Executive Director / CFO Report

October 15, 2025

Safety and Training

As of September 10, Sanitary District employees had worked 2,639 days without a lost-time accident and 22 days since the last recordable injury. The Safety Committee meeting will be held on October 16.

Anniversary, Awards and Recognitions

Brian Casch	3 Years
Zackary Byrne	2 Years
Lewis Feltes	2 Years
Emma Antonelli	1 Year
Erin Hoover	1 Year

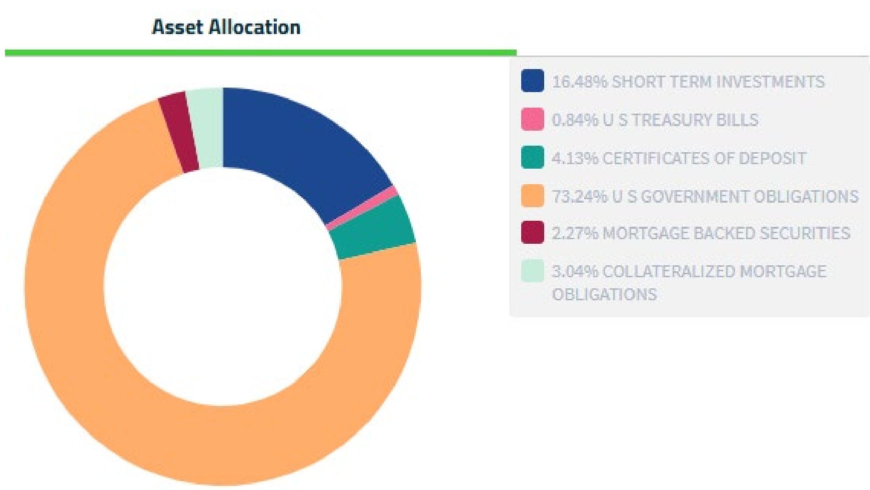
Labor Management

The first meeting since February is scheduled for October 14. The agenda includes the following items:

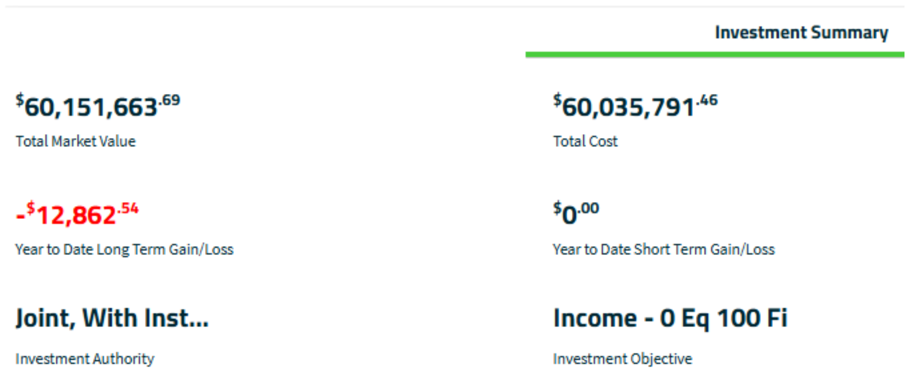
1. Promotion schedules, procedures & qualifications (L)
2. ELDT trainer update (L)
3. Administrative Workforce Center Update (M)
4. Health Insurance Committee (M)
5. CBA Negotiations (M)
6. Review of Prior Meeting Minutes (M)

Dan Smallwood will attend as the Board Representative.

Investment Summary



Asset Allocation Graph



Investment Summary

Financial Summary as of 9/30/25

- Cash balances, all funds $ 37,769,597
- Investment balances, all funds $ 64,992,895.11
- Operation revenue is more than expense by $ 5,067,927.97 and total expenses is more than revenue from all sources by $ (76,599.61)

2024-2025 Audit

The audit work has been completed. Jamey Wilkey will be discussing the report and be available to answer any questions from the Board.

Plant Upgrade Financing

Speer Financial has provided an engagement letter that was reviewed by our attorney with no proposed changes. Speer will assist with developing and executing a financing plan the provides the funds needed for the nutrient upgrades. They will also assist with getting a credit rating. Because all debt for at least 20 years was in the form of IEPA loans or local bank debt certificates no credit rating was needed.

Insurance

Liability and Property

Applications have been submitted and we are still working through the renewal process. We are entering the third year of a three year agreement there will be an increase for any new assets that were not included in the original valuation.

Health

We will be having the employee insurance committee meeting soon. It is a tough market right now with rate increase pressure due to inflation and several new prescription categories. Blue Cross /Blue Shield is proposing increases to the premiums and all co-pays and out of pocket maximum. The employee contribution is also scheduled to increase by 0.75% to 25.00% of the total premium. We will be meeting with our broker to discuss options available.

2025-2026 Budget

The 2025-2026 budget timeline is attached for review. It was prepared based on the Board considering approving the budget at the April Board meeting.

Please forward any questions or comments to:

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

SANITARY DISTRICT OF DECATUR
PRELIMINARY BALANCE SHEET
For the Period Ending September 30, 2025

ACCOUNT	DESCRIPTION	FUND 10 GENERAL	FUND 20 CAPITAL CONTINGENCY	FUND 25 PUBLIC BENEFIT	FUND 28 ANNEXATION	FUND 30 BOND FUND	FUND 40 REPLACEMENT	FUND 50 DEBT SERVICE	FUND 55 CONSTRUCTION	FUND 60 COMPLIANCE	FUND 70 IMRF	FUND 75 WATER QUALITY	TOTAL
ASSETS													
100000	CASH												
100010	PETTY CASH	100.00											100.00
100030	GENERAL ACCOUNT	3,173,953.67	514,934.07	897,997.29	187,846.37	(2,928,499.65)	(1,167,084.87)	(2,169,093.39)	(16,940.42)	6,535,342.26	727,228.18	298,294.40	6,053,977.91
100041	SDD RETAINAGE ACCOUNT	116,145.83											116,145.83
100043	HICKORY POINT BANK MM	8,227,667.00	22,699.39		7,632.46	253,845.37	170,150.12	9,290.22		31,467.39			8,722,751.95
100045	BUSEY SECTION 125 ACCOUNT	16,010.42											16,010.42
100049	ILLINOIS TRUST MM	17,599,928.55	120,407.83		39,816.19		964,615.13	58,859.26		232,873.06			19,016,500.02
100051	ILLINOIS TRUST TERM	5,000,000.00											5,000,000.00
100052	HICKORY POINT DEBT SERVICE ESCROW					3,844,111.26							3,844,111.26
100100	INVESTMENTS	(4,316,180.33)	5,263,163.99	219,181.66	1,732,847.77		44,677,083.23	5,782,827.11		6,752,592.10	(117,968.72)	(651.70)	59,992,895.11
100210	GENERAL ACCOUNTS RECEIVABLE	2,175,592.93											2,175,592.93
100400	PREPAID EXPENSES	1,055.80											1,055.80
TOTAL ASSETS		**31,994,273.87**	**5,921,205.28**	**1,117,178.95**	**1,968,142.79**	**1,169,456.98**	**44,644,763.61**	**3,681,883.20**	**(16,940.42)**	**13,552,274.81**	**609,259.46**	**297,642.70**	**104,939,141.23**
LIABILITIES													
200626	FLEX PAYABLE	514.98											514.98
200700	DUE TO CITY	655,026.01											655,026.01
200720	DUE TO CONTRACTOR-LAND APP	116,145.83											116,145.83
200730	RETAINAGE PAYABLE					884,695.60	129,681.83						1,014,377.43
TOTAL LIABILITIES		**771,686.82**				**884,695.60**	**129,681.83**						**1,786,064.25**
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		5,853,737.05	86,088.22	20,340.78	36,356.86	(3,928,943.67)	(3,748,053.14)	1,144,768.21		67,558.81	93,904.57	297,642.70	(76,599.61)
Ending Fund Balance		31,222,587.05	5,921,205.28	1,117,178.95	1,968,142.79	284,761.38	44,515,081.78	3,681,883.20	(16,940.42)	13,552,274.81	609,259.46	297,642.70	103,153,076.98
TOTAL LIABILITIES & FUND BALANCE		**31,994,273.87**	**5,921,205.28**	**1,117,178.95**	**1,968,142.79**	**1,169,456.98**	**44,644,763.61**	**3,681,883.20**	**(16,940.42)**	**13,552,274.81**	**609,259.46**	**297,642.70**	**104,939,141.23**

SANITARY DISTRICT OF DECATUR

CASH & INVESTMENTS

9/30/2025

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 Mrkt	3/29/2019	$ 3,752,792.64	$ 8,504,752.45	$ 116,941.47	$ 101,058.03	$ 8,722,751.95	$ 307,922.87	0.2795%	3.35%	Hickory Point MM
Cash	NA	NA	4,826,319.20	81,884.20	1,145,774.51	6,053,977.91	NA	0.2986%	3.58%	General Account
Cash	10/24/2024	NA	6,867,827.41	90,341.88	(3,114,058.03)	3,844,111.26	$ 268,956.63	0.3947%	4.74%	Hickory Point Debt Service Escrow
Total		**$ 3,752,792.64**	**$ 20,198,899.06**	**$ 289,167.55**	**$ (1,867,225.49)**	**$ 18,620,841.12**	**$ 576,879.50**			

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	333,926.53	5,537,430.14	19,016,500.02	1,479,069.88	0.3563%	4.28%	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**	**$ 871,356.67**	**$ (10,000,000.00)**	**$ 24,016,500.02**	**$ 2,016,500.02**			

SANITARY DISTRICT OF DECATUR
Asset Detail As of 9/30/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL HOME LOAN MORTGAGE CORP	0.60%	10/15/2025	99.86	510,000	501,261	8,739	509,301	8,041	3,060
FEDERAL FARM CREDIT BANKS	0.52%	10/21/2025	99.80	255,000	250,510	4,490	254,485	3,975	1,326
FEDERAL HOME LOAN MORTGAGE CORP	0.65%	10/27/2025	99.74	255,000	250,678	4,322	254,347	3,670	1,658
FEDERAL HOME LOAN BANKS	0.55%	10/29/2025	99.72	1,015,000	1,000,029	14,971	1,012,178	12,150	5,583
UNITED STATES TREASURY BILL	0.00%	11/12/2025	99.53	507,000	500,218	6,782	504,632	4,415	-
CITY NATL BK LOS ANGELES CALIF	4.90%	11/24/2025	100.11	250,000	250,313	(313)	250,268	(45)	12,250
FEDERAL NATL MTG ASSN	0.63%	11/25/2025	99.48	765,000	751,742	13,259	760,984	9,242	4,781
UNITED STATES TREASURY NOTE	0.38%	11/30/2025	99.39	150,000	148,532	1,468	149,088	556	563
FEDERAL NATIONAL MTG ASSN	0.65%	12/10/2025	99.34	255,000	250,667	4,333	253,320	2,653	1,658
FEDERAL HOME LOAN MORTGAGE CORP	0.63%	12/17/2025	99.28	510,000	501,277	8,723	506,343	5,066	3,188
FEDERAL HOME LOAN BANKS	0.95%	12/30/2025	99.27	510,000	502,060	7,940	506,267	4,206	4,845
UNITED STATES TREASURY NOTES	2.63%	12/31/2025	99.66	650,000	645,001	4,999	647,790	2,789	17,063
FIRST BANK OF THE LAKE	4.25%	1/26/2026	98.89	510,000	501,053	8,947	504,329	3,276	2,550
FEDERAL HOME LOAN BANKS	0.50%	1/26/2026	100.06	250,000	250,000	0	250,150	150	10,625
UNITED STATES TREASURY NOTE	2.63%	1/31/2026	99.55	1,310,000	1,299,895	10,105	1,304,157	4,263	34,388
SOFI BANK, NATIONAL ASSOCIATION	4.30%	2/2/2026	100.09	250,000	250,000	0	250,220	220	10750
FEDERAL FARM CREDIT BANKS	4.50%	2/6/2026	100.19	495,000	495,835	(835)	495,945	110	22,275
FEDERAL HOME LOAN BANKS	0.55%	2/12/2026	98.77	515,000	505,940	9,060	508,686	2,746	2,833
FEDERAL HOME LOAN BANKS	0.63%	2/24/2026	98.67	515,000	506,195	8,805	508,166	1,971	3,219
UNITED STATES TREASURY NOTES	2.50%	2/28/2026	99.42	120,000	118,802	1,198	119,304	502	3,000
FEDERAL HOME LOAN BANKS	1.00%	3/23/2026	98.66	1,535,625	1,512,302	23,323	1,515,109	2,807	15,356
GEORGIA BANKING COMPANY	4.95%	3/27/2026	100.50	245,000	245,000	0	246,232	1,232	12,128
FEDERAL FARM CREDIT BANKS	5.40%	4/13/2026	100.79	240,000	243,093	(3,093)	241,889	(1,204)	12,960
WELLS FARGO AND CO	4.25%	4/29/2026	100.21	250,000	250,000	0	250,515	515	10625
UNITED STATES TREASURY NOTES	2.38%	4/30/2026	99.18	1,310,000	1,287,624	22,376	1,299,258	11,634	31,113
UNITED STATES TREASURY NOTES	2.13%	5/31/2026	98.88	150,000	151,861	(1,861)	148,322	(3,539)	3,188
CAPITAL ONE	4.70%	6/22/2026	100.57	245,000	245,000	0	246,406	1,406	11,515
UBS BANK USA	4.65%	6/22/2026	100.21	250,000	250,000	0	250,513	513	10,375
SAFRA NATL BANK NEW YORK	4.15%	6/22/2026	100.60	245,000	245,000	0	246,465	1,465	11,393
BMW BK	4.65%	6/23/2026	100.54	245,000	245,000	0	246,328	1,328	11,393
DISCOVER BK	4.70%	6/23/2026	100.60	245,000	245,000	0	246,475	1,475	11,515
UNITED STATES TREASURY NOTES	1.88%	7/31/2026	98.46	1,335,000	1,306,314	28,686	1,314,454	8,140	25,031

SANITARY DISTRICT OF DECATUR
Asset Detail As of 9/30/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	98.07	215,000	209,474	5,526	210,857	1,383	3,225
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	97.27	1,365,000	1,306,954	58,046	1,327,776	20,823	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	98.13	150,000	152,242	(2,242)	147,188	(5,055)	3,000
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	97.65	120,000	115,493	4,507	117,178	1,685	2,100
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	97.18	1,365,000	1,314,980	50,020	1,326,562	11,582	20,475
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	95.62	225,000	213,927	11,073	215,138	1,211	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	98.63	1,310,000	1,278,937	31,063	1,292,040	13,103	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	94.97	150,000	148,125	1,875	142,460	(5,666)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.36	1,000,000	982,974	17,026	993,590	10,616	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.45	1,315,000	1,284,743	30,257	1,294,552	9,808	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	99.09	205,000	201,429	3,571	203,135	1,705	6,406
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	93.82	1,350,000	1,240,341	109,659	1,266,624	26,283	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.23	150,000	153,777	(3,777)	145,847	(7,930)	3,375
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	93.62	120,000	109,594	10,406	112,340	2,746	750
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	93.65	725,000	670,525	54,475	678,977	8,452	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	100.90	250,000	246,003	3,997	252,245	6,242	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	101.64	500,000	501,036	(1,036)	508,185	7,149	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	94.40	225,000	210,497	14,504	212,405	1,908	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	94.22	710,000	656,679	53,321	668,927	12,248	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	93.92	502,000	459,161	42,839	471,483	12,323	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	98.15	150,000	156,881	(6,881)	147,218	(9,664)	4,313
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	101.00	250,000	245,449	4,551	252,500	7,051	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	93.00	725,000	665,742	59,258	674,221	8,479	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	101.48	260,000	265,461	(5,461)	263,845	(1,616)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	97.96	265,000	251,730	13,270	259,597	7,867	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	93.30	560,000	514,021	45,979	522,497	8,476	7,280
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	102.83	120,000	121,175	(1,175)	123,398	2,223	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	93.47	715,000	656,248	58,752	668,275	12,027	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	102.67	475,000	492,355	(17,355)	487,678	(4,677)	21,969
UNITED STATES TREASURY BDS	5.25%	11/15/2028	104.71	150,000	170,008	(20,008)	157,061	(12,947)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	93.13	556,000	507,027	48,973	517,775	10,748	7,645

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	101.23	258,000	257,690	310	261,163	3,473	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	94.10	485,000	448,716	36,284	456,375	7,659	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	96.78	665,000	637,642	27,358	643,567	5,925	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	102.42	250,000	252,703	(2,703)	256,043	3,339	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	90.63	500,000	432,034	67,966	453,150	21,116	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	97.37	655,000	630,792	24,208	637,754	6,962	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	95.66	150,000	155,267	(5,267)	143,496	(11,771)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	96.88	529,000	502,198	26,802	512,469	10,271	14,548
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	92.65	555,000	501,701	53,299	514,219	12,518	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	96.26	670,000	639,862	30,138	644,955	5,093	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	92.80	544,000	506,432	37,568	504,816	(1,616)	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	99.00	500,000	486,454	13,546	494,990	8,536	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	101.16	625,000	629,538	(4,538)	632,225	2,687	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	93.85	485,000	432,564	52,436	455,177	22,613	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	92.77	150,000	151,530	(1,530)	139,160	(12,371)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	93.21	535,000	503,537	31,463	498,657	(4,879)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	93.43	550,000	501,673	48,327	513,854	12,181	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	110.63	150,000	184,256	(34,256)	165,938	(18,319)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	90.95	570,000	505,070	64,930	518,438	13,368	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	87.91	500,000	427,044	72,956	439,525	12,481	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	90.51	555,000	490,108	64,892	502,336	12,228	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	88.06	265,000	228,858	36,142	233,364	4,506	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	87.89	600,000	509,378	90,622	527,334	17,956	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	86.72	150,000	143,933	6,067	130,085	(13,849)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	87.40	925,000	904,363	20,637	808,432	(95,932)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	89.06	625,000	519,507	105,493	556,644	37,137	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	105.00	500,000	490,772	9,228	524,975	34,203	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	94.51	580,000	510,395	69,605	548,170	37,774	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	95.15	580,000	509,858	70,142	551,864	42,006	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	101.19	525,000	498,466	26,534	531,237	32,771	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	97.11	550,000	501,159	48,841	534,083	32,924	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	83.50	196,000	158,112	37,888	163,668	5,556	3,136

SANITARY DISTRICT OF DECATUR
Asset Detail   As of 9/30/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	99.51	550,000	503,421	46,579	547,283	43,862	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	99.20	540,000	502,987	37,013	535,653	32,666	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	94.25	554,195	579,220	(25,025)	522,345	(56,875)	13,855
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	89.72	942,121	951,981	(9,859)	845,290	(106,691)	14,132
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	85.27	1,103,154	1,110,185	(7,030)	940,700	(169,484)	16,547
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	88.86	999,347	1,016,523	(17,176)	888,061	(128,462)	17,489
GOLDMAN SACHS FINANCIAL SQUARE TREASURY SOLUTIONS INSTITUTIONAL CLASS	4.02%		100.00	9,910,674	9,910,674	0	9,910,674	0	398,409
AVERAGE or TOTAL FOR ALL ASSETS	2.23%	3.18	96.95	52,136,442	50,125,117	2,011,325	50,240,990	115,872	1,115,920

STATE REPLACEMENT TAX
FISCAL YEAR 2025-2026
9/30/2025

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
9/30/2025

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
9/12/25	801,809.11	506,057.61	20,217.44	110,213.63	70,723.73	94,596.70
Total	**$ 3,367,046.68**	**$ 2,125,093.82**	**$ 84,899.33**	**$ 462,821.42**	**$ 296,991.00**	**$ 397,241.11**
		50-00.00-402001	70-00.00-402001	25-00.00-402001	75-00.00-402001	10-00.00-402001

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 09/30/2025
% Fiscal Year Completed: 41.92

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 09/30/25 INCR (DECR)	YTD BALANCE 09/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 09/30/24 INCR (DECR)	YTD BALANCE 09/30/2024 NORM (ABNORM)
Revenues							
TAXES							
402001	PROPERTY TAX	801,809.11	3,367,046.68	4,345,250.00	77.49	479,251.41	2,922,916.42
402011	REPLACEMENT TAX	0.00	232,301.86	487,650.00	47.64	0.00	306,363.00
TAXES		801,809.11	3,599,348.54	4,832,900.00	74.48	479,251.41	3,229,279.42
USER FEES							
402002	PENALTIES	(274,000.00)	278,000.00	30,000.00	926.67	4,000.00	29,000.00
402003	INDUSTRIAL USER CHARGE	1,226,504.57	6,952,404.24	16,382,300.00	42.44	1,247,977.96	6,550,133.79
402005	USER CHARGE	398,881.43	2,272,944.55	5,566,450.00	40.83	418,896.53	2,217,738.48
USER FEES		1,351,386.00	9,503,348.79	21,978,750.00	43.24	1,670,874.49	8,796,872.27
OTHER REVENUE							
402007	GRANT INCOME	0.00	8,969.00	0.00	100.00	0.00	8,723.00
402015	OPERATIONS OF PUMP STATION	35,149.52	69,916.98	144,600.00	48.35	34,821.08	69,263.67
402019	INTEREST INCOME	311,300.59	1,967,801.89	3,173,500.00	62.01	371,549.69	1,233,324.27
402020	ANNEXATION INCOME	0.00	0.00	2,000.00	0.00	0.00	15,360.00
402025	OTHER INCOME	31,175.89	119,007.55	153,000.00	77.78	26,033.48	235,914.16
402027	WASTE HAULER MANIFEST INCOME	9,505.76	46,601.81	88,000.00	52.96	7,162.54	69,164.13
402028	SEWER PERMIT INCOME	13,725.00	64,373.80	145,000.00	44.40	15,353.40	62,509.60
412259	ARGENTA	103,592.27	103,592.27	210,300.00	49.26	100,575.02	100,575.02
412260	OREANA	0.00	68,901.71	137,800.00	50.00	0.00	68,901.71
OTHER REVENUE		504,449.03	2,449,165.01	4,054,200.00	60.41	555,495.21	1,863,735.56
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	1,818.27	4,304.91	0.00	100.00	1,748.38	(1,057.88)
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,075,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		1,818.27	4,304.91	4,075,000.00	0.11	1,748.38	(1,057.88)
TOTAL REVENUES		2,659,462.41	15,556,167.25	69,912,000.00	22.25	2,707,369.49	13,888,829.37
Expenditures							
PERSONNEL							
501010	SALARIES	328,287.86	1,798,989.73	4,654,200.00	38.65	331,375.67	1,854,010.46
501020	OVERTIME	4,270.95	39,182.76	110,800.00	35.36	5,990.89	41,885.54
501025	ON-CALL	0.00	0.00	62,700.00	0.00	0.00	0.00
501030	FICA	19,233.96	107,017.81	296,200.00	36.13	19,611.90	110,626.38
501040	IMRF	7,530.50	41,215.48	141,000.00	29.23	2,856.31	16,003.23
501050	HEALTH - MEDICAL - LIFE	64,155.03	325,798.04	1,044,500.00	31.19	61,804.13	324,528.72
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	350.00	1,977.06	10,000.00	19.77	138.00	1,127.25
501080	WORKERS COMPENSATION INSURANCE	6,239.00	31,195.00	81,000.00	38.51	6,216.00	31,080.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,500.00	28,000.00	73,200.00	38.25	5,300.00	27,800.00
501113	MEDICARE	4,498.28	25,028.31	71,000.00	35.25	4,586.63	25,872.34
507010	IMRF - DISTRICT	0.00	0.00	141,000.00	0.00	0.00	0.00
PERSONNEL		440,065.58	2,398,404.19	6,686,600.00	35.87	437,879.53	2,432,933.92

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 09/30/25 INCR (DECR)	YTD BALANCE 09/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 09/30/24 INCR (DECR)	YTD BALANCE 09/30/2024 NORM (ABNORM)
Expenditures							
SUPPLIES							
502010	POLYMER	0.00	26,548.90	80,000.00	33.19	12,949.92	25,899.84
502041	PLANT CHEMICALS	5,092.98	14,517.09	65,000.00	22.33	0.00	8,118.37
502050	VEHICLE SUPPLIES	3,284.50	6,767.23	33,750.00	20.05	3,785.22	6,488.44
502061	PIPE & PIPE SUPPLIES	2,081.31	4,101.94	24,000.00	17.09	307.01	4,495.19
502062	ELECTRICAL SUPPLIES	4,172.75	28,481.58	47,500.00	59.96	2,887.50	26,245.48
502063	CONSTRUCTION SUPPLIES	309.55	2,031.12	18,500.00	10.98	0.00	1,073.22
502064	TELEPHONE & RADIO SUPPLIES	756.38	794.34	7,950.00	9.99	322.35	2,153.39
502065	HAND TOOLS	1,226.87	3,576.02	28,300.00	12.64	1,770.80	4,084.08
502066	INSTRUMENTATION SUPPLIES	3,797.43	15,589.71	42,500.00	36.68	913.52	1,889.92
502067	PERSONAL SUPPLIES	290.08	3,893.92	31,200.00	12.48	78.16	2,811.91
502068	MECHANICAL SUPPLIES	5,322.16	19,154.59	49,000.00	39.09	4,891.60	9,633.59
502069	BUILDING SUPPLIES	188.58	388.44	10,000.00	3.88	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	0.00	4,114.67	21,500.00	19.14	565.42	2,235.03
502074	SAFETY PPE REIMBURSEMENT	0.00	1,067.17	10,000.00	10.67	76.11	1,806.61
502080	JANITORIAL SUPPLIES	88.87	2,969.10	12,500.00	23.75	1,481.17	4,495.61
502100	LABORATORY SUPPLIES	7,332.71	28,796.00	87,000.00	33.10	8,560.47	30,075.07
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	0.00	338.12
502140	FUELS & LUBRICANTS	1,618.48	21,202.71	183,300.00	11.57	7,546.18	26,260.74
502150	GROUNDS KEEPING SUPPLIES	790.73	4,253.97	15,400.00	27.62	1,099.84	5,454.78
502160	PAINT & PAINTING SUPPLIES	928.24	7,541.31	32,500.00	23.20	80.00	282.53
502170	ODOR CONTROL CHEMICALS	0.00	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	67,123.68	295,419.28	394,900.00	74.81	60,958.01	268,684.54
502195	NEUTRALIZATION SUPPLIES	20,507.17	88,060.18	200,000.00	44.03	16,411.47	92,878.63
502200	MACERATOR MAINTENANCE	0.00	291.90	24,400.00	1.20	4,284.00	5,201.89
502210	PUMP MAINTENANCE	150.07	27,341.31	125,000.00	21.87	2,074.06	9,087.89
502220	VALVE MAINTENANCE	2,667.16	2,667.16	40,000.00	6.67	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	995.63	995.63	14,000.00	7.11	0.00	1,933.46
502260	MAG TUBE MAINTENANCE	0.00	8,095.85	24,500.00	33.04	0.00	0.00
502270	PLUMBING SUPPLIES	100.61	5,076.11	10,000.00	50.76	150.78	2,355.21
502280	CONDUIT AND WIRE SUPPLIES	190.56	1,045.39	25,000.00	4.18	1,879.67	5,537.69
502290	HARDWARE	316.55	2,193.42	7,000.00	31.33	19.87	1,445.21
502810	PUMP STATION MAINTENANCE	8,145.41	53,088.23	92,000.00	57.70	5,017.54	24,023.90
502820	INTERCEPTOR & FORCEMAIN MAIN	0.00	6,074.61	50,000.00	12.15	17,045.14	33,486.72
502830	CSO FACILITY MAINTENANCE	0.00	7,413.42	53,000.00	13.99	1,400.00	3,160.74
502840	PRE-TREATMENT SUPPLIES	400.70	400.70	18,500.00	2.17	3,260.45	3,721.65
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	0.00	386,000.00	0.00	0.00	0.00
SUPPLIES		137,879.16	714,523.49	2,381,200.00	30.01	159,816.26	616,612.60
UTILITIES							
503010	NATURAL GAS	1,670.96	10,231.91	95,000.00	10.77	1,581.18	6,658.66
503020	TELEPHONE SERVICE	3,651.30	16,312.27	46,400.00	35.16	3,499.18	17,311.55
503040	ELECTRICITY	111,885.94	513,635.56	1,280,000.00	40.13	100,600.79	409,281.03
503050	WATER	2,803.97	11,433.03	38,500.00	29.70	2,440.86	9,718.99
UTILITIES		120,012.17	551,612.77	1,459,900.00	37.78	108,122.01	442,970.23
OUTSIDE SERVICES							
503060	GROUNDSKEEPING SERVICES	0.00	10,250.00	12,500.00	82.00	0.00	418.24
503070	OUTSIDE LABORATORY SERVICES	682.70	5,172.20	29,000.00	17.84	3,063.60	5,915.80
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	416.68	4,584.94	18,900.00	24.26	631.27	9,660.26

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 09/30/25 INCR (DECR)	YTD BALANCE 09/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 09/30/24 INCR (DECR)	YTD BALANCE 09/30/2024 NORM (ABNORM)
Expenditures							
503080	REFUSE & GRIT	7,802.57	45,576.16	85,000.00	53.62	7,826.94	32,343.64
503091	ELECTRICAL MAINTENANCE SERVICE	320.62	1,599.32	27,500.00	5.82	0.00	10,265.84
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	12,000.00	0.00	2,232.68	5,791.68
503093	MECHANICAL MAINTENANCE SERVICE	4,185.04	28,523.17	113,900.00	25.04	13,764.04	36,786.24
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	0.00	2,000.00	0.00	0.00	423.70
503095	VEHICLE - OUTSIDE SERVICES	5,419.11	19,240.16	72,200.00	26.65	10,967.63	18,279.38
503096	JANITORIAL SERVICES	0.00	19.98	5,000.00	0.40	4,141.97	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	0.00	1,540,000.00	0.00	0.00	0.00
503113	LAND APPLICATION - EQUIP MAINT	0.00	14,161.42	17,500.00	80.92	10,789.56	10,789.56
503120	RENTAL EQUIPMENT	3,214.85	8,997.45	42,500.00	21.17	1,445.65	8,005.19
503130	PUMP REPAIR SERVICES	5,395.40	5,395.40	95,000.00	5.68	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	15,750.35	63,624.67	152,100.00	41.83	3,251.00	97,543.20
503143	DATA PROCESSING SOFTWARE	75.00	7,481.45	12,000.00	62.35	0.00	500.00
503144	DATA PROCESSING PROGRAMING	414.50	1,658.00	20,000.00	8.29	414.50	1,658.00
503150	HVAC SERVICES	0.00	465.00	60,500.00	0.77	2,795.97	8,925.97
503160	BLOWER MAINTENANCE SERVICE	0.00	32,064.00	35,000.00	91.61	17,905.00	26,937.40
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00	0.00	0.00	0.00
503280	PROFESSIONAL & CONSULTANTS	49,076.54	201,253.12	5,260,000.00	3.83	15,614.92	246,388.40
503380	RESEARCH	0.00	0.00	60,000.00	0.00	3,000.00	4,048.95
OUTSIDE SERVICES		92,753.36	450,328.84	7,714,000.00	5.84	97,844.73	564,992.47
ADMINISTRATIVE EXPENSES							
504010	POSTAGE	385.12	844.15	3,500.00	24.12	15.21	854.65
504030	OFFICE SUPPLIES	421.97	1,665.27	7,400.00	22.50	271.23	1,488.18
504060	PRINTING AND REPRODUCTION	360.16	1,368.70	14,200.00	9.64	399.80	3,330.16
504070	ADVERTISING	554.30	2,193.99	18,050.00	12.16	695.01	4,272.91
504074	SAFETY TRAINING MATERIALS	0.00	0.00	3,000.00	0.00	0.00	0.00
504091	TRANSPORTATION	292.60	411.67	17,750.00	2.32	831.88	1,837.77
504092	LODGING	0.00	6,484.63	38,000.00	17.06	0.00	1,600.10
504093	MEALS	148.63	1,727.03	29,600.00	5.83	833.24	3,860.50
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	5,100.00	0.00	0.00	0.00
504102	TRAINING - EDUCATION-REGIST	2,862.50	11,744.50	118,250.00	9.93	3,434.00	19,595.84
504103	TRAINING - EDUCATION-MATERIAL	0.00	100.00	800.00	12.50	0.00	0.00
504110	MEMBERSHIP FEES	333.00	11,294.46	35,650.00	31.68	1,940.50	5,323.49
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	0.00	5,329.95	25,200.00	21.15	0.00	5,174.70
504190	ANNEXATION COSTS	0.00	0.00	1,000.00	0.00	53.00	197.00
504200	LEGAL	4,765.00	13,105.00	74,500.00	17.59	2,900.50	10,286.00
504210	AUDIT	26,370.00	26,370.00	29,000.00	90.93	0.00	13,450.00
504220	BANK CHARGES	113.69	606.48	1,400.00	43.32	113.78	566.83
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00	100.00	0.00	72,500.00
504231	USER CHARGE BILLING	30,574.10	122,994.41	380,000.00	32.37	62,049.23	121,908.62
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	0.00	205.95	268,000.00	0.08	42.20	18,048.21
ADMINISTRATIVE EXPENSES		67,181.07	383,378.72	1,410,400.00	27.18	73,579.58	338,348.92
GENERAL CAPITAL							
505020	BUILDINGS	19,973.46	645,618.10	11,200,000.00	5.76	46,696.40	375,336.00
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 09/30/25 INCR (DECR)	YTD BALANCE 09/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 09/30/24 INCR (DECR)	YTD BALANCE 09/30/2024 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	0.00	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	435,342.30	3,941,482.55	5,600,000.00	70.38	0.00	0.00
605090	OFFICE EQUIPMENT	77,803.00	77,803.00	0.00	100.00	0.00	0.00
GENERAL CAPITAL		533,118.76	4,805,094.63	16,958,900.00	28.33	46,696.40	386,820.88
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	0.00	126,443.72	252,900.00	50.00	0.00	126,443.72
512025	WYCKLES PH 2	0.00	0.00	40,700.00	0.00	0.00	0.00
512026	ARGENTA	0.00	165,197.69	330,500.00	49.98	0.00	165,197.69
512027	TRESTLE REP	0.00	0.00	134,700.00	0.00	0.00	0.00
512028	STEVENS CR INT	0.00	45,151.58	90,400.00	49.95	0.00	45,151.58
512030	PRIMARY DIGEST	0.00	225,360.01	450,800.00	49.99	0.00	225,360.01
512051	E SIDE SEP REHAB	68,052.71	68,052.71	136,200.00	49.97	68,052.71	68,052.71
512052	SLUDGE THICK	0.00	153,049.88	306,200.00	49.98	0.00	153,049.88
512053	ODOR CONT P2	0.00	113,010.56	226,100.00	49.98	0.00	113,010.56
512054	2017 SE36 REHAB	0.00	35,964.39	72,000.00	49.95	0.00	35,964.39
512055	WEST HEADWORKS	0.00	0.00	521,300.00	0.00	0.00	0.00
512056	SOUTH SHORES INTERCEPTOR REHAB	247,352.39	247,352.39	494,800.00	49.99	247,352.39	247,352.39
DEBT SERVICE		315,405.10	1,200,602.07	3,857,700.00	31.12	315,405.10	1,200,602.07
CAPITAL PROJECTS							
600010	MISCELLANEOUS REPAIRS	23,730.63	23,730.63	160,000.00	14.83	115,186.14	782,751.54
601016	MISCELLANEOUS PROJECTS	16,827.47	212,261.07	735,000.00	28.88	3,775.00	77,468.79
601026	VEHICLES	216,230.00	258,301.70	306,000.00	84.41	0.00	0.00
601111	MISCELLANEOUS CAPITAL	0.00	2,315,152.80	11,475,000.00	20.18	0.00	0.00
601124	CLARIFIER REPLACEMENT	166,936.24	2,100,635.91	4,600,000.00	45.67	262,828.00	262,828.00
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	3,451.07	3,971.39
601132	EQUIPMENT REPLACEMENT	6,214.00	10,918.80	4,035,000.00	0.27	0.00	8,060.00
601201	MISCELLANEOUS	0.00	0.00	249,000.00	0.00	0.00	0.00
601311	FACILITY RENEWAL	84,387.05	91,539.19	1,096,000.00	8.35	54,000.00	54,000.00
601312	CLARIFIER RENEWAL	0.00	7,314.69	0.00	100.00	4,278.00	29,208.48
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	86,364.80	87,964.80	2,145,000.00	4.10	114,666.70	121,617.90
614215	E SIDE REHAB	0.00	0.00	4,050,000.00	0.00	0.00	0.00
CAPITAL PROJECTS		600,690.19	5,128,822.15	29,313,000.00	17.50	558,184.91	1,343,406.10
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		2,307,105.39	15,632,766.86	69,912,000.00	22.36	1,797,528.52	7,326,687.19

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 09/30/2025
% Fiscal Year Completed: 41.92

ACCOUNT DESCRIPTION	ACTIVITY FOR MONTH 09/30/25 INCR (DECR)	YTD BALANCE 09/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 09/30/24 INCR (DECR)	YTD BALANCE 09/30/2024 NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS	2,659,462.41	15,556,167.25	69,912,000.00	22.25	2,707,369.49	13,888,829.37
TOTAL EXPENDITURES - ALL FUNDS	2,307,105.39	15,632,766.86	69,912,000.00	22.36	1,797,528.52	7,326,687.19
NET OF REVENUES & EXPENDITURES	352,357.02	(76,599.61)	0.00	100.00	909,840.97	6,562,142.18

PERIOD ENDING 09/30/2025

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 09/30/25 INCR (DECR)	YTD BALANCE 09/30/2025 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	19,029.99	613,502.26	11,000,000.00	42.07	4,013,823.80	6,372,673.94
505020	25ENG31	AWC-FURNISHING	943.47	1,437.59	0.00	100.00	37,070.00	(38,507.59)
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	435,342.30	3,941,482.55	5,600,000.00	73.14	154,342.50	1,504,174.95
605090	23ENG31	WORKFORCE CENTER CONSTRUCTION	77,803.00	77,803.00	0.00	100.00	0.00	(77,803.00)
Net GENERAL CAPITAL			533,118.76	4,805,094.63	16,942,500.00	53.23	4,212,581.30	7,924,824.07
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	1,984.00	7,970.00	200,000.00	50.11	92,252.82	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	33,353.00	127,096.25	4,350,000.00	2.92	0.00	4,222,903.75
503280	21CMP01	NARP / WATERSHED DEVELOPMENT	0.00	23,770.85	80,000.00	25.80	(3,132.00)	59,361.15
503280	22CMP12	NR PRETREATMENT UPDATE	271.50	271.50	0.00	100.00	13,362.10	(13,633.60)
Net OUTSIDE SERVICES			35,608.50	159,108.60	4,970,000.00	9.78	326,835.26	4,484,056.14
CAPITAL PROJECTS								
600010	24ENG51	REPAIR OF 12" PLANT SS	23,730.63	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	0.00	6,004.26	20,000.00	30.91	177.42	13,818.32
601016	22ENG60	UST REMOVAL AND REPLACEMENT - FINLEY (	15,395.00	37,395.00	65,000.00	57.53	0.00	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	108,321.00	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	107,909.00	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	103.48	60,723.63	200,000.00	100.00	139,281.00	(4.63)
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 INSPECTIOI	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	0.00	4,277.40	5,000.00	85.55	0.00	722.60
601016	24INC40	LINCOLN PARK WIRELESS I/O UPGRADE	0.00	0.00	12,500.00	0.00	0.00	12,500.00
601016	25MIS01	COMPUTER EQUIPMENT - 2025	1,328.99	8,824.38	30,000.00	34.72	1,591.83	19,583.79
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	1,337.93	1,337.93	0.00	100.00	0.00	(1,337.93)
601124	24ENG45	PRIMARY CLARIFER #4 & 6 MECHANISM	117,000.00	1,614,462.78	1,100,000.00	152.66	64,837.50	(579,300.28)
601124	24ENG46	RELIEF WELL REPLACEMENT	48,598.31	484,835.20	550,000.00	90.75	14,295.51	50,869.29
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 REPLACEMI	0.00	0.00	85,000.00	0.00	0.00	85,000.00
601132	24ENG07	DIGESTER #1 LID REPLACEMENT	3,736.50	8,441.30	0.00	100.00	41,175.93	(49,617.23)
601132	25ENG22	NEUROS BLOWER INSTALLATION	2,477.50	2,477.50	150,000.00	10.67	13,522.50	134,000.00

PERIOD ENDING 09/30/2025

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 09/30/25 INCR (DECR)	YTD BALANCE 09/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
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	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	0.00	7,314.69	0.00	100.00	(4,411.76)	(2,902.93)
601315	22ENG02	FM RENEWAL - LOST BRIDGE LS	4,425.00	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 TELEVISING & 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 TELEVISING & RATING	75,799.80	77,399.80	110,000.00	77.59	7,946.20	24,654.00
601315	25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	6,140.00	6,140.00	110,000.00	107.55	112,160.00	(8,300.00)
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	19,473.30	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	0.00	0.00	0.00	18,316.95	(18,316.95)
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	64,913.75	64,913.75	130,000.00	61.54	15,086.25	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			600,690.19	5,128,822.15	29,143,000.00	38.71	6,152,128.15	17,862,049.70
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			0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00
TOTAL EXPENDITURES - ALL FUNDS			1,169,417.45	10,093,025.38	51,814,500.00	40.11	10,691,544.71	31,029,929.91
NET OF REVENUES & EXPENDITURES			(1,169,417.45)	(10,093,025.38)	(47,739,500.00)	43.54	(10,691,544.71)	(26,954,929.91)

SCHEDULE OF WPCRF LOANS
9/30/2025

			LOAN BALANCE		
LOAN DATE	PROJECT	INTEREST RATE	ORIGINAL	OUTSTANDING PRINCIPAL	ANNUAL PAYMENTS
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	1,215,163	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	7,295,463	377,881
	TOTAL		53,137,504	30,803,212	2,823,401

SANITARY DISTRICT OF DECATUR, IL
501 Dipper Lane • Decatur, IL 62522

DRAFT FY 2026-2027 BUDGET TIMELINE

2025

September 24,	Preliminary Tax Levy Determined
November 19,	Approval of the Tax Levy Ordinance (Must have Quorum Present)
November 20,	Budget packet distribution to staff
December 19,	Staff Review of Capital Asset Improvement Plan (CAIP)
December 30	**Last day to file 2025 Property Tax Levy Ordinance**

2026

January 16,	Staff deadline for budget worksheets and 2026 initiatives
January 19-22,	Budget review meetings with the Executive Director and Department Heads
February 6,	First draft of budget distributed to Board of Trustees
February 18, 25 or March 4,	Budget Study Session
March 11	Final budget draft distributed to Board of Trustees and Staff
March 12,	**Place notice of Public Hearing with local paper**
March 18,	Proposed Budget and Appropriation Ordinance made available for at least 30-day Public review
March 19,	**Publish notice of Public Hearing on Budget and Appropriation Ordinance**
April 24,	Consideration of 2025-2026 Reappropriation Ordinance
April 24,	Public Hearing on Budget and Appropriation Ordinance (immediately prior to Board meeting)
April 24,	Consideration of the 2026-2027 Budget and Appropriation Ordinance
July 31,	**Last day to approve 2026-2027 Budget and Appropriation Ordinance**

Updated: August 25, 2025,