

Four Rivers
Sanitation Authority

FY 2026/27 Proposed Budget

MEMORANDUM

DATE: March 23, 2026

TO: Board of Trustees

FROM: Lisa Mittel, Assistant Director of Management Services

RE: FY 2026/27 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 available for review. This notice was published in the Rockford Register Star on February 2, 2026, and the ordinance was available for review on the FRSA website and 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 FY27 spending plan includes Operating and Maintenance expenses budgeted at $31,817,671. This is an increase of $83,394 over the prior year. Capital improvement projects and equipment total $43.4 million, with an additional $43.3 million in carryover projects. The FY27 plan includes continuing projects related to the Nutrient Removal Facility Plan (NRFP) upgrades, specifically the Biological Nutrient Removal (BNR)-Aeration Basin Modification component and the design and bidding phases related to Sidestream Improvements for Phosphorus and Deammonification. Other capital projects planned comprise of new sewer extensions, collection system rehabilitation, treatment plant improvements, and replacement projects.

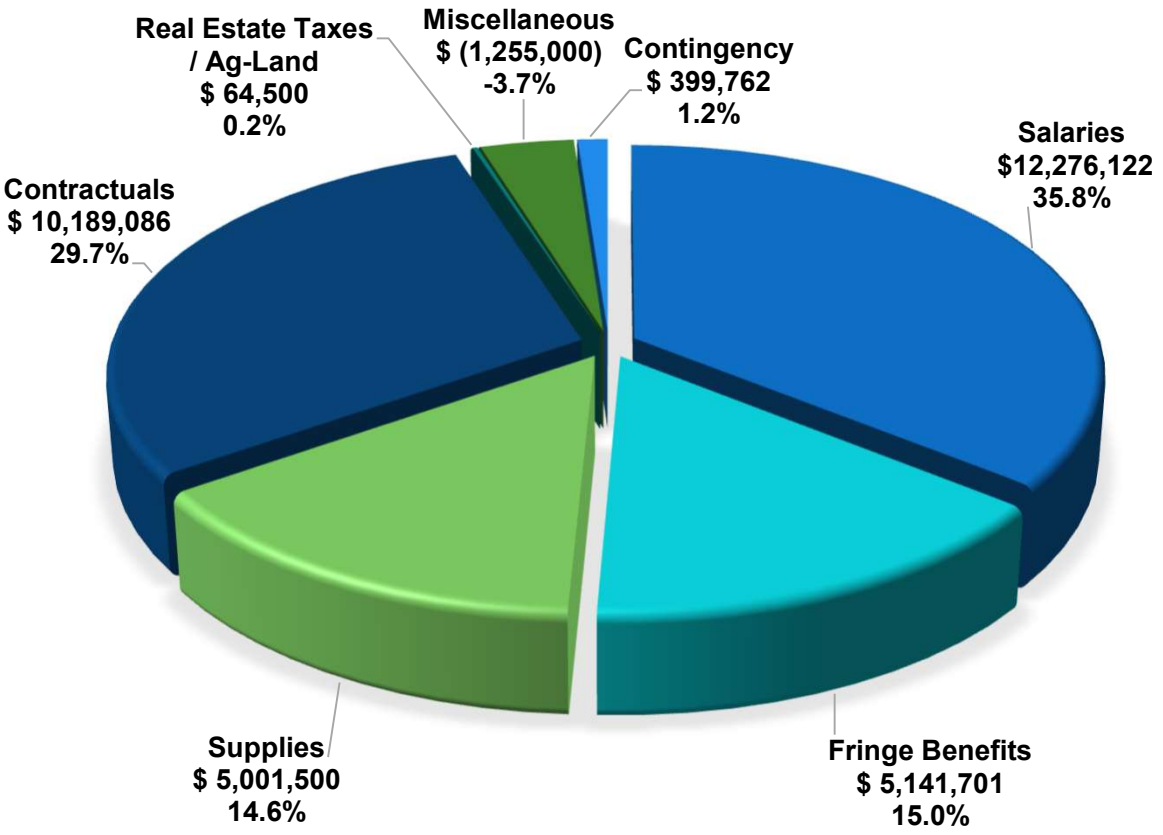
The FY27 budget includes total revenues of $58,066,571. The largest component of revenue is derived from user fee charges budgeted at $45,244,000. Property tax revenue and state replacement tax revenue remain unchanged from the prior year's budget.

The cash reserve balance for all funds at April 30, 2027 is projected at $76.3 million. This amount includes operating reserves, debt service reserves, and funding for future special assessment and capital projects.

Staff are requesting approval of Ordinance 25 26 B 16, a Combined Annual Budget and Appropriations Ordinance for FY27.

Four Rivers Sanitation Authority

FY 2026/27 Proposed Operations and Maintenance Budget Summary



	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	FY 26-27 Budget Change
Salaries	$ 11,415,947	$ 11,989,788	$ 12,353,891	$ 12,276,122	$ (77,769)
Fringe Benefits	3,860,493	$ 4,212,959	4,743,310	5,141,701	398,391
Supplies	3,967,273	$ 4,246,428	5,204,205	5,001,500	(202,705)
Contractuals	7,859,937	$ 8,456,384	10,583,571	10,189,086	(394,485)
Real Estate Taxes / Ag-Land	58,019	$ 60,637	65,300	64,500	(800)
Miscellaneous	(1,494,950)	(1,584,565)	(1,216,000)	(1,255,000)	(39,000)
Contingency				399,762	399,762
Grand Total	**$ 25,666,719**	**$27,381,630**	**$ 31,734,277**	**$ 31,817,671**	**$ 83,394**

Four Rivers Sanitation Authority

FY 2026/27 Proposed Operations and Maintenance Budget Category Summary

		2024 Actual	2025 Actual	2026 Budget	2027 Proposed	FY 26-27 Budget Change
	Salaries					
511000	Regular Salaries	$ 9,241,984	$ 9,432,825	$ 9,983,253	$ 9,996,306	$ 13,053
511500	Intern/Summer Help	39,447	62,642	84,780	136,620	51,840
512000	Overtime	436,706	514,526	652,624	524,000	(128,624)
513000	Holiday	527,558	502,414	570,246	569,024	(1,222)
514000	Leave Time	337,711	558,165	151,267	158,838	7,571
515000	Vacation	697,971	769,560	771,221	775,180	3,959
516000	Bereavement	14,525	15,077	-	-	-
519000	Other Salaries	120,046	134,579	140,500	116,154	(24,346)
	Salaries Total	**$ 11,415,947**	**$ 11,989,788**	**$ 12,353,891**	**$ 12,276,122**	**$ (77,769)**
	Fringe Benefits					
521000	IMRF	$ 649,636	$ 753,326	$ 884,483	$ 866,232	$ (18,251)
522000	FICA	832,828	872,520	940,343	$ 939,124	(1,219)
525000	Health & Life Insurance	2,168,763	2,381,241	2,686,454	$ 3,095,722	409,268
526000	Uniforms	37,589	41,351	51,440	$ 52,185	745
528000	Worker's Compensation	171,677	164,522	180,590	188,438	7,848
	Fringe Benefits Total	**$ 3,860,493**	**$ 4,212,959**	**$ 4,743,310**	**$ 5,141,701**	**$ 398,391**
	Supplies					
610000	Departmental Supplies	$ 1,527,859	$ 1,739,007	$ 2,164,775	$ 2,110,200	$ (54,575)
611000	Office Supplies	24,583	20,922	38,850	38,800	(50)
612000	Cleaning and Personnel Supplies	41,158	32,245	50,000	40,000	(10,000)
613000	Fuel	298,265	271,693	337,000	337,000	-
613010	Fuel Offsite	343	467	1,500	1,000	(500)
613100	Grease & Oil	11,191	16,587	20,000	18,000	(2,000)
614000	Tires	62,623	67,599	85,000	85,000	-
615000	Vehicle Parts	115,454	141,421	145,000	145,000	-
622000	Periodicals and Books	7,767	7,277	22,210	12,450	(9,760)
623000	Postage	59,953	44,151	56,200	69,000	12,800
624000	Reproduction Costs	588	60	1,500	500	(1,000)
630000	Small Tools and Equipment	165,778	156,195	195,690	148,500	(47,190)
631000	Mobile Phone Hardware	5,079	516	6,500	4,000	(2,500)
632000	Computer Hardware (Non-Cap)	23,090	17,849	23,000	23,000	-
633000	Computer Software (Non-Cap)	3,991	11,453	7,000	7,000	-
634000	Office Furniture	10,870	14,632	20,000	10,000	(10,000)
640000	Safety Materials	22,418	32,129	40,100	49,900	9,800
641000	Ferric Chloride	95,364	132,788	350,000	175,000	(175,000)
642000	Chlorine	340,380	420,392	399,000	395,000	(4,000)
645000	Polymer	591,207	539,213	560,000	675,000	115,000
647000	Sodium Bisulfate	69,067	74,953	88,200	72,500	(15,700)
649000	Other Chemicals	78,247	75,640	92,680	84,650	(8,030)
650000	Concrete	198,530	203,595	230,000	230,000	-
660000	Road Materials	213,470	225,645	270,000	270,000	-
	Supplies Total	**$ 3,967,273**	**$ 4,246,428**	**$ 5,204,205**	**$ 5,001,500**	**$ (202,705)**
	Contractuals					
711000	Professional Services	$ 100,489	$ 185,518	$ 273,000	$ 229,182	$ (43,818)
711500	Legal Services	6,414	88,345	235,000	165,000	(70,000)
712000	Contract Employment Services	380,863	422,185	657,680	562,280	(95,400)

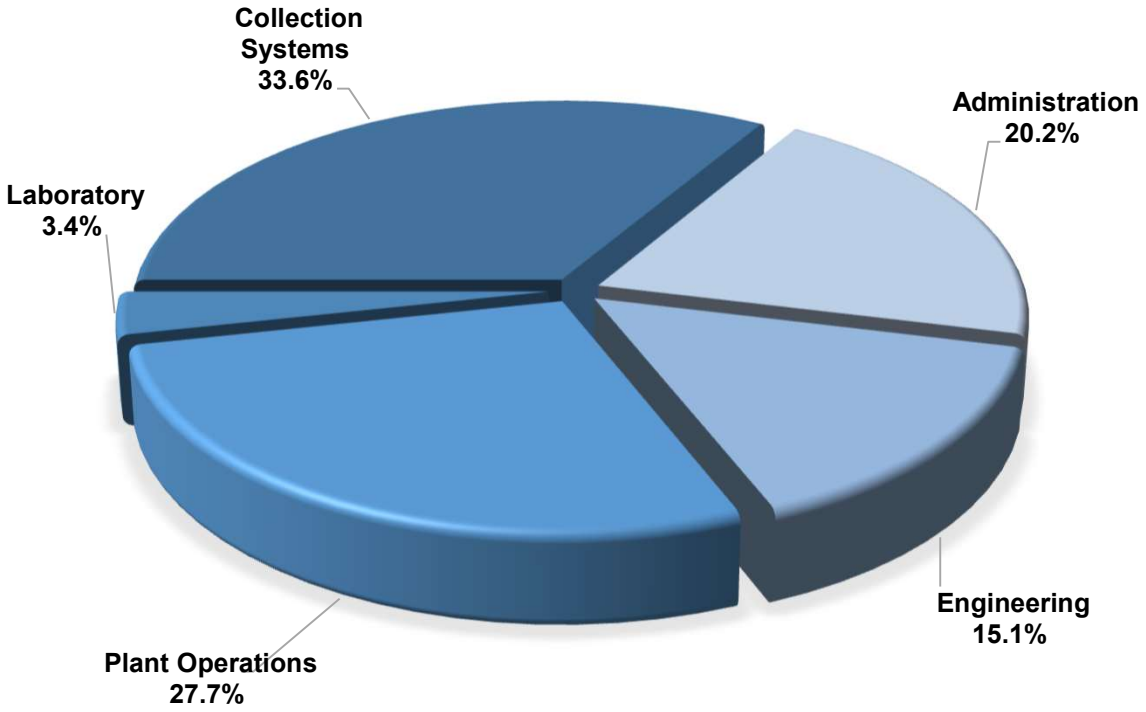
Four Rivers Sanitation Authority

FY 2026/27 Proposed
Operations and Maintenance Budget
Category Summary

		2024 Actual	2025 Actual	2026 Budget	2027 Proposed	FY 26-27 Budget Change
	Contractuals Continued					
713000	Outside Service Contracts	$ 2,322,055	$ 2,158,047	$ 2,915,113	$ 2,672,080	$ (243,033)
713100	Vehicle Vendor Service	153,184	148,509	175,000	175,000	-
713500	Pavement Patch Services	406,522	281,044	420,000	420,000	-
714000	Publication Fees	12,896	12,592	18,500	17,000	(1,500)
720000	Solid Waste Disposal	14,936	6,086	60,000	25,000	(35,000)
725000	Land Application	277,522	560,081	500,000	575,000	75,000
731000	Leases	29,841	43,571	41,800	49,500	7,700
731100	Equipment Rental	13,213	10,146	44,500	32,000	(12,500)
732000	Maintenance Contracts	1,045,797	1,312,340	1,267,778	1,335,125	67,347
740000	Business Insurance	439,893	496,096	524,000	500,000	(24,000)
741000	Claims	22,650	46,995	50,000	50,000	-
751000	Gas & Heating Oil	328,072	349,767	440,000	400,000	(40,000)
752000	Electricity	997,587	1,064,602	1,128,000	1,587,000	459,000
752400	Electrical Distribution Maint.	13,196	1,788	126,000	80,000	(46,000)
752500	Generator Maintenance Expense	213,004	152,904	400,000	80,000	(320,000)
753000	Telephone	223,361	193,471	230,716	235,716	5,000
759000	Other Utilities	45,877	33,115	27,000	35,000	8,000
761000	Training/Professional Dev.	92,192	73,168	174,700	136,370	(38,330)
761100	Travel/Lodging	39,763	54,264	95,105	72,340	(22,765)
761200	Education Reimbursement	14,424	13,006	15,000	10,500	(4,500)
762000	Dues and Memberships	262,883	269,735	153,518	147,955	(5,563)
763000	Employee Recognition	17,904	17,062	22,120	19,495	(2,625)
764000	Employee Hiring/Recruitment	25,148	19,052	29,375	25,375	(4,000)
765000	Health & Wellness	14,115	18,086	29,201	29,893	692
766000	Food	10,759	14,726	23,755	22,775	(980)
771000	Bank Charges	243,501	297,455	400,000	390,000	(10,000)
790000	Miscellaneous	39,906	9,084	16,710	9,500	(7,210)
791000	Sewer Call Expense	26,975	81,175	70,000	70,000	-
791020	Cash Over/Short	(3)	1	-	-	-
795000	Misc Expense - Low Income Assist	25,000	22,367	20,000	30,000	10,000
	Contractuals Total	**$ 7,859,937**	**$ 8,456,384**	**$ 10,583,571**	**$ 10,189,086**	**$ (394,485)**
	Real Estate Taxes					
810200	Ag Land - Real Estate Taxes	$ 40,852	$ 43,470	$ 46,300	$ 47,000	$ 700
810500	Ag Land - Management Fees	17,167	17,167	17,000	17,500	500
811000	AG Land - Repairs and Maintenance	-	-	2,000	-	(2,000)
	Real Estate Taxes Total	**$ 58,019**	**$ 60,637**	**$ 65,300**	**$ 64,500**	**$ (800)**
	Miscellaneous					
	Transfer to Capital Projects	$ (1,041,902)	$ (1,067,289)	$ (860,000)	$ (890,000)	$ (30,000)
	GASB #51 Reclassification	(453,048)	(517,276)	(342,000)	(350,000)	(8,000)
	Transfer to Special Assessments	-	-	(14,000)	(15,000)	(1,000)
	Contingency				399,762	399,762
	Miscellaneous Total	**$ (1,494,950)**	**$ (1,584,565)**	**$ (1,216,000)**	**$ (855,238)**	**$ 360,762**
	Grand Total	**$ 25,666,719**	**$ 27,381,630**	**$ 31,734,277**	**$ 31,817,671**	**$ 83,394**

Four Rivers Sanitation Authority

FY 2026/27 Proposed Budget
Personnel Summary



	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Proposed	'26-'27 Budget Change
Administration	22.5	23	24	24	24	-
Engineering	17	17	18	18	18	-
Plant Operations	33.5	34	34	33	33	-
Laboratory	5	4	4	4	4	-
Collection Systems	40	40	40	40	40	-
Total	**118**	**118**	**120**	**119**	**119**	**-**

Four Rivers Sanitation Authority

FY 2026/27 Proposed Budget
Position Summary

	Salary Step	2024 Budget	2025 Budget	2026 Budget	2027 Proposed	'26-'27 Budget Change
Administration (20)						
Executive Director		1.00	1.00	1.00	1.00	-
Executive Services Coordinator	5S	1.00	1.00	1.00	1.00	-
Director of Administrative Services *[1]	15S				1.00	1.00
Total		**2.00**	**2.00**	**2.00**	**3.00**	**1.00**
Finance (21)						
Assistant Director of Management Services	13S	1.00	1.00	1.00	1.00	-
Senior Financial Analyst	8S	0.50	1.00	1.00	1.00	-
Senior Accountant	7S		1.00	1.00	1.00	-
Accountant		1.00	-			-
Accounting Technician II		1.00	-			-
Payroll Technician	4P		1.00	1.00	1.00	-
Accounting Technician I	10H	1.00	1.00	1.00	1.00	-
Purchasing & Administration Support Specialist	10H	1.00	1.00	1.00	1.00	-
Total		**5.50**	**6.00**	**6.00**	**6.00**	**-**
Customer Service (22)						
Customer Service Manager	8S	1.00	1.00	1.00	1.00	-
Sr Financial Analyst		0.50	-			-
Customer Service Team Leader	8H		1.00	1.00	1.00	-
Bilingual Customer Service Representative	6H	1.00	1.00	1.00	1.00	-
Customer Service Representative	6H	5.00	5.00	5.00	5.00	-
Total		**7.50**	**8.00**	**8.00**	**8.00**	**-**
Information Technology (23)						
Assistant Director of Internal Services	12S	1.00	1.00	1.00	1.00	-
Programmer/Analyst	6P	2.00	2.00	2.00	2.00	-
Network Administrator	6P	2.00	2.00	2.00	2.00	-
Total		**5.00**	**5.00**	**5.00**	**5.00**	**-**
Legal (24)						
General Counsel/Director of Internal Services *[1]		1.00	1.00	1.00	-	(1.00)
Total		**1.00**	**1.00**	**1.00**	**-**	**(1.00)**
Human Resources (25)						
Director of Management Services		1.00	1.00	-		-
Human Resources Manager	8S		1.00	1.00	1.00	-
Human Resources Generalist		1.00	-			-
Human Resources Coordinator	12H			1.00	1.00	-
Total		**2.00**	**2.00**	**2.00**	**2.00**	**-**
Engineering (40)						
Director of Engineering	15S	1.00	1.00	1.00	1.00	-
Assistant Director of Engineering	12S	1.00	1.00	1.00	1.00	-
Plant Engineer Division Manager	12S		1.00	1.00	1.00	-
Senior Civil Engineer-PM	11S	3.00	1.00	1.00	1.00	-
Survey Field Operation Manager	11S	1.00	1.00	1.00	1.00	-
Project Engineer III	10S	1.00	1.00	1.00	1.00	-

* Reallocated Position
** Reallocated Department

Four Rivers Sanitation Authority

FY 2026/27 Proposed Budget
Position Summary

	Salary Step	2024 Budget	2025 Budget	2026 Budget	2027 Proposed	'26-'27 Budget Change
Project Eng II Mgmt Assoc	9S		1.00	1.00	1.00	-
Project Eng II Tech Assoc	8S		1.00	1.00	1.00	-
Eng Technician Designer	7P	2.00	2.00	2.00	2.00	-
Eng Technologist Surveyor	6P	1.00	1.00	1.00	1.00	-
Eng Construction Tech II	4P	3.00	3.00	3.00	3.00	-
Surveyor Technician	4P	1.00	1.00	1.00	1.00	-
Engineering Permit Technician	4P	1.00	1.00	1.00	1.00	-
GIS Administrator I	14H	1.00	1.00	1.00	1.00	-
Engineering Administrator	4P	1.00	1.00	1.00	1.00	-
Total		**17.00**	**18.00**	**18.00**	**18.00**	**-**
Plant Operations Administration (50)						
Director of Plant Operations		1.00	1.00	-		-
Total		**1.00**	**1.00**	**-**	**-**	**-**
Laboratory (51)						
Lab Coordinator	4P	1.00	1.00	1.00	1.00	-
Lab Analyst II	12H	1.00	1.00	1.00	1.00	-
Lab Analyst	9H	2.00	2.00	2.00	2.00	-
Total		**4.00**	**4.00**	**4.00**	**4.00**	**-**
						-
Pretreatment and Industrial (52)						-
Asst Director Plant Ops/Cust Svc	12S	1.00	1.00	1.00	1.00	-
Wastewater Quality Compliance Division Manag	10S	1.00	1.00	1.00	1.00	-
Pretreatment Prog Coordinator	13H	1.00	1.00	1.00	1.00	-
IWS Compliance Tech	13H	2.00	2.00	2.00	2.00	-
Plant Oper Tech. Clerk	8H	1.00	1.00	1.00	1.00	-
Total		**6.00**	**6.00**	**6.00**	**6.00**	**-**
Collection Systems Admin (60)						
Director of Collection Systems	15S	1.00	1.00	1.00	1.00	-
Collection Systems Maint. Div. Manager		1.00	-			-
Collection Systems Const. Div. Manager *[2]	9S	1.00	1.00	1.00	-	(1.00)
GIS Coordinator-Cons. Clk		1.00	-			-
Supporting Serv. Coordinator	12H	1.00	1.00	1.00	1.00	-
Total		**5.00**	**3.00**	**3.00**	**2.00**	**(1.00)**
Buildings and Grounds (61)						
Senior Bldg Repair Tech	4P	1.00	1.00	1.00	1.00	-
Total		**1.00**	**1.00**	**1.00**	**1.00**	**-**
Collection Systems Ops (70) **Department reallocation						
Collection Systems Maint. Div. Manager	9S		1.00	1.00		(1.00)
Sewer Construction Lead Person	14H	4.00	4.00	4.00		(4.00)
Technical Equipment Operator/TV Truck	13H	2.00	2.00	2.00		(2.00)
GIS Coordinator/Construction Clerk	12H		1.00	1.00		(1.00)
Equipment Operator	11H	3.00	3.00	3.00		(3.00)
Vacuum Jetter Operator	11H	5.00	5.00	5.00		(5.00)
Utility Technician Locator	9H	2.00	2.00	2.00		(2.00)

* Reallocated Position
** Reallocated Department

Four Rivers Sanitation Authority

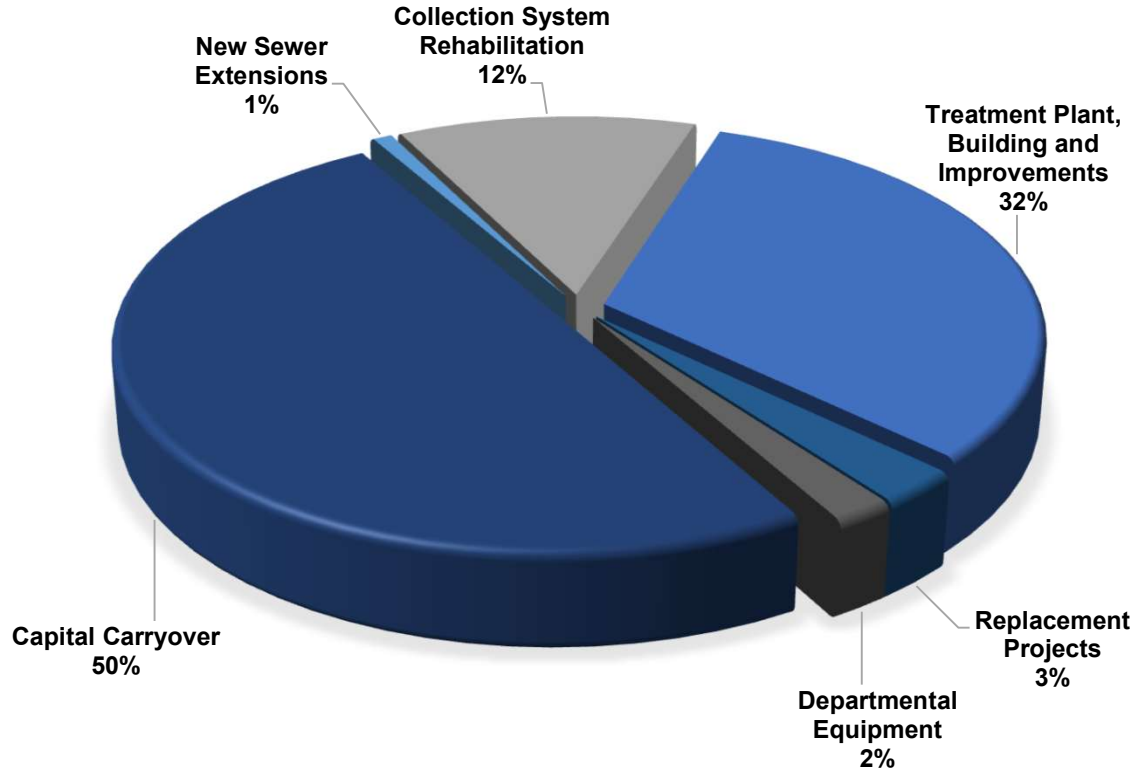
FY 2026/27 Proposed Budget
Position Summary

	Salary Step	2024 Budget	2025 Budget	2026 Budget	2027 Proposed	'26-'27 Budget Change
Container Truck Operator	8H	1.00	1.00	1.00		(1.00)
Utility Technician	7H	12.00	12.00	12.00		(12.00)
Total		**29.00**	**31.00**	**31.00**	**-**	**(31.00)**
Sewer Construction (71) **Department reallocation						
Collection Systems Const. Div. Manager *2	9S				1.00	1.00
Sewer Construction Lead Person	14H				4.00	4.00
Equipment Operator	11H				3.00	3.00
Utility Technician	7H				12.00	12.00
Total					**20.00**	**20.00**
Sewer Maintenance (72) **Department reallocation						
Collection Systems Maint. Div. Manager	9S				1.00	1.00
Technical Equipment Operator/TV Truck	13H				2.00	2.00
GIS Coordinator/Construction Clerk	12H				1.00	1.00
Vacuum Jetter Operator	11H				5.00	5.00
Utility Technician Locator	9H				2.00	2.00
Container Truck Operator	8H				1.00	1.00
					12.00	**12.00**
Vehicle Maintenance (75)						
District Fleet Manager	8S	1.00	1.00	1.00	1.00	-
Diesel Mechanic	13H	2.00	2.00	2.00	2.00	-
Inventory Clerk	4H	2.00	2.00	2.00	2.00	-
Total		**5.00**	**5.00**	**5.00**	**5.00**	**-**
Plant Operations (80)						
Director of Plant Operations	15S			1.00	1.00	-
Assistant Director of Plant Operations			1.00	-		-
Process System Engineer	11S	1.00	1.00	1.00	1.00	-
Plant Operations Division Manager	9S	1.00	1.00	1.00	1.00	-
Treatment Plant Operator	13H	13.00	13.00	13.00	13.00	-
Plant Operations Coordinator	12H	1.00	1.00	1.00	1.00	-
Process Control Systems Technician	12H	1.00	1.00	1.00	1.00	-
Total		**17.00**	**18.00**	**18.00**	**18.00**	**-**
Plant & Lift Station Maintenance (90)						
Assistant Director of Plant Operations		1.00	-			-
Plant Operations Maintenance Manager	9S	1.00	1.00	1.00	1.00	-
Maintenance Electrician	13H	2.00	3.00	3.00	3.00	-
Maintenance Mechanic	13H	6.00	5.00	5.00	5.00	-
Total		**10.00**	**9.00**	**9.00**	**9.00**	**-**
						-
Grand Total		**118.00**	**120.00**	**119.00**	**119.00**	**-**

* Reallocated Position
** Reallocated Department

Four Rivers Sanitation Authority

FY 2026/27 Proposed Budget
Capital Improvement Program



	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed
New Sewer Extensions	$ 1,590,000	$ 2,300,000	$ 550,000	$ 700,000
Collection System Rehabilitation	7,810,000	12,525,000	9,375,000	10,860,000
Treatment Plant, Building and Improvements	33,385,000	49,075,000	15,230,000	27,815,000
Replacement Projects	2,470,000	2,330,000	3,666,000	2,345,000
Departmental Equipment	3,299,500	4,870,978	4,182,878	1,716,500
Capital Carryover	24,898,000	13,276,530	49,803,500	43,339,880
	$ 73,452,500	$ 84,377,508	$ 82,807,378	$ 86,776,380

Four Rivers
Sanitation Authority

FY 2027

Capital Improvement Program - Expenditures

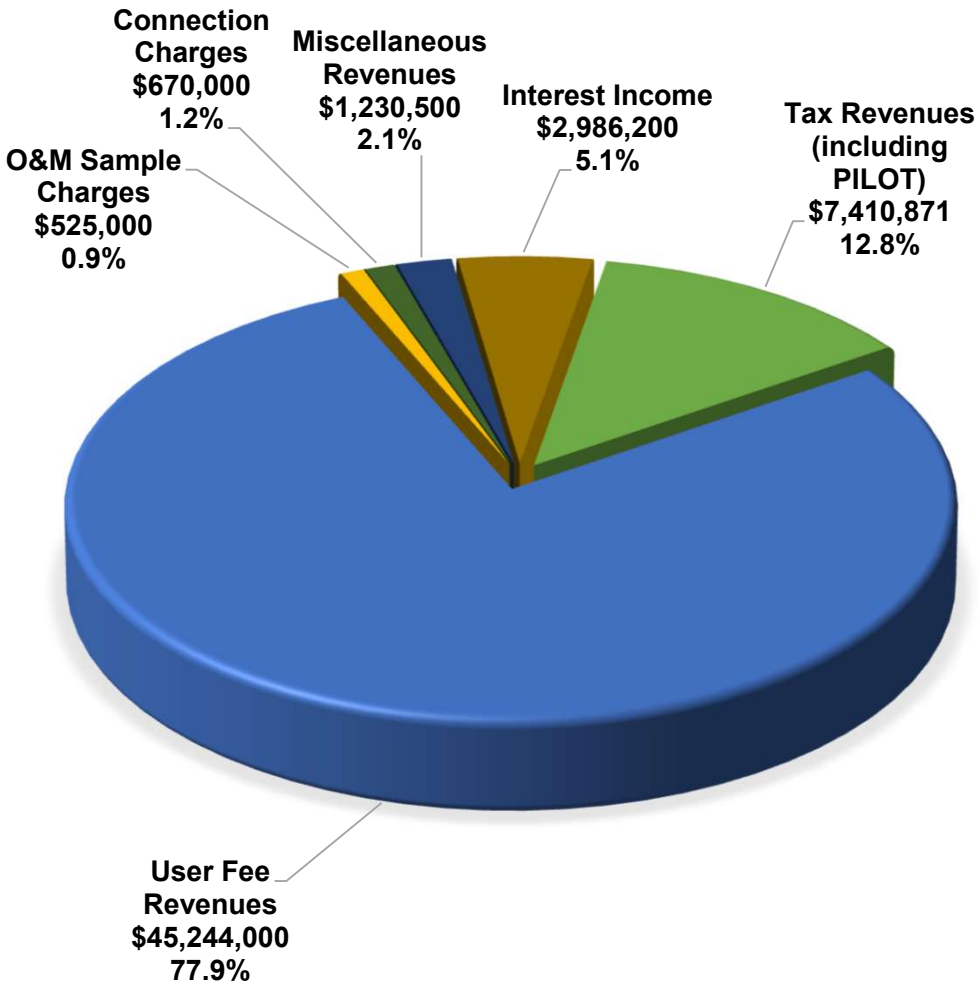
Escalated Cost Estimates

PROJECTED CIP - FUTURE EXPENDITURES	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
New Sewer Extensions	$ 700,000	$ 318,271	$ 355,136	$ 2,363,569	$ 5,042,842	$ 3,223,942	$ 3,320,660	$ 380,031	$ 391,432	$ 403,176
Collection System Rehabilitation	$ 10,860,000	$ 6,879,937	$ 9,752,589	$ 5,768,233	$ 6,289,063	$ 6,477,734	$ 6,672,067	$ 6,872,228	$ 7,078,395	$ 7,290,746
Treatment Plant, Building & Improvements	$ 27,815,000	$ 33,683,576	$ 14,085,252	$ 12,661,972	$ 30,941,027	$ 23,701,940	$ 53,364,228	$ 31,605,916	$ 10,881,809	$ 12,229,640
Replacement Projects	$ 2,345,000	$ 901,765	$ 601,000	$ 619,030	$ 289,819	$ 298,513	$ 307,468	$ 316,693	$ 717,625	$ 739,154
TOTAL PROJECTED CIP	$ 41,720,000	$ 41,783,549	$ 24,793,977	$ 21,412,804	$ 42,562,751	$ 33,702,129	$ 63,664,423	$ 39,174,868	$ 19,069,261	$ 20,662,716
Departmental Equipment	**$ 1,716,500**	**$ 1,886,284**	**$ 3,242,669**	**$ 3,268,476**	**$ 3,544,481**	**$ 3,434,095**	**$ 3,652,726**	**$ 3,793,345**	**$ 3,411,981**	**$ 3,514,341**

Capital Carryover	**$ 43,339,880**									
Total CIP plus Equipment and Carryover	$ 86,776,380									
90% CIP	$ 37,548,000	$ 37,605,194	$ 22,314,579	$ 19,271,524	$ 38,306,476	$ 30,331,916	$ 57,297,981	$ 35,257,381	$ 17,162,335	$ 18,596,444
90% CIP plus Equipment	$ 39,264,500	$ 39,491,478	$ 25,557,248	$ 22,540,000	$ 41,850,957	$ 33,766,011	$ 60,950,707	$ 39,050,726	$ 20,574,316	$ 22,110,785

Four Rivers Sanitation Authority

FY 2026/27 Proposed Budget
Revenue Summary



	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	FY 26-27 Budget Change
Tax Revenues (including PILOT)	$ 9,627,618	$ 8,087,668	$ 7,444,128	$ 7,410,871	$ (33,257)
User Fee Revenues	46,332,662	48,191,085	47,068,452	45,244,000	(1,824,452)
O&M Sample Charges	563,597	504,813	485,000	525,000	40,000
Connection Charges	614,160	699,412	550,000	670,000	120,000
Miscellaneous Revenues	2,462,190	2,636,978	1,387,800	1,230,500	(157,300)
Interest Income	3,366,990	3,502,619	2,756,000	2,986,200	230,200
Total Revenue	**$ 62,967,217**	**$ 63,622,575**	**$ 59,691,380**	**$ 58,066,571**	**$ (1,624,809)**

Four Rivers Sanitation Authority

FY 2026/27 Proposed Budget
Revenue Detail

	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	FY 26-27 Budget Change
O & M Revenue					
State of IL Replacement Tax	$ 4,175,697	$ 2,563,824	$ 2,000,000	$ 2,000,000	$ -
Flow Charge	18,317,699	19,051,838	17,663,757	15,777,521	(1,886,236)
BOD Charge	5,629,644	6,086,783	4,761,041	4,560,354	(200,687)
TSS Charge	17,264,402	17,842,052	20,179,784	20,526,662	346,878
Ammonia Charge	684,693	643,555	355,306	325,884	(29,422)
Phosphorus Charge	1,889,403	2,004,126	1,637,030	1,583,655	(53,375)
O & M Charges - Inc Pollutant	320,063	325,229	300,000	320,000	20,000
O & M Charges - WW Monitoring	172,896	128,676	140,000	155,000	15,000
O & M Charges - Organics	70,638	50,908	45,000	50,000	5,000
Customer Charge	2,546,821	2,562,731	2,471,534	2,469,924	(1,610)
Pilot Charge	142,252	195,172	145,000	115,000	(30,000)
Well Meter Charge	14,806	14,109	14,000	14,000	-
Penalty Charges	879,502	786,141	700,000	750,000	50,000
Lien Charges	63,180	47,112	60,000	30,000	(30,000)
Other Charges / Adjustments	(168,702)	(161,294)	(175,000)	(175,000)	-
Other Past Due Charges	135,251	212,215	100,000	100,000	-
Interest Income	3,366,990	3,502,619	2,756,000	2,986,200	230,200
Permit and Inspection Fees	192,144	142,991	135,000	160,000	25,000
License & WW Tr Permit Fees	102,324	113,693	95,000	115,000	20,000
Drawing Review & Doc Recording	715	748	500	-	(500)
Plans & Specs Fees	10,084	2,500	2,500	2,500	-
Rental Income	171,670	171,670	172,000	172,000	-
Lab Testing Fees	28,442	15,365	20,000	5,000	(15,000)
Misc. Other Income	271,829	684,204	263,800	52,000	(211,800)
Total	**$ 56,282,443**	**$ 56,986,967**	**$ 53,842,252**	**$ 52,095,700**	**$ (1,746,552)**
Capital Revenue					
Corporate Tax Levy	$ 4,053,083	$ 4,068,489	$ 4,046,260	$ 4,038,893	$ (7,367)
Chlorination Tax Levy	879,945	882,503	877,600	880,306	2,706
Public Benefit Tax Levy	376,641	377,680	375,268	376,672	1,404
Connect Chg - Plant	544,650	624,186	500,000	600,000	100,000
Connect Chg - Basin Fee	69,510	75,226	50,000	70,000	20,000
Payback Charges	2,420	14,024	-	5,000	5,000
Cost Participation	-	-	-	-	-
Developer Contribution	758,525	593,500	-	-	-
Total	**$ 6,684,774**	**$ 6,635,608**	**$ 5,849,128**	**$ 5,970,871**	**$ 121,743**
Total Revenue	**$ 62,967,217**	**$ 63,622,575**	**$ 59,691,380**	**$ 58,066,571**	**$ (1,624,809)**

Four Rivers Sanitation Authority

Current vs. Proposed Rates
Average Domestic (Residential) User

FY 26 Singular Rate									
Characteristic	Strength / Concentration				2,831.68 L / 453,592mg				
	mg/L		ccf				Rate/lb		Charge/ccf
BOD	200	x	1	x	0.00624	x	$0.35245		$0.43986
TSS	250	x	1	x	0.00624	x	$1.61957		$2.52653
NH4	12	x	1	x	0.00624	x	$0.45093		$0.03377
P	6	x	1	x	0.00624	x	$5.64536		$0.21136
Singular Rate (WWC's)									$3.21151
							Rate/ccf		
Flow			1		x		$2.21860		$2.21860
Customer Charge									$2.53
Average monthly charge for 6 Ccf									**$35.11**

FY 27 Singular Rate									
Characteristic	Strength / Concentration				2,831.68 L / 453,592mg				
	mg/L		ccf				Rate/lb		Charge/ccf
BOD	200	x	1	x	0.00624	x	$0.35166		$0.43887
TSS	250	x	1	x	0.00624	x	$1.70716		$2.66317
NH4	12	x	1	x	0.00624	x	$0.42859		$0.03209
P	6	x	1	x	0.00624	x	$5.65937		$0.21189
Singular Rate (WWC's)									$3.34602
							Rate/ccf		
Flow			1		x		$2.05356		$2.05356
Customer Charge									$2.56
Average monthly charge for 6 Ccf									**$34.96**