Executive Director / CFO Report

November 19, 2025

Safety and Training

As of November 13, Sanitary District employees had worked 2,673 days without a lost-time accident and 55 days since the last recordable injury. The Safety Committee meeting minutes are attached.

Anniversary, Awards and Recognitions

Zamani Walter	13 Years
Robert Taylor	13 Years
David Boys	6 Years
Holly Gulick	3 Years
Ean Watson	3 Years
Charles Roberts	3 Years

Labor Management

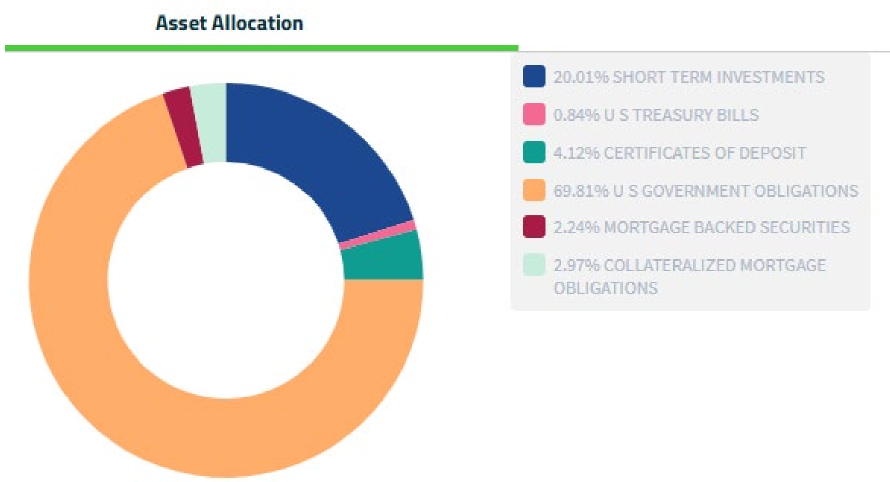
The Labor Management meeting was held on November 12. Rob Jacobson attended as the Board Representative.

The agenda included the following items:

1. Promotion schedules, procedures & qualifications (L)
2. Health Insurance Committee (M)
3. Review of Prior Meeting Minutes (M)

The minutes of the October meeting are included at the end of this report.

Investment Summary



Asset Allocation Chart

Investment Summary

$60,312,561.23 Total Market Value	$60,244,365.06 Total Cost
-$13,456.57 Year to Date Long Term Gain/Loss	$0.00 Year to Date Short Term Gain/Loss
Joint, With Inst... Investment Authority	Income - 0 Eq 100 Fi Investment Objective

Investment Summary

Financial Summary as of 10/31/25

- Cash balances, all funds $ 37,426,250.68
- Investment balances, all funds $ 65,244,365.06
- Operation revenue is more than expense by $ 7,857,523.77 and total expenses is more than revenue from all sources by $ (371,301.38)

Administration Workforce Center and Lab (AWCL) Project Budget

The budget for the AWCL was originally projected to be just under $18 M before the architect and general contractor were selected. The budget was updated to be just under $19M in August 2024 after the bids for the project were opened. As the uncommitted Furniture, Fixtures and Equipment (FF&E) have been defined and orders have been placed the budget has continued to be refined and is now back down to the original amount. In addition, the geothermal HVAC system is now eligible for a significant rebate, so the net cost of the building has decreased by at least $500,000. The budget is included as an attachment.

Plant Upgrade Financing

Speer Financial is putting together a document request to help them develop the financing strategy for the treatment plant upgrades.

Health Insurance

No decision on heath insurance providers has been made yet. SDD staff asked out broker to shop the plan to the whole small group market. The HSHS group and Blue Cross Blue Shield had a minor skirmish over reimbursement rates. That issue appears to have been resolved. The first health insurance committee meeting was held. Hopefully there will be an update of the status at the Board Meeting.

Credit / Procurement Card

The District currently has a traditional credit card program with five (5) authorized users. With the current system the cards are linked to the users personal information instead of the corporate entity and have no controls other than a dollar limit. Busey has recently added a procurement card program. Procurement cards are linked to the corporate entity instead of the authorized users and have many controls that can be modified on the fly through a management system. Examples of controls include daily limits, transaction limits, merchant exclusions. The program also includes enhanced reporting and a rebate of a portion of the transaction fee. The District will receive a card for each employee, but the employees will only have access to the cards when they are needed.

Another benefit of the procurement cards is that they eliminate the need to purchase prepaid cards for employees who are traveling on District business and are not currently an authorized user. The cost of the cards have increased and they also have no transaction controls.

Procurement Policy

This policy was last updated in 2019. Since that time the district has implemented a new electronic requisition software package and needed to update the policy to reflect how the procurement system functions. There have also been significant price increases in the last six years. We have updated the approval thresholds to simplify the requisition process without compromising the intent of the policy.

2025 Property Tax Levy

The proposed property tax levy has been reduced from the estimate provided in September mainly because of the delay in the start of debt payment for the Eastside Interceptor project. The overall levy request will increase $85,702 to $4,451,000. The Sanitary District portion of the tax bill for a homeowner of the average valued home in the District is projected to decrease ($2.64) to $77.10 per year. The decrease is ($3.56) to $103.91 per year for a home with a market value of $100,000. The impact on individual taxpayers will vary depending on the assessment of their property.

The rate is projected to decrease even though the levy is increasing by 2% because of a projected increase in the total assessed value of the property in the District by 5.46%.

Because aggregate taxes excluding the debt service levy are projected to increase less than the 5% limit, the truth in taxation procedures were not required.

Please forward any questions or comments to:

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

SANITARY DISTRICT OF DECATUR
BALANCE SHEET
For the Period Ending October 31, 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	4,306,805.50	515,843.96	949,815.23	188,173.80	(4,039,560.20)	(1,302,503.54)	(1,967,619.94)	(27,925.42)	6,478,555.49	749,167.61	375,041.94	6,225,794.43
100041	SDD RETAINAGE ACCOUNT	116,146.81											116,146.81
100043	HICKORY POINT BANK MM	8,235,063.78	24,017.42		8,070.56	268,956.63	180,058.96	10,109.79		34,484.06			8,760,761.20
100045	BUSEY SECTION 125 ACCOUNT	26,706.17											26,706.17
100049	ILLINOIS TRUST MM	17,621,547.85	124,260.17		41,096.67		993,576.69	61,254.70		241,690.18			19,083,426.26
100051	ILLINOIS TRUST TERM	5,000,000.00											5,000,000.00
100052	HICKORY POINT DEBT SERVICE ESCROW					3,213,315.81							3,213,315.81
100100	INVESTMENTS	(4,234,947.56)	5,277,638.86	219,181.66	1,737,659.05		44,785,903.96	5,791,827.77		6,785,721.74	(117,968.72)	(651.70)	60,244,365.06
100210	GENERAL ACCOUNTS RECEIVABLE	2,410,016.06											2,410,016.06
100400	PREPAID EXPENSES	2,801.42											2,801.42
TOTAL ASSETS		**33,484,240.03**	**5,941,760.41**	**1,168,996.89**	**1,975,000.08**	**(557,287.76)**	**44,657,036.07**	**3,895,572.32**	**(27,925.42)**	**13,540,451.47**	**631,198.89**	**374,390.24**	**105,083,433.22**
LIABILITIES													
200626	FLEX PAYABLE	1,046.44											1,046.44
200700	DUE TO CITY	673,166.01											673,166.01
200710	DUE TO CUSTOMERS	276,000.00											276,000.00
200720	DUE TO CONTRACTOR-LAND APP	116,146.81											116,146.81
200730	RETAINAGE PAYABLE					1,035,508.30	123,190.45						1,158,698.75
TOTAL LIABILITIES		**1,066,359.26**				**1,035,508.30**	**123,190.45**						**2,225,058.01**
FUND BALANCES													
300900	FUND BALANCE	25,368,850.00	5,835,117.06	1,096,838.17	1,931,785.93	4,213,705.05	48,263,134.92	2,537,114.23	(16,940.42)	13,484,716.00	515,354.89		103,229,675.83
310900	FUND BALANCE - ILL LOAN CONST							0.76					0.76
TOTAL FUND EQUITY		25,368,850.00	5,835,117.06	1,096,838.17	1,931,785.93	4,213,705.05	48,263,134.92	2,537,114.99	(16,940.42)	13,484,716.00	515,354.89		103,229,676.59
Beginning Fund Balance		25,368,850.00	5,835,117.06	1,096,838.17	1,931,785.93	4,213,705.05	48,263,134.92	2,537,114.99	(16,940.42)	13,484,716.00	515,354.89		103,229,676.59
Net of Revenues Vs Expenditures		7,049,030.77	106,643.35	72,158.72	43,214.15	(5,806,501.11)	(3,729,289.30)	1,358,457.33	(10,985.00)	55,735.47	115,844.00	374,390.24	(371,301.38)
Ending Fund Balance		32,417,880.77	5,941,760.41	1,168,996.89	1,975,000.08	(1,592,796.06)	44,533,845.62	3,895,572.32	(27,925.42)	13,540,451.47	631,198.89	374,390.24	102,858,375.21
TOTAL LIABILITIES & FUND BALANCE		**33,484,240.03**	**5,941,760.41**	**1,168,996.89**	**1,975,000.08**	**(557,287.76)**	**44,657,036.07**	**3,895,572.32**	**(27,925.42)**	**13,540,451.47**	**631,198.89**	**374,390.24**	**105,083,433.22**

STATE REPLACEMENT TAX
FISCAL YEAR 2025-2026
10/31/2025

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
10/9/25	93,987.19				93,987.19
					-
					-
					-
					-
Total	**$ 326,289.05**	**$ 9,005.24**	**$ 28,082.13**	**$ 651.70**	**$ 288,549.98**
		70-00.00-402011	25-00.00-402011	75-00.00-402011	10-00.00-402011

MACON COUNTY TAX
FISCAL YEAR 2025-2026
10/31/2025

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
9/12/25	801,809.11	506,057.61	20,217.44	110,213.63	70,723.73	94,596.70
10/10/25	870,102.26	549,160.47	21,939.43	119,600.94	76,747.54	102,653.88
Total	**$ 4,237,148.94**	**$ 2,674,254.29**	**$ 106,838.76**	**$ 582,422.36**	**$ 373,738.53**	**$ 499,894.99**
		50-00.00-402001	70-00.00-402001	25-00.00-402001	75-00.00-402001	10-00.00-402001

SANITARY DISTRICT OF DECATUR

CASH & INVESTMENTS

10/31/2025

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 Mrkt	3/29/2019	$ 3,752,792.64	$ 8,504,752.45	$ 139,839.46	$ 116,169.29	$ 8,760,761.20	$ 330,820.86	0.2621%	3.14%	Hickory Point MM
Cash	NA	NA	4,826,319.20	97,691.53	1,301,783.70	6,225,794.43	NA	0.2407%	2.89%	General Account
Cash	10/24/2024	NA	6,867,827.41	103,657.69	(3,758,169.29)	3,213,315.81	$ 282,272.44	0.4161%	4.99%	Hickory Point Debt Service Escrow
Total		**$ 3,752,792.64**	**$ 20,198,899.06**	**$ 341,188.68**	**$ (2,340,216.30)**	**$ 18,199,871.44**	**$ 613,093.30**			

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	400,852.77	5,537,430.14	19,083,426.26	1,545,996.12	0.3519%	4.22%	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**	**$ 938,282.91**	**$ (10,000,000.00)**	**$ 24,083,426.26**	**$ 2,083,426.26**			

SANITARY DISTRICT OF DECATUR
Asset Detail As of 10/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY BILL	0.00%	11/12/2025	99.90	507,000	500,218	6,782	506,513	6,296	-
CITY NATL BK LOS ANGELES CALIF	4.90%	11/24/2025	100.06	250,000	250,313	(313)	250,153	(160)	12,250
FEDERAL NATL MTG ASSN	0.63%	11/25/2025	99.79	765,000	751,742	13,259	763,416	11,675	4,781
UNITED STATES TREASURY NOTE	0.38%	11/30/2025	99.73	150,000	148,532	1,468	149,592	1,060	563
FEDERAL NATIONAL MTG ASSN	0.65%	12/10/2025	99.65	255,000	250,667	4,333	254,113	3,446	1,658
FEDERAL HOME LOAN MORTGAGE CORP	0.63%	12/17/2025	99.59	510,000	501,277	8,723	507,919	6,642	3,188
FEDERAL HOME LOAN BANKS	0.95%	12/30/2025	99.53	510,000	502,060	7,940	507,593	5,532	4,845
UNITED STATES TREASURY NOTES	2.63%	12/31/2025	99.78	650,000	645,001	4,999	648,583	3,582	17,063
FIRST BANK OF THE LAKE	4.25%	1/26/2026	99.22	510,000	501,053	8,947	506,002	4,949	2,550
FEDERAL HOME LOAN BANKS	0.50%	1/26/2026	100.08	250,000	250,000	0	250,198	198	10,625
UNITED STATES TREASURY NOTE	2.63%	1/31/2026	99.69	1,310,000	1,299,895	10,105	1,305,887	5,992	34,388
SOFI BANK, NATIONAL ASSOCIATION	4.30%	2/2/2026	100.10	250,000	250,000	0	250,255	255	10,750
FEDERAL FARM CREDIT BANKS	4.50%	2/6/2026	100.16	495,000	495,835	(835)	495,807	(28)	22,275
FEDERAL HOME LOAN BANKS	0.55%	2/12/2026	99.08	515,000	505,940	9,060	510,267	4,327	2,833
FEDERAL HOME LOAN BANKS	0.63%	2/24/2026	99.02	515,000	506,195	8,805	509,958	3,763	3,219
UNITED STATES TREASURY NOTES	2.50%	2/28/2026	99.56	120,000	118,802	1,198	119,466	664	3,000
FEDERAL HOME LOAN BANKS	1.00%	3/23/2026	98.89	1,535,625	1,512,302	23,323	1,518,656	6,354	15,356
GEORGIA BANKING COMPANY	4.95%	3/27/2026	100.45	245,000	245,000	0	246,107	1,107	12,128
FEDERAL FARM CREDIT BANKS	5.40%	4/13/2026	100.65	240,000	241,558	(1,558)	241,562	4	12,960
WELLS FARGO AND CO	4.25%	4/29/2026	100.24	250,000	250,000	0	250,588	588	10,625
UNITED STATES TREASURY NOTES	2.38%	4/30/2026	99.30	1,310,000	1,298,787	11,213	1,300,765	1,977	31,113
UNITED STATES TREASURY NOTES	2.13%	5/31/2026	99.04	150,000	151,861	(1,861)	148,565	(3,296)	3,188
CAPITAL ONE	4.70%	6/22/2026	100.58	245,000	245,000	0	246,421	1,421	11,515
UBS BANK USA	4.65%	6/22/2026	100.25	250,000	250,000	0	250,628	628	10,375
SAFRA NATL BANK NEW YORK	4.15%	6/22/2026	100.60	245,000	245,000	0	246,460	1,460	11,393
BMW BK	4.65%	6/23/2026	100.55	245,000	245,000	0	246,350	1,350	11,393
DISCOVER BK	4.70%	6/23/2026	100.61	245,000	245,000	0	246,490	1,490	11,515
UNITED STATES TREASURY NOTES	1.88%	7/31/2026	98.61	1,335,000	1,306,314	28,686	1,316,457	10,142	25,031
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	98.25	215,000	209,474	5,526	211,242	1,768	3,225
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	97.46	1,365,000	1,325,908	39,092	1,330,315	4,408	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	98.25	150,000	152,242	(2,242)	147,372	(4,870)	3,000
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	97.79	120,000	115,493	4,507	117,347	1,854	2,100

SANITARY DISTRICT OF DECATUR
Asset Detail As of 10/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	97.34	1,365,000	1,314,980	50,020	1,328,691	13,711	20,475
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	95.89	225,000	213,927	11,073	215,746	1,819	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	98.70	1,310,000	1,286,532	23,468	1,293,009	6,477	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	95.23	150,000	148,125	1,875	142,847	(5,279)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.40	1,000,000	982,974	17,026	993,950	10,976	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.52	1,315,000	1,284,743	30,257	1,295,538	10,795	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	99.13	205,000	201,429	3,571	203,214	1,785	6,406
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	94.07	1,350,000	1,261,546	88,454	1,269,999	8,453	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.36	150,000	153,777	(3,777)	146,034	(7,743)	3,375
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	93.86	120,000	109,594	10,406	112,636	3,041	750
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	93.90	725,000	670,525	54,475	680,790	10,265	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	100.88	250,000	246,003	3,997	252,188	6,185	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	101.53	500,000	501,036	(1,036)	507,670	6,634	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	94.61	225,000	210,497	14,504	212,864	2,367	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	94.42	710,000	665,191	44,809	670,396	5,205	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	94.07	502,000	459,161	42,839	472,226	13,065	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	98.24	150,000	156,881	(6,881)	147,363	(9,518)	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	93.24	725,000	665,742	59,258	675,976	10,234	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	101.39	260,000	265,461	(5,461)	263,617	(1,844)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	98.06	265,000	251,730	13,270	259,867	8,137	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	93.43	560,000	514,021	45,979	523,225	9,204	7,280
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	102.79	120,000	121,175	(1,175)	123,347	2,172	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	93.68	715,000	664,198	50,802	669,841	5,642	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	102.57	475,000	492,355	(17,355)	487,212	(5,143)	21,969
UNITED STATES TREASURY BDS	5.25%	11/15/2028	104.63	150,000	170,008	(20,008)	156,944	(13,064)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	93.36	556,000	507,027	48,973	519,098	12,071	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	101.17	258,000	257,690	310	261,029	3,339	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	94.29	485,000	448,716	36,284	457,302	8,586	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	96.90	665,000	637,642	27,358	644,398	6,756	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	102.68	250,000	252,703	(2,703)	256,700	3,997	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	90.88	500,000	439,835	60,165	454,405	14,570	5,100

SANITARY DISTRICT OF DECATUR
Asset Detail As of 10/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	97.50	655,000	633,634	21,366	638,625	4,991	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	95.82	150,000	155,267	(5,267)	143,724	(11,543)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	97.00	529,000	502,198	26,802	513,130	10,932	14,548
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	92.90	555,000	501,701	53,299	515,612	13,911	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	96.40	670,000	639,862	30,138	645,893	6,031	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	93.00	544,000	506,432	37,568	505,920	(512)	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	99.39	500,000	486,454	13,546	496,970	10,516	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	101.20	625,000	629,069	(4,069)	632,519	3,450	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	94.04	485,000	432,564	52,436	456,113	23,550	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	93.00	150,000	151,530	(1,530)	139,494	(12,036)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	93.42	535,000	503,537	31,463	499,786	(3,750)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	93.63	550,000	501,673	48,327	514,987	13,314	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	110.56	150,000	184,256	(34,256)	165,833	(18,424)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	90.99	570,000	505,070	64,930	518,626	13,556	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	88.22	500,000	427,044	72,956	441,115	14,071	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	90.77	555,000	490,108	64,892	503,790	13,682	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	88.89	265,000	228,858	36,142	235,569	6,711	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	88.19	600,000	509,378	90,622	529,158	19,780	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	87.05	150,000	143,933	6,067	130,571	(13,363)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	87.74	925,000	904,363	20,637	811,577	(92,787)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	89.36	625,000	519,507	105,493	558,494	38,987	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	105.11	500,000	490,772	9,228	525,525	34,753	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	94.76	580,000	510,395	69,605	549,631	39,236	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	95.40	580,000	509,858	70,142	553,337	43,480	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	101.39	525,000	498,466	26,534	532,282	33,815	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	97.36	550,000	501,159	48,841	535,475	34,315	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	83.87	196,000	158,112	37,888	164,387	6,276	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	99.74	550,000	505,758	44,242	548,592	42,834	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	99.46	540,000	502,987	37,013	537,089	34,102	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	94.35	547,959	572,703	(24,744)	516,978	(55,725)	13,699
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	89.84	931,182	940,927	(9,745)	836,593	(104,334)	13,968
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	83.30	1,094,052	1,101,024	(6,972)	911,333	(189,691)	16,411

SANITARY DISTRICT OF DECATUR
Asset Detail As of 10/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	88.96	991,202	1,008,238	(17,036)	881,786	(126,452)	17,346
GOLDMAN SACHS FINANCIAL SQUARE TREASURY SOLUTIONS INSTITUTIONAL CLASS	3.92%		100.00	12,070,385	12,070,385	0	12,070,385	0	473,159
AVERAGE or TOTAL FOR ALL ASSETS	2.29%	3.22	96.97	50,067,021	48,173,980	1,893,040	48,242,177	68,196	1,103,695

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 10/31/2025
% Fiscal Year Completed: 50.41

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 10/31/25 INCR (DECR)	YTD BALANCE 10/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 10/31/24 INCR (DECR)	YTD BALANCE 10/31/2024 NORM (ABNORM)
Revenues							
TAXES							
402001	PROPERTY TAX	870,102.26	4,237,148.94	4,345,250.00	97.51	1,203,725.88	4,126,642.30
402011	REPLACEMENT TAX	93,987.19	326,289.05	487,650.00	66.91	101,398.10	407,761.10
TAXES		964,089.45	4,563,437.99	4,832,900.00	94.42	1,305,123.98	4,534,403.40
USER FEES							
402002	PENALTIES	3,000.00	311,000.00	30,000.00	1,036.67	7,000.00	36,000.00
402003	INDUSTRIAL USER CHARGE	1,247,515.29	8,218,229.70	16,382,300.00	50.17	1,355,821.97	7,905,955.76
402005	USER CHARGE	574,854.38	2,847,798.93	5,566,450.00	51.16	571,790.83	2,789,529.31
USER FEES		1,825,369.67	11,377,028.63	21,978,750.00	51.76	1,934,612.80	10,731,485.07
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	69,916.98	144,600.00	48.35	0.00	69,263.67
402019	INTEREST INCOME	371,011.35	2,338,813.24	3,173,500.00	73.70	324,716.37	1,558,040.64
402020	ANNEXATION INCOME	25.00	25.00	2,000.00	1.25	0.00	15,360.00
402025	OTHER INCOME	78.00	119,085.55	153,000.00	77.83	0.03	235,914.19
402027	WASTE HAULER MANIFEST INCOME	9,959.34	56,561.15	88,000.00	64.27	8,390.63	77,554.76
402028	SEWER PERMIT INCOME	9,945.60	76,221.40	145,000.00	52.57	12,394.60	74,904.20
412259	ARGENTA	0.00	103,592.27	210,300.00	49.26	0.00	100,575.02
412260	OREANA	0.00	68,901.71	137,800.00	50.00	0.00	68,901.71
OTHER REVENUE		391,019.29	2,842,086.30	4,054,200.00	70.10	345,501.63	2,209,237.19
TRANSFER IN							
402030	INTERFUND TRANSFER	0.00	0.00	527,000.00	0.00	0.00	0.00
499999	PRIOR YEAR PROCEEDS	0.00	0.00	34,444,150.00	0.00	0.00	0.00
TRANSFER IN		0.00	0.00	34,971,150.00	0.00	0.00	0.00
NON OPERATING REVENUE							
402010	SALE OF BONDS	0.00	0.00	0.00	0.00	8,050,000.00	8,050,000.00
402026	INVESTMENTS GAIN/LOSS	(594.03)	3,710.88	0.00	100.00	(693.83)	(1,751.71)
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,075,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		(594.03)	3,710.88	4,075,000.00	0.09	8,049,306.17	8,048,248.29
TOTAL REVENUES		3,179,884.38	18,786,263.80	69,912,000.00	26.87	11,634,544.58	25,523,373.95
Expenditures							
PERSONNEL							
501010	SALARIES	427,760.04	2,226,749.77	4,654,200.00	47.84	393,798.20	2,247,808.66
501020	OVERTIME	3,663.78	42,846.54	110,800.00	38.67	20,289.67	62,175.21
501025	ON-CALL	0.00	0.00	62,700.00	0.00	0.00	0.00
501030	FICA	25,328.18	132,345.99	296,200.00	44.68	24,335.65	134,962.03
501040	IMRF	9,462.28	50,677.76	141,000.00	35.94	(16,657.72)	(654.49)
501050	HEALTH - MEDICAL - LIFE	63,168.34	388,966.38	1,044,500.00	37.24	62,923.61	387,452.33
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	233.75	2,210.81	10,000.00	22.11	243.00	1,370.25
501080	WORKERS COMPENSATION INSURANCE	6,239.00	37,434.00	81,000.00	46.21	6,216.00	37,296.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,500.00	33,500.00	73,200.00	45.77	5,300.00	33,100.00
501113	MEDICARE	5,923.52	30,951.83	71,000.00	43.59	5,691.40	31,563.74
507010	IMRF - DISTRICT	0.00	0.00	141,000.00	0.00	20,132.08	20,132.08
PERSONNEL		547,278.89	2,945,683.08	6,686,600.00	44.05	522,271.89	2,955,205.81

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 10/31/25 INCR (DECR)	YTD BALANCE 10/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 10/31/24 INCR (DECR)	YTD BALANCE 10/31/2024 NORM (ABNORM)
Expenditures							
SUPPLIES							
502010	POLYMER	0.00	26,548.90	80,000.00	33.19	0.00	25,899.84
502041	PLANT CHEMICALS	4,197.63	18,714.72	65,000.00	28.79	3,333.02	11,451.39
502050	VEHICLE SUPPLIES	1,708.14	8,475.37	33,750.00	25.11	1,017.36	7,505.80
502061	PIPE & PIPE SUPPLIES	1,296.52	5,398.46	24,000.00	22.49	946.99	5,442.18
502062	ELECTRICAL SUPPLIES	4,525.16	33,006.74	47,500.00	69.49	2,780.42	29,025.90
502063	CONSTRUCTION SUPPLIES	0.00	2,031.12	18,500.00	10.98	0.00	1,073.22
502064	TELEPHONE & RADIO SUPPLIES	355.03	1,149.37	7,950.00	14.46	22.50	2,175.89
502065	HAND TOOLS	1,889.16	5,465.18	28,300.00	19.31	549.46	4,633.54
502066	INSTRUMENTATION SUPPLIES	0.00	15,589.71	42,500.00	36.68	0.00	1,889.92
502067	PERSONAL SUPPLIES	613.20	4,507.12	31,200.00	14.45	2,414.25	5,226.16
502068	MECHANICAL SUPPLIES	6,619.64	25,774.23	49,000.00	52.60	1,508.97	11,142.56
502069	BUILDING SUPPLIES	0.00	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	219.21	4,333.88	21,500.00	20.16	0.00	2,235.03
502074	SAFETY PPE REIMBURSEMENT	286.55	1,353.72	10,000.00	13.54	505.99	2,312.60
502080	JANITORIAL SUPPLIES	1,091.44	4,060.54	12,500.00	32.48	378.37	4,873.98
502100	LABORATORY SUPPLIES	3,208.38	32,004.38	87,000.00	36.79	4,466.32	34,541.39
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	0.00	338.12
502140	FUELS & LUBRICANTS	11,628.11	32,830.82	183,300.00	17.91	20,622.57	46,883.31
502150	GROUNDS KEEPING SUPPLIES	576.85	4,830.82	15,400.00	31.37	544.62	5,999.40
502160	PAINT & PAINTING SUPPLIES	358.60	7,899.91	32,500.00	24.31	20.01	302.54
502170	ODOR CONTROL CHEMICALS	13,762.24	19,474.99	35,000.00	55.64	12,514.79	12,514.79
502180	OPERATING SUPPLIES	0.00	0.00	4,000.00	0.00	0.00	14.97
502190	DISINFECTION SUPPLIES	59,345.22	354,764.50	394,900.00	89.84	78,119.68	346,804.22
502195	NEUTRALIZATION SUPPLIES	13,576.99	101,637.17	200,000.00	50.82	15,042.73	107,921.36
502200	MACERATOR MAINTENANCE	0.00	291.90	24,400.00	1.20	0.00	5,201.89
502210	PUMP MAINTENANCE	1,643.52	28,984.83	125,000.00	23.19	0.00	9,087.89
502220	VALVE MAINTENANCE	0.00	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	3,232.78	3,232.78
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	5,275.08	6,175.99	16,000.00	38.60	0.00	75.48
502250	PLC MAINTENANCE	0.00	995.63	14,000.00	7.11	434.00	2,367.46
502260	MAG TUBE MAINTENANCE	0.00	8,095.85	24,500.00	33.04	0.00	0.00
502270	PLUMBING SUPPLIES	0.00	5,076.11	10,000.00	50.76	135.98	2,491.19
502280	CONDUIT AND WIRE SUPPLIES	1,468.64	2,514.03	25,000.00	10.06	6,088.34	11,626.03
502290	HARDWARE	441.10	2,634.52	7,000.00	37.64	88.12	1,533.33
502810	PUMP STATION MAINTENANCE	(6,016.37)	47,071.86	92,000.00	51.17	11,223.92	35,247.82
502820	INTERCEPTOR & FORCEMAIN MAIN	3,935.72	10,010.33	50,000.00	20.02	0.00	33,486.72
502830	CSO FACILITY MAINTENANCE	19,900.00	27,313.42	53,000.00	51.53	202.84	3,363.58
502840	PRE-TREATMENT SUPPLIES	0.00	400.70	18,500.00	2.17	0.00	3,721.65
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	0.00	386,000.00	0.00	651.70	651.70
SUPPLIES		151,905.76	866,429.25	2,381,200.00	36.39	166,845.73	783,458.33
UTILITIES							
503010	NATURAL GAS	1,842.72	12,074.63	95,000.00	12.71	1,856.71	8,515.37
503020	TELEPHONE SERVICE	4,271.82	20,584.09	46,400.00	44.36	3,436.48	20,748.03
503040	ELECTRICITY	119,634.43	633,269.99	1,280,000.00	49.47	117,066.86	526,347.89
503050	WATER	4,500.41	15,933.44	38,500.00	41.39	3,895.26	13,614.25
UTILITIES		130,249.38	681,862.15	1,459,900.00	46.71	126,255.31	569,225.54
OUTSIDE SERVICES							
503060	GROUNDSKEEPING SERVICES	750.00	11,000.00	12,500.00	88.00	0.00	418.24
503070	OUTSIDE LABORATORY SERVICES	562.00	5,734.20	29,000.00	19.77	2,323.70	8,239.50
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	400.56	4,985.50	18,900.00	26.38	1,655.08	11,315.34

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 10/31/25 INCR (DECR)	YTD BALANCE 10/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 10/31/24 INCR (DECR)	YTD BALANCE 10/31/2024 NORM (ABNORM)
Expenditures							
503080	REFUSE & GRIT	5,276.33	50,852.49	85,000.00	59.83	7,073.31	39,416.95
503091	ELECTRICAL MAINTENANCE SERVICE	0.00	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	2,002.50	7,794.18
503093	MECHANICAL MAINTENANCE SERVICE	7,042.05	35,565.22	113,900.00	31.22	12,778.95	49,565.19
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	0.00	2,000.00	0.00	0.00	423.70
503095	VEHICLE - OUTSIDE SERVICES	19,130.03	38,370.19	72,200.00	53.14	2,602.57	20,881.95
503096	JANITORIAL SERVICES	0.00	19.98	5,000.00	0.40	0.00	13,744.99
503097	REPAIR & CALIBRATION - LAB SERVICE	0.00	262.40	2,400.00	10.93	0.00	257.07
503111	LAND APPLICATION - CONTRACT	0.00	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	477.28	11,266.84
503120	RENTAL EQUIPMENT	1,445.65	10,443.10	42,500.00	24.57	1,445.65	9,450.84
503130	PUMP REPAIR SERVICES	0.00	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	8,752.16	72,376.83	152,100.00	47.59	0.00	97,543.20
503143	DATA PROCESSING SOFTWARE	0.00	7,481.45	12,000.00	62.35	10,565.65	11,065.65
503144	DATA PROCESSING PROGRAMING	414.50	2,072.50	20,000.00	10.36	0.00	1,658.00
503150	HVAC SERVICES	2,290.00	2,755.00	60,500.00	4.55	0.00	8,925.97
503160	BLOWER MAINTENANCE SERVICE	0.00	32,064.00	35,000.00	91.61	2,423.34	29,360.74
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00	0.00	572.00	572.00
503280	PROFESSIONAL & CONSULTANTS	60,563.79	261,816.91	5,260,000.00	4.98	186,831.76	433,220.16
503380	RESEARCH	0.00	0.00	60,000.00	0.00	0.00	4,048.95
OUTSIDE SERVICES		106,627.07	556,955.91	7,714,000.00	7.22	230,751.79	795,744.26
ADMINISTRATIVE EXPENSES							
504010	POSTAGE	406.06	1,250.21	3,500.00	35.72	389.69	1,244.34
504030	OFFICE SUPPLIES	141.75	1,807.02	7,400.00	24.42	258.50	1,746.68
504060	PRINTING AND REPRODUCTION	0.00	1,368.70	14,200.00	9.64	801.14	4,131.30
504070	ADVERTISING	0.00	2,193.99	18,050.00	12.16	227.64	4,500.55
504074	SAFETY TRAINING MATERIALS	0.00	0.00	3,000.00	0.00	0.00	0.00
504091	TRANSPORTATION	635.60	1,047.27	17,750.00	5.90	210.13	2,047.90
504092	LODGING	2,316.70	8,801.33	38,000.00	23.16	1,683.34	3,283.44
504093	MEALS	3,221.72	4,948.75	29,600.00	16.72	798.34	4,658.84
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	5,100.00	0.00	0.00	0.00
504102	TRAINING - EDUCATION-REGIST	19,087.51	30,832.01	118,250.00	26.07	14,951.48	34,547.32
504103	TRAINING - EDUCATION-MATERIAL	0.00	100.00	800.00	12.50	0.00	0.00
504110	MEMBERSHIP FEES	5,567.00	16,861.46	35,650.00	47.30	8,433.00	13,756.49
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,234.20	8,000.00	65.43	0.00	4,984.96
504130	INSURANCE	46,374.00	145,572.33	190,000.00	76.62	39,322.00	88,391.00
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	106.00	303.00
504200	LEGAL	3,877.50	16,982.50	74,500.00	22.80	48,905.25	59,191.25
504210	AUDIT	0.00	26,370.00	29,000.00	90.93	7,500.00	20,950.00
504220	BANK CHARGES	113.45	719.93	1,400.00	51.42	113.39	680.22
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00	100.00	0.00	72,500.00
504231	USER CHARGE BILLING	30,644.27	153,638.68	380,000.00	40.43	0.00	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	5.95	211.90	268,000.00	0.08	5.95	18,054.16
ADMINISTRATIVE EXPENSES		112,391.51	495,770.23	1,410,400.00	35.15	123,705.85	462,054.77
GENERAL CAPITAL							
505020	BUILDINGS	22,683.92	668,302.02	11,200,000.00	5.97	0.00	375,336.00
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 10/31/25 INCR (DECR)	YTD BALANCE 10/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 10/31/24 INCR (DECR)	YTD BALANCE 10/31/2024 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	1,509,258.25	5,450,740.80	5,600,000.00	97.33	0.00	0.00
605090	OFFICE EQUIPMENT	0.00	77,803.00	0.00	100.00	0.00	0.00
GENERAL CAPITAL		1,531,942.17	6,337,036.80	16,958,900.00	37.37	0.00	386,820.88
DEBT SERVICE							
506000	BONDS REDEEMED	205,000.00	205,000.00	410,000.00	50.00	0.00	0.00
506010	INTEREST EXPENSE	176,615.00	176,615.00	349,000.00	50.61	0.00	0.00
506020	BOND BANK CHARGE	0.00	0.00	0.00	0.00	10,062.50	10,062.50
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	20,347.62	20,347.62	40,700.00	49.99	20,347.62	20,347.62
512026	ARGENTA	0.00	165,197.69	330,500.00	49.98	0.00	165,197.69
512027	TRESTLE REP	67,301.06	67,301.06	134,700.00	49.96	67,301.06	67,301.06
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	68,052.71	136,200.00	49.97	0.00	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	260,604.12	260,604.12	521,300.00	49.99	260,604.12	260,604.12
512056	SOUTH SHORES INTERCEPTOR REHAB	0.00	247,352.39	494,800.00	49.99	0.00	247,352.39
DEBT SERVICE		729,867.80	1,930,469.87	3,857,700.00	50.04	358,315.30	1,558,917.37
CAPITAL PROJECTS							
600010	MISCELLANEOUS REPAIRS	0.00	23,730.63	160,000.00	14.83	0.00	782,751.54
601016	MISCELLANEOUS PROJECTS	67,783.00	280,044.07	735,000.00	38.10	0.00	77,468.79
601026	VEHICLES	0.00	258,301.70	306,000.00	84.41	33,853.00	33,853.00
601111	MISCELLANEOUS CAPITAL	0.00	2,315,152.80	11,475,000.00	20.18	0.00	0.00
601124	CLARIFIER REPLACEMENT	4,055.25	2,104,691.16	4,600,000.00	45.75	41,982.63	304,810.63
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	(750.00)	3,221.39
601132	EQUIPMENT REPLACEMENT	4,575.00	15,493.80	4,035,000.00	0.38	0.00	8,060.00
601201	MISCELLANEOUS	0.00	0.00	249,000.00	0.00	0.00	0.00
601311	FACILITY RENEWAL	13,430.50	104,969.69	1,096,000.00	9.58	0.00	54,000.00
601312	CLARIFIER RENEWAL	0.00	7,314.69	0.00	100.00	(29,208.48)	0.00
601313	WATER TOWER RENEWAL	0.00	0.00	0.00	0.00	0.00	3,500.00
601314	EQUIPMENT RENEWAL	18,453.07	39,455.63	287,000.00	13.75	0.00	0.00
601315	COLLECTION SYSTEM RENEWAL	95,253.92	183,218.72	2,145,000.00	8.54	1,242,216.19	1,363,834.09
614215	E SIDE REHAB	10,985.00	10,985.00	4,050,000.00	0.27	0.00	0.00
CAPITAL PROJECTS		214,535.74	5,343,357.89	29,313,000.00	18.23	1,288,093.34	2,631,499.44
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		3,524,798.32	19,157,565.18	69,912,000.00	27.40	2,816,239.21	10,142,926.40

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 10/31/2025
% Fiscal Year Completed: 50.41

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 10/31/25 INCR (DECR)	YTD BALANCE 10/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 10/31/24 INCR (DECR)	YTD BALANCE 10/31/2024 NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		3,179,884.38	18,786,263.80	69,912,000.00	26.87	11,634,544.58	25,523,373.95
TOTAL EXPENDITURES - ALL FUNDS		3,524,798.32	19,157,565.18	69,912,000.00	27.40	2,816,239.21	10,142,926.40
NET OF REVENUES & EXPENDITURES		(344,913.94)	(371,301.38)	0.00	100.00	8,818,305.37	15,380,447.55

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 10/31/2025
ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 10/31/25 INCR (DECR)	YTD BALANCE 10/31/2025 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	13,914.25	627,416.51	11,000,000.00	42.07	4,000,507.55	6,372,075.94
505020	25ENG31	AWC-FURNISHING	8,769.67	10,207.26	0.00	100.00	44,281.61	(54,488.87)
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	1,509,258.25	5,450,740.80	5,600,000.00	95.62	(96,131.25)	245,390.45
605090	23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	77,803.00	0.00	100.00	0.00	(77,803.00)
Net GENERAL CAPITAL			1,531,942.17	6,337,036.80	16,942,500.00	60.75	3,956,002.91	6,649,460.29
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	1,724.00	9,694.00	200,000.00	50.11	90,528.82	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	38,326.00	165,422.25	4,350,000.00	3.80	0.00	4,184,577.75
503280	21CMP01	NARP / WATERSHED DEVELOPMENT	7,401.79	31,172.64	80,000.00	35.05	(3,132.00)	51,959.36
503280	22CMP12	NR PRETREATMENT UPDATE	0.00	271.50	0.00	100.00	13,435.10	(13,706.60)
Net OUTSIDE SERVICES			47,451.79	206,560.39	4,970,000.00	10.70	325,184.26	4,438,255.35
CAPITAL PROJECTS								
600010	24ENG51	REPAIR OF 12" PLANT SS	0.00	23,730.63	130,000.00	19.04	1,023.37	105,246.00
601016	24MIS01	COMPUTER EQUIPMENT - 2024	0.00	712.50	0.00	100.00	0.00	(712.50)
601016	24SAF01	SAFETY EQUIPMENT - 2024	0.00	17,144.90	20,000.00	85.37	(71.01)	2,926.11
601016	25SAF01	SAFETY EQUIPMENT - 2025	0.00	6,004.26	20,000.00	30.91	177.42	13,818.32
601016	22ENG60	UST REMOVAL AND REPLACEMENT - FINLEY (	0.00	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	0.00	108,321.00	112,000.00	96.72	0.00	3,679.00
601026	24MNT01	VEHICLE REPLACEMENT - 2024	0.00	0.00	35,000.00	0.00	0.00	35,000.00
601026	24MNT50	INSURANCE REPLACEMENT OF GATOR	0.00	12,651.00	0.00	100.00	0.00	(12,651.00)
601026	25MNT01	VEHICLE REPLACEMENT - 2025	0.00	137,329.70	159,000.00	86.37	0.00	21,670.30
601016	24MNT03	HYDRAULIC DEWATERING PUMP	0.00	59,679.00	80,000.00	74.60	0.00	20,321.00
601016	22COL12	SWITCH GEAR REPLACEMENT - DAMON	67,783.00	128,506.63	200,000.00	100.00	71,498.00	(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 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 BE	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	0.00	8,824.38	30,000.00	47.40	5,396.91	15,778.71
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 REPLAC	0.00	1,337.93	0.00	100.00	0.00	(1,337.93)
601124	24ENG45	PRIMARY CLARIFER #4 & 6 MECHANISM	0.00	1,614,462.78	1,100,000.00	152.66	64,837.50	(579,300.28)
601124	24ENG46	RELIEF WELL REPLACEMENT	4,055.25	488,890.45	550,000.00	91.65	15,161.22	45,948.33
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	1,675.00	10,116.30	0.00	100.00	39,500.93	(49,617.23)
601132	25ENG22	NEUROS BLOWER INSTALLATION	2,900.00	5,377.50	150,000.00	10.67	10,622.50	134,000.00
601111	23MNT30	MANLIFT REPLACEMENT	0.00	0.00	225,000.00	0.00	0.00	225,000.00

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 10/31/25 INCR (DECR)	YTD BALANCE 10/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
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	0.66	1,325.00	198,675.00
601311 25ENG20	THICKENED SLUDGE LINE REALIGNMENT	0.00	0.00	80,000.00	0.00	0.00	80,000.00
601311 25ENG21	DIGESTER #2 LID SUMP RENEWAL	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	0.00	4,425.00	0.00	100.00	191,203.73	(195,628.73)
601315 22ENG11	EASTMORELAND LS REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601315 23ENG17	SEWER 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	0.00	77,399.80	110,000.00	77.59	7,946.20	24,654.00
601315 25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	95,253.92	101,393.92	110,000.00	147.00	60,307.44	(51,701.36)
601315 25ENG50	LINING FARRIES INTERCEPTOR SECTION	0.00	0.00	40,000.00	0.00	0.00	40,000.00
601315 25ENG81	DAMON FM IMPROVEMENTS	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601311 22MNT04	259 VALVE AND PUMP RENEWAL	0.00	26,625.44	11,000.00	328.66	9,526.70	(25,152.14)
601314 20MNT20	PLANT WATER PUMP#1 REHAB	0.00	0.00	45,000.00	0.00	0.00	45,000.00
601314 23MNT13	EFFLUENT PUMP #5 RENEWAL	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601314 25MNT22	DIGESTER ACCUMULATORS	0.00	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	13,430.50	78,344.25	130,000.00	61.54	1,655.75	50,000.00
601314 22COL03	VALVE REHAB - COLLECTION	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601314 23COL04	PUMP RENEWAL - 2023 COLLECTION	0.00	0.00	29,000.00	0.00	0.00	29,000.00
601314 24COL04	PUMP RENEWAL - COLLECTION 2024	0.00	0.00	18,000.00	0.00	0.00	18,000.00
601314 25COL04	PUMP RENEWAL - COLLECTION 2025	18,453.07	39,455.63	85,000.00	83.53	31,548.92	13,995.45
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
614215 24ENG06	EASTSIDE INTERCEPTOR REHAB	10,985.00	10,985.00	0.00	100.00	15,691.00	(26,676.00)
Net CAPITAL PROJECTS		214,535.74	5,343,357.89	29,143,000.00	38.98	6,017,770.81	17,781,871.30
DEBT SERVICE							
506000 23ENG31	WORKFORCE CENTER CONSTRUCTION	205,000.00	205,000.00	410,000.00	50.00	0.00	205,000.00
506010 23ENG31	WORKFORCE CENTER CONSTRUCTION	176,615.00	176,615.00	349,000.00	50.61	0.00	172,385.00
Net DEBT SERVICE		381,615.00	381,615.00	759,000.00	50.28	0.00	377,385.00
NON OPERATING REVENUE							
412181 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00
Net NON OPERATING REVENUE		0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00
TOTAL REVENUES - ALL FUNDS		0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00
TOTAL EXPENDITURES - ALL FUNDS		2,175,544.70	12,268,570.08	51,814,500.00	43.55	10,298,957.98	29,246,971.94
NET OF REVENUES & EXPENDITURES		(2,175,544.70)	(12,268,570.08)	(47,739,500.00)	47.27	(10,298,957.98)	(25,171,971.94)

SCHEDULE OF WPCRF LOANS
10/31/2025

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE ORIGINAL	LOAN BALANCE 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	203,476	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	899,483	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	6,442,480	371,980
Nov-21	S Shores Sewer Lining	1.350	8,600,891	7,295,463	377,881
	TOTAL		53,137,504	30,519,437	2,823,401

11/13/2025

SAFETY COMMITTEE MEETING MINUTES

The Safety Committee met on Thursday November 13, 2025. In attendance were David Cunningham, Kent Newton, Lance Smith, Ean Watson, and David Boys. The Sanitary District Employees have worked 2673 days without a lost-time accident and 55 days since the last recordable injury.

The committee discussed the following items concerning the SDD facility:

On September 19, an employee sustained a recordable injury involving a fracture to the right thumb. The incident occurred while the employee was removing tubing from a Vactor truck. During the process, the tubing dislodged and forced the employee’s thumb against the concrete surface. The employee was promptly taken to our designated medical provider, treated, and subsequently released to full duty.

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

The boiler inspection by our insurance company was competed and all boilers passed. Some maintenance items were identified and will be addressed.

Prepare for Cold Weather Work

Cold weather can pose serious risks. Stay safe by following these quick tips:

- **Dress in layers** and wear insulated gloves and boots.
- **Inspect equipment** for winter readiness.
- **Take warm-up breaks** and stay hydrated.
- **Clear snow and ice** from work areas to prevent slips.
- **Watch for frostbite and hypothermia**—report symptoms immediately.

The Safety team is evaluating the purchase of anti-choking devices for break rooms. These devices provide several important benefits:

- **Immediate Response:** Allows quick action during choking emergencies when every second counts.
- **Ease of Use:** Designed for simple operations by anyone, even without medical training.
- **Enhanced Safety:** Adds an extra layer of protection for employees in common areas.
- **Peace of Mind:** Reduces anxiety about choking incidents and promotes a safer workplace environment.

Next month’s safety meeting will be held on 12/12/2025 at 2:30 p.m. If you have any questions or suggestions, call me @ EXT: 237 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.

Sanitary District of Decatur
Administration Building Project Budget

			Orginal	Updated 8/14/24	Updated 11/14/25
Pre-Construction					
	Design & Engineering		860,000	1,074,600	1,074,600
	Debt Issue Costs		50,000	30,000	30,000
			910,000	1,104,600	1,104,600
Construction					
Fixed	Buidling		12,500,000	14,961,550	14,961,550
Net Change Orders					(26,739)
	Net Zero Sustainable Design Add-on		1,500,000		
Estimate	Uncommitted FF&E		1,000,000	1,645,000	765,127
Fixed	Moving Existing Furniture				8,100
Fixed	Roofing Materials			635,000	635,000
Fixed	Conference Equipment			145,000	129,803
Fixed	Telephone System	PB		75,000	12,000
Fixed	Board Table				37,070
Fixed	New Office Furniture				100,552
Fixed	Break Room Furniture				12,702
Estimate	Specialty Landscaping	PB		50,000	100,000
Estimate	Traffic Control	PB		40,000	5,000
Estimate	Interior Branding				75,000
Estimate	Network Equipment				13,200
Estimate	Break Room Equipment				38,450
Estimate	Shelving for Storage Areas				10,000
Estimate	Library Bookcases				5,000
Estimate	Patio Furniture				5,000
	Inflation		2,084,000		
Reserve	Contengency			338,850	
	Total Building and Furnishings		17,084,000	17,890,400	16,886,814
	Total Project Cost		17,994,000	18,995,000	17,991,414
Funding	Grants *		(500,000)		(1,000,000)
	General Fund Balance		(9,500,000)	(10,780,000)	(8,824,414)
	Public Benefit			(165,000)	(117,000)
	Debt Issue		(8,000,000)	(8,050,000)	(8,050,000)
	Total Funding		(18,000,000)	(18,995,000)	(17,991,414)
	Net		(6,000)	-	-

* Any Tax credits or grants received will reduce the General Fund Contribution

Sanitary District of Decatur
2025 Proposed Tax Levy

Fund	2024 Tax Levy Total Levy	2024 Tax Levy Extended Levy	2024 Tax Levy Levied Rate	Max Rate	2025 Proposed Tax Levy Total Levy	2025 Proposed Tax Levy Extended Levy	2025 Proposed Tax Levy Levied Rate	% Change	Variance 2025 Proposed to 2024 Extension	Variance Extended Rate
Corporate	$515,000	$515,014	0.03804	0.083	$465,000	$465,000	0.0326	**-9.71%**	**($50,014)**	**(0.1352)**
Public Benefit	$600,000	$600,037	0.04432	0.050	$660,000	$660,000	0.0462	9.99%	$59,963	0.0556
Water Quality	$385,000	$385,042	0.02844	0.030	$415,000	$415,000	0.0291	7.78%	$29,958	0.0494
IMRF	$110,000	$110,070	0.00813	n/a	$125,000	$125,000	0.0088	13.56%	$14,930	0.1275
Total Aggregate Levy	$1,610,000	$1,610,163	0.11893		$1,665,000	$1,665,000	0.1166	3.41%	$54,837	**(0.0849)**
Bonds & Interest	$2,755,000	$2,755,135	0.20349		$2,786,000	$2,786,000	0.1951	1.12%	$30,865	**(0.1923)**
Total Levy	$4,365,000	$4,365,298	0.32243		$4,451,000	$4,451,000	0.31174	1.96%	$85,702	**(0.3028)**

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	$1,665,000	3.41%

Estimated Taxes / $100 of Home Market Value	
Actual 2024 Tax Amount	$0.107
Projected 2025 Tax Amount	$0.007
Homeowner exemption	18.70
Estimated homeowner tax amount = (Market Value * tax amount /100) - 18.70	

EAV Projections		
2024 EAV	$1,353,874,231	
2025 EAV Projected Change	73,917,432	5.46%
Projected 2025 EAV	$1,427,791,663	
Debt Limit	$82,098,021	

Estimated Taxes Median Owner Occupied Home Value of $92,200	
Actual 2024 Tax Amount	$79.75
Projected 2025 Tax Amount	$77.10
DECREASE	**($2.64)**

Prepared 11/14/2025

ORDINANCE NO. 2025-04

TAX LEVY ORDINANCE
OF THE SANITARY DISTRICT OF DECATUR, ILLINOIS
FOR THE FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027

Be it ordained by the Board of Trustees of the Sanitary District of Decatur, Illinois:

Section I. That this Ordinance be and the same is hereby termed the "Annual Tax Levy Ordinance of the Sanitary District of Decatur, Illinois for the Fiscal Year Beginning May 1, 2026 and Ending April 30, 2027."

Section II. That there is hereby levied upon the taxable property within the corporate limits of the Sanitary District of Decatur, situated in the County of Macon in the State of Illinois, subject to taxation for the current fiscal year as the same is assessed and equalized for State and County purposes of the Corporate Fund, IMRF, and Public Benefit Funds, the sum of ONE MILLION SIX HUNDRED SIXTY-FIVE THOUSAND ($1,665,000), and Interest and Debt Fund -IWPCRL, the sum of TWO MILLION SEVEN HUNDRED EIGHTY-SIX THOUSAND ($2,786,000.00), which said levy shall be made and done according to the Statutes of the State of Illinois in such cases made and provided, and which sum is levied for the following purposes viz:

CORPORATE FUND

Capital Improvements	$465,000.00	
	$ 465,000.00	
Total Levy for Corporate Purposes		$ 465,000.00
ILLINOIS MUNICIPAL RETIREMENT FUND PAYMENTS REQUIRED BY LAW		125,000.00
WATER QUALITY FUND		$415,000
PUBLIC BENEFIT FUND		660,000.00
CORPORATE FUND, ILLINOIS MUNICIPAL RETIREMENT FUND AND PUBLIC		$ 1,665,000.00

INTEREST & DEBT FUND - ILLINOIS WATER POLLUTION CONTROL REVOLVING LOANS

WYCKLES FORCEMAIN PH 1	$ 42,100.00
WYCKLES FORCEMAIN PH 2	40,700.00
OREANA COLLECTION SYSTEM	130,000.00
ARGENTA COLLECTION SYSTEM	141,600.00
STEVENS CREEK SOUTH REHAB	90,300.00
2011 TRESTLE IMPROVEMENT	134,600.00
DIGESTER MIXING	450,700.00
EASTSIDE INTERCEPTOR REHAB	136,100.00
SE 36 INTERCEPTOR REHAB	72,000.00
ODOR CONTROL PHASE 2	226,000.00
WEST HEADWORKS	521,200.00
SOUTH SHORES INTERCEPTOR REHAB	494,700.00
SLUDGE THICKENING SYSTEM	306,000.00
TOTAL LEVY FOR INTEREST & DEBT FUND	$ 2,786,000.00
TOTAL AMOUNT OF FUNDS TO BE LEVIED	$ 4,451,000.00

Section III. That the Clerk of said District on passage and approval hereof, shall file a certified copy thereof with the County Clerk of Macon County, Illinois, as required by law.

Section IV. Warrants against and in anticipation of the above-levied taxes for payment of ordinary and necessary expenses, including all expenses for building purposes of said District for the current fiscal year, are hereby authorized to be drawn by the President or Vice President and the Clerk of said Board to the extent, when, as and in accordance with the Statute in such case made and provided.

Section V. This Ordinance shall take effect and be in full force upon its passage and approval as provided by law.

PRESENTED this 19th day of November 2025.

PASSED this 19th day of November 2025

APPROVED this 19th day of November 2025

____
President, Sanitary District of
Decatur, Illinois

ATTEST:

____
Clerk, Sanitary District of
Decatur, Illinois

CERTIFICATE

TO THE MACON COUNTY CLERK
MACON COUNTY, ILLINOIS

I, Daniel W. Smallwood, President and Presiding Officer of the Board of Trustees of the Sanitary District of Decatur, an Illinois municipal corporation, submit the District's Aggregate Tax Levy consisting of the Corporate Fund, IMRF and Public Benefit Fund for the fiscal year 2026-27 in the amount of $1,665,000.

I certify that the said sum does not exceed 105% of the District's 2025-26 Aggregate Tax Levy consisting of the Corporate Fund, IMRF, Water Quality and Public Benefit Fund Extension of $1,610,163.

This Certificate is given in compliance with 35 ILCS 200/18 of the Illinois Compiled Statutes.

IN WITNESS WHEREOF, I have hereunto set my hand this 19th day of November 2025.

____

President and Presiding Officer

CERTIFICATE

TO THE MACON COUNTY CLERK
MACON COUNTY, ILLINOIS

I, Rob Jacobsen, the undersigned, Clerk of the Board of Trustees of the Sanitary District of Decatur, Illinois, do hereby certify that the above and foregoing is a true, perfect and correct copy of Ordinance No. 2025-04 adopted at a meeting of the Board of Trustees of said District held on November 19, 2025, and that the original of said ordinance is in my custody as such Clerk pursuant to law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said District this 19th day of November 2025.

Clerk
Sanitary District of Decatur

CERTIFICATE

TO THE MACON COUNTY CLERK
MACON COUNTY, ILLINOIS

I, Rob Jacobsen, the undersigned, Clerk of the Board of Trustees of the Sanitary District of Decatur, Illinois, do hereby certify that the above and foregoing is a true, perfect and correct copy of Ordinance No. 2025-04 adopted at a meeting of the Board of Trustees of said District held on November 19, 2025, and that the original of said ordinance is in my custody as such Clerk pursuant to law.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said District this 19th day of November 2025.

Clerk
Sanitary District of Decatur

ORDINANCE NO. 2025-05

AN ORDINANCE AUTHORIZING THE SANITARY DISTRICT OF DECATUR OF MACON COUNTY, ILLINOIS TO BORROW FUNDS FROM THE WATER POLLUTION CONTROL REVOLVING LOAN FUND

WHEREAS, the Sanitary District of Decatur of Macon County, Illinois operates its sewerage system (the "System") in accordance with the provisions of Sanitary District Act of 1917, and;

WHEREAS, the President and Board of Trustees of the Sanitary District of Decatur (the "Corporate Authorities") have determined that it is advisable, necessary and in the best interest of public health, safety and welfare to improve the System, including the following:

2026 EASTSIDE SEWER REHABILITATION PROJECT WHICH SHOULD FULFILL THE PUBLIC NEEDS FOR 21 YEARS

together with any land or rights in land and all electrical, mechanical or other services necessary, useful or advisable to the construction and installation (the "Project"), all in accordance with the plans and specifications prepared by consulting engineers to the Sanitary District of Decatur; and

WHEREAS, the estimated cost of construction and installing the Project, including engineering, legal financial and other related expenses is **$5,779,085.20**; and

WHEREAS, the costs are expected to be paid for with a loan to the Sanitary District of Decatur from the Water Pollution Control Revolving Loan Fund through the Illinois Environmental Protection Agency, the loan to be repaid from user fees and/or property taxes and whereas the loan is authorized pursuant to 70 ILCS 2405/9(a).

WHEREAS, in accordance with the provisions of the above statute, the Sanitary District of Decatur is authorized to borrow funds from the Water Pollution Control Revolving Loan Fund in the aggregate amount of **$4,000,000.00** to provide funds to pay the costs of the Project; and

WHEREAS, the loan to the Sanitary District of Decatur shall be made pursuant to a Loan Agreement, including certain terms and conditions, between the Sanitary District of Decatur and the Illinois Environmental Protection Agency;

NOW THEREFORE be it ordained by the President and Board of Trustees of the Sanitary District of Decatur, Macon County, Illinois as follows:

SECTION 1. INCORPORATION OF PREAMBLES

The Corporate Authorities hereby find that the recitals contained in the preambles are true and correct, and incorporate them into this ordinance by this reference.

SECTION 2. DETERMINATION TO BORROW FUNDS

It is necessary and in the best interests of the Sanitary District of Decatur to construct the Project for the public health, safety and welfare, in accordance with the plans and specifications, as described; that the System continue to be operated in accordance with the provisions of the Illinois Environmental Protection Act, 415 ILCS 5/1 et. seq.; and that for the purpose of constructing the Project, it is hereby authorized that funds be borrowed by the Sanitary District of Decatur in an aggregate principal amount (which includes construction period interest financed over the term of the loan) not to exceed **$4,000,000**.

SECTION 3. ADDITIONAL ORDINANCES

The Corporate Authorities may adopt additional ordinances or proceedings supplementing or amending this Ordinance providing for entering into the Loan Agreement with the Illinois Environmental Protection Agency, prescribing all the details of the Loan Agreement, and providing for the collection, segregation and distribution of the dedicated revenues, so long as the maximum amount of the Loan Agreement as set forth in this Ordinance is not exceeded and there is no material change in the Project or purposes described herein. Any additional Ordinances or proceedings shall in all instances become effective in accordance with the Act or other applicable law. This Ordinance, together with such additional ordinances or proceedings, shall constitute complete authority for entering into the Loan Agreement under applicable law.

However, notwithstanding the above, the Sanitary District of Decatur may not adopt additional ordinances or amendments which provide for any substantive or material change in the scope and intent of this Ordinance, including but not limited to interest rate, preference or priority of any other ordinance with this Ordinance, parity of any other ordinance with this Ordinance, or otherwise alter or impair the obligation of the Sanitary District of Decatur to pay the principal and interest due to the Water Pollution Control Revolving Loan Fund without the written consent of the Illinois Environmental Protection Agency.

SECTION 4. LOAN REPAYMENT BY THE SANITARY DISTRICT OF DECATUR

Repayment of the loan to the Illinois Environmental Protection Agency by the Sanitary District of Decatur pursuant to this Ordinance is to be from the revenue derived from user fee and/or property taxes and the loan may (if paid with property taxes) constitute an indebtedness of the Sanitary District of Decatur within the meaning of any constitutional or statutory limitation.

SECTION 5. APPLICATION FOR LOAN

Executive Director or Director of Administration are hereby authorized to make application to the Illinois Environmental Protection Agency for a loan through the Water Pollution Control Revolving Loan Fund, in accordance with the loan requirements set out in 35 Ill. Adm. Code 365. The loan funds received shall be used solely for the purposes of the project as approved by the Illinois

Environmental Protection Agency in accordance with the terms and conditions of the Loan Agreement.

SECTION 6. AUTHORIZATION OF EXECUTIVE DIRECTOR OR DIRECTOR OF ADMINISTRATION OF THE SANITARY DISTRICT OF DECATUR

The Executive Director or Director of Administration, are hereby authorized and directed to execute the Loan Agreement with the Illinois Environmental Protection Agency.

SECTION 7. SEVERABILITY

If any section, paragraph, clause or provision of this Ordinance is held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

SECTION 8. REPEALER

All ordinances, resolutions or order, or parts thereof, which conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed.

Dated this _________ day of ____________, 2025.

____

President, Sanitary District of Decatur

ATTEST:

____

Clerk, Sanitary District of Decatur