



**Town of Brookfield, Connecticut**  
**Water Pollution Control Authority**  
**Operating and Capital Budgets**  
**For the Year Ended June 30, 2020**  
**ADOPTED JUNE 26, 2019**

**Brookfield WPCA**  
**Operating, Restricted, and Capital Budgets**  
**For the Year Ended June 30, 2020**

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## Brookfield WPCA Budget Narrative - FY2019-20

### **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 new [www.brookfieldwpca.org](http://www.brookfieldwpca.org) website.

### **The Commission:**

The commission has eight volunteer members. Most have served for several years. There will be one opening on the WPCA in 2019 due to relocation.

As to outside services, the commission uses engineering, accounting, legal and other support services as needed. The engineering firm has quite a bit of depth, serving several states. Their work includes maintaining and upgrading the sewer layer on the town GIS system. The commission attorney has served the Brookfield WPCA for more than 20 years providing expertise in land use issues. He also has a valuable depth of corporate memory. The accounting firm, Bliss Allred and Company, has served the WPCA for 4 years. The WPCA accounting system routinely has been complimented by Town auditors.

### **Operations Staff and Building:**

The WPCA has tripled in the number of customers and infrastructure over the last 16 years, doubled in the last 8 years. It also has all responsibility for its finances, including payroll, increasing the work load for its original four employees. Four years ago a half-time field staff position was added. The plan is to transition to a full-time field employee during 2019. Last year a new part-time director position was filled with the work load for the volunteer board having increased substantially over the past several years with system growth.

Additional revenue from growth has covered the cost of added staff and a vehicle. With a part-time Director, the original 285 sqft office space was inadequate in the Town Hall. Consequently, the commission acquired an operations center at 53A Commerce Road. The two-story building includes 2,500 sqft of office space, a storage mezzanine and 500 sqft of unfinished area. This allows all employees to be co-located. The office building is financed with a 25-year conventional mortgage and adds 1.5% to the WPCA budget. This expense is absorbed by the increase in the number of customers, principally in the Town Center District.

### **Accommodating Growth:**

Several significant capital improvement projects were undertaken.

- A project at Rollingwood was completed in 2018, and designed to take advantage of recent system expansions to re-route to a full gravity system, eliminating a troublesome condo association pump station. The construction was completed below budget. The cost is divided among affected unit owners proportioned by their Grand List Value. The borrowed funds are now converted to long term bonds.

- The North Pump Station, at the New Milford town line, and the station behind 777 Federal Road were both running at 50% capacity for normal operations during working hours as seen by the on-line data capture system. With recent and planned growth from several new condo and apartment projects in the Four Corners area, these two stations were upgraded in 2017. The work was funded as capital improvements by the Federal Road North District users, current and future.

## **New Initiatives**

Actually, there are no new infrastructure sewer projects on the drawing board for the first time in a decade. There are two Clean Water Fund (CWF) grants and another grant to take advantage of Federal funds. The CWF grants were approved in May 2019.

- 1) Facilities Plan to look at current operations and projects costs 5 and 10 years in the future. A Planning Study is required by State Statute. It is a \$300,000 program with 55% grant monies being returned. Approval was granted in April 2019.
- 2) Candlewood Lake Studies. This will involve the 5-towns bordering the lake and other stakeholders. The study will capture current state, and propose ways to reduce E-coli and Phosphorus contamination. This \$320,000 study is partially funded by a 55% CWF grant from the CT DEEP, also awarded in April 2019.
- 3) Study the viability of capturing septic system outfall for over 901950-era homes along the Still River on Dean and Pocono Roads. This study is in cooperation with the Housatonic Valley Association with a specific focus on the Still River watershed. It is the subject of a pending 60% Federal grant administered CT DEEP. This grant is scheduled to be awarded September 2019.

## **The WPCA Enterprise**

The WPCA Enterprise Fund is fully separated from the Town and on a full accrual accounting basis. Nevertheless, the WPCA is included as a fiscally independent business activity in the Town audit. This arrangement is in place at the request of the Office of the Controller and Auditors in keeping with government Enterprise Fund accounting rules.

Unrestricted funds are broken down into Operating and Capital. This is a budgeting and reporting method useful to the Commission to monitor finances.

The sewer usage fee was set in June 2012 at \$380 per unit per year to fully cover increasing depreciation and Danbury treatment fees. (A household is one unit.) The usage fee increased to \$420 per unit in June 2017. This 10.5% jump amounted to about 2% annual increase over the previous 5-year span. This rate still allows sustainable operations, including the ability to make infrastructure upgrades to accommodate the upkeep and growth in system use. No rate increase is planned this year.

## **Cost of Operations by Flow:**

At the end of 2018 there were 4,102 units producing approximately 310,000 gallons per day (0.31MGD). That is a 7% increase with the addition of Town Center District buildings and Oak Meadow Town Homes. New customers offset a loss or revenue from the lost businesses.

All sanitary wastewater flow is sent to the Regional Danbury Waste Treatment plant under the supervision of the CT DEEP and by an Interlocal Agreement with Danbury. The agreement allows a flow from Brookfield of up to 500,000 gallons per day. But this is slated to be reduced to 380,000 gallons per day in 2022 with new Phosphorous mitigation requirements imposed on the Danbury Waste Treatment Plant. Brookfield is sending waste at an average rate of 86% of the new allowable flow. The Danbury Plant expansion will cost Brookfield a projected \$2,830,000 after grants are applied. These grants are promised, but not guaranteed. The cost is anticipated to be covered by a 20-year loan by the state at 2% interest.

For the WPCA to cover Brookfield’s engineering cost share an additional \$34 per use unit per year is collected as a "Plant Charge." These funds are isolated in a separate account. With a March 2019 update in the plant upgrade status, funds are now not needed immediately. Some funds were parked in a CD.

**Rate Structure:**

Customer sewer rates are based on a “Unit” charge to fund operations, one option 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 is exploring charging by water usage for commercial customers. This strategy will require commercial customers to install a water meter.

The entire unit-based billing system is under review by the current Facilities Planning study now in progress. At the unit rate of \$420 per year per household unit, 75% or \$310 covers the annual cost of WPCA operations and only 25% based on usage.

**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 \$6 million in bonds and loans against 7 discrete sewer districts. Two of these districts are debt-free. This requires a total of \$650,000 in debt service, principal and interest, funded by users by 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 2019-2020		
Cost Element	Cost in \$, 000s	Percent
Danbury Fees	\$340	21%
Employee Costs	\$638	39%
Operations (Net after grants)	\$533	33%
Administration	\$145	9%
Contribution to Capital	(\$38)	-2%
Total	\$1,618	100.0%

## Narrative Summary

As with any utility the operation must be competent to

- Keep the business running, providing value for a good cost, below benchmarks;
- Invest in current technology to drive down unit cost to scale well;
- Deliver quality, trouble-free service in its operations, and
- Have friendly and patient customer relations.

Also, high values for the Commission are

- Transparency. Brookfield has the most complete website of any WPCA in CT.
- Integrity. All decisions are open to the public and finances pass internal and external audits.
- Financial Sustainability.
- Excellence in bringing the latest technologies to make the operations cost efficient. For example, tables with a cellular connection allow the field staff to view main and customer connections on-the-spot. This GIS service allows instant recording of observations with pictures giving an electronic record on portable tablets of on-going and required inspections.

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

Account / Description	2017-2018 Approved Budget	2017-2018 Actual	2018-2019 Approved Budget	7/1/18- 5/31/19 Actual (11 mos)	Projected Annual	2019-2020 Approved Budget	Increase/ (Decrease) from 18/19 Budget	Comments
<b>Revenues</b>								
4000-01 · User Fees	1,533,000		1,764,000			1,560,785	-12%	Based on 6/1/19 Use Bill Report
Danbury Plant Upgrade Fees Income	158,700		158,700			139,846	-12%	Based on 6/1/19 Use Bill Report
4900-02 · User/Assess Delinq Int./Lien	30,000	24,935	28,000	39,095	42,649	42,000	50%	Trend
4900-03 · Application/Miscellaneous Fees	8,000	7,600	8,000	4,371	4,768	4,750	-41%	Trend
9000-03 · Interest Income	2,000	10,162	3,500	8,195	8,940	9,000	157%	SW Capital Acct. & Unused BAN Acct., 2% CCRCC Interest
Facil. Plan, Cand Lake & Dean Rd. Study Grants						406,500		Reimbursement of 55% of Study costs
<b>Subtotal Revenue</b>	<b>1,731,700</b>	<b>42,697</b>	<b>1,962,200</b>	<b>51,661</b>	<b>56,357</b>	<b>2,162,881</b>	<b>10%</b>	
<b>Expenditures</b>								
<b>DANBURY FEES</b>								
Danbury Plant Upgrade Fees expense	158,700		158,700	173,647		139,846	-12%	Wash with revenue figure above
5000 · Capacity Charges - Other	320,300	176,765	350,000	432,803		340,000	-3%	Increase based on trend
<b>EMPLOYEE COSTS</b>								
5810-01 · Employee Benefits (Health Ins)	119,000		96,807			103,131	7%	Health & dental, retirees, no OPEB
5811-01 · Pension Plans Expense	40,000		42,674			39,775	-7%	Number supplied by the Town
5812-01 · Disability & Life Ins Expense	4,500		4,672			5,811	24%	Number supplied by the Town
5813-01 · Workers' Comp Expense	15,100		16,771			24,356	45%	Number supplied by the Town
5870-01 · Salaries & Employer Payroll Tax	365,000		421,254			464,860	10%	2.5% increase, includes PT Director & new FT employee
<b>Subtotal Employee Costs</b>	<b>543,600</b>	<b>-</b>	<b>582,179</b>			<b>637,932</b>	<b>10%</b>	
<b>OPERATIONS</b>								
5289-01 · Studies & Testing	20,000	14,443	20,000	7,640	8,334	7,500	-63%	Some costs transferred to other line items
5301-01 · Uniform Allowance	1,500	1,500	1,500	500	545	2,520	68%	\$840 per employee x 3 (Uniform Service)
5877-01 · Building & Maintenance	30,000	22,029	30,000	13,225	14,428	20,000	-33%	Incl. lawn maint \$17.5K, \$2,500 Misc
5880-01 · Maintenance Equipment	3,500	3,298	3,500	1,504	1,640	3,500	0%	In line with FYE 2019
5881-01 · Supplies Equipment	5,000	6,286	4,000	2,974	3,245	4,000	0%	In line with FYE 2019
5886-01 · Truck & Auto Expense	16,500	15,696	15,000	10,811	11,794	15,000	0%	Cost of fuel, vehicle maintenance
5893-01 · Recurring Maintenance	17,000	19,551	20,000	11,755	12,823	20,000	0%	US Automation, Generators, Easements Clearings, Bioxide
5894-01 · Non-Recurring Maintenance	10,000	5,442	5,000	7,138	7,786	7,500	50%	Misc. non-recurring maintenance Based on trend
5895-01 · Utilities	67,000	70,040	60,000	58,635	63,966	64,000	7%	In line with FYE 2019
5896-01 · Communications & Alarms	22,000	21,949	20,000	17,067	18,618	19,000	-5%	Mission, Frontier, Verizon, UPS Batteries
5897-01 · Engineering Costs	45,000	31,307	70,000	29,617	32,309	35,000	-50%	Engineering Only
5897-01 · Study Engineering Costs						670,000		Includes Facilities Plan, Cand Lake, Dean Rd. Studies
5902-01 · Casualty Insurance	10,400		10,369	11,876	12,956	10,766	4%	Number supplied by the Town
5905-01 · Pump Maintenance & Repairs	42,000	32,548	48,000	12,037	13,131	45,000	-6%	15 stations * \$3,000
5909-01 · GIS Costs	12,100	9,432	16,000	12,475	13,609	12,000	-25%	Includes asset management
5910-01 · Safety Equipment	4,000	5,821	4,500	1,053	1,148	3,000	-33%	Safety shoes, CSE Equipment
<b>Subtotal Operations</b>	<b>306,000</b>	<b>259,340</b>	<b>327,869</b>	<b>198,306</b>	<b>216,334</b>	<b>938,786</b>	<b>186%</b>	
<b>ADMINISTRATION</b>								
5876-01 · Office/Administrative Supplies	4,000	4,939	5,000	6,317	6,891	5,000	0.00%	In line with FYE 2019
5878-01 · Postage & Mailing Costs	2,500	2,482	3,800	2,216	2,417	2,500	-34.21%	Trend
5883-01 · Training & Education Costs	2,300	3,596	1,800	2,078	2,267	2,300	27.78%	Certifications & OSHA reqd. training
5884-02 · Other Administrative Expenses	10,000	18,956	14,000	14,071	15,350	10,000	-28.57%	IC, Paychex, Indem Ins.
2800-07 · Mortgage Payment		-	26,680	24,621	26,859	26,860	0.67%	P&I \$2,238.28 x 12
5912-01 · 53 Commerce Utilities		-	18,653	17,112	18,668	23,052	23.58%	Common chgs, electric, phone, cleaning, alarm, gas, copier lease
5913-01 · 53 Commerce Repair & Maint		-	1,200	2,528	2,758	1,400	16.67%	New building maintenance
5887-01 · Advertising/Legal Ads	4,000	4,101	4,000	7,306	7,970	4,000	0.00%	Most costs charged to projects
5888-01 · Printing Costs	1,000	2,435	4,500	3,283	3,582	4,500	0.00%	Envelopes, bill printing, bus cards
5889-01 · Legal Expenses	20,000	13,009	20,000	22,085	24,093	15,000	-25.00%	Some legal will be charged to projects
5906-01 · Audit/Accounting Services	52,000	37,801	40,000	43,315	47,253	32,000	-20.00%	\$20K acct., \$12K audit
5907-01 · Data Processing Support/IT	7,600	8,761	19,613	14,002	15,275	18,000	-8.22%	QDS & IT Support
<b>Subtotal Administration</b>	<b>103,400</b>	<b>96,082</b>	<b>159,246</b>	<b>158,935</b>	<b>173,384</b>	<b>144,612</b>	<b>-9.19%</b>	
<b>Total Expenditures less Cap Contrib</b>	<b>1,432,000</b>	<b>532,187</b>	<b>1,577,994</b>	<b>963,692</b>	<b>389,718</b>	<b>2,201,177</b>	<b>39.49%</b>	
<b>CAPITAL CONTRIBUTIONS</b>								
5885 Contribution to Capital Projects	299,700	210,700	384,206	191,853	328,891	(38,295)	-109.97%	Revenue less expenses (covers capital budget)
<b>Total Expenditures</b>	<b>1,731,700</b>	<b>742,887</b>	<b>1,962,200</b>			<b>2,162,881</b>	<b>10.23%</b>	

**WPCA Capital Projects Budget - CASH Basis  
FYE 2019-2020**

<b>PROJECTED CASH BALANCE BEGINNING OF PERIOD</b>	<u>950,000</u>
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**CASH INFLOWS**

Cash from Issuance of Debt	-
2020 Contribution from Operations Budget	(38,295)
2% Capital Cost Recovery	112,228
Cash from Restricted District Funds	<u>165,005</u>
Total Cash Inflows	<u>238,938</u>

**CASH OUTFLOWS**

Per detail on Page 3	
Major Capital Projects	(127,875)
Operations Capital Projects	<u>(138,170)</u>
Total Cash Outflows	<u>(266,045)</u>

<b>Net Budgeted Increase (Decrease)</b>	<u><u>(27,107)</u></u>
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<b>PROJECTED CASH BALANCE END OF PERIOD</b>	<u><u>922,893</u></u>
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<b>Issuance of Debt</b>	
BAN proceeds Issued during FYE 2018	
Rollingwood BAN Proceeds	
<b>BAN/Bond proceeds planned issuance FYE 2019</b>	
Rollingwood	-
	<u>-</u>
<b>Note: It is assumed that BAN funds will be replaced with new BANs or bonds</b>	



**WPCA Capital Project Budget - Expenditure Detail  
For the Year Ended June 30, 2020**

Description	Note Ref #	Planned Completion	Actual	Estimated	Restricted	Budget	Total	Remaining Amount
			Expended to Date 1/29/19	Expended to 6/30/19	Budget FYE 6/30/20	Budget FYE 6/30/20	Estimated Cost	
<b>Major Capital (Restricted) Projects</b>								
Dean Road Sewer Extension (Combine w/TCD?)		2022	8,277	4,300	48,000		1,800,000	1,747,700 LAI study
TCD Force Main (Craft Center, Market etc)		2022			30,000		150,000	120,000 engineering study
Federal Road Valve Pits (3) Upgrade		2020			49,875		52,500	2,625
<b>Total Restricted</b>			<b>8,277</b>	<b>4,300</b>	<b>127,875</b>	<b>-</b>	<b>2,002,500</b>	
Caldor Upgrade		2021	9,348	9,348		-	200,000	190,652
Commerce Road & Rt. 133 Force Main		2019	3,217	45,125		875	46,000	
Rt 133 Station upgrades Plantings, valve pit, Generator		2021				17,000	17,000	\$17K for engineering & trees Long term plan for station to be developed
Flow Meters at Stony Hill & Cedarbrook PS's		2020		1,000	19,800		20,800	\$8K per stn + 10% conting + 20% engineering
Old New Milford & Federal Roads Extend force main		2021		14,245	128,205		142,450	\$101,750 + 10% conting + 20% eng+
Purchase of 53 Commerce Road + extras		2019	260,254				-	
53 Commerce Equipment, Furniture, etc.		2019	16,324			10,795	10,795	replace server
53 Commerce Road Back offices & shower		2019	27,229	27,229				
New Vehicle		2020				40,000	40,000	
Manhole Projects (replacements/paving)		Annual	525	29,475		30,000	30,000	
Sewer line cleaning & inspection (1,900 LF/yr @ \$5/LF)		Annual	2,338	7,163		9,500	9,500	
Capital Maintenance Equipment (generator, grinder)		Annual	41,946	41,946		20,000	20,000	

	Cash Basis							Total Restricted Accounts - Cash Basis	Adjustments for Accrual Basis	Total Restricted Accounts - Accrual Basis
	Sandy Lane	Old NM Rd/ Del Mar	Federal Rd North	Center School	Three Condos	High Meadow/ Newbury	Rollingwood			
<b>Revenues</b>										
4000-01 · User Fees								-	-	-
4700-01 · Capital Cost Recovery Revenue								-	-	-
4900-02 · User/Assess Delinq Int./Lien	600	-	2,700	-	14,500	12,500	400	30,700	-	30,700
4900-03 · Application/Miscellaneous Fees								-	-	-
9000-03 · Interest Income	15	110	600	-	410	325	250	1,710	-	1,710
Assessment - Principal	27,000	48,000	95,000	1,600	160,000	97,000	61,700	490,300	587,000	1,077,300
Assessment - interest income	700	19,000	5,000	400	43,000	40,000	18,500	126,600	-	126,600
<b>Total Revenue</b>	<b>28,315</b>	<b>69,700</b>	<b>103,300</b>	<b>2,000</b>	<b>232,400</b>	<b>149,825</b>	<b>80,850</b>	<b>649,310</b>	<b>587,000</b>	<b>1,236,310</b>
<b>Expenditures</b>										
<b>DANBURY FEES</b>										
5000 · Capacity Charges - Other								-	-	-
<b>EMPLOYEE COSTS</b>										
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								-	-	-
<b>OPERATIONS</b>										
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								-	-	-
<b>ADMINISTRATION</b>										
5876-01 · Office/Administrative Supplies								-	-	-
5878-01 · Postage & Mailing Costs								-	-	-
5883-01 · Training & Education 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	-	70,620	129,375	-	225,355	150,650	72,750	648,750	(487,552)	161,198
<b>CAPITAL CONTRIBUTIONS</b>										
5885 Contribution to Capital Projects	28,000	-	145,205	-	19,800	-	-	193,005	(193,005)	-
Depreciation expense								-	-	-
<b>Total Expenditures</b>	<b>28,000</b>	<b>70,620</b>	<b>274,580</b>	<b>-</b>	<b>245,155</b>	<b>150,650</b>	<b>72,750</b>	<b>841,755</b>	<b>(680,557)</b>	<b>161,198</b>
<b>Excess Revenue Over (Under) Expenses</b>										<b>1,075,112</b>

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

	Accrual Basis		
	Operating	Restricted	Total WPCA
<b>Revenues</b>			
4000-01 · User Fees	1,560,785	-	1,560,785
4700-01 · Capital Cost Recovery Revenue	112,228	-	112,228
4900-02 · User/Assess Delinq Int./Lien	42,000	30,700	72,700
4900-03 · Application/Miscellaneous Fees	4,750	-	4,750
9000-03 · Interest Income	9,000	1,710	10,710
Plant Charge	139,846		139,846
Facil Plan, Cand Lake & Dean Rd Study Grant	406,500		406,500
Assessment - Principal		1,077,300	1,077,300
Assessment - interest income		126,600	126,600
<b>Total Revenue</b>	2,275,109	1,236,310	3,511,419
<b>Expenditures</b>			
<b>DANBURY FEES</b>			
Plant Charge	139,846		139,846
5000 · Capacity Charges - Other	340,000	-	340,000
<b>EMPLOYEE COSTS</b>			
5810-01 · Employee Benefit Plans (Health Ins)	103,131	-	103,131
5811-01 · Pension Plans Expense	39,775	-	39,775
5812-01 · Disability & Life Ins Expense	5,811	-	5,811
5813-01 · Workers' Comp Expense	24,356	-	24,356
5870-01 · Salaries and Employer Payroll Tax	464,860	-	464,860
<b>OPERATIONS</b>			
5289-01 · Studies & Testing	7,500	-	7,500
5301-01 · Uniform Allowance	2,520	-	2,520
5877-01 · Building & Maintenance	20,000	-	20,000
5880-01 · Maintenance Equipment	3,500	-	3,500
5881-01 · Supplies Equipment	4,000	-	4,000
5886-01 · Truck & Auto Expense	15,000	-	15,000
5893-01 · Recurring Maintenance	20,000	-	20,000
5894-01 · Non-Recurring Maintenance	7,500	-	7,500
5895-01 · Utilities	64,000	-	64,000
5896-01 · Communications & Alarms	19,000	-	19,000
5897-01 · Engineering Costs	35,000	-	35,000
5897-01 · Study Engineering Costs	670,000		670,000
5902-01 · Casualty Insurance	10,766	-	10,766
5905-01 · Pump Maintenance & Repairs	45,000	-	45,000
5909-01 · GIS Costs	12,000	-	12,000
5910-01 · Safety Equipment	3,000	-	3,000
<b>ADMINISTRATION</b>			
5876-01 · Office/Administrative Supplies	5,000	-	5,000
5878-01 · Postage & Mailing Costs	2,500	-	2,500
5883-01 · Training & Education Costs	2,300	-	2,300
5884-02 · Other Administrative Expenses	10,000	-	10,000
Rent	26,860		26,860
2800-07 · Mortgage Payment 53 Commerce	23,052		23,052
5912-01 · Utilities 53 Commerce	1,400		1,400
5913-01 · Bldg Repair & Maint 53 Commerce	4,000		4,000
5887-01 · Advertising/Legal Ads	4,500	-	4,500
5888-01 · Maps, Printing & Copier	15,000	-	15,000
5889-01 · Legal Expenses	32,000	-	32,000
5906-01 · Audit/Accounting Services	18,000	-	18,000
5907-01 · Data Processing Support	-	-	-
Debt principal and Interest	-	161,198	161,198
<b>CAPITAL CONTRIBUTIONS</b>			
5885 Contribution to Capital Projects	-	-	-
Depreciation expense	260,000	-	260,000
<b>Total Expenditures</b>	2,461,177	161,198	2,622,374
<b>Excess Revenue Over (Under) Expenses</b>	<b>(186,067)</b>	<b>1,075,112</b>	<b>889,045</b>

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	
<b>Revenues</b>							
4000-01 · User Fees	1,560,785		1,560,785				1,560,785
4700-01 · Capital Cost Recovery Revenue		112,228	112,228				112,228
4900-02 · User/Assess Delinq Int./Lien	42,000		42,000				42,000
4900-03 · Application/Miscellaneous Fees	4,750		4,750				4,750
9000-03 · Interest Income	9,000		9,000				9,000
Plant Charge	139,846		139,846				139,846
Cash from issuance of debt	-	-	-				-
Contribution from Operations budget	-	(38,295)	(38,295)	38,295			-
Center School Reimbursement	-	-	-				-
Facil Plan, Cand Lake & Dean Rd Study Grant	406,500		406,500				406,500
<b>Total Revenue</b>	<b>2,162,881</b>	<b>73,933</b>	<b>2,236,814</b>	<b>38,295</b>	<b>-</b>	<b>-</b>	<b>1,868,609</b>
<b>Expenditures</b>							
<b>DANBURY FEES</b>							
Plant Charge	139,846		139,846				139,846
5000 · Capacity Charges - Other	340,000		340,000				340,000
<b>EMPLOYEE COSTS</b>							
5810-01 · Employee Benefit Plans (Health Ins)	103,131		103,131				103,131
5811-01 · Pension Plans Expense	39,775		39,775				39,775
5812-01 · Disability & Life Ins Expense	5,811		5,811				5,811
5813-01 · Workers' Comp Expense	24,356		24,356				24,356
5870-01 · Salaries and Employer Payroll Tax	464,860		464,860				464,860
<b>OPERATIONS</b>							
5289-01 · Studies & Testing	7,500		7,500				7,500
5301-01 · Uniform Allowance	2,520		2,520				2,520
5877-01 · Building & Maintenance	20,000		20,000				20,000
5880-01 · Maintenance Equipment	3,500		3,500				3,500
5881-01 · Supplies Equipment	4,000		4,000				4,000
5886-01 · Truck & Auto Expense	15,000		15,000				15,000
5893-01 · Recurring Maintenance	20,000		20,000				20,000
5894-01 · Non-Recurring Maintenance	7,500		7,500				7,500
5895-01 · Utilities	64,000		64,000				64,000
5896-01 · Communications & Alarms	19,000		19,000				19,000
5897-01 · Engineering Costs	35,000		35,000				35,000
5897-01 · Study Engineering Costs	670,000		670,000				670,000
5902-01 · Casualty Insurance	10,766		10,766				10,766
5905-01 · Pump Maintenance & Repairs	45,000		45,000				45,000
5909-01 · GIS Costs	12,000		12,000				12,000
5910-01 · Safety Equipment	3,000		3,000				3,000
<b>ADMINISTRATION</b>							
5876-01 · Office/Administrative Supplies	5,000		5,000				5,000
5878-01 · Postage & Mailing Costs	2,500		2,500				2,500
5883-01 · Training & Education Costs	2,300		2,300				2,300
5884-02 · Other Administrative Expenses	10,000		10,000				10,000
2800-07 · Mortgage Payment 53 Commerce	26,860		26,860				26,860
5912-01 · Utilities 53 Commerce	23,052		23,052				23,052
5913-01 · Bldg Repair & Maint 53 Commerce	1,400		1,400				1,400
5887-01 · Advertising/Legal Ads	4,000		4,000				4,000
5888-01 · Maps, Printing & Copier	4,500		4,500				4,500
5889-01 · Legal Expenses	15,000		15,000				15,000
5906-01 · Audit/Accounting Services	32,000		32,000				32,000
5907-01 · Data Processing Support	18,000		18,000				18,000
Debt principal and Interest	-		-				-
<b>CAPITAL CONTRIBUTIONS</b>							
5885 Contribution to Capital Projects	(38,295)	-	(38,295)	38,295			-
Capital expenditures		266,045	266,045		(266,045)		-
Depreciation expense			-			260,000	260,000
<b>Total Expenditures</b>	<b>2,162,881</b>	<b>266,045</b>	<b>2,428,926</b>	<b>38,295</b>	<b>(266,045)</b>	<b>260,000</b>	<b>2,461,177</b>
<b>Excess Revenue Over (Under) Expenses</b>							<b>(592,567)</b>

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

## WPCA Restricted Projected Cash Flow Rollforward 2019-20

For the Year Ended June 30, 2019

	<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>
<b>Projected cash balance at June 30, 2019</b>	2,500	103,000	425,000	-	250,000	250,000	178,000	1,208,500
<b><u>Projected Cash Inflows</u></b>								
Assessment and other receipts								
Assessment (principal & interest)	27,700	67,000	100,000	2,000	203,000	137,000	80,200	616,900
Assessment - delinquent interest	600	-	2,700	400	14,500	12,500	400	31,100
Bank Interest income	15	110	600	-	410	325	250	1,710
<b>Total Projected Cash Inflows</b>	<b>28,315</b>	<b>67,110</b>	<b>103,300</b>	<b>2,400</b>	<b>217,910</b>	<b>149,825</b>	<b>80,850</b>	<b>649,710</b>
<b><u>Projected Cash Outflows</u></b>								
Debt payments (principal & interest)	-	(70,620)	(129,375)	-	(225,355)	(150,650)	(72,750)	(648,750)
Capital Projects			(145,205)		(19,800)			(165,005)
Pay reimbursement to WPCA operations	(28,000)		-		-	-	-	(28,000)
<b>Total Projected Cash Outflows</b>	<b>(28,000)</b>	<b>(70,620)</b>	<b>(274,580)</b>	<b>-</b>	<b>(245,155)</b>	<b>(150,650)</b>	<b>(72,750)</b>	<b>(841,755)</b>
<b>Increase (Decrease) in Cash</b>	<b>315</b>	<b>(3,510)</b>	<b>(171,280)</b>	<b>2,400</b>	<b>(27,245)</b>	<b>(825)</b>	<b>8,100</b>	<b>(192,045)</b>
<b>Projected balance at June 30, 2020</b>	<b>2,815</b>	<b>99,490</b>	<b>253,720</b>	<b>2,400</b>	<b>222,755</b>	<b>249,175</b>	<b>186,100</b>	<b>1,016,455</b>