



**Town of Brookfield, Connecticut
Water Pollution Control Authority
Operating and Capital Budgets
For the Year Ended June 30, 2021
ADOPTED 6/24/20**

Brookfield WPCA
Operating, Restricted, and Capital Budgets
For the Year Ended June 30, 2021

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Brookfield WPCA Budget Narrative - FY2020-21

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 WPCA has tripled in the number of customers and infrastructure over the last 15 years, doubled in the last 7-years. It also has all responsibility for its finances, including payroll. Last year another fulltime field staff position was added. In 2018 a new part-time director position position was filled. The responsibilities for the volunteer board have increased substantially over the past several years with system growth.

Additional revenue from growth has covered the cost of added staff in 2019. In 2018 the commission purchased an operations center at 53A Commerce Road. The two-story building includes 2500 sqft of office space, a storage mezzanine and 500 sqft of unfinished area. This allowed all employees to be co-located. The office building is financed with a 25-year conventional mortgage.

The Commission:

The commission has seven volunteer members. Most have served for several years. There is be one opening on the WPCA board.

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 Geographical Information System (GIS). 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 5 years. The WPCA accounting system routinely has been complimented by Town auditors.

Accommodating Growth:

Several important improvement projects were undertaken last year. These included repair of lines in the industrial area at Commerce Road, valving repairs for safety, and improvements in station electronic monitoring.

The Route 133 Pump Station is about to undergo significant upgrade to accommodate growth in the Town Center District. The upgrade will begin with a new road access and automatic gate and will be coordinated with the development of the "Corn Field" property.

New Initiatives

There were two Clean Water Fund (CWF) grants to take advantage of Federal funds. These grants were awarded in May 2019.

- 1) Facilities Plan took an extensive look at current operations and examine costs 5 and 10 years in the future to 2030. A Planning Study is required by State Statute. It is a \$300,000 program with 55% grant monies being returned. The Facilities Plan due May 2020 is too late to digest for this budget cycle.
- 2) Candlewood Lake Studies. This involved a study of the influence of septic contamination of the lake from the Brookfield watershed. The study captured current situation and proposes ways to reduce e-coli, phosphorus, nitrogen and PFAS contamination. This \$320,000 study is also subject to a 55% CWF grant from the CT DEEP. Details of the investigations can be seen online at <https://brookfieldwpca.org/candlewood>
- 3) Study the viability of capturing septic system outfall for ninety-one 1950-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. No grant monies were awarded for this effort. It is due to be completed June 2020.

The WPCA Enterprise

The WPCA Enterprise Fund accounting 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 since 2010 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 minor infrastructure upgrades to accommodate the upkeep and growth in system use. No rate increase was instituted this year. However, a rate increase is likely within a year to cover operations in subsequent years.

Cost of Operations by Flow:

At the end of 2018 and 2019 there were 3600 units producing approximately 320,000 gallons per day (0.32MGD). There was a 7% increase with the addition of Town Center District buildings and Oak Meadow Town Homes over previous years. Last year new customers partially offset a loss of revenue from the lost businesses, mostly in the Town Center. But the customer count has actually declined for the last two years as economic activity in our region has fallen. The largest decline in chargeable units is due to the closure of the Siemens operation. This loss is likely to be partially offset with the new Branson facility starting up sometime in 2020. This situation puts a strain on the budget with rising employee and operations costs.

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 increased to 550,000 gallons per day in 2022 by verbal agreement with the Danbury Mayor. There will be new Phosphorous mitigation requirements imposed on the Danbury Waste Treatment Plant. The Danbury Plant expansion will cost Brookfield a projected \$4,000,000. This upgrade does not qualify for grants. The cost is normally the subject of 20-year loans by the state at 2% interest.

For the WPCA to cover Brookfield's engineering cost share an additional \$44 per use unit per year was collected as a "Plant Charge" to partially generate the needed funds. These funds are isolated in a separate account.

Rate Setting:

Two rate increases were implemented in June 2017. One a permanent increase for operations of \$40 per unit, from \$380 to \$420 per unit as discussed above. In the current FY, the operation is projected to run at close to breakeven funded partially with excess funds from prior years. This coming fiscal year is projected at a breakeven level again.

The supplemental rate increase of \$44 per unit was implemented to cover the anticipated bill to the Town of Brookfield for Danbury Plant engineering fees. This increase is billed as a surcharge to the usage bill for four billing events this year and next. Any excess or shortfall will have to be covered by increases in use fees needed to cover the approximately \$2 million additional for the Brookfield portion of the Danbury Plant expansion which is slated to be operational in the year 2022.

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 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 as only a small fraction of commercial customers are on city water.

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 \$5.5 million in bonds and loans against 6 discrete sewer districts. This requires a total of \$630,000 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 2020-2021		
Cost Element	Cost in \$, 000s	Percent
Danbury Fees	\$500	28%
Employee Costs	\$715	41%
Operations	\$337	19%
Administration	\$161	9%
Contribution to Capital	\$42	2%
Total	\$1,755	100%

Covid-19 Impact:

It is difficult to predict the impact of the health emergency. The news and outlook changes by the day. A number of restaurants were closed for a period of time. It could result in a loss of revenue that is impossible to predict. The schools are also a big revenue contributor and they have been closed but are still contributing flow.

Overall the wastewater flows have not decreased during the pandemic. That means costs have remained unchanged. There may be some relief due to users which has the potential to negatively impact the anticipated revenue projected in this budget, which was prepared before the economic shutdown.

Narrative Summary

As with any utility the operation must be competent for

- 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;
- Delivery of 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 intrinsic and extrinsic audits.
- Financial Sustainability.
- Excellence in bringing the latest technologies to make the operations cost efficient. For example, tablets 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 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	2018-2019 Approved Budget	2018-2019 Actual	2019-2020 Approved Budget	7/1/19- 4/30/20 Actual	Projected Annual	2020-2021 Approved Budget	Increase/ (Decrease) from 19/20 Budget	Comments
Revenues								
4000-01 · User Fees	1,764,000	1,521,697	1,560,785	1,376,757	1,652,108	1,532,378	-2%	2% increase 3,576.98 estimated units
Danbury Plant Upgrade Fees Income	158,700	182,834	139,846	128,760	154,512	140,025	0%	2 parts, stand alone \$17 (no incr) & part of code 1 (2% incr)
4900-02 · User/Assess Delinq Int./Lien	28,000	42,108	42,000	26,055	31,266	31,000	-26%	
4900-07 · PS & GT Inspections						9,600		PS*80; 120GT*40
4900-03 · Application/Miscellaneous Fees	8,000	5,571	4,750	3,569	4,282	4,500	-5%	Includes \$12K FEMA Reimbursement From the Town
9000-03 · Interest Income	3,500	10,795	9,000	10,977	13,172	12,000	33%	SW Capital Acct. & Unused BAN Acct., 2% CCRCC Interest
Facil. Plan & CLA & Study Grants			406,500	293,302	293,302	25,600	-94%	Up to \$40K to spend; \$22K grant revenue + \$3,600 due in July
Subtotal Revenue	1,962,200	1,763,004	2,162,881	1,839,420	2,148,643	1,755,104	-19%	
Expenditures								
DANBURY FEES								
Danbury Plant Upgrade Fees expense	158,700	182,834	139,846	128,760	154,512	140,025	0%	Wash with revenue figure above
5000 · Capacity Charges - Other	350,000	303,759	340,000	265,055	318,066	360,000	6%	Danbury Fees
EMPLOYEE COSTS								
5810-01 · Employee Benefits (Health Ins)	96,807	55,080	103,131		103,131	133,888	30%	Health & dental ins., retirees, OPEB, all supplied by the Town
5811-01 · Pension Plans Expense	42,674	41,940	39,775	49,471	39,775	42,652	7%	Number supplied by the Town
5812-01 · Disability & Life Ins Expense	4,672	4,794	5,811		5,811	5,811	0%	Number supplied by the Town (no increase)
5813-01 · Workers' Comp Expense	16,771	22,916	24,356		24,356	31,874	31%	Number supplied by the Town
5870-01 · Salaries & Employer Payroll Tax	421,254	388,677	464,860	363,565	436,278	500,823	8%	3% increase per NM
Subtotal Employee Costs	582,178		637,932		609,351	715,047	12%	
OPERATIONS								
5289-01 · Studies & Testing	20,000	7,187	7,500	1,325	1,590	7,500	0%	No change
5301-01 · Uniform Allowance	1,500	1,070	2,520	2,015	2,418	2,600	3%	\$5per week x 52 (Uniform Service)
5877-01 · Building & Maintenance	30,000	15,940	20,000	12,802	15,363	20,000	0%	Incl. lawn maint, misc. electrical, batteries
5880-01 · Maintenance Equipment	3,500	1,778	3,500	2,636	3,163	3,500	0%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5881-01 · Supplies Equipment	4,000	3,506	4,000	2,639	3,167	4,000	0%	No change
5886-01 · Truck & Auto Expense	15,000	11,846	15,000	13,118	15,741	15,000	0%	Cost of fuel, vehicle maintenance
5893-01 · Recurring Maintenance	20,000	13,367	20,000	7,050	8,461	35,000	75%	US Automation, Generators, Easement Clearings, Bioxide, MH Video Insp.
5894-01 · Non-Recurring Maintenance	5,000	7,138	7,500	2,627	3,152	27,500	267%	Misc. non-recurring maintenance
5895-01 · Utilities	60,000	72,173	64,000	46,113	55,336	56,000	-13%	PS utilities only: Electric, water, LP gas, garbage pickup
5896-01 · Communications & Alarms	20,000	18,723	19,000	14,130	16,956	18,000	-5%	Mission, Frontier, Verizon, UPS Batteries
5897-01 · Engineering Costs	70,000	40,275	35,000	24,682	29,619	28,000	-20%	Engineering Only
5897-01 · Study Engineering Costs			670,000			40,000	-94%	Remaining on the grant left over from FYE 2020
5902-01 · Casualty Insurance	10,369	10,766	10,766	10,797	10,766	18,348	70%	Number supplied by the Town
5905-01 · Pump Maintenance & Repairs	48,000	12,126	45,000	34,622	41,547	45,000	0%	15 stations * \$3,000
5909-01 · GIS Costs	16,000	17,259	12,000	13,923	16,708	12,600	5%	Includes asset management
5910-01 · Safety Equipment	4,500	1,053	3,000	737	884	4,000	33%	Safety shoes, CSE Eqpnt (Defibrillator Look into Cintas rental)
Subtotal Operations	327,869	234,205	938,786	189,217	224,870	337,048	-64%	
ADMINISTRATION								
5876-01 · Office/Administrative Supplies	5,000	7,082	5,000	3,361	4,033	4,500	-10%	
5878-01 · Postage & Mailing Costs	3,800	4,048	2,500	1,816	2,179	2,400	-4%	includes invoice cloud online ach fee
5883-01 · Training & Education Costs	1,800	2,182	2,300	997	1,196	2,000	-13%	Certifications & OSHA reqd. training
5883-02 · Travel Costs	0	0	0	795	954	1,500		Re-activated Account
5884-02 · Other Administrative Expenses	14,000	15,058	10,000	9,967	11,961	12,800	28%	IC, Paychex, Misc. Time & Attendance Town
2800-07 · Mortgage Payment	26,680		26,860	22,383	26,860	26,859	0%	P&I \$2,238.28 x 12
5912-01 · 53 Commerce Utilities	18,653	18,562	23,052	18,311	21,974	23,948	4%	Common chgs, electric, phone, cleaning, alarm, copier
5913-01 · 53 Commerce Repair & Maint	1,200	4,013	1,400	2,401	2,881	1,000	-29%	New building maintenance, major purchases complete
5887-01 · Advertising/Legal Ads	4,000	9,738	4,000	2,753	3,303	3,500	-13%	Most costs charged to projects DNT Only
5888-01 · Printing Costs	4,500	4,631	4,500	1,747	2,096	2,500	-44%	Envelopes, bill printing, bus cards
5889-01 · Legal Expenses	20,000	28,814	15,000	19,446	23,336	24,000	60%	Some legal will be charged to projects, incl. TSI
5906-01 · Audit/Accounting Services	40,000	34,119	32,000	26,278	31,533	33,000	3%	\$21K acct., \$12K audit
5907-01 · Data Processing Support/IT	19,613	13,398	18,000	19,326	23,192	22,618	26%	QDS & IT Support
Subtotal Administration	159,246	141,646	144,612	129,580	155,496	160,625	11%	
Total Expenditures less Cap Contrib	1,577,993	862,443	2,201,177		1,462,296	1,712,746	-22%	
CAPITAL CONTRIBUTIONS								
5885 Contribution to Capital Projects	384,207		-38,296			42,358	-211%	Revenue less expenses (covers capital budget)
Total Expenditures	1,962,200		2,162,881		1,462,296	1,755,104	-19%	

**WPCA Capital Projects Budget - CASH Basis
FYE 2020-2021**

PROJECTED CASH BALANCE BEGINNING OF PERIOD 630,000 (Estimate)

CASH INFLOWS

Cash from Issuance of Debt	-	
2020 Contribution from Operations Budget	42,358	
2% Capital Cost Recovery	112,288	
Cash from Restricted District Funds	23,000	Sandy Lane
Total Cash Inflows	<u>177,646</u>	

CASH OUTFLOWS

Per detail on Page 3	
Operations Capital Projects	<u>(80,225)</u>
Total Cash Outflows	<u>(80,225)</u>

Net Budgeted Increase (Decrease) 97,421

PROJECTED CASH BALANCE END OF PERIOD 727,421

Issuance of Debt	
BAN proceeds Issued during FYE 2018	
Rollingwood BAN Proceeds	
BAN/Bond proceeds planned issuance FYE 2019	
Rollingwood	-
	<u>-</u>
Note: It is assumed that BAN funds will be replaced with new BANs or bonds	

**WPCA Capital Project Budget - Expenditure Detail
For the Year Ended June 30, 2021**

Description	Account #	Planned Completion	Actual	Estimated	Restricted	Unrestricted	Total	Future Years Amount
			Expended to Date 04/30/20	Expended to 6/30/20	Budget FYE 6/30/21	Budget FYE 6/30/21	Estimated Cost	
Major Capital (Restricted) Projects								
Rt 133 Station upgrades generator, wet well, driveway (EXT)	1720-02	2021	13,168	21,000	340,000		374,168	Fence/driveway \$21, all else \$350,000 (No Inspection)
Federal Road Valve Pits (3) Upgrade (EXT)	1719-09	2020	2,545	16,635	33,320		52,500	
Flow Meters at Stony Hill & Cedarbrook PS's (CND)	1719-08	2020	21,504	(704)			20,800	\$8K per stn + 10% conting + 20% engineering
Old New Milford & Federal Roads Gravity Main (EXT)	1719-07	2021	116,517		23,829		147,205	
Total Restricted			153,733	36,931	397,149			
Operations (Unrestricted) Capital Projects								
TCD Force Main (Craft Center, Market etc)	1720-03	2022	10,636			30,000	650,000	609,365
Dean Road Sewer Extension	1719-03	2022	45,086	10,000		10,000	1,800,000	1,734,914 11/20/19 Study not to exceed \$31,842
Caldor Upgrade	1718-01	2023	11,194				211,194	200,000 Required if CLA sewerling happens
Commerce Road & Rt. 133 Force Main	1719-01	2020	60,550		3,075		63,625	Retainage \$3,075.25, final paving required
New Vehicle		2023				10,225	40,903	30,670 Truck cost \$36,136.60, 4 year loan, 5% interest
Manhole Projects (replacements/paving/	1715-01	Annual	13,825	6,175		20,000		
Other Capital Investments	Give #	Annual				10,000	10,000	
Total Unrestricted			141,290	16,175		80,225	2,775,722	
Grand Totals			295,023	53,106	397,149	80,225	2,775,722	

	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			
Revenues										
4000-01 · User Fees								-	-	-
Danbury Plant Upgrade Fees Income								-	-	-
4700-01 · Capital Cost Recovery Revenue								-	-	-
4900-02 · User/Assess Delinq Int./Lien	600	-	2,700	400	14,500	12,500	400	31,100	-	31,100
4900-03 · Application/Miscellaneous Fees								-	-	-
4900-07 · PS & GT Inspection								-	-	-
9000-03 · Interest Income	-	225	750	-	500	450	300	2,225	-	2,225
Assessment - Principal	23,500	48,500	169,040	1,500	190,000	97,000	50,500	580,040	-	580,040
Assessment - interest income	-	17,500	8,000	250	39,000	37,000	13,500	115,250	-	115,250
Total Revenue	24,100	66,225	180,490	2,150	244,000	146,950	64,700	728,615	-	728,615
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	-	64,059	123,625	-	225,355	146,150	70,250	629,439	(486,237)	143,202
CAPITAL CONTRIBUTIONS										
5885 Contribution to Capital Projects	23,000	-	397,149	-	-	-	-	420,149	(420,149)	-
Depreciation expense								-	-	-
Total Expenditures	23,000	64,059	520,774	-	225,355	146,150	70,250	1,049,588	(906,386)	143,202
Excess Revenue Over (Under) Expenses										585,413

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	1,532,378	-	1,532,378
4700-01 · Capital Cost Recovery Revenue	112,288	-	112,288
4900-02 · User/Assess Delinq Int./Lien	31,000	31,100	62,100
4900-03 · Application/Miscellaneous Fees	4,500	-	4,500
4900-07 · PS & GT Inspection	9,600	-	9,600
9000-03 · Interest Income	12,000	2,225	14,225
Plant Charge	140,025	-	140,025
Facil Plan, Cand Lake & Dean Rd Study Grant	25,600	-	25,600
Assessment - Principal	-	580,040	580,040
Assessment - interest income	-	115,250	115,250
Total Revenue	1,867,392	728,615	2,596,007
Expenditures			
DANBURY FEES			
Plant Charge	140,025	-	140,025
5000 · Capacity Charges - Other	360,000	-	360,000
EMPLOYEE COSTS			
5810-01 · Employee Benefit Plans (Health Ins)	133,888	-	133,888
5811-01 · Pension Plans Expense	42,652	-	42,652
5812-01 · Disability & Life Ins Expense	5,811	-	5,811
5813-01 · Workers' Comp Expense	31,874	-	31,874
5870-01 · Salaries and Employer Payroll Tax	500,823	-	500,823
OPERATIONS			
5289-01 · Studies & Testing	7,500	-	7,500
5301-01 · Uniform Allowance	2,600	-	2,600
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	35,000	-	35,000
5894-01 · Non-Recurring Maintenance	27,500	-	27,500
5895-01 · Utilities	56,000	-	56,000
5896-01 · Communications & Alarms	18,000	-	18,000
5897-01 · Engineering Costs	28,000	-	28,000
5897-01 · Study Engineering Costs	40,000	-	40,000
5902-01 · Casualty Insurance	18,348	-	18,348
5905-01 · Pump Maintenance & Repairs	45,000	-	45,000
5909-01 · GIS Costs	12,600	-	12,600
5910-01 · Safety Equipment	4,000	-	4,000
ADMINISTRATION			
5876-01 · Office/Administrative Supplies	4,500	-	4,500
5878-01 · Postage & Mailing Costs	2,400	-	2,400
5883-01 · Training & Education Costs	2,000	-	2,000
5883-02 · Travel costs	1,500	-	1,500
5884-02 · Other Administrative Expenses	12,800	-	12,800
Rent	26,859	-	26,859
2800-07 · Mortgage Payment 53 Commerce	23,948	-	23,948
5912-01 · Utilities 53 Commerce	1,000	-	1,000
5913-01 · Bldg Repair & Maint 53 Commerce	3,500	-	3,500
5887-01 · Advertising/Legal Ads	2,500	-	2,500
5888-01 · Maps, Printing & Copier	24,000	-	24,000
5889-01 · Legal Expenses	33,000	-	33,000
5906-01 · Audit/Accounting Services	22,618	-	22,618
5907-01 · Data Processing Support	-	-	-
Debt principal and Interest	-	143,202	143,202
CAPITAL CONTRIBUTIONS			
5885 Contribution to Capital Projects	-	-	-
Depreciation expense	260,000	-	260,000
Total Expenditures	1,972,746	143,202	2,115,948
Excess Revenue Over (Under) Expenses	(105,354)	585,413	480,059

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	1,532,378		1,532,378				1,532,378
4700-01 · Capital Cost Recovery Revenue		112,288	112,288				112,288
4900-02 · User/Assess Delinq Int./Lien	31,000		31,000				31,000
4900-03 · Application/Miscellaneous Fees	4,500		4,500				4,500
4900-07 · PS & GT Inspections	9,600		9,600				9,600
9000-03 · Interest Income	12,000		12,000				12,000
Plant Charge	140,025		140,025				140,025
Cash from issuance of debt	-	-	-	-			-
Contribution from Operations budget	-	42,358	42,358	(42,358)			-
Sandy Lane reimbursement	-	23,000	23,000	(23,000)			-
Facil Plan, Cand Lake & Dean Rd Study Grant	25,600		25,600				25,600
Total Revenue	1,755,104	177,646	1,932,750	(65,358)	-	-	1,841,792
Expenditures							
DANBURY FEES							
Plant Charge	140,025		140,025				140,025
5000 · Capacity Charges - Other	360,000		360,000				360,000
EMPLOYEE COSTS							
5810-01 · Employee Benefit Plans (Health Ins)	133,888		133,888				133,888
5811-01 · Pension Plans Expense	42,652		42,652				42,652
5812-01 · Disability & Life Ins Expense	5,811		5,811				5,811
5813-01 · Workers' Comp Expense	31,874		31,874				31,874
5870-01 · Salaries and Employer Payroll Tax	500,823		500,823				500,823
OPERATIONS							
5289-01 · Studies & Testing	7,500		7,500				7,500
5301-01 · Uniform Allowance	2,600		2,600				2,600
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	35,000		35,000				35,000
5894-01 · Non-Recurring Maintenance	27,500		27,500				27,500
5895-01 · Utilities	56,000		56,000				56,000
5896-01 · Communications & Alarms	18,000		18,000				18,000
5897-01 · Engineering Costs	28,000		28,000				28,000
5897-01 · Study Engineering Costs	40,000		40,000				40,000
5902-01 · Casualty Insurance	18,348		18,348				18,348
5905-01 · Pump Maintenance & Repairs	45,000		45,000				45,000
5909-01 · GIS Costs	12,600		12,600				12,600
5910-01 · Safety Equipment	4,000		4,000				4,000
ADMINISTRATION							
5876-01 · Office/Administrative Supplies	4,500		4,500				4,500
5878-01 · Postage & Mailing Costs	2,400		2,400				2,400
5883-01 · Training & Education Costs	2,000		2,000				2,000
5883-02 · Travel Costs	1,500		1,500				1,500
5884-02 · Other Administrative Expenses	12,800		12,800				12,800
2800-07 · Mortgage Payment 53 Commerce	26,859		26,859				26,859
5912-01 · Utilities 53 Commerce	23,948		23,948				23,948
5913-01 · Bldg Repair & Maint 53 Commerce	1,000		1,000				1,000
5887-01 · Advertising/Legal Ads	3,500		3,500				3,500
5888-01 · Maps, Printing & Copier	2,500		2,500				2,500
5889-01 · Legal Expenses	24,000		24,000				24,000
5906-01 · Audit/Accounting Services	33,000		33,000				33,000
5907-01 · Data Processing Support	22,618		22,618				22,618
Debt principal and Interest	-		-				-
CAPITAL CONTRIBUTIONS							
5885 Contribution to Capital Projects	42,358	-	42,358	(42,358)			-
Capital expenditures		477,374	477,374		(477,374)		-
Depreciation expense			-			260,000	260,000
Total Expenditures	1,755,104	477,374	2,232,478	(42,358)	(477,374)	260,000	1,972,746
Excess Revenue Over (Under) Expenses							(130,954)

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

WPCA Restricted Projected Cash Flow Rollforward 2020-21

For the Year Ended June 30, 2021

	<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, 2020	1	120,000	350,000	-	235,000	270,000	178,000	1,153,001
<u>Projected Cash Inflows</u>								
Assessment and other receipts								
Assessment (principal & interest)	23,500	66,000	177,040	1,750	229,000	134,000	64,000	695,290
Assessment - delinquent interest	600	-	2,700	400	14,500	12,500	400	31,100
Bank Interest income	-	225	750	-	500	450	300	2,225
Total Projected Cash Inflows	24,100	66,225	180,490	2,150	244,000	146,950	64,700	728,615
<u>Projected Cash Outflows</u>								
Debt payments (principal & interest)	-	(64,059)	(123,625)	-	(225,355)	(146,150)	(70,250)	(629,439)
Capital Projects	(23,000)		(397,149)					(420,149)
Pay reimbursement to WPCA operations			-		-	-	-	-
Total Projected Cash Outflows	(23,000)	(64,059)	(520,774)	-	(225,355)	(146,150)	(70,250)	(1,049,588)
Increase (Decrease) in Cash	1,100	2,166	(340,284)	2,150	18,645	800	(5,550)	(320,973)
Projected balance at June 30, 2021	1,101	122,166	9,716	2,150	253,645	270,800	172,450	832,028