



**Town of Brookfield, Connecticut
Water Pollution Control Authority
Operating and Capital Budgets
For the Year Ending June 30, 2024
ADOPTED MAY 24, 2023**

Brookfield WPCA

Operating, Restricted, and Capital Budgets

For the Year Ending June 30, 2024

Schedule	Page
WPCA Budget Narrative FY 2023-2024	i to v
Operating Budget - Cash Basis	1
Restricted Capital Projects Budget	2
Unrestricted Capital Projects Budget	3
Restricted Budget - Cash and Accrual Basis	4
Combined Operating and Restricted Budgets - Accrual Basis	5
Operating Budget - Conversion from Cash to Accrual Basis	6
Restricted Projected Cash Flow Rollforward	7

Brookfield WPCA Budget Narrative - FY2023-24

Introduction:

It is useful to offer a narrative to accompany the budget to tell the story behind the numbers. There is much more on the activity of the WPCA at the brookfieldwpc.org website.

Operations Staff and Building:

The Water Pollution Control Authority (WPCA) has full responsibility for its own finances as a stand-alone Enterprise Fund of the Town of Brookfield. The duties for the volunteer board have increased substantially over the past several years with system growth. With the recent gain of customers, a full time Operations Manager was installed in January 2023.

In 2018 the Commission occupied an Operations Center at 53A Commerce Road. The two-story building includes 3000 sq ft of space and a fully equipped conference room to allow for virtual & hybrid meetings. It is financed with a 25-year conventional mortgage.

The Commission:

The Commission has six volunteer members. Most have served for several years. There are currently two alternate openings on the WPCA board. The Commission Chairman has been active with the CT Counsel of Small Towns (ctcost.org) and the Connecticut Water Environment Association (ctwea.org) that has a particular focus on wastewater and waterbodies in the state. In 2022 the Brookfield WPCA Chairman worked with the CT House Majority Leader on the Wastewater and Sewage Systems Working Group of the Commission on Connecticut's Development and Future.

As to outside services, the Authority uses engineering, accounting, billing, legal, technology and other support services as needed. The engineering work includes maintaining and upgrading the sewer layer on the Town's Geographical Information System (GIS). The Commission attorney that has served the Brookfield WPCA for nearly 30 years retired and a new attorney is engaged. The accounting firm, Bliss Allred and Company, has served the WPCA for 8 years. The WPCA accounting system has been routinely commended by Town auditors.

Accommodating Growth:

Several important sewer system improvement projects were undertaken recently. These included improvements in station electronic monitoring and the GIS system, making field service more efficient with the use of wireless smart tablets to show what is underground from any spot in Town.

The Route 133 Pump Station has undergone a significant upgrade to handle growth in the Town Center District including a larger tank to reduce pump cycling, a modern backup generator and other enhancements to accommodate more efficient pumps in the near future.

Recent Initiatives

There were two Clean Water Fund (CWF) grants awarded in May 2019.

- 1) **Facilities Plan** took an extensive look at current operations and examined costs 5 and 10 years in the future to 2030. This planning study is required by State Statute. The Facilities Plan was completed spring 2020 and is available online at <https://brookfieldwpca.org/plan>
- 2) **Candlewood Lake Studies**. This 2020 study examined the influence of septic discharges on the lake and the well water supply on or near the Candlewood Peninsula. The investigation captured the current situation and proposed ways to reduce E-coli, phosphorus, nitrogen and PFAS contamination. This area is undergoing further study as a subject of a 55% CWF grant from the CT DEEP. Details of the investigation can be seen online at <https://brookfieldwpca.org/candlewood>

Two other study initiatives without grants were also recently completed.

- 3) **Dean and Pocono Roads**. This involved a study of the viability of capturing septic system outfall for ninety 1950-era homes along the Still River. This study was completed in cooperation with the Housatonic Valley Association with a specific focus on the Still River watershed to reduce E-coli and nutrient contamination. Further work is underway toward a complete design in 2023. The latest is available online at <https://brookfieldwpca.org/dean>
- 4) **Brookfield Market Area**. Various approaches to installing sewer service have been investigated to design a value engineered system in this historical area. Permission has been granted by the State to cross over the Route 25 bridge under the pavement. This sewer extension would service only 9 properties near the Still River with challenged septic systems. Since the cost is higher than these properties can be assessed, a grant was applied for and awarded for \$500,000 which roughly covers half the cost. A final design was presented to affected property owners late 2022. See <https://brookfieldwpca.org/market>

Recent Developments

Treatment Capacity:

The State requirements for each town to achieve a quota of Affordable and Incentive Housing has upset the equilibrium of sewer capacity for small towns across Connecticut. The high-density housing requires city water and sewer. Brookfield is no exception. In Brookfield, sewers were originally intended to serve commercial growth. But the recent surge of housing has consumed the treatment capacity to the point where the WPCA has had to declare a sewer moratorium that limits allowable sewer flow by lot size, effective January 1, 2022. Brookfield is working with neighboring towns to acquire more capacity, but for now available capacity is set aside for projects already approved.

Planning Grant:

In 2022 Brookfield obtained a \$1,500,000 planning grant to set a preliminary design with engineering cost estimates to introduce a complete collection system for several communities along the Still River at Dean and Pocono Roads and on the Candlewood Peninsula and neighboring areas. The purpose is to capture wastewater with its pollutants and nutrients to arrest pollution into the waterways and community wells. Part of this 2022 study will be to determine how to handle the wastewater. One potential option is an in-town prepackaged, pre-engineered waste treatment plant. Stand-by.

The WPCA Enterprise

The WPCA Enterprise Fund accounting is fully separated from the Town and on a full accrual accounting basis. The WPCA is included as a fiscally independent business activity in the Town audit. This is different from Town accounting using government Revenue Fund rules.

Infrastructure costs must be fully funded by user rates. The Facilities Plan outlines future cash needs for upgrades. With cash on hand and no rate change, it is predicted that the capital reserve fund will be exhausted in the year 2025. The Facilities Plan projects capital needs at \$3.7 million for the next 7 years. But it is not needed all at once. Consequently, a staged increase of \$20 per unit per year was implemented from the beginning of FY 2022 through FY 2024 to cover the cost of capital requirements.

The other alternative to funding needed improvements would be to levy a special assessment on users. Other towns have done that, but this has never been done in Brookfield. The opinion of the Commission is that a special assessment is complicated and costly to manage.

Cost of Operations by Flow:

The last several years produced approximately 320,000 gallons per day (0.32MGD). Prior to last year there were few new customers to offset a loss of revenue from lost businesses, mostly in the Town Center. Business closures, temporary and permanent, put a strain on the budget with rising operations costs. For 2023 the number of units is projected to increase by 12 percent with the addition of new housing and businesses this year.

All sanitary wastewater flow is sent to the Regional Danbury Wastewater Treatment (WWTP) plant under the supervision of the CT DEEP and by an InterLocal agreement with Danbury. A revised agreement anticipated in 2023 will allow a flow from Brookfield of up to 380,000 GPD (gallons per day) down from 500,000 GPD due to new Phosphorous mitigation requirements imposed on the Danbury WWTP. The final cost and financing of the Brookfield portion is yet to be disclosed by Danbury but is anticipated at roughly \$4,000,000. However, it appears that the treatment plant is working better than designed which may allow an increase in the Brookfield allocation later this fiscal year. The installation of catch pans under many manhole covers resulted in a significant reduction of rainwater infiltration which allows for more wastewater treatment to use the allotted capacity.

For the WPCA to cover the Brookfield share of the Danbury plant upgrade, an additional \$40 per unit per year is collected as a "Plant Charge" to generate accrue the needed funds. These funds are isolated in a separate account to partially fund the Brookfield portion of the Danbury Plant expansion now operational since April 2022.

Rate Structure:

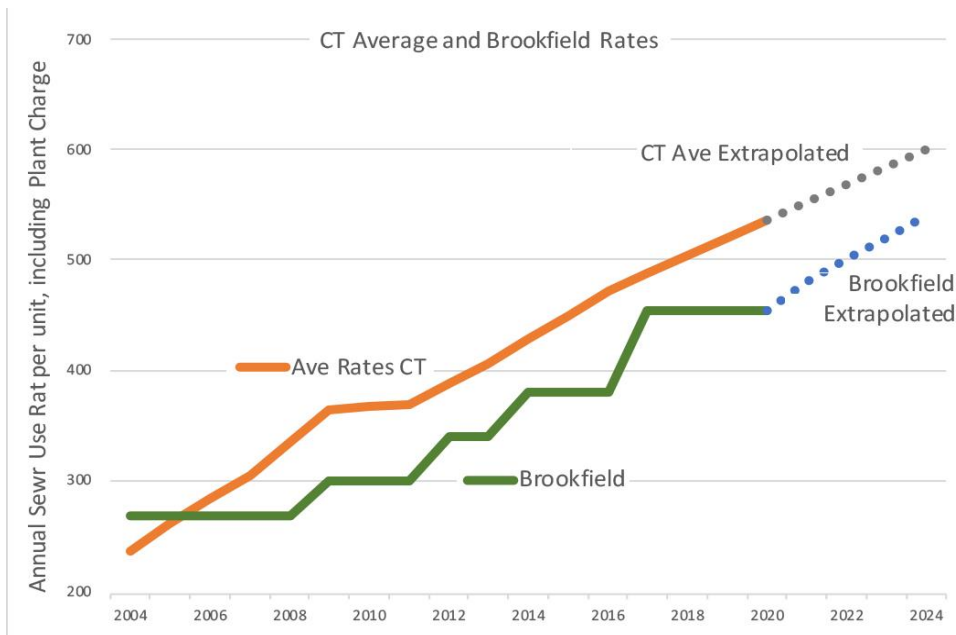
Customer sewer rates are based on a "Unit" charge to fund operations as provided for by State Statute. Each household is one unit. Commercial establishments all have a formula to determine the usage rate according to WPCA Rules and Regulations. The Commission has explored charging by water usage for commercial customers. This strategy will require commercial customers to install a water meter which is cumbersome and costly to implement. There are no plans to do so. Only a small fraction of commercial customers are on city water.

Covid-19 Impact:

It remains difficult to predict and evaluate the impact of the health emergency. Overall, the wastewater flows had not decreased during the pandemic. That means costs have remained unchanged despite the economic downturn.

Rate Setting:

The 2023 annual rate is set at \$480 per unit with the \$40/year Plant Charge. Staged increases of \$20 per unit per year sustain the operations as required. Brookfield rates will still be below the average CT state sewer charge. The full report is available at https://brookfieldwpc.org/pdf/CT_Sewer_Rates_2019.pdf



Budget Summary:

The operating budget in a simple form can be divided into five categories. See the table below. The Administration category includes outside legal, accounting and audit costs.

In round figures, the Brookfield WPCA has assets of \$25 million. The WPCA holds \$3.15 million in bonds and loans against 4 discrete sewer districts. This requires a total of \$600,000 in debt service, principal and interest, funded by users in each sewer district. Funds to pay each bond note or to make upgrades within each sewer district are kept separate and restricted bank accounts as required by Resolution. User obligations are attached to land records, virtually assuring collection.

WPCA Budgeted Expenses FY 2023-2024		
Cost Element	Cost in \$, 000s	Percent of Total
Danbury Fees	\$360	16%
Plant Charge Reserve	\$177	8%
Employee Costs	\$797	36%
Operations	\$319	14%
Administration	\$205	9%
Contribution to Capital	\$380	17%
Total	\$2,238	100%

Narrative Summary

As with any utility, the operation must be competent—

- To sustain the business, provide value for a good cost at or below benchmark
- Invest in current technology to drive down unit cost and to scale well
- Delivery of quality, competent, trouble-free service in its operations, and
- Have friendly and patient customer relations.

Also, high values for the Commission are

- To fulfill its mission to avoid and reduce pollution from the Town of Brookfield into the surrounding waterways.
- Transparency. Brookfield has the most complete website of any WPCA in CT.
- Integrity. All decisions are open to the public and finances pass intrinsic and extrinsic audits.
- Financial Sustainability.
- Excellence in bringing the latest technologies to make the operations cost efficient. For example, wireless tablets with real-time information allow the field staff to view customer connections and all other system features on-the-spot. This GIS service allows instant recording of observations with pictures giving an electronic record of on-going and required inspections.

The WPCA Commission has given focus to its employees and continues to give this area focus—a challenge for a volunteer board. Our goal is to conduct this enterprise so as to reflect positively on the WPCA and Brookfield.

Account / Description	2022-2023 Approved Budget	7/1/21- 4/30/22 Actual	Projected Annual thru 6/30/23	2023-2024 Approved Budget	Increase/ (Decrease) from 22/23 Budget	Comments
Revenues						
4000-01 · User Fees	1,831,770	1,150,356	1,910,356	1,932,432	5%	2% unit increase estimate in addition to known new customers
Danbury Plant Charge Income	177,248			177,204	0%	Part of User fees
4900-02 · User/Assess Delinq Int./Lien	28,000	19,952	23,942	24,000	-14%	Trend
4900-07 · PS & GT Inspections	13,840	8,676	10,411	14,160	2%	37 PPS, 140 GT * 80
4900-03 · Application/Miscellaneous Fees	10,000	4,156	4,987	5,000	-50%	Trend & moratorium
9000-03 · Interest Income	2,000	70,314	84,377	85,000	4150%	All bank interest
Subtotal Revenue	2,062,858	1,253,454	2,034,074	2,237,795	8%	
Expenditures						
DANBURY FEES						
Danbury Plant Upgrade Fees	177,248		177,248	177,204	0%	Wash with income figure above
5000 · Capacity Charges - Other	360,000	250,234	250,234	360,000	0%	Danbury Fees
EMPLOYEE COSTS						
5810-01 · Employee Benefits (Health Ins)	167,090	91,574	183,147	155,655	-7%	Health & dental ins., retirees, OPEB, all supplied by the Town
5811-01 · Pension Plans Expense	36,312	36,312	36,312	36,312	0%	Number supplied by the Town
5812-01 · Life/ADD/LTD/Medicare	10,169	12,897	25,793	25,619	152%	Numbers supplied by the Town
5813-01 · Workers' Comp Expense	31,845	19,392	19,392	18,967	-40%	Number supplied by the Town
5870-01 · Salaries & Employer Payroll Tax	530,000	433,017	519,620	560,084	6%	5 FT, 1 PT6% increases (COLA 7%, ToB 2.25%, middle)
Subtotal Employee Costs	775,416	593,191	784,265	796,637	3%	
OPERATIONS						
5289-01 · Studies & Testing	7,500	0	0	7,500	0%	No change
5301-01 · Uniform Allowance	5,236	4,139	4,967	4,500	-14%	\$225/mo + \$750 per field staff
5877-01 · Building & Maintenance	18,500	12,611	15,133	20,000	8%	Incl. lawn maint, misc. electrical, gate batteries
5880-01 · Maintenance Equipment	3,500	1,687	2,024	4,000	14%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5881-01 · Supplies Equipment	3,500	1,536	1,843	3,000	-14%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5886-01 · Truck & Auto Expense	16,000	9,574	11,489	16,000	0%	Fuel & vehicle maint.
5893-01 · Recurring Maintenance	30,000	18,399	22,079	35,000	17%	US Automation, Easement Clearings, Bioxide, MH Video Insp., Annual Calibration, Generator & Flow Meter Maintenance
5894-01 · Non-Recurring Maintenance	25,000	676	811	25,000	0%	Misc. non-recurring maintenance
5895-01 · Utilities	62,060	57,522	69,026	75,000	21%	PS utilities only: Electric, water, LP gas, garbage pickup
5896-01 · Communications & Alarms	18,000	11,005	13,206	18,000	0%	Mission, Verizon, UPS Batteries
5897-01 · Engineering Costs	14,000	9,688	11,625	14,000	0%	Engineering Only
5902-01 · Casualty Insurance	19,499	18,931	18,931	18,933	-3%	Number supplied by the Town
5905-01 · Pump Maintenance & Repairs	56,000	22,454	26,944	56,000	0%	14 stations x \$4,000 each
5909-01 · GIS Costs	18,000	20,370	24,444	18,000	0%	Includes GIS Collector enhancements & maintenance \$1,500/mo
5910-01 · Safety Equipment	4,000	1,282	1,538	4,000	0%	Safety shoes, CSE Eqpmt
Subtotal Operations	300,795	189,873	224,062	318,933	6%	
ADMINISTRATION						
5876-01 · Office/Administrative Supplies	4,300	2,030	2,436	4,000	-7.0%	
5878-01 · Postage & Mailing Costs	2,000	1,107	1,329	2,000	0%	
5883-01 · Training & Education Costs	2,000	1,312	1,574	2,000	0%	Certifications, Skillshare & OSHA reqd. training
5883-02 · Travel Costs	600	746	895	1,200	100%	Includes mileage
5884-01 · Bank Charges	1,200	478	573	600	-50%	Bank fees for e-check payments
5884-02 · Other Administrative Expenses	15,000	16,988	20,386	24,000	60%	IC, Paychex, TSI, NM Laptop, Subscriptions, Web Design, events, Lighthouse, Misc.
2800-07 · Mortgage Payment	26,859	17,906	26,859	26,859	0%	P&I \$2,238.28 x 12
5912-01 · 53 Commerce Utilities	22,000	20,783	24,940	25,000	14%	Common chgs \$366, electric, phone, cleaning, alarm, copier
5913-01 · 53 Commerce Repair & Maint	1,000	1,754	2,105	2,500	150%	Building repairs & maintenance
5887-01 · Advertising/Legal Ads	3,500	2,535	3,042	3,500	0%	Most costs charged to projects DNT Only
5888-01 · Printing Costs	2,000	1,247	1,496	2,000	0%	Envelopes, bill printing, bus cards
5889-01 · Legal Expenses	25,000	10,912	13,094	25,000	0%	Some legal will be charged to projects
5906-01 · Audit/Accounting Services	34,000	23,248	39,897	44,000	29%	\$30K acct., \$14K audit
5907-01 · Data Processing Support/IT	29,240	19,085	22,902	42,295	45%	QDS & IT Support, Cybersecurity, Website Design & Annual Maint.
Subtotal Administration	168,699	120,131	161,529	204,954	21%	
Total Expenditures less Cap Contrib	1,782,158	1,153,429	1,597,337	1,857,728	4%	
CAPITAL CONTRIBUTIONS						
5885 Contribution to Capital Projects	280,700	233,916	280,699	380,067	35%	Revenue less expenses (covers capital budget)
Total Expenditures	2,062,858	1,387,345	1,878,036	2,237,795	8%	

WPCA Restricted Capital Project Budget - Expenditure Detail
For the Year Ended June 30, 2024 (FY24)

Description	Account #	Planned Completion	Total Expended thru 2/28/23	Actual	Estimated Expended thru 6/30/23	Contract Amount	Budget FYE 6/30/23	Budget FYE 6/30/24	Budget FYE 6/30/25	Budget FYE 6/30/26	Budget FYE 6/30/27	Budget FYE 6/30/28	Budget FYE 6/30/29	Budget FYE 6/30/30	Total	Future
				Expended 7/1/22 - 04/30/23											Estimated Cost	Years Amount
Major Capital (Restricted) Projects																
Dean/Pocono Rd. Project	1719-03	2025		53,518	11,140			1,000,000	5,000,000							
Small mixers at 2 stations \$15k per stn (3 condo)		2024						30,000								
Brookfield Market Area Project	1720-03	2024		74,575				1,000,000								
Candlewood Lake Area Project	1721-01			744,060	10,000			500,000	500,000	34,000,000						
Capacity Danbury								5,500,000								
STEAP Grant Revenue	4900-08							(500,000)								
CWF Grant Contribution (55%)	4900-08			(227,226)												
Total				644,926	21,140			7,530,000	5,500,000						-	

**WPCA Unrestricted Capital Project Budget - Expenditure Detail
For the Year Ended June 30, 2024 (FY24)**

Description	Account #	Planned Completion	Total Expended	Actual Expended	Estimated Expended	Budget FYE	Contract Amount	Budget FYE	Budget FYE	Budget FYE	Budget FYE	Budget FYE	Budget FYE	Budget FYE	Total Estimated Cost	Future Years Amount
			thru 4/30/23	7/1/22 - 4/30/23	thru 6/30/23	6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	6/30/28	6/30/29	FYE 6/30/30	Cost	Amount	
Rt 133 Station Upgrade Phase I	1720-02	2023	317,752	55,397				10,559								
Rt. 133 Station Upgrades Phase II	1722-04	2024			60,000	60,000		500,000							560,000	
Caldor Bypass	1722-01	2023	7,525	5,085	48,475	56,000									55,500	
Mission Upgrades (outdated mother boards)	1722-02	2023	64,370	64,370	60,000	60,000										
Mission Upgrades (outdated mother boards)	1722-02	2024						35,000								
New Vehicle (Roger) Principal Only	2900-04 & 9000-02	2025	24,577	7,529	4,517	10,224	36,137	9,579							36,137	Truck cost \$37000, 4 year loan, 5% interest Principal Capital, Interest Operating (\$852 monthly payment)
New vehicle (Tim)		2028					60,000	12,000	12,000	12,000	12,000	12,000	12,000		60,000	
Misc Capital (contingency)	1723-02	2024	9,258	9,258		32,500		60,000	70,000	80,000	90,000	100,000	100,000	100,000	632,500	
Bulk Transducer Purchase	1723-01	2023	7,940	7,940		17,500						20,000			17,500	
Manhole Projects (Avg. 6 per year replacements/paving)	1715-01	Annual			45,000	45,000		45,000	45,000	45,000	45,000	45,000	45,000	45,000		
Electrical Code / Misc Upgrades	1722-03	2023	5,204	5,204	24,796	30,000									30,000	
North Station Generator (25%)		2024						12,250	50,000						49,000	
Other Capital Investments: Replace outdated computers per year		2024				6000		6000	6000	6000	6000	6000	6000	6,000		
Total Capital Projects			436,626	154,783	242,789	317,224	96,137	690,388	183,000	143,000	153,000	183,000	151,000	151,000	1,440,637	

	Cash Basis								Total Restricted Accounts - Cash Basis	Adjustments for Accrual Basis	Total Restricted Accounts - Accrual Basis
	Brookfield Market	Sandy Lane	Old NM Rd/ Del Mar	Federal Rd North	Center School	Three Condos	High Meadow/ Newbury	Rollingwood			
Revenues											
4000-01 · User Fees									-	-	-
Danbury Plant Upgrade Fees Income									-	-	-
4700-01 · Capital Cost Recovery Revenue									-	-	-
4900-02 · User/Assess Delinq Int./Lien		-	-	-	-	-	-	-	-	-	-
4900-03 · Application/Miscellaneous Fees									-	-	-
4900-07 - PS & GT Inspection									-	-	-
9000-03 · Interest Income		-	-	-	-	-	-	-	-	-	-
Assessment - Principal	250,000	-	45,000	6,000	1,550	180,000	90,000	40,000	612,550	-	612,550
Assessment - interest income		-	15,000	-	100	20,000	20,000	5,000	60,100	-	60,100
Total Revenue	250,000	-	60,000	6,000	1,650	200,000	110,000	45,000	672,650	-	672,650
Expenditures											
DANBURY FEES											
Danbury Plant Upgrade Fees Expense									-	-	-
5000 · Capacity Charges - Other									-	-	-
EMPLOYEE COSTS											
5810-01 · Employee Benefits (Health Ins)									-	-	-
5811-01 · Pension Plans Expense									-	-	-
5812-01 · Disability & Life Ins Expense									-	-	-
5813-01 · Workers' Comp Expense									-	-	-
5870-01 · Salaries and Employer Payroll Tax									-	-	-
OPERATIONS											
5289-01 · Studies & Testing									-	-	-
5301-01 · Uniform Allowance									-	-	-
5877-01 · Building & Maintenance									-	-	-
5880-01 · Maintenance Equipment									-	-	-
5881-01 · Supplies Equipment									-	-	-
5886-01 · Truck & Auto Expense									-	-	-
5893-01 · Recurring Maintenance									-	-	-
5894-01 · Non-Recurring Maintenance									-	-	-
5895-01 · Utilities									-	-	-
5896-01 · Communications & Alarms									-	-	-
5897-01 · Engineering Costs									-	-	-
5897-01 · Study Engineering Costs									-	-	-
5902-01 · Casualty Insurance									-	-	-
5905-01 · Pump Maintenance & Repairs									-	-	-
5909-01 · GIS Costs									-	-	-
5910-01 · Safety Equipment									-	-	-
ADMINISTRATION											
5876-01 · Office/Administrative Supplies									-	-	-
5878-01 · Postage & Mailing Costs									-	-	-
5883-01 · Training & Education Costs									-	-	-
5883-02 · Travel costs									-	-	-
5884-02 · Other Administrative Expenses									-	-	-
2800-07 · Mortgage Payment 53 Commerce									-	-	-
5912-01 · Utilities 53 Commerce									-	-	-
5913-01 · Bldg Repair & Maint 53 Commerce									-	-	-
5887-01 · Advertising/Legal Ads									-	-	-
5888-01 · Maps, Printing & Copier									-	-	-
5889-01 · Legal Expenses									-	-	-
5906-01 · Audit/Accounting Services									-	-	-
5907-01 · Data Processing Support									-	-	-
Debt principal and Interest		-	67,520	-	-	218,550	132,650	67,375	486,095	(486,095)	-
CAPITAL CONTRIBUTIONS											
5885 Contribution to Capital Projects	825000		-	-	-	-	-	-	-	-	-
Depreciation expense									-	-	-
Total Expenditures		-	67,520	-	-	218,550	132,650	67,375	486,095	(486,095)	-
Excess Revenue Over (Under) Expenses											672,650

See note below - all T of B

Note: The above accrual basis budget excludes interfund transfers in (out) with the Town of Brookfield

	Accrual Basis		
	Operating	Restricted	Total WPCA
Revenues			
4000-01 · User Fees	1,932,432	-	1,932,432
4700-01 · Capital Cost Recovery Revenue	128,618	-	128,618
4900-02 · User/Assess Delinq Int./Lien	24,000	-	24,000
4900-03 · Application/Miscellaneous Fees	5,000	-	5,000
4900-07 · PS & GT Inspection	14,160	-	14,160
9000-03 · Interest Income	85,000	-	85,000
Plant Charge	177,204	-	177,204
Facil Plan, Cand Lake & Dean Rd Study Grant	-	-	-
Assessment - Principal	-	612,550	612,550
Assessment - interest income	-	60,100	60,100
Total Revenue	2,366,413	672,650	3,039,063
Expenditures			
DANBURY FEES			
Plant Charge	177,204	-	177,204
5000 · Capacity Charges - Other	360,000	-	360,000
EMPLOYEE COSTS			
5810-01 · Employee Benefit Plans (Health Ins)	155,655	-	155,655
5811-01 · Pension Plans Expense	36,312	-	36,312
5812-01 · Disability & Life Ins Expense	25,619	-	25,619
5813-01 · Workers' Comp Expense	18,967	-	18,967
5870-01 · Salaries and Employer Payroll Tax	560,084	-	560,084
OPERATIONS			
5289-01 · Studies & Testing	7,500	-	7,500
5301-01 · Uniform Allowance	4,500	-	4,500
5877-01 · Building & Maintenance	20,000	-	20,000
5880-01 · Maintenance Equipment	4,000	-	4,000
5881-01 · Supplies Equipment	3,000	-	3,000
5886-01 · Truck & Auto Expense	16,000	-	16,000
5893-01 · Recurring Maintenance	35,000	-	35,000
5894-01 · Non-Recurring Maintenance	25,000	-	25,000
5895-01 · Utilities	75,000	-	75,000
5896-01 · Communications & Alarms	18,000	-	18,000
5897-01 · Engineering Costs	14,000	-	14,000
5897-01 · Study Engineering Costs	-	-	-
5902-01 · Casualty Insurance	18,933	-	18,933
5905-01 · Pump Maintenance & Repairs	56,000	-	56,000
5909-01 · GIS Costs	18,000	-	18,000
5910-01 · Safety Equipment	4,000	-	4,000
ADMINISTRATION			
5876-01 · Office/Administrative Supplies	4,000	-	4,000
5878-01 · Postage & Mailing Costs	2,000	-	2,000
5883-01 · Training & Education Costs	2,000	-	2,000
5883-02 · Travel costs	1,200	-	1,200
5884-02 · Other Administrative Expenses	24,600	-	24,600
2800-07 · Mortgage Payment 53 Commerce	26,859	-	26,859
5912-01 · Utilities 53 Commerce	25,000	-	25,000
5913-01 · Bldg Repair & Maint 53 Commerce	2,500	-	2,500
5887-01 · Advertising/Legal Ads	3,500	-	3,500
5888-01 · Maps, Printing & Copier	2,000	-	2,000
5889-01 · Legal Expenses	25,000	-	25,000
5906-01 · Audit/Accounting Services	44,000	-	44,000
5907-01 · Data Processing Support	42,295	-	42,295
Debt principal and Interest	-	-	-
CAPITAL CONTRIBUTIONS			
5885 Contribution to Capital Projects	-	-	-
Depreciation expense	270,000	-	270,000
Total Expenditures	2,127,728	-	2,127,728
Excess Revenue Over (Under) Expenses	238,685	672,650	911,335

Note: The above accrual basis budget excludes interfund transfers in (out) with the Town of Brookfield

	CASH BASIS			ACCRUAL ADJUSTMENTS			Accrual Basis (A)
	Operations (from page 2)	Capital Projects (from page 3)	Total Operations	Capital Projects Adjustments	Capitalize Fixed Assets	Recognize Depreciation Expense	
Revenues							
4000-01 · User Fees	1,932,432		1,932,432				1,932,432
4700-01 · Capital Cost Recovery Revenue		128,618	128,618				128,618
4900-02 · User/Assess Delinq Int./Lien	24,000		24,000				24,000
4900-03 · Application/Miscellaneous Fees	5,000		5,000				5,000
4900-07 · PS & GT Inspections	14,160		14,160				14,160
9000-03 · Interest Income	85,000		85,000				85,000
Plant Charge	177,204		177,204				177,204
Cash from issuance of debt	-	-	-	-			-
Contribution from Operations budget	-	380,067	380,067	(380,067)			-
Sandy Lane reimbursement	-	-	-	-			-
Facil Plan, Cand Lake & Dean Rd Study Grant	-	-	-	-			-
Total Revenue	2,237,795	508,685	2,746,480	(380,067)	-	-	2,366,413
Expenditures							
DANBURY FEES							
Plant Charge	177,204		177,204				177,204
5000 · Capacity Charges - Other	360,000		360,000				360,000
EMPLOYEE COSTS							
5810-01 · Employee Benefit Plans (Health Ins)	155,655		155,655				155,655
5811-01 · Pension Plans Expense	36,312		36,312				36,312
5812-01 · Disability & Life Ins Expense	25,619		25,619				25,619
5813-01 · Workers' Comp Expense	18,967		18,967				18,967
5870-01 · Salaries and Employer Payroll Tax	560,084		560,084				560,084
OPERATIONS							
5289-01 · Studies & Testing	7,500		7,500				7,500
5301-01 · Uniform Allowance	4,500		4,500				4,500
5877-01 · Building & Maintenance	20,000		20,000				20,000
5880-01 · Maintenance Equipment	4,000		4,000				4,000
5881-01 · Supplies Equipment	3,000		3,000				3,000
5886-01 · Truck & Auto Expense	16,000		16,000				16,000
5893-01 · Recurring Maintenance	35,000		35,000				35,000
5894-01 · Non-Recurring Maintenance	25,000		25,000				25,000
5895-01 · Utilities	75,000		75,000				75,000
5896-01 · Communications & Alarms	18,000		18,000				18,000
5897-01 · Engineering Costs	14,000		14,000				14,000
5897-01 · Study Engineering Costs	-		-				-
5902-01 · Casualty Insurance	18,933		18,933				18,933
5905-01 · Pump Maintenance & Repairs	56,000		56,000				56,000
5909-01 · GIS Costs	18,000		18,000				18,000
5910-01 · Safety Equipment	4,000		4,000				4,000
ADMINISTRATION							
5876-01 · Office/Administrative Supplies	4,000		4,000				4,000
5878-01 · Postage & Mailing Costs	2,000		2,000				2,000
5883-01 · Training & Education Costs	2,000		2,000				2,000
5883-02 · Travel Costs	1,200		1,200				1,200
5884-02 · Other Administrative Expenses	24,600		24,600				24,600
2800-07 · Mortgage Payment 53 Commerce	26,859		26,859				26,859
5912-01 · Utilities 53 Commerce	25,000		25,000				25,000
5913-01 · Bldg Repair & Maint 53 Commerce	2,500		2,500				2,500
5887-01 · Advertising/Legal Ads	3,500		3,500				3,500
5888-01 · Maps, Printing & Copier	2,000		2,000				2,000
5889-01 · Legal Expenses	25,000		25,000				25,000
5906-01 · Audit/Accounting Services	44,000		44,000				44,000
5907-01 · Data Processing Support	42,295		42,295				42,295
Debt principal and Interest	-		-				-
CAPITAL CONTRIBUTIONS							
5885 Contribution to Capital Projects	380,067	-	380,067	(380,067)			-
Capital expenditures		690,388	690,388		(690,388)		-
Depreciation expense			-			270,000	270,000
Total Expenditures	2,237,795	690,388	2,928,183	(380,067)	(690,388)	270,000	2,127,728
Excess Revenue Over (Under) Expenses							238,685

(A) The above accrual basis budget excludes interfund transfers in (out) with the Town of Brookfield

WPCA Restricted Projected Cash Flow Rollforward 2023-24

For the Year Ended June 30, 2024

	<u>Brkfld Market</u>	<u>Sandy Lane</u>	<u>Old NM Rd/ Del Mar</u>	<u>Federal Rd North</u>	<u>Center School</u>	<u>Three Condos</u>	<u>High Meadow/ Newbury</u>	<u>Rollingwood</u>	<u>Total WPCA</u>
Projected cash balance at June 30, 2022	-	1	100,000	-	-	160,000	275,000	145,000	680,001
<u>Projected Cash Inflows</u>									
Assessment and other receipts									
Assessment (principal & interest)	250,000	-	60,000	6,000	1,550	200,000	110,000	45,000	672,550
Assessment - delinquent interest	-	-	-	-	-	-	-	-	-
Grant and or Debt									
Bank Interest income	-	-							-
Total Projected Cash Inflows	250,000	-	60,000	6,000	1,550	200,000	110,000	45,000	672,550
<u>Projected Cash Outflows</u>									
Debt payments (principal & interest)	-	-	(67,520)	-	-	(218,550)	(132,650)	(67,375)	(486,095)
Capital Projects	(1,000,000)								(1,000,000)
Pay reimbursement to WPCA operations				-		-	-	-	-
Total Projected Cash Outflows	(1,000,000)	-	(67,520)	-	-	(218,550)	(132,650)	(67,375)	(1,486,095)
Increase (Decrease) in Cash	(750,000)	-	(7,520)	6,000	1,550	(18,550)	(22,650)	(22,375)	(813,545)
Projected balance at June 30, 2023	(750,000)	1	92,480	6,000	1,550	141,450	252,350	122,625	(133,544)