



**Town of Brookfield, Connecticut
Water Pollution Control Authority
Operating and Capital Budgets
For the Year Ending June 30, 2023
ADOPTED JUNE 22, 2022**

Brookfield WPCA

Operating, Restricted, and Capital Budgets

For the Year Ending June 30, 2023

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Brookfield WPCA Budget Narrative - FY2022-23

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 brookfieldwpca.org website.

Operations Staff and Building:

The 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, one half-time office staff position was added in 2021 transitioning to a full time in 2022.

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 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 openings on the WPCA board. The Commission Chairman has been active with the CT Counsel of Small Towns (ctcost.org) and is a member of the Board of the Connecticut Water Environment Association (ctwea.org) that has a particular focus on wastewater and waterbodies in the state. In March 2022 the Brookfield WPCA Chairman was appointed by the CT House Majority Leader to 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 GIS (Geographical Information System). The Commission attorney has served the Brookfield WPCA for nearly 30 years providing expertise in a myriad of legal and land use issues. He also has a valuable depth of institutional memory. The accounting firm, Bliss Allred and Company, has served the WPCA for 7 years. The WPCA accounting system routinely has been complimented 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 2023.

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. It was a \$300,000 program with 55% grant monies being returned. 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 \$320,000 study was also subject to 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. It was completed June 2020 and is available online at <https://brookfieldwpca.org/dean>
- 4) **Brookfield Market Area**. Various approaches to installing sewer service in the 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 request has been made to the Town to sponsor some of the project. A final design is slated to be presented to affected property owners Summer of 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 the 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:

Brookfield has 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 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. Following the recommendations of the Facilities Plan, capital needs are projected at \$3.7 million for the next 8 years. But it is not needed all at once. Consequently, a staged increase of \$20 per unit per year is recommended from the beginning of FY 2022 through FY 2025 to cover the cost of operations and collection system 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:

For 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 2022 the number of units is projected to increase by 7 percent with the addition of new housing set to open this year.

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. A revised agreement anticipated in 2022 will allow a flow from Brookfield of up to 380,000 GPD (gallons per day) down from 500,000 GPD. There will be new Phosphorous mitigation requirements imposed on the Danbury Waste Treatment Plant. The Danbury Plant expansion does not qualify for grants. The final cost and financing of the Brookfield portion is yet to be disclosed by Danbury but is anticipated at roughly \$4,000,000.

For the WPCA to cover the Brookfield cost share of the Danbury plant upgrade, an additional \$40 per unit per year is collected as a “Plant Charge” to generate a portion of the needed funds. This fee increased modestly to \$40 per unit per year starting in June 2021. These funds are isolated in a separate account to partially cover the Brookfield portion of the Danbury Plant expansion slated to be operational in the Summer of 2022.

Rate Structure:

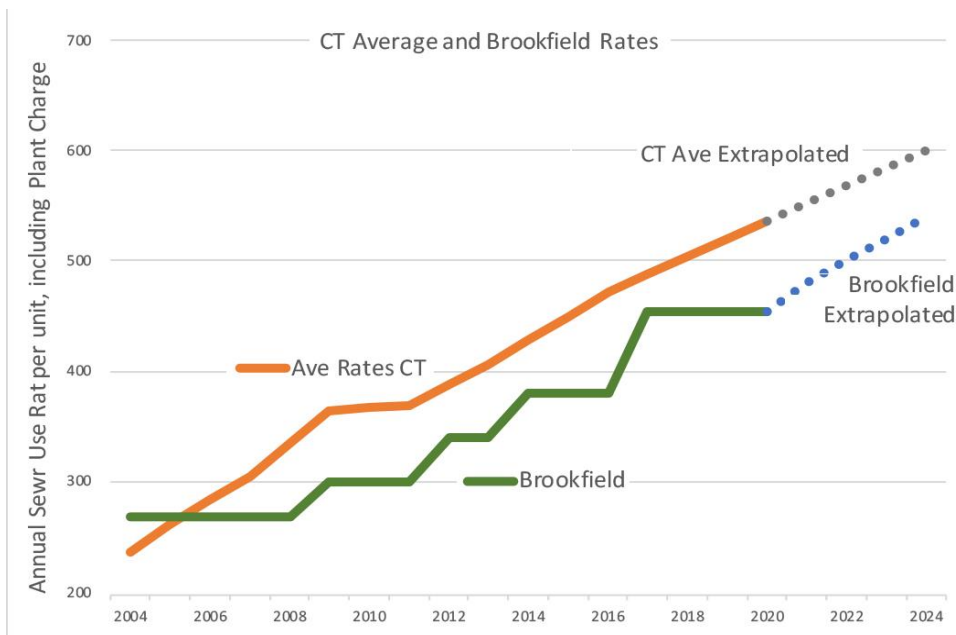
Customer sewer rates are based on a “Unit” charge to fund operations as provided for by State Statute. Each household is one unit. Commercial establishments all have a formula to determine the usage rate according to WPCA Rules and Regulations. The Commission has explored charging by water usage for commercial customers. This strategy will require commercial customers to install a water meter which is cumbersome and costly to implement. Only a small fraction of commercial customers are on city water.

Covid-19 Impact:

It remains difficult to predict the impact of the health emergency. Several restaurants were closed for a period of time, and many remain at reduced levels. The one motel in Brookfield closed. The schools and many businesses have been at reduced operation levels but are still contributing flow. Overall, the wastewater flows have not decreased during the pandemic. That means costs have remained unchanged in spite of the economic slowdown.

Rate Setting:

The 2022 annual rate is set at \$460 per unit with the \$40/year Plant Charge. Projected staged increases of \$20 per unit per year will sustain the operations as required. Brookfield rates will still be below the average CT state sewer charge. The full report is available at https://brookfieldwpca.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 \$3.5 million in bonds and loans against 4 discrete sewer districts. This requires a total of \$470,000 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 2022-2023		
Cost Element	Cost in \$, 000s	Percent
Danbury Fees	\$360	17%
Plant Charge Reserve	\$177	9%
Employee Costs	\$775	38%
Operations	\$301	15%
Administration	\$169	8%
Contribution to Capital	\$281	14%
Total	\$2,063	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
- To invest in current technology to drive down unit cost and to scale well
- For delivery of quality, competent, trouble-free service in its operations, and
- To 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.

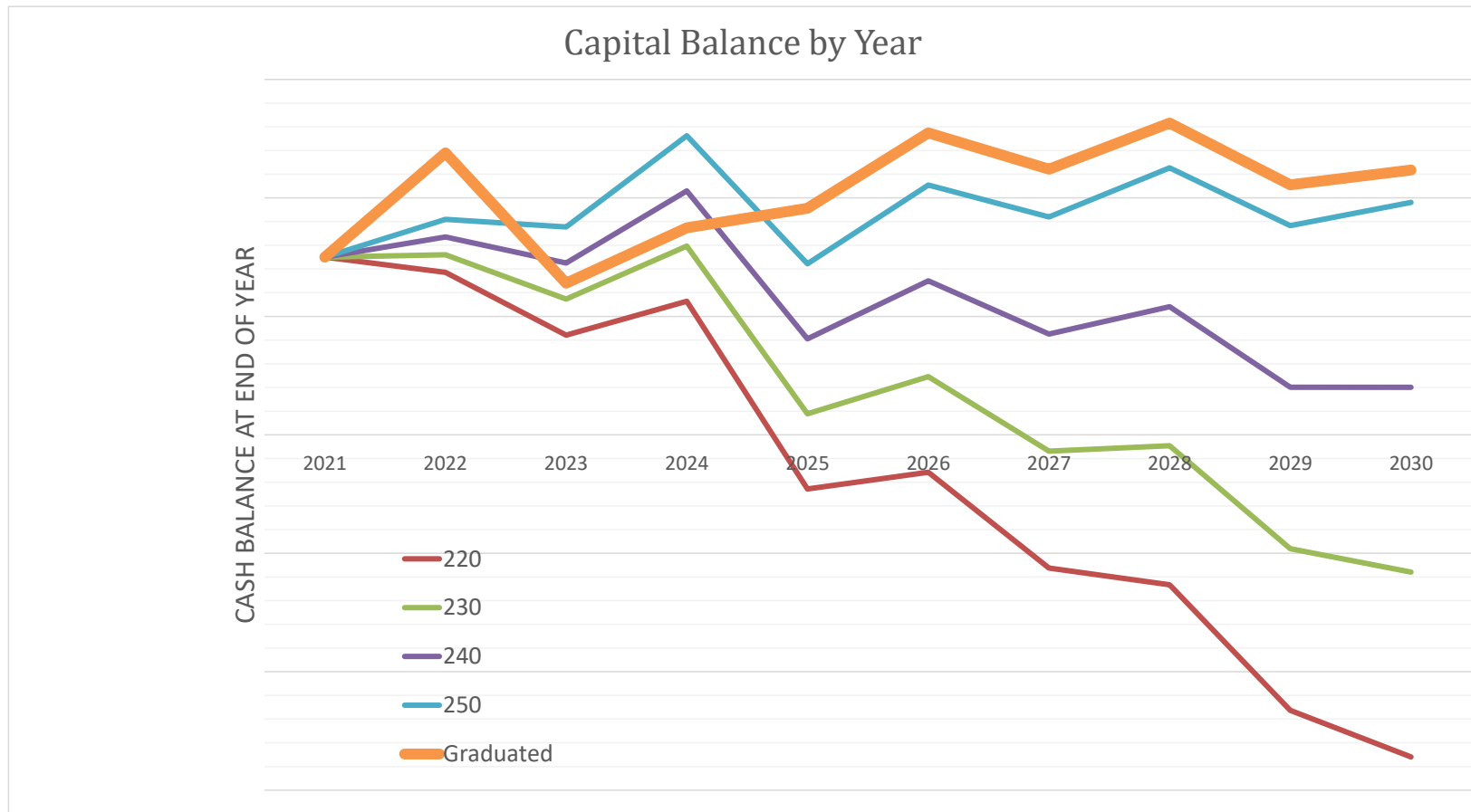
Account / Description	2021-2022 Approved Budget	7/1/21- 2/28/22 Actual	Projected Annual thru 2/28/22	2022-2023 Approved Budget	Increase/ (Decrease) from 21/22 Budget	Comments
Revenues						
4000-01 · User Fees	1,641,205	1,116,971	1,675,456	1,831,770	12%	3% unit increase estimate in addition to known new customers
Danbury Plant Upgrade Fees Income	167,406		167,406	177,248	6%	Part of User fees
4900-02 · User/Assess Delinq Int./Lien	23,989	19,363	29,044	28,000	17%	
4900-07 · PS & GT Inspections	12,800	6,558	9,837	13,840	8%	37 PPS, 136 GT * 80
4900-03 · Application/Miscellaneous Fees	7,000	7,111	10,667	10,000	-43%	
9000-03 · Interest Income	14,000	6,511	9,766	2,000	-86%	SW Capital Acct. & Unused BAN Acct., 2% CCRCC Interest
Subtotal Revenue	1,866,400	1,156,514	1,902,177	2,062,858	11%	
Expenditures						
DANBURY FEES						
Danbury Plant Upgrade Fees expense	167,406		167,406	177,248	6%	Wash with income figure above
5000 · Capacity Charges - Other	360,000	333,663	333,663	360,000	0%	Danbury Fees
EMPLOYEE COSTS						
5810-01 · Employee Benefits (Health Ins)	139,762	0	139,762	167,090	20%	Health & dental ins., retirees, OPEB, all supplied by the Town
5811-01 · Pension Plans Expense	34,096	0	34,096	36,312	6%	Number supplied by the Town
5812-01 · Disability & Life Ins Expense	4,748	0	4,748	10,169	114%	Number supplied by the Town
5813-01 · Workers' Comp Expense	32,830	0	32,830	31,845	-3%	Number supplied by the Town
5870-01 · Salaries & Employer Payroll Tax	427,564	263,338	395,007	530,000	24%	5 FT, 1 PT, 2.25% increases
Subtotal Employee Costs	639,000	263,338	606,443	775,417	21%	Increase with 1 PT becoming FT
OPERATIONS						
5289-01 · Studies & Testing	7,500	0	0	7,500	0%	No change
5301-01 · Uniform Allowance	2,744	2,218	3,327	5,236	91%	\$63.48/wk x 52 (Cintas) or (\$1.25/lb M pickup F delivery, ~\$1000/yr for clothing+ \$1300 cleaning)= \$2300 + \$2936 Terminate Cintas contract 7/7/22 = \$5236
5877-01 · Building & Maintenance	18,500	8,138	12,208	18,500	0%	Incl. lawn maint, misc. electrical, batteries
5880-01 · Maintenance Equipment	3,500	1,344	2,016	3,500	0%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5881-01 · Supplies Equipment	3,500	1,089	1,634	3,500	0%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5886-01 · Truck & Auto Expense	24,000	6,362	9,543	16,000	-33%	Fuel & vehicle maint.
5893-01 · Recurring Maintenance	30,258	8,366	12,549	30,000	-1%	US Automation, Generators, Easement Clearings, Bioxide, MH Video Insp., Annual Calibration
5894-01 · Non-Recurring Maintenance	27,500	8,377	12,566	25,000	-9%	Misc. non-recurring maintenance
5895-01 · Utilities	58,000	33,393	50,089	62,060	7%	PS utilities only: Electric, water, LP gas, garbage pickup 7% inflation
5896-01 · Communications & Alarms	18,000	10,171	15,257	18,000	0%	Mission, Verizon, UPS Batteries
5897-01 · Engineering Costs	14,000	5,917	8,875	14,000	0%	Engineering Only
5902-01 · Casualty Insurance	18,898	0	18,898	19,499	3%	Number supplied by the Town
5905-01 · Pump Maintenance & Repairs	42,000	32,705	49,058	56,000	33%	14 stations x \$4,000 each
5909-01 · GIS Costs	22,600	11,931	17,897	18,000	-20%	Includes GIS Collector enhancements & maintenance \$1,500/mo
5910-01 · Safety Equipment	4,000	270	405	4,000	0%	Safety shoes, CSE Eqpmt
Subtotal Operations	295,000	130,283	214,322	300,795	2%	
ADMINISTRATION						
5876-01 · Office/Administrative Supplies	4,000	2,555	3,832	4,300	7.5%	Slight increase due to inflation
5878-01 · Postage & Mailing Costs	2,500	559	839	2,000	-20%	Includes invoice cloud online ach fee
5883-01 · Training & Education Costs	2,000	120	180	2,000	0%	Certifications & OSHA reqd. training
5883-02 · Travel Costs	500	305	457	600	20%	Re-activated Account
5884-01 · Bank Charges	0	778	1,166	1,200		Bank fees for e-check payments
5884-02 · Other Administrative Expenses	15,000	7,324	10,986	15,000	0%	IC, Paychex, UKG, TSI, 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	24,000	14,406	21,609	22,000	-8%	Common chgs \$366, electric, phone, cleaning, alarm, copier
5913-01 · 53 Commerce Repair & Maint	500	711	1,067	1,000	100%	New building maintenance, major purchases complete
5887-01 · Advertising/Legal Ads	3,500	1,724	2,587	3,500	0%	Most costs charged to projects DNT Only
5888-01 · Printing Costs	2,000	798	1,197	2,000	0%	Envelopes, bill printing, bus cards
5889-01 · Legal Expenses	24,000	19,028	28,541	25,000	4%	Some legal will be charged to projects, incl. TSI
5906-01 · Audit/Accounting Services	32,000	13,740	32,610	34,000	6%	\$22K acct., \$12K audit
5907-01 · Data Processing Support/IT	23,141	9,418	21,667	29,240	26%	QDS & IT Support Cybersecurity software \$1108.80/yr + insurance \$1531/yr = \$2639.80/yr
Subtotal Administration	160,000	89,372	153,598	168,699	5%	
Total Expenditures less Cap Contrib	1,621,407		1,475,432	1,782,158	10%	
CAPITAL CONTRIBUTIONS						
5885 Contribution to Capital Projects	244,993		426,745	280,699	15%	Revenue less expenses (covers capital budget)
Total Expenditures	1,866,400		1,902,177	2,062,858	11%	

**WPCA Capital Projects Budget - CASH Basis
FYE 2022-2023**

	FYE	2022	2023	2024	2025	2026	2027	2028	2029	2030
PROJECTED CASH BALANCE BEGINNING OF PERIOD		750,000 (Estimate)	1,190,446	640,007	873,751	956,349	1,274,387	1,121,246	1,315,774	1,054,816
Units			0	0	0	0	0	0	0	0
Use Increase			4%	4%	4%	4%	3%	3%	3%	3%
Expenses Increase			6%	6%	6%	6%	6%	6%	6%	6%
Use Rate		220	230	240	250	250	250	250	250	250
CASH INFLOWS										
CWF Grant			Grant > 825,000		825,000					
Cash from Issuance of Debt		-	B Market > 825,000							
Use Revenue		1,734,771	1,885,610	2,046,297	2,216,822	2,305,494	2,374,659	2,445,899	2,519,276	2,594,854
Operating Expenses		1,308,026	1,604,911	1,701,206	1,803,278	1,911,475	2,026,163	2,147,733	2,276,597	2,413,193
Contribution from Operations Budget		426,745	280,699	345,091	413,544	394,020	348,496	298,166	242,679	181,662
2% Capital Cost Recovery		60,859 <FYE 2022?	75,020	67,878	57,018	57,018	41,362	41,362	41,362	26,362
Cash from Restricted District:			2500							
Cash from Restricted District Funds		3,000 Sandy Lane	250,000	0	0	0	0	0	0	0
Total Cash Inflows		490,604 Grant/Market	2,258,220	412,969	1,295,562	451,038	389,859	339,529	284,042	208,024
CASH OUTFLOWS										
Per detail on Page 3										
Grant 45% of 1.5MM			(1,500,000)							
Operations New Districts			Market > (652,000)	26,000						
Operations Capital Special Projects		(50,158) Caldor/Market	(537,435)	RT 133>	(900,000)	Caldor	(400,000)	Fed 777	(400,000)	TBD (2,287,593)
Operations Capital Annual Projects			Routine (119,224)	(179,224)	(312,964)	(133,000)	(143,000)	(145,000)	(145,000)	(145,000) (1,322,412)
Total Cash Outflows		(50,158)	(2,808,659)	(179,224)	(1,212,964)	(133,000)	(543,000)	(145,000)	(545,000)	(145,000) (3,610,005)
Net Budgeted Increase (Decrease)		440,446	(550,439)	233,745	82,598	318,038	(153,141)	194,529	(260,958)	63,024
PROJECTED CASH BALANCE END OF PERIOD										
230		1,190,446	640,007	873,751	956,349	1,274,387	1,121,246	1,315,774	1,054,816	1,117,840
210		611,028	268,412	330,895	(545,226)	(562,163)	(1,056,634)	(1,219,134)	(1,844,903)	(2,139,554)
220		685,629	420,596	563,767	(228,439)	(158,104)	(562,686)	(632,598)	(1,163,004)	(1,359,430)
230		760,229	572,781	796,640	88,348	245,955	(68,737)	(46,063)	(481,104)	(579,305)
240		834,829	724,965	1,029,512	405,136	650,014	425,212	540,472	200,795	200,819
250		909,429	877,150	1,262,384	721,923	1,054,073	919,160	1,127,008	882,695	980,944

Issuance of Debt	
BAN proceeds Issued during FYE 2021	
Brookfield Market	
BAN/Bond proceeds planned issuance FYE 2022	
Dean Road	
	-
	-
	-
Note: It is assumed that BAN funds will be replaced with new BANs or bonds	

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
220	750,000	685,629	420,596	563,767	(228,439)	(158,104)	(562,686)	(632,598)	(1,163,004)	(1,359,430)
230	750,000	760,229	572,781	796,640	88,348	245,955	(68,737)	(46,063)	(481,104)	(579,305)
240	750,000	834,829	724,965	1,029,512	405,136	650,014	425,212	540,472	200,795	200,819
250	750,000	909,429	877,150	1,262,384	721,923	1,054,073	919,160	1,127,008	882,695	980,944
220-250	750,000	1,190,446	640,007	873,751	956,349	1,274,387	1,121,246	1,315,774	1,054,816	1,117,840



**WPCA Capital Project Budget - Expenditure Detail
For the Year Ended June 30, 2023**

Description	Account #	Planned Completion	Actual	Restricted	Restricted		Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Total	Future Years Amount
			Expended to Date 1/31/22	Estimated Expended to 6/30/22	Budget FYE 6/30/23	Contract Amount	Budget FYE 6/30/24	Budget FYE 6/30/22	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	Estimated Cost	
Major Capital (Restricted) Projects																		
Small mixers at 2 stations \$10k per stn (3 condo)		2023						20,000										
Brookfield Markert		2023			825,000													
CWF Grant Contribution		2023						1,500,000										
Total Restricted			-	-	825,000			20,000										
Operations (Unrestricted) Capital Projects																		
Rt 133 Station upgrades generator, wet well, driveway (EXT)	1720-02	2023	293,202	238,696			20,000	11,935										
Rt. 133 Station upgrades Phase II	1722-04	2024	-	-	-			60,000	400,000									
TCD Force Main (Craft Center, Market etc)	1720-03	2023	41,734					350,000	50,000								650,000	608,266
Dean/Pocono Rd.	1719-03	2025	52,264	5,000					180,000								1,800,000	1,742,736
Caldor Bypass	1722-01	2023		10,500				55,500									10,500	
Mission Upgrades (outdated mother boards)	1722-02	2023						60,000										
New Vehicle (Roger)		2025		(4,260)				10,224	10,224	10,224	5,964						40,903	\$ 8,527.00
New vehicle (Tim)		2027						8,000	8,000	8,000	8,000	8,000	8,000				40,000	
Water Connection, 777 Federal Rd. PS	1721-02	2022	11,066	12,000			9,934										9,934	Unknown
Misc Capital		2023						32,500	60,000	70,000	80,000	90,000	100,000	100,000	100,000		632,500	Unknown
Bulk Transducer Purchase		2023						17,500										
Manhole Projects (Avg. 6 per year replacements/paving)	1715-01	Annual	4,725	15,275				45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000		360,000	
Electrical Code / Misc Upgrades	1722-03	2022						30,000									30,000	
Other Capital Investments: Replace outdated computers per year		2025						6000	6000	4000								
Total Capital Projects								50,158	119,224	179,224	312,964	133,000	143,000	145,000	145,000	145,000	3,573,837	
Major Upgrades									Route 133 PS 537,435	Route 133 PS 137,435	Caldor PS 900,000		777 Fed Rd PS 400,000		TBD			
Total Unrestricted			109,789	38,515	825,000			50,158	656,659	316,659	1,212,964	133,000	543,000	145,000	545,000	145,000	3,573,837	2,359,529
Grand Totals			109,789	38,515	825,000			50,158	2,156,659	316,659	1,212,964	133,000	543,000	145,000	545,000	145,000	3,573,837	

Truck cost \$37000, 4 year loan, 5% interest Principal Capital, Interest Operating (\$852 monthly payment)

No benefit assessment

No benefit assessment

	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	2,167	3,000	24,000	8,000	1,500	163,958	95,000	42,000	339,625	-	339,625
Assessment - interest income		-	8,000	-	250	31,000	34,000	8,000	81,250	-	81,250
Total Revenue	2,167	3,000	32,000	8,000	1,750	194,958	129,000	50,000	420,875	-	420,875
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		-	63,770	-	-	218,875	137,150	70,125	489,920	(489,920)	-
CAPITAL CONTRIBUTIONS											
5885 Contribution to Capital Projects	825000								-	-	-
Depreciation expense									-	-	-
Total Expenditures		-	63,770	-	-	218,875	137,150	70,125	489,920	(489,920)	-
Excess Revenue Over (Under) Expenses										420,875	

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	1,831,770	-	1,831,770
4700-01 · Capital Cost Recovery Revenue	60,859	-	60,859
4900-02 · User/Assess Delinq Int./Lien	28,000	-	28,000
4900-03 · Application/Miscellaneous Fees	10,000	-	10,000
4900-07 · PS & GT Inspection	13,840	-	13,840
9000-03 · Interest Income	2,000	-	2,000
Plant Charge	177,248	-	177,248
Facil Plan, Cand Lake & Dean Rd Study Grant	-	-	-
Assessment - Principal	-	339,625	339,625
Assessment - interest income	-	81,250	81,250
Total Revenue	2,123,717	420,875	2,544,592
Expenditures			
DANBURY FEES			
Plant Charge	177,248	-	177,248
5000 · Capacity Charges - Other	360,000	-	360,000
EMPLOYEE COSTS			
5810-01 · Employee Benefit Plans (Health Ins)	167,090	-	167,090
5811-01 · Pension Plans Expense	36,312	-	36,312
5812-01 · Disability & Life Ins Expense	10,169	-	10,169
5813-01 · Workers' Comp Expense	31,845	-	31,845
5870-01 · Salaries and Employer Payroll Tax	530,000	-	530,000
OPERATIONS			
5289-01 · Studies & Testing	7,500	-	7,500
5301-01 · Uniform Allowance	5,236	-	5,236
5877-01 · Building & Maintenance	18,500	-	18,500
5880-01 · Maintenance Equipment	3,500	-	3,500
5881-01 · Supplies Equipment	3,500	-	3,500
5886-01 · Truck & Auto Expense	16,000	-	16,000
5893-01 · Recurring Maintenance	30,000	-	30,000
5894-01 · Non-Recurring Maintenance	25,000	-	25,000
5895-01 · Utilities	62,060	-	62,060
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	19,499	-	19,499
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	4,300	-	4,300
5878-01 · Postage & Mailing Costs	2,000	-	2,000
5883-01 · Training & Education Costs	2,000	-	2,000
5883-02 · Travel costs	600	-	600
5884-02 · Other Administrative Expenses	16,200	-	16,200
2800-07 · Mortgage Payment 53 Commerce	26,859	-	26,859
5912-01 · Utilities 53 Commerce	22,000	-	22,000
5913-01 · Bldg Repair & Maint 53 Commerce	1,000	-	1,000
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	34,000	-	34,000
5907-01 · Data Processing Support	29,240	-	29,240
Debt principal and Interest	-	-	-
CAPITAL CONTRIBUTIONS			
5885 Contribution to Capital Projects	-	-	-
Depreciation expense	260,000	-	260,000
Total Expenditures	2,042,158	-	2,042,158
Excess Revenue Over (Under) Expenses	81,558	420,875	502,433

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	1,831,770		1,831,770				1,831,770
4700-01 · Capital Cost Recovery Revenue		60,859	60,859				60,859
4900-02 · User/Assess Delinq Int./Lien	28,000		28,000				28,000
4900-03 · Application/Miscellaneous Fees	10,000		10,000				10,000
4900-07 · PS & GT Inspections	13,840		13,840				13,840
9000-03 · Interest Income	2,000		2,000				2,000
Plant Charge	177,248		177,248				177,248
Cash from issuance of debt	-	-	-	-			-
Contribution from Operations budget	-	426,745	426,745	(426,745)			-
Sandy Lane reimbursement	-	3,000	3,000	(3,000)			-
Facil Plan, Cand Lake & Dean Rd Study Grant	-	-	-				-
Total Revenue	2,062,858	490,604	2,553,461	(429,745)	-	-	2,123,717
Expenditures							
DANBURY FEES							
Plant Charge	177,248		177,248				177,248
5000 · Capacity Charges - Other	360,000		360,000				360,000
EMPLOYEE COSTS							
5810-01 · Employee Benefit Plans (Health Ins)	167,090		167,090				167,090
5811-01 · Pension Plans Expense	36,312		36,312				36,312
5812-01 · Disability & Life Ins Expense	10,169		10,169				10,169
5813-01 · Workers' Comp Expense	31,845		31,845				31,845
5870-01 · Salaries and Employer Payroll Tax	530,000		530,000				530,000
OPERATIONS							
5289-01 · Studies & Testing	7,500		7,500				7,500
5301-01 · Uniform Allowance	5,236		5,236				5,236
5877-01 · Building & Maintenance	18,500		18,500				18,500
5880-01 · Maintenance Equipment	3,500		3,500				3,500
5881-01 · Supplies Equipment	3,500		3,500				3,500
5886-01 · Truck & Auto Expense	16,000		16,000				16,000
5893-01 · Recurring Maintenance	30,000		30,000				30,000
5894-01 · Non-Recurring Maintenance	25,000		25,000				25,000
5895-01 · Utilities	62,060		62,060				62,060
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	19,499		19,499				19,499
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	4,300		4,300				4,300
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	600		600				600
5884-02 · Other Administrative Expenses	16,200		16,200				16,200
2800-07 · Mortgage Payment 53 Commerce	26,859		26,859				26,859
5912-01 · Utilities 53 Commerce	22,000		22,000				22,000
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	2,000		2,000				2,000
5889-01 · Legal Expenses	25,000		25,000				25,000
5906-01 · Audit/Accounting Services	34,000		34,000				34,000
5907-01 · Data Processing Support	29,240		29,240				29,240
Debt principal and Interest	-		-				-
CAPITAL CONTRIBUTIONS							
5885 Contribution to Capital Projects	280,699	-	280,699	(280,699)			-
Capital expenditures		875,158	875,158		(875,158)		-
Depreciation expense			-			260,000	260,000
Total Expenditures	2,062,858	875,158	2,938,016	(280,699)	(875,158)	260,000	2,042,158
Excess Revenue Over (Under) Expenses							81,558

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

WPCA Restricted Projected Cash Flow Rollforward 2022-23

For the Year Ended June 30, 2023

	<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	110,000	-	-	160,000	285,000	160,000	715,001
<u>Projected Cash Inflows</u>									
Assessment and other receipts									
Assessment (principal & interest)	2,167	3,000	32,000	8,000	1,750	194,958	129,000	50,000	420,875
Assessment - delinquent interest	-	-	-	-	-	-	-	-	-
Grant and or Debt	825,000								
Bank Interest income	-	-							-
Total Projected Cash Inflows	827,167	3,000	32,000	8,000	1,750	194,958	129,000	50,000	420,875
<u>Projected Cash Outflows</u>									
Debt payments (principal & interest)	-	-	(63,770)	-	-	(218,875)	(137,150)	(70,125)	(489,920)
Capital Projects	(825,000)								(825,000)
Pay reimbursement to WPCA operations		(3000.00)		-	(1,750)	-	-	-	(4,750)
Total Projected Cash Outflows	(825,000)	(3,000)	(63,770)	-	(1,750)	(218,875)	(137,150)	(70,125)	(1,319,670)
Increase (Decrease) in Cash	2,167	-	(31,770)	8,000	-	(23,917)	(8,150)	(20,125)	(898,795)
Projected balance at June 30, 2023	2,167	1	78,230	8,000	-	136,083	276,850	139,875	(183,794)