



FY 2024/25 Proposed Budget



MEMORANDUM

DATE: March 25, 2024

TO: Board of Trustees

FROM: Julia Scott-Valdez, Director of Management Services
Lisa Mittel, Assistant Director of Management Services

RE: FY 2024/25 Budget Appropriation Ordinance

Background

The Appropriation Ordinance provides the legal authority under state statute to allocate funds for specific spending activities. The ordinance also establishes the Authority's legal spending limit for the fiscal year.

Special districts are required to conduct a public hearing before adoption of the ordinance. State statute also requires special districts to publish notice of the public hearing and the location where the ordinance is to be available for review. This notice was published in the Rockford Register Star on February 16, 2024, and the ordinance was available for review on the FRSA website and in customer service in the Administration building.

The Appropriation Ordinance reflects anticipated expenditure levels found in the annual operating and capital expenditure budget. Upon approval, a certified copy of the Appropriation Ordinance must be filed with the County Clerk, within thirty (30) days of its adoption.

Budget Summary

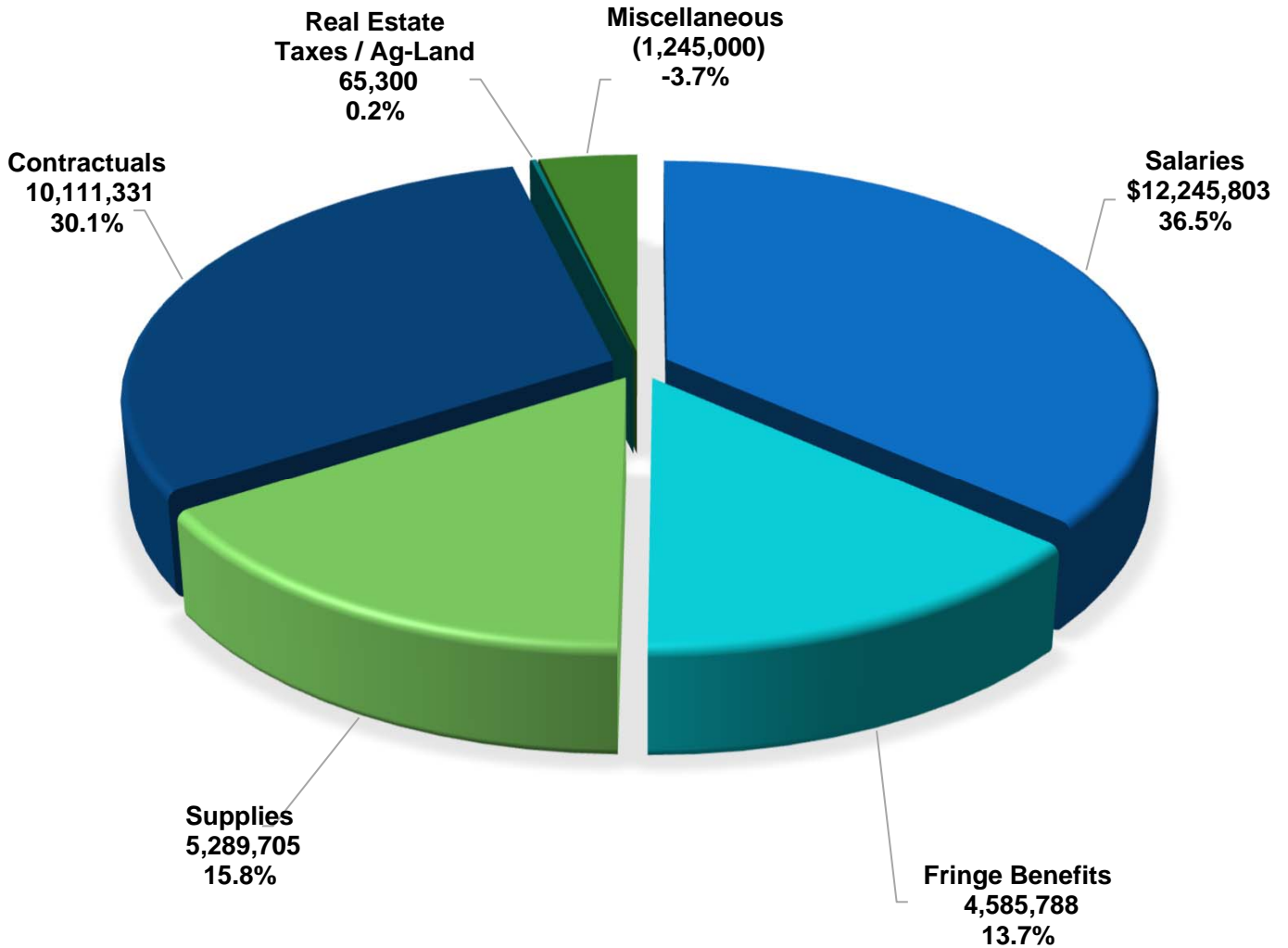
The FY 2025 spending plan includes Operating and Maintenance expenses budgeted at \$31,052,927. This is an increase of \$2,547,573 over the prior year. Capital improvement projects and equipment total \$71.1 million, with an additional \$13.3 million in carryover projects. The FY 2025 plan includes several large loan funded projects, related to the Nutrient Removal Facility Plan (NRFP) upgrades. The Primary Filtration component will come to closure in FY25, with the Aerobic Granular Sludge component continuing, and the Sidestream Fermentation and WAS Hydrolysis components beginning design and construction phases.

The FY 2025 budget includes total revenues of \$62,419,104. User fee revenues are budgeted at \$50,473,427; \$1.6 million above the prior year's budget. Property tax revenue remains flat at \$5.3 million, with state replacement tax revenue anticipated to decline \$1.5 million.

The cash reserve balance for all funds at April 30, 2025 is projected at \$42.0 million. This amount consists of approximately \$9.0 million of operating reserve balance, \$4.6 million reserved for debt service, and funding for future special assessment and capital projects. Per FRSA financial policies, operating reserves are targeted at 25% of departmental operating expenses plus equipment and debt service reserves are targeted at 50% of debt service payments for the budget year.

Staff is recommending approval of the Combined Annual Budget and Appropriations Ordinance 23 24 B 08 in the amount of \$124,688,979.

FY 2024/25 Proposed Budget Operations and Maintenance Summary



	2022 Actual	2023 Actual	2024 Budgeted	2024 Projected	2025 Budgeted	'24-'25 Budget Change
Salaries	\$ 10,013,623	\$ 10,752,353	\$ 11,672,003	\$ 11,672,003	\$ 12,245,803	\$ 573,800
Fringe Benefits	3,716,251	3,786,880	4,168,379	4,168,379	4,585,788	\$ 417,409
Supplies	3,084,053	3,861,545	4,883,310	4,883,310	5,289,705	\$ 406,395
Contractuals	7,146,352	7,707,389	8,869,962	8,869,962	10,111,331	\$ 1,241,369
Real Estate Taxes / Ag-Land	55,071	66,867	71,700	71,700	65,300	\$ (6,400)
Miscellaneous	(1,206,079)	(1,344,835)	(1,160,000)	(1,160,000)	(1,245,000)	\$ (85,000)
Grand Total	\$ 22,809,271	\$ 24,830,199	\$ 28,505,354	\$ 28,505,354	\$ 31,052,927	\$ 2,547,573



**FY 2024/25 Proposed (Revised) Budget
Operations and Maintenance
Summary**

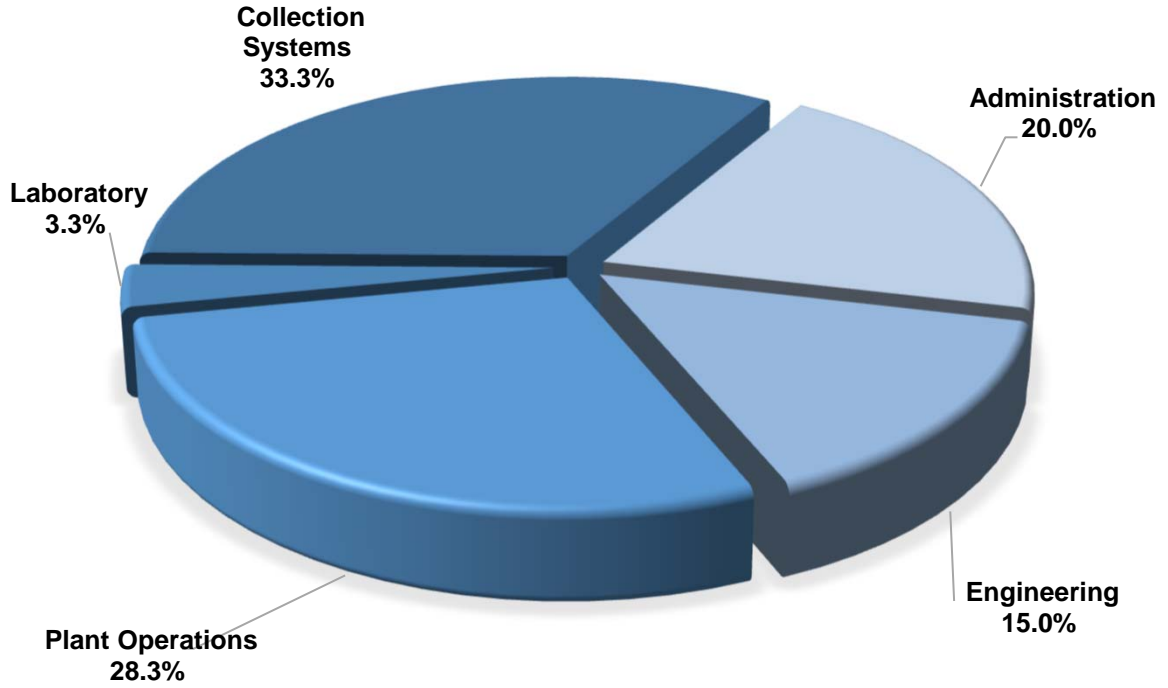
	2022 Actual	2023 Actual	2024 Budgeted	2024 Projected	2025 Budgeted	'24-'25 Budget Change
Salaries						
Regular Salaries	\$ 8,278,611	\$ 8,678,018	\$ 9,494,311	\$ 9,494,311	\$ 9,892,642	\$ 398,331
Intern/Summer Help	-	-	75,680	75,680	80,950	5,270
Overtime	286,171	413,193	582,147	582,147	662,024	79,877
Holiday	466,262	494,574	547,423	547,423	563,381	15,958
Leave Time	330,589	367,641	149,017	149,017	155,845	6,828
Vacation	650,601	674,736	725,840	725,840	746,511	20,671
Other Salaries	1,387	124,191	97,586	97,586	144,450	46,864
Salaries Total	\$ 10,013,621	\$ 10,752,353	\$ 11,672,003	\$ 11,672,003	\$ 12,245,803	\$ 573,800
Fringe Benefits						
I.M.R.F.	\$ 983,863	\$ 834,903	\$ 813,111	\$ 813,111	\$ 931,146	\$ 118,035
FICA	725,852	791,416	892,908	892,908	936,803	43,895
Health & Life Insurance	2,009,311	1,981,553	2,259,260	2,259,260	2,483,563	224,303
Uniforms	15,420	15,866	24,425	24,425	48,516	24,091
Worker's Compensation	(18,137)	163,142	\$ 178,675	\$ 178,675	\$ 185,760	7,085
Fringe Benefits Total	\$ 3,716,309	\$ 3,786,880	\$ 4,168,379	\$ 4,168,379	\$ 4,585,788	\$ 417,409
Supplies						
Departmental Supplies	\$ 1,342,355	\$ 1,651,615	\$ 1,967,360	\$ 1,967,360	\$ 2,197,925	\$ 230,565
Office Supplies	23,002	26,083	40,350	40,350	44,955	4,605
Cleaning and Personnel Supplies	27,854	34,484	37,000	37,000	42,000	5,000
Fuel	264,083	357,969	510,000	510,000	510,000	-
Fuel Offsite	1,901	816	2,400	2,400	2,400	-
Grease & Oil	8,726	14,144	18,000	18,000	18,000	-
Tires	52,616	55,556	60,000	60,000	68,000	8,000
Vehicle Parts	106,071	110,819	120,000	120,000	120,000	-
Periodicals and Books	9,201	10,337	20,040	20,040	25,845	5,805
Postage	30,616	10,982	51,750	51,750	50,600	(1,150)
Reproduction Costs	-	64	1,500	1,500	1,500	-
Small Tools and Equipment	123,765	150,189	188,410	188,410	193,240	4,830
Mobile Phone Hardware	6,700	2,339	6,500	6,500	6,500	-
Computer Hardware (Non-Cap)	(255)	21,179	24,000	24,000	24,000	-
Computer Software (Non-Cap)	1,284	2,518	4,000	4,000	7,000	3,000
Office Furniture	1,109	19,176	15,000	15,000	15,000	-
Safety Materials	10,738	27,995	5,900	5,900	25,000	19,100
Ferric Chloride	69,622	93,765	175,000	175,000	175,000	-
Chlorine	108,772	175,588	380,000	380,000	380,000	-
Polymer	551,798	544,263	786,000	786,000	786,000	-
Sodium Bisulfate	43,581	53,034	76,000	76,000	84,000	8,000
Other Chemicals	55,525	78,242	76,300	76,300	147,270	70,970
Concrete	111,793	152,567	155,000	155,000	178,250	23,250
Road Materials	133,191	267,822	162,800	162,800	187,220	24,420
Supplies Total	\$ 3,084,049	\$ 3,861,545	\$ 4,883,310	\$ 4,883,310	\$ 5,289,705	\$ 406,395
Contractuals						
Professional Services	\$ 307,691	\$ 130,254	\$ 180,050	\$ 180,050	\$ 323,500	\$ 143,450
Legal Services	8,144	23,315	65,000	65,000	60,000	(5,000)
Contract Employment Services	-	389,463	488,800	488,800	539,000	50,200
Outside Service Contracts	2,454,675	2,157,590	2,677,100	2,677,100	2,832,323	155,223
Vehicle Vendor Service	102,037	140,026	130,000	130,000	150,000	20,000



**FY 2024/25 Proposed (Revised) Budget
Operations and Maintenance
Summary**

	2022 Actual	2023 Actual	2024 Budgeted	2024 Projected	2025 Budgeted	'24-'25 Budget Change
Contractuals Continued						-
Pavement Patch Services	\$ -	\$ 253,518	\$ 350,000	\$ 350,000	\$ 475,000	\$ 125,000
Publication Fees	11,017	13,183	23,500	23,500	20,000	(3,500)
Solid Waste Disposal	189,924	32,762	100,000	100,000	100,000	-
Land Application	-	313,357	340,000	340,000	500,000	160,000
Leases	35,546	34,013	36,700	36,700	39,500	2,800
Equipment Rental	35,591	19,192	57,500	57,500	65,500	8,000
Maintenance Contracts	1,045,952	1,131,611	1,116,803	1,116,803	1,215,928	99,125
Business Insurance	350,643	370,290	393,700	393,700	468,000	74,300
Claims	22,895	78,941	50,000	50,000	50,000	-
Gas & Heating Oil	315,727	375,846	420,000	420,000	440,000	20,000
Electricity	1,209,040	894,138	780,000	780,000	940,000	160,000
Electrical Distribution Maint.	94,898	77,050	100,000	100,000	126,000	26,000
Generator Maintenance Expense	81,404	175,396	400,000	400,000	400,000	-
Telephone	204,881	194,860	205,116	205,116	230,716	25,600
Other Utilities	20,711	8,497	22,000	22,000	27,000	5,000
Training/Professional Dev.	50,681	81,074	158,280	158,280	194,745	36,465
Travel/Lodging	18,227	44,046	84,365	84,365	107,345	22,980
Education Reimbursement	17,894	18,632	15,000	15,000	20,500	5,500
Dues and Memberships	257,093	405,588	272,538	272,538	260,543	(11,995)
Employee Recognition	16,236	13,317	26,500	26,500	24,120	(2,380)
Employee Hiring/Recruitment	16,958	18,331	25,150	25,150	21,625	(3,525)
Health & Wellness	23,303	24,129	15,850	15,850	30,871	15,021
Food	6,333	8,025	16,050	16,050	25,155	9,105
Bank Charges	208,534	252,882	266,000	266,000	350,000	84,000
Miscellaneous	11,950	5,797	18,960	18,960	18,960	-
Sewer Call Expense	7,450	3,364	15,000	15,000	35,000	20,000
Misc Expense - Low Income Assist	20,815	18,900	20,000	20,000	20,000	-
Contractuals Total	\$ 7,146,250	\$ 7,707,389	\$ 8,869,962	\$ 8,869,962	\$ 10,111,331	\$ 1,241,369
Real Estate Taxes						
Ag Land - Real Estate Taxes	\$ 46,782	\$ 50,013	\$ 52,700	\$ 52,700	\$ 46,300	\$ (6,400)
Ag Land - Management Fees	8,289	16,854	17,000	17,000	17,000	-
Repairs and Maintenance	-	-	2,000	2,000	2,000	-
Real Estate Taxes Total	\$ 55,070	\$ 66,867	\$ 71,700	\$ 71,700	\$ 65,300	\$ (6,400)
Miscellaneous Total						
Transfer to Capital Projects	\$ (781,190)	\$ (874,749)	\$ (780,000)	\$ (780,000)	\$ (870,000)	\$ (90,000)
GASB #51 Reclassification	(380,873)	(437,879)	(340,000)	(340,000)	(340,000)	-
Transfer to Special Assessments	(44,016)	(32,207)	(40,000)	(40,000)	(35,000)	5,000
Miscellaneous Total	\$ (1,206,079)	\$ (1,344,835)	\$ (1,160,000)	\$ (1,160,000)	\$ (1,245,000)	\$ (85,000)
Grand Total	\$ 22,809,221	\$ 24,830,199	\$ 28,505,354	\$ 28,505,354	\$ 31,052,927	\$ 2,547,573

FY 2024/25 Proposed Budget Personnel Summary



	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	'24-'25 Budget Change
Administration	24	23.5	22.5	23	24	1
Engineering	17	17	17	17	18	1
Plant Operations	33	33.5	33.5	34	34	-
Laboratory	5	5	5	4	4	-
Collection Systems	37.5	38	40	40	40	-
Total	116.5	117	118	118	120	2



FY 2024/25 Proposed Budget Position Summary

	2023 Budget	2024 Budget	2025 Budget	'24-'25 Budget Change
<u>Administration (20)</u>				
Executive Director	1.00	1.00	1.00	-
Executive Services Coordinator	0.50	1.00	1.00	-
Total	1.50	2.00	2.00	-
<u>Finance (21)</u>				
Assistant Director of Management Services	1.00	1.00	1.00	-
Senior Financial Analyst **	0.50	0.50	1.00	0.50
<i>Senior Accountant ***</i>			1.00	1.00
Accountant	1.00	1.00	1.00	-
Accounting Technician II ***	1.00	1.00	-	(1.00)
Accounting Technician I	1.00	1.00	1.00	-
Purchasing & Administration Support Specialist	1.00	1.00	1.00	-
Total	5.50	5.50	6.00	0.50
<u>Customer Service (22)</u>				
Customer Service Manager	1.00	1.00	1.00	-
Sr Financial Analyst **	0.50	0.50	-	(0.50)
Bilingual Customer Service Representative	1.00	1.00	1.00	-
Customer Service Representative *	5.00	5.00	6.00	1.00
Total	7.50	7.50	8.00	0.50
<u>Information Technology (23)</u>				
General Counsel/Director of Internal Services	0.50	-	-	-
Assistant Director of Internal Services	1.00	1.00	1.00	-
Programmer/Analyst	2.00	2.00	2.00	-
<i>Network Administrator ***</i>	1.00	2.00	2.00	-
IT Customer Service Support Tech **/**	0.50	-	-	-
Total	5.00	5.00	5.00	-
<u>Legal (24)</u>				
General Counsel/Director of Internal Services	0.50	1.00	1.00	-
Legal Secretary	0.50	-	-	-
Total	1.00	1.00	1.00	-
<u>Human Resources (25)</u>				
Director of Management Services	1.00	1.00	1.00	-
Human Resources Generalist	1.00	1.00	1.00	-
Total	2.00	2.00	2.00	-
<u>Engineering (40)</u>				
Director of Engineering	1.00	1.00	1.00	-
Assistant Director of Engineering	1.00	1.00	1.00	-
<i>Plant Engineer Division Manager *</i>			1.00	1.00
Senior Civil Engineer-PM ***	3.00	3.00	1.00	(2.00)
Survey Field Operation Manager	1.00	1.00	1.00	-

* New Position

** Reallocated Position

*** Reclassified Position

Italicized Job Title = Change



FY 2024/25 Proposed Budget Position Summary

	2023 Budget	2024 Budget	2025 Budget	'24-'25 Budget Change
Project Engineer III	1.00	1.00	1.00	-
<i>Project Eng II Mgmt Assoc ***</i>			1.00	1.00
<i>Project Eng II Tech Assoc ***</i>			1.00	1.00
Eng Technologist-Designer	2.00	2.00	2.00	-
Eng Technologist-Surveyor	1.00	1.00	1.00	-
Eng Construction Tech II	3.00	3.00	3.00	-
Surveyor Technician	1.00	1.00	1.00	-
<i>GIS Permit Specialist ***</i>	1.00	1.00	1.00	-
Engineering Administrator	1.00	1.00	1.00	-
<i>GIS Coordinator / Administrator I ***</i>	1.00	1.00	1.00	-
Total	17.00	17.00	18.00	1.00
<u>Plant Operations Administration (50)</u>				
Director of Plant Operations	1.00	1.00	1.00	-
Total	1.00	1.00	1.00	-
<u>Laboratory (51)</u>				
District Laboratory Manager **/**	1.00			-
Lab Coordinator	1.00	1.00	1.00	-
Lab Analyst II	1.00	1.00	1.00	-
Lab Analyst	2.00	2.00	2.00	-
Total	5.00	4.00	4.00	-
<u>Pretreatment and Industrial (52)</u>				
Asst Director Plant Ops/Cust Svc	1.00	1.00	1.00	-
IWS Compliance Manager ***	1.00			-
<i>Wastewater Quality Compliance Division Manager **/**</i>		1.00	1.00	-
Pretreatment Prog Coordinator	1.00	1.00	1.00	-
IWP Compliance Tech	2.00	2.00	2.00	-
Plant Oper Tech. Clerk	1.00	1.00	1.00	-
Total	6.00	6.00	6.00	-
<u>Collection Systems (60)</u>				
Director of Collection Systems	1.00	1.00	1.00	-
Collection Systems Maint. Div. Manager **	1.00	1.00	-	(1.00)
Collection Systems Const. Div. Manager	1.00	1.00	1.00	-
GIS Coordinator-Cons. Clk **	1.00	1.00	-	(1.00)
Supporting Serv. Coordinator	1.00	1.00	1.00	-
Locator Lead Person	1.00	-		-
Utility Tech Locator	1.00	-		-
Inventory Clerk	1.00	-		-
Total	8.00	5.00	3.00	(2.00)

* New Position

** Reallocated Position

*** Reclassified Position

Italicized Job Title = Change

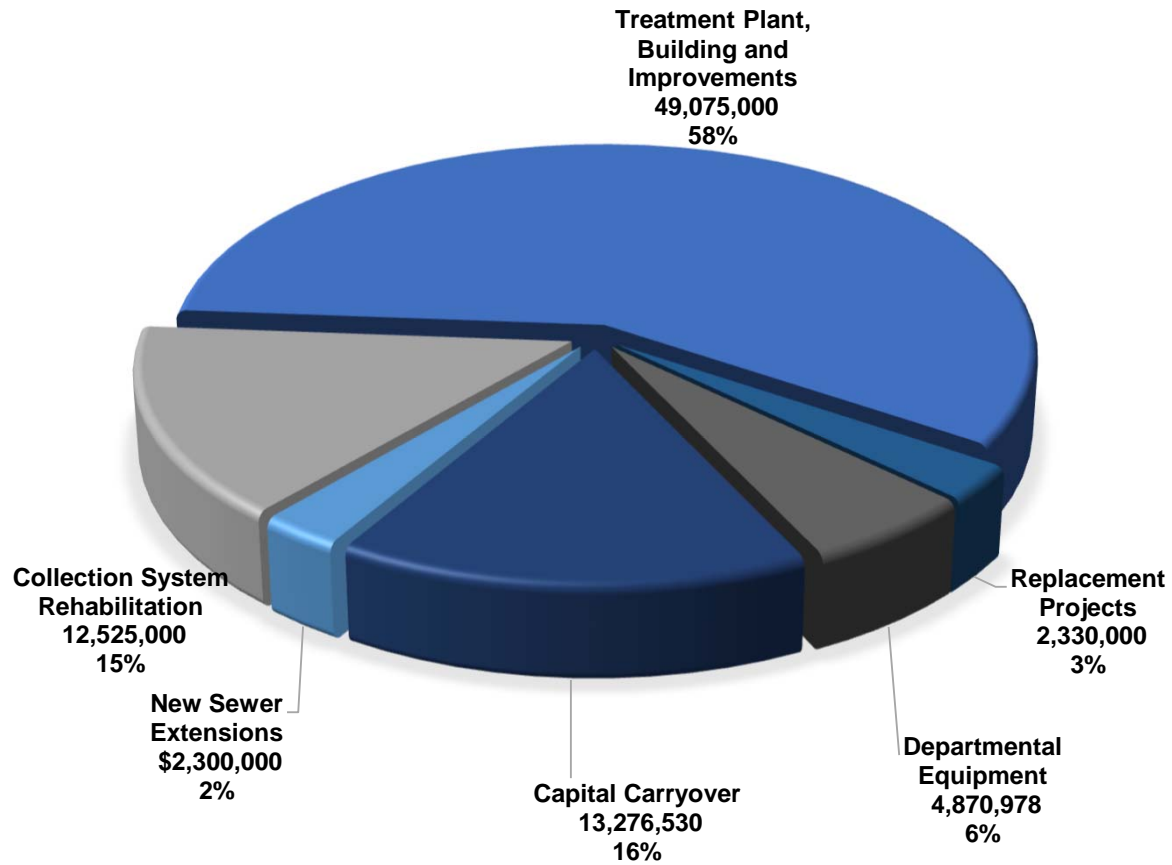


FY 2024/25 Proposed Budget Position Summary

	2023 Budget	2024 Budget	2025 Budget	'24-'25 Budget Change
<u>Buildings and Grounds (61)</u>				
Senior Bldg Repair Tech	1.00	1.00	1.00	-
Total	1.00	1.00	1.00	-
<u>Sewer Maintenance (70)</u>				
Collection Systems Maint. Div. Manager **			1.00	1.00
Sewer Const. Lead Person	4.00	4.00	4.00	-
Tech Eqpt Operator/TV Truck	2.00	2.00	2.00	-
GIS Coordinator-Cons. Clk **			1.00	1.00
Equipment Operator	3.00	3.00	3.00	-
Vactor/Flusher	5.00	5.00	5.00	-
Container/Garbage Tr Oper	1.00	1.00	1.00	-
Utility Technician	12.00	12.00	12.00	-
Utility Tech Locator		2.00	2.00	-
Total	27.00	29.00	31.00	2.00
<u>Vehicle Maintenance (75)</u>				
District Fleet Manager	1.00	1.00	1.00	-
Diesel Mechanic	2.00	2.00	2.00	-
Inventory Clerk	1.00	2.00	2.00	-
Total	4.00	5.00	5.00	-
<u>Plant Operations (80)</u>				
Assistant Director of Plant Operations **			1.00	1.00
Process System Engineer	1.00	1.00	1.00	-
Plant Operations Division Manager	1.00	1.00	1.00	-
IT Customer Service Support Tech **/**	0.50	-		-
Treatment Plant Operator	13.00	13.00	13.00	-
Plant Operations Coordinator	1.00	1.00	1.00	-
Process Control Systems Technician		1.00	1.00	-
Total	16.50	17.00	18.00	1.00
<u>Plant & Lift Station Maintenance (90)</u>				
Assistant Director of Plant Operations **	1.00	1.00	-	(1.00)
Plant Operations Maint. Div. Manager	1.00	1.00	1.00	-
Maintenance Electrician	2.00	2.00	3.00	1.00
Maintenance Mechanic	6.00	6.00	5.00	(1.00)
Total	10.00	10.00	9.00	(1.00)
Grand Total	118.00	118.00	120.00	2.00

* New Position
 ** Reallocated Position
 *** Reclassified Position
 Italicized Job Title = Change

FY 2024/25 Proposed Budget Capital Improvement Program



	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budgeted
New Sewer Extensions	\$ 565,000	\$ 1,765,000	\$ 1,590,000	\$ 2,300,000
Collection System Rehabilitation	4,250,000	8,040,000	7,810,000	12,525,000
Treatment Plant, Building and Improvements	23,167,000	21,249,000	33,385,000	49,075,000
Replacement Projects	1,875,000	2,170,000	2,470,000	2,330,000
Departmental Equipment	2,018,317	4,730,300	3,299,500	4,870,978
Capital Carryover	9,590,000	20,135,000	24,898,000	13,276,530
	\$41,465,317	\$58,089,300	\$73,452,500	\$84,377,508

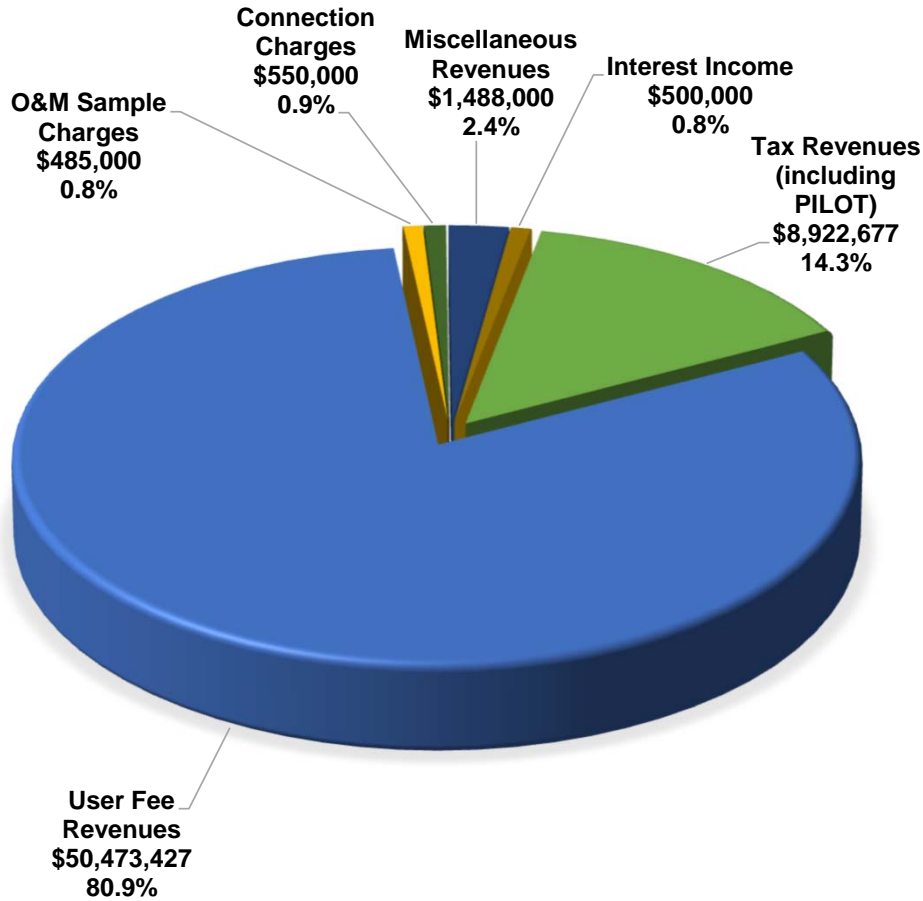


FY 2025
Capital Improvement Program - Expenditures
 Escalated Cost Estimates (Thousands of Dollars)

PROJECTED CIP - FUTURE EXPENDITURES	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
New Sewer Extensions	\$ 2,300,000	\$ 1,220,036	\$ 1,065,409	\$ 2,757,498	\$ 4,231,351	\$ 835,837	\$ 1,475,849	\$ 1,900,155	\$ 1,957,160	\$ 403,176
Collection System Rehabilitation	\$ 12,525,000	\$ 11,006,838	\$ 10,801,606	\$ 5,385,560	\$ 5,477,571	\$ 5,283,682	\$ 5,811,154	\$ 5,985,489	\$ 6,165,053	\$ 6,350,005
Treatment Plant, Building & Improvements	\$ 49,075,000	\$ 48,981,753	\$ 45,413,735	\$ 9,803,181	\$ 28,413,807	\$ 39,952,991	\$ 10,773,694	\$ 6,979,904	\$ 665,434	\$ 685,398
Replacement Projects	\$ 2,330,000	\$ 3,447,925	\$ 1,693,727	\$ 1,238,060	\$ 1,275,202	\$ 1,313,458	\$ 983,898	\$ 1,013,417	\$ 1,043,818	\$ 1,075,133
TOTAL PROJECTED CIP	\$ 66,230,000	\$ 64,656,552	\$ 58,974,477	\$ 19,184,299	\$ 39,397,931	\$ 47,385,968	\$ 19,044,595	\$ 15,878,965	\$ 9,831,465	\$ 8,513,712
Departmental Equipment	\$ 4,870,978	\$ 4,057,419	\$ 3,343,199	\$ 3,878,503	\$ 3,527,670	\$ 3,697,384	\$ 3,566,634	\$ 3,863,648	\$ 4,299,226	\$ 4,307,252

Capital Carryover	\$ 13,276,530									
Total CIP plus Equipment and Carryover	\$ 84,377,508									
90% CIP	\$ 59,607,000	\$ 58,190,897	\$ 53,077,029	\$ 17,265,869	\$ 35,458,138	\$ 42,647,371	\$ 17,140,136	\$ 14,291,069	\$ 8,848,319	\$ 7,662,341
90% CIP plus Equipment	\$ 64,477,978	\$ 62,248,316	\$ 56,420,228	\$ 21,144,372	\$ 38,985,808	\$ 46,344,755	\$ 20,706,770	\$ 18,154,717	\$ 13,147,545	\$ 11,969,593

FY 2024/25 Proposed Budget Revenue Summary



	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budgeted	'24-'25 Budget Change
Tax Revenues (including PILOT)	\$ 9,760,874	\$ 11,241,099	\$ 10,400,710	\$ 9,400,710	\$ 8,922,677	\$ (1,478,032)
User Fee Revenues	43,371,631	44,182,973	48,827,124	46,515,000	50,473,427	\$ 1,646,303
O&M Sample Charges	681,809	399,604	500,000	500,000	485,000	\$ (15,000)
Connection Charges	850,746	462,847	575,000	550,000	550,000	\$ (25,000)
Miscellaneous Revenues	7,020,364	202,367	1,274,500	1,632,000	1,488,000	\$ 213,500
Interest Income	109,458	832,250	125,000	1,500,000	500,000	\$ 375,000
Total Revenue	\$ 61,794,882	\$ 57,321,140	\$ 61,702,334	\$ 60,097,710	\$ 62,419,104	\$ 716,771



FY 2024/25 Proposed Budget Revenue Detail

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budgeted	'24-'25 Budget Change
O & M Revenue						
State of IL Replacement Tax	\$ 4,405,232	\$ 5,774,866	\$ 5,000,000	\$ 4,000,000	\$ 3,500,000	\$ (1,500,000)
Flow Charge	18,957,127	17,937,573	18,274,659	18,500,000	19,768,550	1,493,891
BOD Charge	4,804,860	4,944,470	6,488,700	5,500,000	6,598,593	109,893
TSS Charge	15,360,743	16,436,238	18,794,074	17,500,000	18,849,963	55,889
Ammonia Charge	622,931	633,917	729,867	715,000	708,985	(20,882)
Phosphorus Charge	1,270,058	1,587,044	2,145,601	1,800,000	2,100,533	(45,068)
O & M Charges - Inc Pollutant	296,263	322,630	300,000	300,000	300,000	-
O & M Charges - WW Monitoring	324,421	5,193	140,000	170,000	140,000	-
O & M Charges - Organics	61,125	71,781	60,000	30,000	45,000	(15,000)
Customer Charge	2,355,912	2,643,731	2,394,223	2,500,000	2,446,803	52,580
Pilot Charge	125,519	137,263	115,000	115,000	125,000	10,000
Well Meter Charge	13,934	14,717	14,000	14,000	14,000	-
Penalty Charges	823,549	821,446	500,000	750,000	700,000	200,000
Lien Charges	66,420	80,189	50,000	70,000	60,000	10,000
Other Charges / Adjustments	(307,367)	(206,025)	(150,000)	(175,000)	(175,000)	(25,000)
Other Past Due Charges	141,677	111,624	80,000	125,000	100,000	20,000
Interest Income	109,458	832,250	125,000	1,500,000	500,000	375,000
Permit and Inspection Fees	104,160	119,771	105,000	125,000	110,000	5,000
License & WW Tr Permit Fees	98,457	102,925	70,000	95,000	80,000	10,000
Drawing Review & Doc Recording	106	1,023	500	500	500	-
Plans & Specs Fees	2,800	2,700	2,000	7,500	2,500	500
Rental Income	158,500	168,794	165,000	170,000	170,000	5,000
Lab Testing Fees	13,171	39,628	50,000	30,000	35,000	(15,000)
Misc. Other Income	3,389,527	(1,569,531)	50,000	100,000	66,000	16,000
Total	\$ 53,198,583	\$ 51,014,217	\$ 55,503,624	\$ 53,942,000	\$ 56,246,427	\$ 742,803
Capital Revenue						
Corporate Tax Levy	\$ 3,985,632	\$ 4,070,459	\$ 4,038,065	\$ 4,038,065	\$ 4,045,675	\$ 7,610
Chlorination Tax Levy	870,505	883,698	875,487	875,487	876,734	1,247
Public Benefit Tax Levy	368,726	374,813	372,158	372,158	375,268	3,111
Special Service Area Tax Levy	5,260	-	-	-	-	-
Connect Chg - Plant	709,067	415,246	500,000	500,000	500,000	-
Connect Chg - Basin Fee	141,679	47,601	75,000	50,000	50,000	(25,000)
Payback Charges	18,935	9,106	18,000	-	-	(18,000)
Cost Participation	2,324,495	-	320,000	320,000	325,000	5,000
Developer Contribution	172,000	506,000	-	-	-	-
Total	\$ 8,596,299	\$ 6,306,923	\$ 6,198,710	\$ 6,155,710	\$ 6,172,677	\$ (26,032)
Total Revenue	\$ 61,794,882	\$ 57,321,140	\$ 61,702,334	\$ 60,097,710	\$ 62,419,104	\$ 716,771



Four Rivers Sanitation Authority Strategic Financial Planning Model

18 Ccf

Current vs. Budget Year Rates - Bill Calculator Average Residential User

		Current Rates					Budget Year Rates						
		FY 2023 - 2024					FY 2024 - 2025						
		Flow	BOD	TSS	NH4	Phosphorus	Flow	BOD	TSS	NH4	Phosphorus		
		CCF	mg/l	mg/l	mg/l	mg/l	CCF	mg/l	mg/l	mg/l	mg/l		
Strength Concentration (MG per liter)		18	200	250	12	6	18	200	250	12	6		
			lbs	lbs	lbs	lbs		lbs	lbs	lbs	lbs		
Quarter Loadings (converted to lbs.)			22	28	1	1		22	28	1	1		
Verifying lb calc			22	28	1	1							
Constituent Unit Charges		\$ 2.21346	\$ 0.42143	\$ 1.39726	\$ 0.88673	\$ 6.67694	\$ 2.38204	\$ 0.42737	\$ 1.39526	\$ 0.85232	\$ 6.53669		
Constituent Billing		\$ 39.84	\$ 9.27	\$ 39.12	\$ 0.89	\$ 6.68	\$ 42.88	\$ 9.40	\$ 39.07	\$ 0.85	\$ 6.54		
Total Wastewater Service Charges				\$ 95.80					\$ 98.74				
Customer Charge				\$8.29					\$8.47			Percent Change	
Estimated Quarterly Amount				\$104.09					\$107.21			3.0%	Quarterly Increase
Estimated Property Tax: Value, Levy Rate		\$ 100,000	\$0.1584	\$ 52.80			\$ 100,000	\$0.1418	\$ 47.27			-10.5%	Monthly Increase
Total Estimated Annual User Charges				\$ 469.16					\$ 476.11			1.5%	
									Annual Variance	\$ 12.48			
									Monthly Variance	\$ 1.04			
									Annual Variance with property tax	\$ 6.95			
									Monthly Variance with property tax	\$ 0.58			

2024 Quarterly Bill Comparisons
 Includes Fixed Costs @ 18 CCF
 Updated 01/08/24

