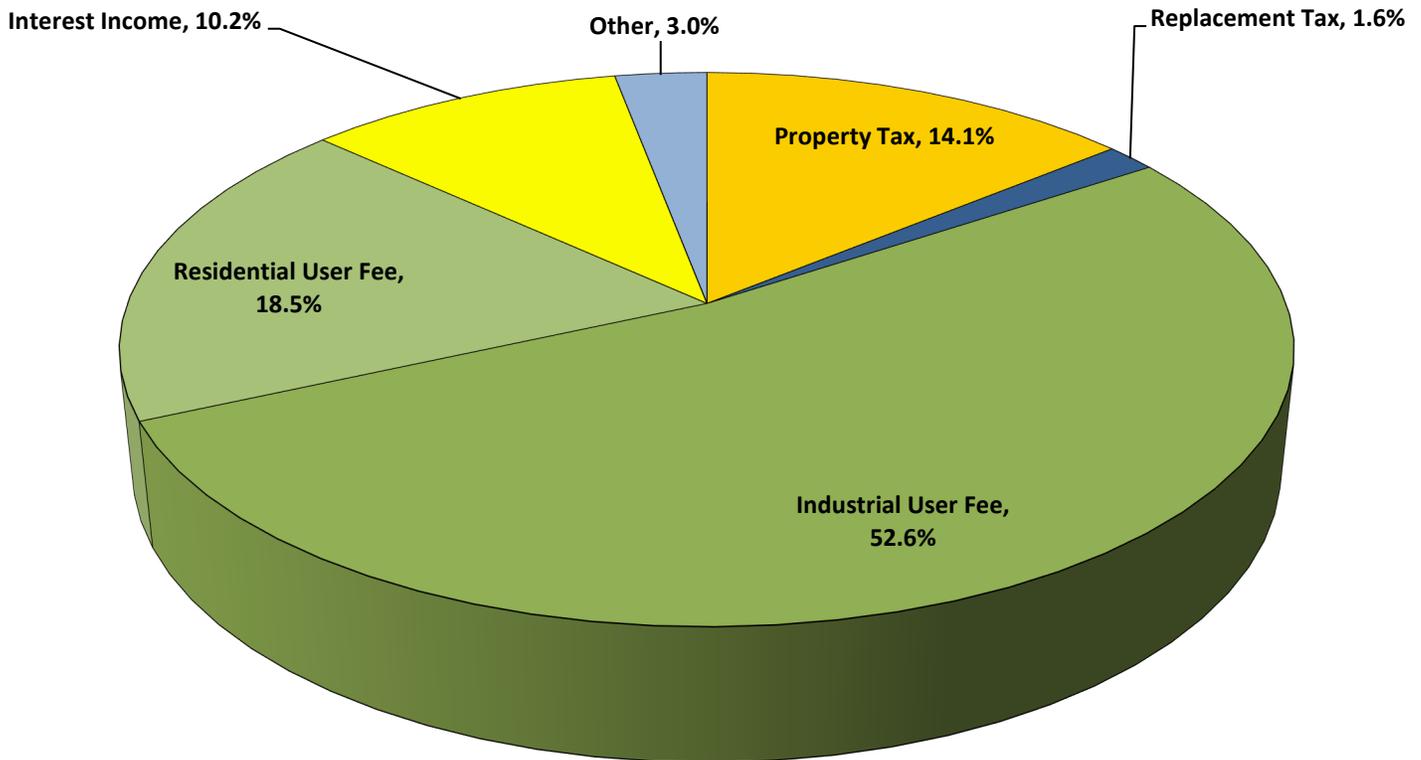
	25/26 Budget	Percent of Total	26/27 Budget	Percent of Total	Change in Budget
Personnel Services	6,545,600	9.5%	6,895,000	10.6%	349,400
Operating Services	1,995,200	2.9%	1,859,600	2.9%	(135,600)
Utilities	1,459,900	2.1%	1,794,100	2.8%	334,200
Outside Services	7,714,000	11.1%	5,157,950	8.0%	(2,556,050)
Administration	1,410,400	2.0%	1,316,450	2.0%	(93,950)
Capital Projects	46,271,900	66.8%	43,848,000	67.6%	(2,423,900)
Debt Service	3,857,700	5.6%	3,963,900	6.1%	106,200
Total	69,254,700	100.0%	64,835,000	100.0%	(4,419,700)



Sanitary District of Decatur

2026-2027 Budget Operating Revenue by Source

	25/26 Budget	Percent of Total	26/27 Budget	Percent of Total	Change in Budget
Property Tax	4,345,250	14.2%	4,407,050	14.1%	61,800
Replacement Tax	487,650	1.6%	512,650	1.6%	25,000
Industrial User Fee	16,382,300	53.7%	16,497,000	52.6%	114,700
Residential User Fee	5,566,450	18.2%	5,797,200	18.5%	230,750
Interest Income	3,173,500	10.4%	3,211,000	10.2%	37,500
Other	562,600	1.8%	930,200	3.0%	367,600
Total	30,517,750	100.0%	31,355,100	100.0%	837,350



Sanitary District of Decatur
2026/27 Capital Project List
Updated: 3/16/26

Proj Code	Project	Funding Mechanism	2026
26CMP29	Nutrient Removal upgrades - Construction	IEPA SRF	17,000,000
25ENG90	Solar Project	Replacement	5,431,000
24ENG06	Eastside Interceptor Rehab	IEPA SRF	4,000,000
25ENG55	Replacement - South Final Clarifiers	Replacement	3,838,900
24ENG07	Digester #1 Lid Replacement	Replacement	3,621,000
21ENG19	Replacement of Aeration Tank Gates (20) & Nitr. Clarifier Channel	Replacement	2,009,780
25CM15D	Plant Upgrade Design - Donohue	Compliance	1,000,000
24ENG06	Eastside Interceptor Rehab	Renewal	961,300
26CMP29	Nutrient Removal upgrades - Construction Management	IEPA SRF	900,000
24CMP15	Plant Upgrade Design	Compliance	490,000
26COL52	Hobas Trestle Pipe Repair	Renewal	450,000
23ENG20	Final Clarifier Diversion Structure Repair (West Cluster)	Renewal	418,810
23ENG20	Final Clarifier Diversion Structure Repair (North Cluster)	Renewal	418,810
25CM15C	Plant Upgrade Design - CD	Compliance	365,000
23ENG20	Final Clarifier Diversion Structure Repair (South Cluster)	Renewal	350,180
26ENG09	Roads Work - 2026	Renewal	300,000
26ENG11	Design of CC Station replacement	Renewal	300,000
25CM15M	Plant Upgrade Design - CMT	Compliance	270,000
21ANX01	Harristown / Niantic Interceptor	Annexation	250,000
26ANX01	Collection System Expansion - Wyckles/36	Annexation	250,000
26SAF02	Safety Truck	Operating	250,000
23MNT30	Manlift replacement	Replacement	225,000
26ENG08	Roof Restoration - 2026	Renewal	205,000
25ENG81	Damon Resiliency Improvements	Renewal	200,000
26MNT31	#1 Effluent Pump Replacement	Replacement	200,000
26MNT01	Vehicle Replacement - 26	Public Benefit	158,000
23ENG19	Final Clarifier Channel Gates (3 gates)	Replacement	157,720
	Accounting Software	Operating	125,000
25I&C11	MCC Replacement - Lincoln Park CSO	Replacement	125,000
26I&C10	MCC Replacement - McKinley CSO	Replacement	125,000
26I&C11	MCC Replacement - Oakland Ave CSO	Replacement	125,000
26MNT07	Fencing Replacement 2026 (Collections Project)	Public Benefit	120,000
22ENG11	Eastmoreland Pump Station Replacement	Renewal	110,000
26ENG17	Sewer Televising & Rating - 2026	Renewal	110,000
26MNT03	Bobcat	Public Benefit	100,000
26MNT06	Wyckles Water Line Replacement 2026	Renewal	100,000
N/A	Capital Contingency Reserve	Capital Contingency	95,000
26COL04	Pump Renewal - Collection 2026	Renewal	85,000
24ENG51	Lining treatment plant 12 inch sanitary sewer	Capital Contingency	80,000

26LAB01	Discrete Analyzer (\$60,000)	Public Benefit	60,000
26SAF60	UST Replacement with Day Tank - St Louis Bridge	Public Benefit	60,000
21CMP01	NARP	Compliance	50,000
25ENG18	Forcemain Inspection - Damon - Larkdale	Renewal	50,000
25ENG21	Digester #2 Sump Well Repair	Renewal	50,000
26MNT30	RAS Station - Ladder Replacement	Renewal	42,000
21ENG12	South Sludge Lagoon (Ph 4)	Operating	40,000
	ARC Flash Study Update	Operating	40,000
25ENG50	Lining Faries Interceptor section	Renewal	40,000
26MIS01	Computer Equipment 2026	Public Benefit	35,000
26PRE01	Automatic Samplers 2026	Public Benefit	35,000
26INT01	Instrumentation Upgrades 2026	Public Benefit	33,000
26MNT21	Tuckpointing - McKinley	Renewal	30,000
26MNT12	Plant Valve Replacement	Replacement	30,000
26INT02	Collection System Modems	Public Benefit	25,000
26SAF01	Safety Equipment Upgrades 2026	Public Benefit	25,000
26COL51	New Main Pipe Protections	Renewal	25,000
22CMP11	NR Program Management	Compliance	21,000
22COL05	Install Transfer Switch and Fencing at KMart PS	Renewal	20,000
23COL07	Air Release Valves Program	Renewal	15,000
	ROOT CUTTER HEADS AND JETTER NOZZLE UPGRADES	Operating	12,500
25ENG81	DESIGN PLAN SHEETS FOR PUMP STATION DISCHARGE FM TIE IN	Renewal	12,000
26ENG80	GIS Equipment Upgrade	Public Benefit	11,000
26SAF03	Plant LEL meter replacements	Public Benefit	10,000
26LAB02	TKN Digestion Block (\$8,500)	Public Benefit	10,000

46,102,000