

Executive Director / CFO Report

September 24, 2025

Safety and Training

As of September 11, Sanitary District employees had worked 2,610 days without a lost-time accident and 537 days since the last recordable injury. On September 18, an employee fractured a finger when his hand was caught between a piece of equipment and a wall. There are no work restrictions, but fractures are reportable injuries. Minutes of the Safety Committee meeting are included.

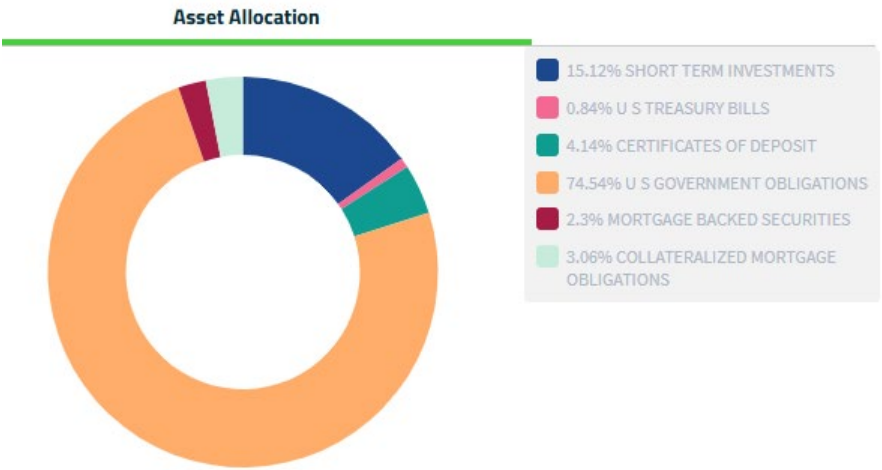
Anniversary, Awards and Recognitions

James Malone	13 Years
Russell Hazelwonder	13 Years
Jennifer Brand	6 Years
Justin Gulick	2 Years

Labor Management

No meeting was held this month.

Investment Summary



Asset Allocation Graph

\$59,924,644.³⁹

Total Market Value

-\$12,177.⁸⁷

Year to Date Long Term Gain/Loss

Joint, With Inst...

Investment Authority

\$59,852,516.⁷⁶

Total Cost

\$0.⁰⁰

Year to Date Short Term Gain/Loss

Income - 0 Eq 100 Fi

Investment Objective

Investment Summary

Financial Summary as of 8/31/25

- ❖ Cash balances, all funds \$ 37,773,241.50
- ❖ Investment balances, all funds \$ 64,852,516.76
- ❖ Operation revenue is more than expense by \$ 5,781,962.50 and total expenses is more than revenue from all sources by \$ (468,757.49)

2024-2025 Audit

The audit work continues. We have received the first draft of the audit report and are still on track for approval at the October meeting. The draft will be distributed before the to the Board a couple of weeks before the October meeting. There are some new policies that the auditors are suggesting. We will discuss this with them before the final draft is issued.

2025-2026 Performance Benchmarks

We are in the process of working out final changes to the Benchmarks and plan on presenting them to the Board for concurrence.

Electricity Contract for Small Accounts

Both our current energy broker, Seven Utilities, and Shawn Ajazi from Progressive Business have now suggested that we subscribe our small accounts which are billed directly by Ameren with a community solar program. There would be no change in services except how billing is handled. All electricity used by the small accounts would be discounted by 15%. Progressive suggested this several months ago. I plan to work with Progressive on these accounts and evaluate if we should move the large accounts to them when the current contracts expire.

Projected 2025 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 2025, this is December 30.

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 \$ 79,837. The request for IMRF funds has been increased to reflect the expected employer contribution rate and the Public Benefit and Corporate funds have been adjusted to match the projected capital improvement expenses in the Capital Improvement Plan.

The proposed levy includes debt service payments for the Eastside Interceptor lining project. These may be removed from the final levy as the timeline for the project is evaluated. Debt service payments for the new administration building are included eligible for payment with tax revenue from the debt service levy so it has no impact on this amount.

The tax impact for homeowners is projected to increase \$3.35 for each \$100,000 of home market value. The tax for the median homeowner will be \$82.45.

Because the projected increase of the Aggregate Tax Levy is only 4.96 percent the truth in taxation notification and public hearing procedures are not required for the 2025 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.

NPDES Consolidation and Unsewered Community Loan Forgiveness

The IEPA staff member in charge of the loan program was at the IAWA conference and discussed money available for regionalization that included the elimination of NPDES permits and installing sewers in unsewered communities. These programs would make the cost of connecting to SDD more affordable for some of the smaller communities in Macon County.

Plant Upgrade Financing

We are meeting with Black & Veatch and Speer Financial in the next week to begin discussions on available financing options for the BNR upgrades. We were interested in using the federal Water Infrastructure Finance and Innovation Act (WIFIA) program. The funding for this program has halted and no new applications are currently being accepted. This is most likely a temporary issue but it is concerning.

Miscellaneous

A purchase order has been issued for the boardroom table. Engineering staff drew an outline of the table on the floor in the new space before we placed the order so we could see how it would fit in the room.

Employees no longer have telephone extensions and now have direct dial numbers. Everyone can still be reached by using either of the two main numbers which have remained unchanged.

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, 2025

		FUND 10	FUND 20 CAPITAL	FUND 25	FUND 28	FUND 30	FUND 40	FUND 50	FUND 55	FUND 60	FUND 70	FUND 75	
ACCOUNT	DESCRIPTION	GENERAL	CONTINGENCY	PUBLIC BENEFIT	ANNEXATION	BOND FUND	REPLACEMENT	DEBT SERVICE	CONSTRUCTION	COMPLIANCE	IMRF	WATER QUALITY	TOTAL
ASSETS													
100000	CASH												
100010	PETTY CASH	100.00											100.00
100030	GENERAL ACCOUNT	3,048,983.95	517,235.71	1,020,841.13	180,659.90	(2,571,518.45)	(967,678.02)	(2,475,200.73)	(16,940.42)	6,536,967.64	707,010.74	227,570.67	6,207,932.12
100041	SDD RETAINAGE ACCOUNT	116,144.87											116,144.87
100043	HICKORY POINT BANK MM	8,219,935.64	21,285.98		7,164.53	240,155.38	159,484.86	8,484.81		28,234.54			8,684,745.74
100045	BUSEY SECTION 125 ACCOUNT	23,075.43											23,075.43
100046	HICKORY POINT BANK CD	(243,959.39)	20,535.80		6,890.77		163,464.07	11,353.59		41,715.16			-
100049	ILLINOIS TRUST MM	17,562,427.32	113,552.02		37,546.49		912,882.95	54,952.57		217,192.00			18,898,553.35
100051	ILLINOIS TRUST TERM	5,000,000.00											5,000,000.00
100052	HICKORY POINT DEBT SERVICE ESCROW					3,842,689.99							3,842,689.99
100100	INVESTMENTS	(4,360,813.73)	5,255,004.31	219,181.66	1,730,146.41		44,615,512.36	5,778,177.43		6,733,928.74	(117,968.72)	(651.70)	59,852,516.76
100210	GENERAL ACCOUNTS RECEIVABLE	1,883,200.25											1,883,200.25
100400	PREPAID EXPENSES	1,055.80											1,055.80
TOTAL ASSETS		31,250,150.14	5,927,613.82	1,240,022.79	1,962,408.10	1,511,326.92	44,883,666.22	3,377,767.67	(16,940.42)	13,558,038.08	589,042.02	226,918.97	104,510,014.31
LIABILITIES													
200626	FLEX PAYABLE	518.03											518.03
200700	DUE TO CITY	748,510.36											748,510.36
200720	DUE TO CONTRACTOR-LAND APP	116,144.87											116,144.87
200730	RETAINAGE PAYABLE					728,531.50	155,390.45						883,921.95
TOTAL LIABILITIES		865,173.26				728,531.50	155,390.45						1,749,095.21
FUND BALANCES													
300900	FUND BALANCE	22,316,495.71	6,379,794.79	885,351.51	1,807,921.31		45,378,083.15	2,439,980.26	(2.92)	10,070,921.70	513,946.44		89,792,491.95
310900	FUND BALANCE - ILL LOAN CONST							0.76					0.76
TOTAL FUND EQUITY		22,316,495.71	6,379,794.79	885,351.51	1,807,921.31		45,378,083.15	2,439,981.02	(2.92)	10,070,921.70	513,946.44		89,792,492.71
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		5,016,126.88	92,496.76	143,184.62	30,622.17	(3,430,909.63)	(3,534,859.15)	840,652.68		73,322.08	73,687.13	226,918.97	(468,757.49)
Ending Fund Balance		30,384,976.88	5,927,613.82	1,240,022.79	1,962,408.10	782,795.42	44,728,275.77	3,377,767.67	(16,940.42)	13,558,038.08	589,042.02	226,918.97	102,760,919.10
TOTAL LIABILITIES & FUND BALANCE		31,250,150.14	5,927,613.82	1,240,022.79	1,962,408.10	1,511,326.92	44,883,666.22	3,377,767.67	(16,940.42)	13,558,038.08	589,042.02	226,918.97	104,510,014.31

SANITARY DISTRICT OF DECATUR

CASH & INVESTMENTS

8/31/2025

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 Mkt	3/29/2019	\$ 3,752,792.64	\$ 8,504,752.45	\$ 92,625.25	\$ 87,368.04	\$ 8,684,745.74		\$ 283,606.65	0.2582%	3.10%	Hickory Point MM
Cash	NA	NA	4,826,319.20	66,517.84	1,315,095.08	6,207,932.12		NA	0.2986%	3.58%	General Account
Cash	10/24/2024	NA	6,867,827.41	75,230.62	(3,100,368.04)	3,842,689.99		\$ 253,845.37	0.3575%	4.29%	Hickory Point Debt Service Escrow
Total		\$ 3,752,792.64	\$ 20,198,899.06	\$ 234,373.71	\$ (1,697,904.92)	\$ 18,735,367.85		\$ 537,452.02			

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	266,166.16	5,487,243.84	18,898,553.35		1,411,309.51	0.3631%	4.36%	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	-	-	-	5,000,000.00		-		4.26%	Illinois Trust Term
Total		\$ 15,000,000.00	\$ 23,145,143.35	\$ 753,410.00	\$ (5,000,000.00)	\$ 23,898,553.35		\$ 1,898,553.35			

SANITARY DISTRICT OF DECATUR
Asset Detail As of 8/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY	3.50%	9/15/2025	99.98	675,000	672,497	2,503	674,838	2,341	23,625
FEDERAL HOME LOAN MORTGAGE CORP	0.60%	10/15/2025	99.56	510,000	501,261	8,739	507,756	6,495	3,060
FEDERAL FARM CREDIT BANKS	0.52%	10/21/2025	99.45	255,000	250,510	4,490	253,608	3,097	1,326
FEDERAL HOME LOAN MORTGAGE CORP	0.65%	10/27/2025	99.45	255,000	250,678	4,322	253,595	2,917	1,658
FEDERAL HOME LOAN BANKS	0.55%	10/29/2025	99.37	1,015,000	1,000,029	14,971	1,008,616	8,587	5,583
UNITED STATES TREASURY BILL	0.00%	11/12/2025	99.20	507,000	500,218	6,782	502,964	2,747	-
CITY NATL BK LOS ANGELES CALIF	4.90%	11/24/2025	100.15	250,000	250,313	(313)	250,368	55	12,250
FEDERAL NATL MTG ASSN	0.63%	11/25/2025	99.17	765,000	751,742	13,259	758,666	6,924	4,781
UNITED STATES TREASURY NOTE	0.38%	11/30/2025	99.07	150,000	148,532	1,468	148,611	79	563
FEDERAL NATIONAL MTG ASSN	0.65%	12/10/2025	99.02	255,000	250,667	4,333	252,493	1,827	1,658
FEDERAL HOME LOAN MORTGAGE CORP	0.63%	12/17/2025	98.96	510,000	501,277	8,723	504,696	3,419	3,188
FEDERAL HOME LOAN BANKS	0.95%	12/30/2025	98.93	510,000	502,060	7,940	504,543	2,483	4,845
UNITED STATES TREASURY NOTES	2.63%	12/31/2025	99.51	650,000	645,001	4,999	646,815	1,814	17,063
FIRST BANK OF THE LAKE	4.25%	1/26/2026	100.06	250,000	250,000	0	250,153	153	10,625
FEDERAL HOME LOAN BANKS	0.50%	1/26/2026	98.57	510,000	501,053	8,947	502,692	1,639	2,550
UNITED STATES TREASURY NOTE	2.63%	1/31/2026	99.38	1,310,000	1,299,895	10,105	1,301,878	1,983	34,388
SOFI BANK, NATIONAL ASSOCIATION	4.30%	2/2/2026	100.10	250,000	250,000	0	250,238	238	10750
FEDERAL FARM CREDIT BANKS	4.50%	2/6/2026	100.20	495,000	495,835	(835)	495,980	145	22,275
FEDERAL HOME LOAN BANKS	0.55%	2/12/2026	98.43	515,000	505,940	9,060	506,930	990	2,833
FEDERAL HOME LOAN BANKS	0.63%	2/24/2026	98.42	515,000	506,195	8,805	506,842	647	3,219
UNITED STATES TREASURY NOTES	2.50%	2/28/2026	99.24	120,000	117,612	2,388	119,087	1,475	3,000
FEDERAL HOME LOAN BANKS	1.00%	3/23/2026	98.29	1,535,625	1,497,388	38,237	1,509,427	12,039	15,356
GEORGIA BANKING COMPANY	4.95%	3/27/2026	100.50	245,000	245,000	0	246,218	1,218	12,128
FEDERAL FARM CREDIT BANKS	5.40%	4/13/2026	100.83	240,000	243,093	(3,093)	241,982	(1,111)	12,960
WELLS FARGO AND CO	4.25%	4/29/2026	100.19	250,000	250,000	0	250,480	480	10625
UNITED STATES TREASURY NOTES	2.38%	4/30/2026	98.95	1,310,000	1,287,624	22,376	1,296,193	8,569	31,113
UNITED STATES TREASURY NOTES	2.13%	5/31/2026	98.65	150,000	151,861	(1,861)	147,978	(3,883)	3,188
CAPITAL ONE	4.70%	6/22/2026	100.58	245,000	245,000	0	246,411	1,411	11,515
UBS BANK USA	4.65%	6/22/2026	100.58	245,000	245,000	0	246,428	1,428	11,393
SAFRA NATL BANK NEW YORK	4.15%	6/22/2026	100.17	250,000	250,000	0	250,420	420	10,375
BMW BK	4.65%	6/23/2026	100.54	245,000	245,000	0	246,321	1,321	11,393
DISCOVER BK	4.70%	6/23/2026	100.60	245,000	245,000	0	246,480	1,480	11,515

SANITARY DISTRICT OF DECATUR
Asset Detail As of 8/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	1.88%	7/31/2026	98.20	1,335,000	1,306,314	28,686	1,310,917	4,602	25,031
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	97.79	215,000	209,474	5,526	210,240	766	3,225
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	96.95	1,365,000	1,306,954	58,046	1,323,354	16,400	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	97.89	150,000	152,242	(2,242)	146,837	(5,406)	3,000
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	97.41	120,000	115,493	4,507	116,892	1,399	2,100
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	96.92	1,365,000	1,314,980	50,020	1,322,985	8,005	20,475
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	95.33	225,000	210,371	14,629	214,497	4,126	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	98.50	1,310,000	1,278,937	31,063	1,290,298	11,361	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	94.70	150,000	148,125	1,875	142,043	(6,083)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.29	1,000,000	982,974	17,026	992,850	9,876	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.34	1,315,000	1,284,743	30,257	1,293,171	8,428	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	99.03	205,000	200,574	4,426	203,005	2,431	6,406
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	93.57	1,350,000	1,240,341	109,659	1,263,195	22,854	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.12	150,000	153,777	(3,777)	145,682	(8,095)	3,375
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	93.39	120,000	109,594	10,406	112,064	2,470	750
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	93.46	725,000	670,525	54,475	677,563	7,038	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	100.94	250,000	245,267	4,733	252,353	7,086	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	101.69	500,000	501,231	(1,231)	508,435	7,204	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	94.27	225,000	207,762	17,238	212,099	4,337	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	94.11	710,000	656,679	53,321	668,202	11,523	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	93.81	502,000	459,161	42,839	470,901	11,740	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	98.15	150,000	156,881	(6,881)	147,222	(9,659)	4,313
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	101.10	250,000	245,449	4,551	252,755	7,306	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	92.89	725,000	665,742	59,258	673,431	7,689	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	101.56	260,000	265,461	(5,461)	264,066	(1,395)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	97.98	265,000	251,730	13,270	259,658	7,927	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	93.19	560,000	506,870	53,130	521,881	15,011	7,280
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	102.97	120,000	121,357	(1,357)	123,563	2,206	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	93.40	715,000	656,248	58,752	667,824	11,576	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	102.77	475,000	492,355	(17,355)	488,148	(4,207)	21,969
UNITED STATES TREASURY BDS	5.25%	11/15/2028	104.89	150,000	170,008	(20,008)	157,337	(12,671)	7,875

SANITARY DISTRICT OF DECATUR
Asset Detail As of 8/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	93.07	556,000	507,027	48,973	517,491	10,465	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	101.30	258,000	257,690	310	261,346	3,656	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	94.07	485,000	448,716	36,284	456,240	7,523	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	96.81	665,000	637,642	27,358	643,806	6,164	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	102.91	250,000	253,061	(3,061)	257,268	4,207	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	90.80	500,000	432,034	67,966	454,015	21,981	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	97.45	655,000	630,792	24,208	638,265	7,473	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	95.70	150,000	155,267	(5,267)	143,555	(11,712)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	96.95	529,000	502,198	26,802	512,860	10,663	14,548
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	92.42	555,000	501,701	53,299	512,942	11,241	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	96.32	670,000	639,862	30,138	645,371	5,509	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	92.81	544,000	506,432	37,568	504,881	(1,551)	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	99.03	500,000	484,909	15,091	495,170	10,261	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	101.33	625,000	629,538	(4,538)	633,300	3,762	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	93.81	485,000	432,564	52,436	454,983	22,419	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	92.78	150,000	151,530	(1,530)	139,172	(12,359)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	93.27	535,000	503,537	31,463	498,973	(4,563)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	93.19	550,000	501,673	48,327	512,540	10,867	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	110.93	150,000	184,256	(34,256)	166,395	(17,861)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	90.76	570,000	505,070	64,930	517,343	12,274	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	87.92	500,000	427,044	72,956	439,615	12,571	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	90.46	555,000	490,108	64,892	502,059	11,951	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	88.20	265,000	225,642	39,358	233,722	8,080	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	87.69	600,000	501,429	98,571	526,164	24,735	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	86.64	150,000	143,933	6,067	129,962	(13,972)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	87.31	925,000	904,363	20,637	807,608	(96,755)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	88.98	625,000	519,507	105,493	556,131	36,624	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	104.92	500,000	490,128	9,872	524,585	34,457	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	94.42	580,000	510,395	69,605	547,642	37,247	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	95.69	580,000	509,858	70,142	555,014	45,156	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	101.08	525,000	498,466	26,534	530,660	32,193	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	96.90	550,000	501,159	48,841	532,961	31,802	19,250

SANITARY DISTRICT OF DECATUR
Asset Detail As of 8/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	83.01	196,000	158,112	37,888	162,696	4,584	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	98.21	550,000	503,421	46,579	540,155	36,734	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	98.93	540,000	502,987	37,013	534,244	31,257	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	94.03	561,897	587,270	(25,373)	528,363	(58,907)	14,047
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	89.41	952,454	962,422	(9,968)	851,561	(110,861)	14,287
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	84.09	1,114,134	1,121,235	(7,100)	936,831	(184,404)	16,712
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	88.82	1,008,583	1,025,918	(17,335)	895,865	(130,053)	17,650
GOLDMAN SACHS FINANCIAL SQUARE TREASURY SOLUTIONS INSTITUTIONAL CLASS	4.11%		100.00	9,059,723	9,059,723	0	9,059,723	0	372,355
AVERAGE or TOTAL FOR ALL ASSETS	2.24%	3.23	96.86	52,849,694	50,792,794	2,056,900	50,864,921	72,128	1,140,219

STATE REPLACEMENT TAX
FISCAL YEAR 2025-2026
8/31/2025

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
					-
					-
					-
					-
					-
Total	\$ 232,301.86	\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 194,562.79
		70-00.00-402011	25-00.00-402011	75-00.00-402011	10-00.00-402011

MACON COUNTY TAX
FISCAL YEAR 2025-2026
8/31/2025

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
Total	\$ 2,565,237.57	\$ 1,619,036.21	\$ 64,681.89	\$ 352,607.79	\$ 226,267.27	\$ 302,644.41
		50-00.00-402001	70-00.00-402001	25-00.00-402001	75-00.00-402001	10-00.00-402001

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REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR

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ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 08/31/25 INCR (DECR)	YTD BALANCE 08/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 08/31/24 INCR (DECR)	YTD BALANCE 08/31/2024 NORM (ABNORM)
Revenues							
TAXES							
402001	PROPERTY TAX	320,879.80	2,565,237.57	4,345,250.00	59.04	95,347.94	2,443,665.01
402011	REPLACEMENT TAX	15,597.97	232,301.86	487,650.00	47.64	24,800.06	306,363.00
TAXES		336,477.77	2,797,539.43	4,832,900.00	57.89	120,148.00	2,750,028.01
USER FEES							
402002	PENALTIES	5,000.00	535,000.00	30,000.00	1,783.33	3,000.00	25,000.00
402003	INDUSTRIAL USER CHARGE	1,389,819.44	5,705,937.01	16,382,300.00	34.83	1,208,761.54	5,302,155.83
402005	USER CHARGE	499,829.58	1,874,063.12	5,566,450.00	33.67	518,712.61	1,798,841.95
USER FEES		1,894,649.02	8,115,000.13	21,978,750.00	36.92	1,730,474.15	7,125,997.78
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	34,767.46	144,600.00	24.04	0.00	34,442.59
402019	INTEREST INCOME	281,422.71	1,656,501.30	3,173,500.00	52.20	204,062.72	861,774.58
402020	ANNEXATION INCOME	0.00	0.00	2,000.00	0.00	0.00	15,360.00
402025	OTHER INCOME	3,395.00	87,831.66	153,000.00	57.41	117,997.59	209,880.68
402027	WASTE HAULER MANIFEST INCOME	9,404.86	37,096.05	88,000.00	42.15	7,720.75	62,001.59
402028	SEWER PERMIT INCOME	9,840.00	47,810.60	145,000.00	32.97	12,370.80	47,156.20
412259	ARGENTA	0.00	0.00	210,300.00	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		304,062.57	1,941,877.78	4,054,200.00	47.90	342,151.86	1,308,240.35
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							
402026	INVESTMENTS GAIN/LOSS	1,306.36	2,486.64	0.00	100.00	(700.77)	(2,806.26)
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,075,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		1,306.36	2,486.64	4,075,000.00	0.06	(700.77)	(2,806.26)
TOTAL REVENUES		2,536,495.72	12,856,903.98	69,912,000.00	18.39	2,192,073.24	11,181,459.88
Expenditures							
PERSONNEL							
501010	SALARIES	330,336.05	1,470,701.87	4,654,200.00	31.60	333,777.15	1,522,634.79
501020	OVERTIME	4,210.03	34,911.81	110,800.00	31.51	6,441.57	35,894.65
501025	ON-CALL	0.00	0.00	62,700.00	0.00	0.00	0.00
501030	FICA	19,381.66	87,783.85	296,200.00	29.64	19,700.20	91,014.48
501040	IMRF	7,547.30	33,684.98	141,000.00	23.89	2,891.48	13,146.92
501050	HEALTH - MEDICAL - LIFE	61,137.13	261,643.01	1,044,500.00	25.05	58,709.68	262,724.59
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	243.75	1,627.06	10,000.00	16.27	595.50	989.25
501080	WORKERS COMPENSATION INSURANCE	6,239.00	24,956.00	81,000.00	30.81	6,216.00	24,864.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,500.00	22,500.00	73,200.00	30.74	5,600.00	22,500.00
501113	MEDICARE	4,532.79	20,530.03	71,000.00	28.92	4,607.34	21,285.71
507010	IMRF - DISTRICT	0.00	0.00	141,000.00	0.00	0.00	0.00
PERSONNEL		439,127.71	1,958,338.61	6,686,600.00	29.29	438,538.92	1,995,054.39

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ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 08/31/25	08/31/2025			MONTH 08/31/24	08/31/2024
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Expenditures							
SUPPLIES							
502010	POLYMER	13,218.10	26,548.90	80,000.00	33.19	0.00	12,949.92
502041	PLANT CHEMICALS	4,840.86	9,424.11	65,000.00	14.50	4,196.60	8,118.37
502050	VEHICLE SUPPLIES	1,996.67	3,482.73	33,750.00	10.32	1,009.21	2,703.22
502061	PIPE & PIPE SUPPLIES	250.86	2,020.63	24,000.00	8.42	906.54	4,188.18
502062	ELECTRICAL SUPPLIES	15,415.73	24,308.83	47,500.00	51.18	3,707.23	23,357.98
502063	CONSTRUCTION SUPPLIES	1,118.84	1,721.57	18,500.00	9.31	0.00	1,073.22
502064	TELEPHONE & RADIO SUPPLIES	15.98	37.96	7,950.00	0.48	48.74	1,831.04
502065	HAND TOOLS	858.42	2,349.15	28,300.00	8.30	1,450.03	2,313.28
502066	INSTRUMENTATION SUPPLIES	4,500.70	11,792.28	42,500.00	27.75	120.04	976.40
502067	PERSONAL SUPPLIES	899.33	3,603.84	31,200.00	11.55	568.72	2,733.75
502068	MECHANICAL SUPPLIES	7,453.46	13,832.43	49,000.00	28.23	2,000.63	4,741.99
502069	BUILDING SUPPLIES	123.30	199.86	10,000.00	2.00	0.00	0.00
502071	SAFETY INCENTIVE PROGRAM	0.00	0.00	9,500.00	0.00	0.00	0.00
502073	SAFETY SUPPLIES & MATERIALS	1,163.75	4,114.67	21,500.00	19.14	287.36	1,669.61
502074	SAFETY PPE REIMBURSEMENT	455.99	1,067.17	10,000.00	10.67	278.53	1,730.50
502080	JANITORIAL SUPPLIES	1,393.07	2,880.23	12,500.00	23.04	1,219.91	3,014.44
502100	LABORATORY SUPPLIES	7,549.44	21,463.29	87,000.00	24.67	4,796.76	21,514.60
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	338.12	338.12
502140	FUELS & LUBRICANTS	10,917.89	19,584.23	183,300.00	10.68	5,432.92	18,714.56
502150	GROUPS KEEPING SUPPLIES	206.69	3,463.24	15,400.00	22.49	382.51	4,354.94
502160	PAINT & PAINTING SUPPLIES	669.13	6,613.07	32,500.00	20.35	156.89	202.53
502170	ODOR CONTROL CHEMICALS	5,712.75	5,712.75	35,000.00	16.32	0.00	0.00
502180	OPERATING SUPPLIES	0.00	0.00	4,000.00	0.00	0.00	14.97
502190	DISINFECTION SUPPLIES	75,677.57	228,295.60	394,900.00	57.81	95,655.48	207,726.53
502195	NEUTRALIZATION SUPPLIES	33,938.42	67,553.01	200,000.00	33.78	27,971.33	76,467.16
502200	MACERATOR MAINTENANCE	291.90	291.90	24,400.00	1.20	364.75	917.89
502210	PUMP MAINTENANCE	11,191.52	27,191.24	125,000.00	21.75	2,074.13	7,013.83
502220	VALVE MAINTENANCE	0.00	0.00	40,000.00	0.00	0.00	1,162.70
502225	ROTARY DRUM THICKENER MAINTENANCE	0.00	5,548.21	18,500.00	29.99	0.00	0.00
502230	MIXER MAINTENANCE	0.00	0.00	12,500.00	0.00	0.00	0.00
502235	VFD/SOFT START MAINTENANCE	0.00	8,408.62	20,000.00	42.04	0.00	0.00
502240	ACTUATOR MAINTENANCE	0.00	900.91	16,000.00	5.63	0.00	75.48
502250	PLC MAINTENANCE	0.00	0.00	14,000.00	0.00	0.00	1,933.46
502260	MAG TUBE MAINTENANCE	7,255.85	8,095.85	24,500.00	33.04	0.00	0.00
502270	PLUMBING SUPPLIES	1,666.30	4,975.50	10,000.00	49.76	1,489.15	2,204.43
502280	CONDUIT AND WIRE SUPPLIES	0.00	854.83	25,000.00	3.42	2,048.82	3,658.02
502290	HARDWARE	734.76	1,876.87	7,000.00	26.81	620.67	1,425.34
502810	PUMP STATION MAINTENANCE	26,072.03	44,942.82	92,000.00	48.85	5,242.56	19,006.36
502820	INTERCEPTOR & FORCEMAIN MAIN	6,074.61	6,074.61	50,000.00	12.15	13,145.61	16,441.58
502830	CSO FACILITY MAINTENANCE	4,279.42	7,413.42	53,000.00	13.99	1,760.74	1,760.74
502840	PRE-TREATMENT SUPPLIES	0.00	0.00	18,500.00	0.00	431.21	461.20
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	0.00	386,000.00	0.00	0.00	0.00
SUPPLIES		245,943.34	576,644.33	2,381,200.00	24.22	177,705.19	456,796.34
UTILITIES							
503010	NATURAL GAS	1,717.73	8,560.95	95,000.00	9.01	1,234.83	5,077.48
503020	TELEPHONE SERVICE	3,969.23	12,660.97	46,400.00	27.29	4,567.33	13,812.37
503040	ELECTRICITY	129,897.41	401,749.62	1,280,000.00	31.39	132,539.46	308,680.24
503050	WATER	2,882.36	8,629.06	38,500.00	22.41	2,493.62	7,278.13
UTILITIES		138,466.73	431,600.60	1,459,900.00	29.56	140,835.24	334,848.22
OUTSIDE SERVICES							
503060	GROUNDSKEEPING SERVICES	0.00	10,250.00	12,500.00	82.00	0.00	418.24
503070	OUTSIDE LABORATORY SERVICES	0.00	4,489.50	29,000.00	15.48	0.00	2,852.20
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	520.85	4,168.26	18,900.00	22.05	1,072.45	9,028.99

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ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 08/31/25	08/31/2025			MONTH 08/31/24	08/31/2024
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Expenditures							
503080	REFUSE & GRIT	20,008.33	37,773.59	85,000.00	44.44	11,272.84	24,516.70
503091	ELECTRICAL MAINTENANCE SERVICE	1,130.80	1,278.70	27,500.00	4.65	10,265.84	10,265.84
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	12,000.00	0.00	3,559.00	3,559.00
503093	MECHANICAL MAINTENANCE SERVICE	0.00	24,338.13	113,900.00	21.37	2,531.02	23,022.20
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	0.00	2,000.00	0.00	423.70	423.70
503095	VEHICLE - OUTSIDE SERVICES	4,596.50	13,821.05	72,200.00	19.14	849.16	7,311.75
503096	JANITORIAL SERVICES	0.00	19.98	5,000.00	0.40	2,430.45	9,603.02
503097	REPAIR & CALIBRATION - LAB SERVICE	0.00	262.40	2,400.00	10.93	0.00	257.07
503111	LAND APPLICATION - CONTRACT	0.00	0.00	1,540,000.00	0.00	0.00	0.00
503113	LAND APPLICATION - EQUIP MAINT	287.40	14,161.42	17,500.00	80.92	0.00	0.00
503120	RENTAL EQUIPMENT	1,445.65	5,782.60	42,500.00	13.61	1,445.65	6,559.54
503130	PUMP REPAIR SERVICES	0.00	0.00	95,000.00	0.00	0.00	0.00
503140	MOTOR REPAIR SERVICES	0.00	0.00	37,500.00	0.00	0.00	26,308.96
503142	DATA PROCESSING MAINTENANCE	1,922.00	47,874.32	152,100.00	31.48	2,051.00	94,292.20
503143	DATA PROCESSING SOFTWARE	5,051.45	7,406.45	12,000.00	61.72	0.00	500.00
503144	DATA PROCESSING PROGRAMING	414.50	1,243.50	20,000.00	6.22	414.50	1,243.50
503150	HVAC SERVICES	465.00	465.00	60,500.00	0.77	3,065.00	6,130.00
503160	BLOWER MAINTENANCE SERVICE	0.00	32,064.00	35,000.00	91.61	4,860.57	9,032.40
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00	0.00	0.00	0.00
503280	PROFESSIONAL & CONSULTANTS	93,567.41	152,176.58	5,260,000.00	2.89	133,270.57	230,773.48
503380	RESEARCH	0.00	0.00	60,000.00	0.00	0.00	1,048.95
OUTSIDE SERVICES		129,409.89	357,575.48	7,714,000.00	4.64	177,511.75	467,147.74
ADMINISTRATIVE EXPENSES							
504010	POSTAGE	20.99	459.03	3,500.00	13.12	402.19	839.44
504030	OFFICE SUPPLIES	948.47	1,243.30	7,400.00	16.80	505.66	1,216.95
504060	PRINTING AND REPRODUCTION	484.14	1,008.54	14,200.00	7.10	1,826.85	2,930.36
504070	ADVERTISING	628.15	1,639.69	18,050.00	9.08	2,779.23	3,577.90
504074	SAFETY TRAINING MATERIALS	0.00	0.00	3,000.00	0.00	0.00	0.00
504091	TRANSPORTATION	(6.24)	119.07	17,750.00	0.67	21.44	1,005.89
504092	LODGING	0.00	6,484.63	38,000.00	17.06	0.00	1,600.10
504093	MEALS	81.13	1,578.40	29,600.00	5.33	1,227.93	3,027.26
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	5,100.00	0.00	0.00	0.00
504102	TRAINING - EDUCATION-REGIST	885.00	8,882.00	118,250.00	7.51	12,769.00	16,161.84
504103	TRAINING - EDUCATION-MATERIAL	100.00	100.00	800.00	12.50	0.00	0.00
504110	MEMBERSHIP FEES	3,636.00	10,961.46	35,650.00	30.75	65.00	3,382.99
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,234.20	8,000.00	65.43	0.00	4,984.96
504130	INSURANCE	0.00	99,198.33	190,000.00	52.21	0.00	49,069.00
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	664.91	5,329.95	25,200.00	21.15	645.54	5,174.70
504190	ANNEXATION COSTS	0.00	0.00	1,000.00	0.00	0.00	144.00
504200	LEGAL	3,887.50	8,340.00	74,500.00	11.19	2,600.00	7,385.50
504210	AUDIT	0.00	0.00	29,000.00	0.00	12,500.00	13,450.00
504220	BANK CHARGES	113.78	492.79	1,400.00	35.20	113.09	453.05
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00	100.00	0.00	72,500.00
504231	USER CHARGE BILLING	31,619.55	92,420.31	380,000.00	24.32	0.00	59,859.39
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	0.00	0.00	25,000.00	0.00	0.00	0.00
504270	CONTINGENCIES	(143.09)	205.95	268,000.00	0.08	0.00	18,006.01
ADMINISTRATIVE EXPENSES		42,920.29	316,197.65	1,410,400.00	22.42	35,455.93	264,769.34
GENERAL CAPITAL							
505020	BUILDINGS	1,949.12	625,644.64	11,200,000.00	5.59	164,315.85	328,639.60
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR

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PERIOD ENDING 08/31/2025
% Fiscal Year Completed: 33.70

ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 08/31/25	08/31/2025			MONTH 08/31/24	08/31/2024
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Expenditures							
505050	MOTOR VEHICLE	0.00	129,810.00	130,000.00	99.85	0.00	0.00
505060	MACHINE - IMPLEMENTS	0.00	10,380.98	12,500.00	83.05	10,380.98	10,380.98
505080	FURNITURE & FIXTURES	0.00	0.00	3,900.00	0.00	0.00	0.00
505120	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	1,103.90
605020	BUILDINGS	1,252,058.00	3,506,140.25	5,600,000.00	62.61	0.00	0.00
GENERAL CAPITAL		1,254,007.12	4,271,975.87	16,958,900.00	25.19	174,696.83	340,124.48
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	349,000.00	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	0.00	0.00	136,200.00	0.00	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	113,010.56	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	0.00	0.00	494,800.00	0.00	0.00	0.00
DEBT SERVICE		126,443.72	885,196.97	3,857,700.00	22.95	239,454.28	885,196.97
CAPITAL PROJECTS							
600010	MISCELLANEOUS REPAIRS	0.00	0.00	160,000.00	0.00	0.00	667,565.40
601016	MISCELLANEOUS PROJECTS	33,689.12	195,433.60	735,000.00	26.59	6,661.29	73,693.79
601026	VEHICLES	0.00	42,071.70	306,000.00	13.75	0.00	0.00
601111	MISCELLANEOUS CAPITAL	2,301,318.30	2,315,152.80	11,475,000.00	20.18	0.00	0.00
601124	CLARIFIER REPLACEMENT	217,676.40	1,933,699.67	4,600,000.00	42.04	0.00	0.00
601127	VALVE REPLACEMENT	0.00	0.00	50,000.00	0.00	0.00	0.00
601128	MCC REPLACEMENT	0.00	0.00	125,000.00	0.00	520.32	520.32
601132	EQUIPMENT REPLACEMENT	4,704.80	4,704.80	4,035,000.00	0.12	8,060.00	8,060.00
601201	MISCELLANEOUS	0.00	0.00	249,000.00	0.00	0.00	0.00
601311	FACILITY RENEWAL	7,152.14	7,152.14	1,096,000.00	0.65	0.00	0.00
601312	CLARIFIER RENEWAL	7,314.69	7,314.69	0.00	100.00	2,811.48	24,930.48
601313	WATER TOWER RENEWAL	0.00	0.00	0.00	0.00	0.00	3,500.00
601314	EQUIPMENT RENEWAL	0.00	21,002.56	287,000.00	7.32	0.00	0.00
601315	COLLECTION SYSTEM RENEWAL	0.00	1,600.00	2,145,000.00	0.07	2,546.25	6,951.20
614215	E SIDE REHAB	0.00	0.00	4,050,000.00	0.00	0.00	0.00
CAPITAL PROJECTS		2,571,855.45	4,528,131.96	29,313,000.00	15.45	20,599.34	785,221.19
FUND BALANCE CONTRIBUTION							
599999	FUND BALANCE CONTRIBUTION	0.00	0.00	130,300.00	0.00	0.00	0.00
FUND BALANCE CONTRIBUTION		0.00	0.00	130,300.00	0.00	0.00	0.00
TOTAL EXPENDITURES		4,948,174.25	13,325,661.47	69,912,000.00	19.06	1,404,797.48	5,529,158.67

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REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 08/31/2025
% Fiscal Year Completed: 33.70

ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 08/31/25	08/31/2025			MONTH 08/31/24	08/31/2024
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		2,536,495.72	12,856,903.98	69,912,000.00	18.39	2,192,073.24	11,181,459.88
TOTAL EXPENDITURES - ALL FUNDS		4,948,174.25	13,325,661.47	69,912,000.00	19.06	1,404,797.48	5,529,158.67
NET OF REVENUES & EXPENDITURES		(2,411,678.53)	(468,757.49)	0.00	100.00	787,275.76	5,652,301.21

PERIOD ENDING 08/31/2025

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
			MONTH 08/31/25 INCR (DECR)	08/31/2025 NORM (ABNORM)				
GENERAL CAPITAL								
505020	22ENG31	ADMINISTRATION BLDG - DESIGN	1,455.00	30,678.25	200,000.00	19.01	7,345.00	161,976.75
505020	23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	594,472.27	11,000,000.00	41.38	3,956,853.79	6,448,673.94
505020	25ENG31	AWC-FURNISHING	494.12	494.12	0.00	100.00	30.38	(524.50)
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	1,252,058.00	3,506,140.25	5,600,000.00	73.14	589,684.80	1,504,174.95
605090	23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	0.00	0.00	77,803.00	(77,803.00)
Net GENERAL CAPITAL			1,254,007.12	4,271,975.87	16,942,500.00	52.55	4,631,716.97	8,038,807.16
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	2,981.00	5,986.00	200,000.00	50.11	94,236.82	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	53,782.00	93,743.25	4,350,000.00	2.16	0.00	4,256,256.75
503280	21CMP01	NARP / WATERSHED DEVELOPMENT	23,770.85	23,770.85	80,000.00	25.80	(3,132.00)	59,361.15
503280	22CMP12	NR PRETREATMENT UPDATE	0.00	0.00	0.00	0.00	13,362.10	(13,362.10)
Net OUTSIDE SERVICES			80,533.85	123,500.10	4,970,000.00	9.10	328,819.26	4,517,680.64
CAPITAL PROJECTS								
600010	24ENG51	REPAIR OF 12" PLANT SS	0.00	0.00	130,000.00	0.00	0.00	130,000.00
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	6,004.26	6,004.26	20,000.00	30.91	177.42	13,818.32
601016	22ENG60	UST REMOVAL AND REPLACEMENT - FINLEY (22,000.00	22,000.00	65,000.00	57.53	15,395.00	27,605.00
601016	23LAB01	LAB EQUIPMENT REPLACEMENT 2023	0.00	0.00	0.00	0.00	(28.00)	28.00
601016	25LAB01	MUFFLE FURNACE	0.00	0.00	17,000.00	0.00	0.00	17,000.00
601016	25LAB02	ANALYTICAL BALANCE	0.00	0.00	10,000.00	0.00	0.00	10,000.00
601026	23MNT01	VEHICLE REPLACEMENT - 2023	0.00	0.00	112,000.00	96.72	108,321.00	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	29,420.70	159,000.00	86.37	107,909.00	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	60,620.15	200,000.00	99.95	139,281.00	98.85
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	0.00	0.00	43,000.00
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	4,277.40	4,277.40	5,000.00	85.55	0.00	722.60
601016	24INC40	LINCOLN PARK WIRELESS I/O UPGRADE	0.00	0.00	12,500.00	0.00	0.00	12,500.00
601016	25MIS01	COMPUTER EQUIPMENT - 2025	1,407.46	7,495.39	30,000.00	29.10	1,234.00	21,270.61
601201	21ANX01	HARRISTOWN - NIAN TIC 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	2,301,318.30	2,315,152.80	11,100,000.00	69.23	5,369,742.70	3,415,104.50
601124	24ENG45	PRIMARY CLARIFER #4 & 6 MECHANISM	200,000.00	1,497,462.78	1,100,000.00	152.66	181,837.50	(579,300.28)
601124	24ENG46	RELIEF WELL REPLACEMENT	17,676.40	436,236.89	550,000.00	81.93	14,404.97	99,358.14
601124	25ENG55	REPLACEMENT OF SOUTH FINAL CLARIFIERS	0.00	0.00	2,950,000.00	0.00	0.00	2,950,000.00
601132	21ENG19	GATE REPLACEMENT - 2021	0.00	0.00	3,800,000.00	0.00	0.00	3,800,000.00
601132	23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEM	0.00	0.00	85,000.00	0.00	0.00	85,000.00
601132	24ENG07	DIGESTER #1 LID REPLACEMENT	4,704.80	4,704.80	0.00	100.00	44,912.43	(49,617.23)
601132	25ENG22	NEUROS BLOWER INSTALLATION	0.00	0.00	150,000.00	0.00	0.00	150,000.00
601111	23MNT30	MANLIFT REPLACEMENT	0.00	0.00	225,000.00	0.00	0.00	225,000.00

PERIOD ENDING 08/31/2025

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
			MONTH 08/31/25 INCR (DECR)	08/31/2025 NORM (ABNORM)				
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	0.00	0.00	180,000.00
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	0.00	0.00	200,000.00
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	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601312	22ENG43	CLARIFIER COATINGS	7,314.69	7,314.69	0.00	100.00	(4,411.76)	(2,902.93)
601315	22ENG02	FM RENEWAL - LOST BRIDGE LS	0.00	0.00	0.00	0.00	195,628.73	(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	1,600.00	110,000.00	1.45	0.00	108,400.00
601315	25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	0.00	0.00	110,000.00	0.00	0.00	110,000.00
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	20,000.00	0.00	0.00	20,000.00
601311	22MNT04	259 VALVE AND PUMP RENEWAL	7,152.14	7,152.14	11,000.00	328.66	29,000.00	(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
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	0.00	130,000.00	61.54	80,000.00	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	21,002.56	85,000.00	83.48	49,951.99	14,045.45
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	0.00	0.00	25,000.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	106,663.00	100.00	106,662.50	0.50
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	3,943,337.00	0.00	0.00	3,943,337.00
Net CAPITAL PROJECTS			2,571,855.45	4,528,131.96	29,143,000.00	37.64	6,440,084.31	18,174,783.73
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	349,000.00	0.00	0.00	349,000.00
Net DEBT SERVICE			0.00	0.00	759,000.00	0.00	0.00	759,000.00
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
TOTAL REVENUES - ALL FUNDS								
TOTAL EXPENDITURES - ALL FUNDS			3,906,396.42	8,923,607.93	51,814,500.00	39.22	11,400,620.54	31,490,271.53
NET OF REVENUES & EXPENDITURES			(3,906,396.42)	(8,923,607.93)	(47,739,500.00)	42.57	(11,400,620.54)	(27,415,271.53)

**Sanitary District of Decatur
2025 Proposed Tax Levy**

Fund	2024 Tax Levy			Max Rate	2025 Proposed Tax Levy			Extended Rate	Variance	
	Total Levy	Extended Levy	Levied Rate		Total Levy	Extended Levy	Levied Rate		2025 Proposed to 2024 Extension	Extended Rate
Corporate	\$515,000	\$515,014	0.03804	0.083	\$465,000	\$465,000	0.0339	0.0339	(\$50,014)	-0.0041
Public Benefit	\$600,000	\$600,037	0.04432	0.050	\$675,000	\$675,000	0.0492	0.0492	\$74,963	0.0049
Water Quality	\$385,000	\$385,042	0.02844	0.030	\$400,000	\$400,000	0.0292	0.0292	\$14,958	0.0007
IMRF	\$110,000	\$110,070	0.00813	n/a	\$150,000	\$150,000	0.0109	0.0109	\$39,930	0.0028
Total Aggregate Levy	\$1,610,000	\$1,610,163	0.11893		\$1,690,000	\$1,690,000	0.1233	0.1233	\$79,837	0.0043
Bonds & Interest	\$2,755,000	\$2,755,135	0.20349		\$2,880,000	\$2,880,000	0.2101	0.2101	\$124,865	0.0066
Total Levy	\$4,365,000	\$4,365,298	0.32243		\$4,570,000	\$4,570,000	0.33336	0.33336	\$204,702	0.0109

Truth in Taxation and Estimated Tax Calculations:

Truth in Taxation	
2024 Aggregate Tax Levy	\$1,610,163
	(x105%)
Limiting Amount	\$1,690,671
2025 Tax Levy	\$1,690,000

4.96%
4.96%

EAV Projections	
2024 EAV	\$1,353,874,231
2025 EAV Projected Change	17,000,000
Projected 2025 EAV	\$1,370,874,231

\$78,825,268

0.00%
1.26%

Estimated Taxes / \$100 of Home Market Value	
Actual 2024 Tax Amount	\$0.107
Projected 2025 Tax Amount	\$0.111
Homeowner exemption	20.00
Estimated homeowner tax amount = (Market Value * tax amount /100) -20.00	

Estimated Taxes Median Owner Occupied Home Value of \$92,200	
Actual 2024 Tax Amount	\$79.75
Projected 2025 Tax Amount	\$82.45
Increase	\$2.70

**SCHEDULE OF WPCRF LOANS
8/31/2025**

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE		ANNUAL PAYMENTS
			ORIGINAL	OUTSTANDING PRINCIPAL	
Jun-11	Wyckles PH 1	0.000	818,637	210,191	42,038
Jul-11	Wyckles PH II	0.000	793,557	223,824	40,695
Mar-12	Oreana	0.000	4,882,563	1,390,881	252,887
Dec-12	Stevens Creek	1.250	1,760,912	562,074	103,568
May-13	Argenta	1.250	5,870,416	2,207,877	308,874
Oct-13	Trestle	1.250	2,765,463	960,779	134,602
Dec-15	Digester Mixing	1.930	6,870,742	4,265,313	450,720
Mar-16	Sewer Rehab (Eastside Separation)	2.210	2,146,713	1,269,191	136,105
Jun-16	Sludge Thickening	1.995	5,130,373	2,886,819	306,100
Aug-16	Odor Control Ph 2	2.210	3,558,139	2,107,660	226,021
Jun-19	2017 SE36 Rehab	1.760	1,184,097	832,559	71,929
Oct-19	West Headworks	1.760	8,755,000	6,644,611	371,980
Nov-21	S Shores Sewer Lining	1.350	8,600,891	7,492,243	377,881
TOTAL			53,137,504	31,054,020	2,823,401

9/11/2025

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

The Safety Committee met on Thursday September 11, 2025. In attendance were David Cunningham, Kent Newton, Lance Smith, Ean Watson, and David Boys. The Sanitary District Employees have worked 2610 days without a lost-time accident and 537 days since the last recordable injury.

The committee discussed the following items concerning the SDD facility:

On November 24th, our medical provider will be on-site to conduct annual hearing tests, respirator physicals, and fit testing.

Congratulations to Zack Byrne on successfully completing all three phases of the Maintenance Apprenticeship Training Program!

The groundhog traps have been effective, and the animals are being safely relocated to a new area. All burrow holes will be repaired.

We have addressed the issue of contractors not wearing hard hats—particularly while working under suspended loads—with their management team. They have assured us that corrective measures will be taken to resolve the problem.

Water has been observed seeping through the basement floor of the administrative building. Safety cones have been installed to alert others to the affected area, and maintenance is currently working on a permanent solution.

Last week, the Fire Marshal inspected and certified our three remaining underground storage tanks (USTs). The certification is valid for two years.

Safety Recognition: Brian Casch identified a safety hazard at the Wyckles facility's west lagoon, where the water decant structure showed signs of corrosion and was unsafe to walk on. He promptly notified management, and the area was secured with danger tape while a permanent solution is being developed.

Safety Recognition: David Cunningham observed our sampling technician removing a manhole cover for a sample that required the opening to remain exposed for an extended period. While cones were placed around the area for safety, David suggested exploring a more secure and durable protective solution. We will investigate available options to better safeguard the public in situations where manhole covers must remain open.

Next month's safety meeting will be held on 10/13/2025 at 2:30 p.m. If you have any questions or suggestions, call me @ 217-462-9515 and thank you for your continued efforts in safety and health. Together we will provide a safe workplace if everybody accepts that SAFETY IS EVERYONES RESPONSIBILITY.