



**Town of Brookfield, Connecticut  
Water Pollution Control Authority  
Operating and Capital Budgets  
For the Year Ending June 30, 2025  
ADOPTED 6/26/24**

# **Brookfield WPCA**

## **Operating, Restricted, and Capital Budgets**

### **For the Year Ending June 30, 2025**

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## Brookfield WPCA Budget Narrative - FY2024-25

### **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](http://brookfieldwpc.org) website.

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

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

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

### **The Commission:**

The Commission has six volunteer members. Most have served for several years. There are currently two alternate openings on the WPCA board. The Commission Chairman has been active with the CT Council of Small Towns ([ctcost.org](http://ctcost.org)) and the Connecticut Water Environment Association ([ctwea.org](http://ctwea.org)) that has a particular focus on wastewater and waterbodies in the state.

As to outside services, the Authority uses engineering, accounting, billing, legal, technology and other support services as needed. The engineering work includes maintaining and upgrading the sewer layer on the Town's Geographical Information System (GIS). Legal work is provided by a local attorney engaged since late 2022. The accounting firm Bliss Allred and Company, has served the WPCA for 9 years. The WPCA accounting system has been routinely commended by Town auditors.

### **Accommodating Growth:**

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

The Route 133 Pump Station has undergone a significant upgrade to handle growth in the Town Center District including a larger tank to reduce pump cycling and a modern backup generator. More efficient valves, pumps, controls & valve pits are due to be installed in the upcoming year.

## Recent Initiatives

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

- 1) **Facilities Plan** took an extensive look at current operations and examined costs 5 and 10 years in the future to 2030. This planning study is required by State Statute. The Facilities Plan was completed spring 2020 and is available online at <https://brookfieldwpca.org/plan>
- 2) **Candlewood Lake Studies**. This 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 study is the subject of a 55% CWF grant from the CT DEEP. No remedial action is proposed at this time. The study is completed with a Spring 2024 survey of owners in the study area. Details of the investigation can be seen online at <https://brookfieldwpca.org/candlewood>

Two other study initiatives without grants were also recently completed.

- 3) **Dean and Pocono Roads**. This involved a study of the viability of capturing septic system outfall for ninety 1950-era homes along the Still River. This study was completed in cooperation with the Housatonic Valley Association with a specific focus on the Still River watershed to reduce E-coli and nutrient contamination. Further work is underway toward a complete design in 2024 with the help of a National Wild Life Fund, aka Long Island Sound Futures Fund with \$300,000 granted by the EPA. The latest is available online at <https://brookfieldwpca.org/dean>
- 4) **Brookfield Market Area**. Various approaches to installing sewer service have been investigated to design a value engineered system in this historical area. Permission has been granted by the State to cross over the Route 25 bridge under the pavement. This sewer extension would service only 9 properties near the Still River with challenged septic systems. Since the cost is higher than these properties can be assessed, a STEAP grant was sought and awarded for \$500,000 which roughly covers half the cost. A design concept was presented to affected property owners late 2022. The final design with exact routing has been held Spring 2024. See <https://brookfieldwpca.org/market>

## Recent Developments

### Treatment Capacity:

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 had to declare a “sewer moratorium” that limits allowable sewer flow by lot size, effective January 1, 2022. Brookfield has now acquired more treatment capacity and increased property flow limitations significantly. The rule change was effective May 2024.

### 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 which uses government Revenue Fund rules.

Infrastructure costs must be fully funded by user rates. The Facilities Plan outlines future cash needs for upgrades. The Facilities Plan projects capital needs at \$3.7 million to the end of the decade. But it is not needed all at once. Consequently, a staged increase of \$20 per unit per year was implemented from the beginning of FY2022 through FY2024 to cover the cost of capital requirements. No further rate change is planned for this upcoming FY2024-25.

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

For the last several years the collection system 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 2024-25 the number of use units is projected to increase by 12 percent with the addition of new housing and businesses this coming year.

All sanitary wastewater flow is sent to the Regional Danbury Wastewater Treatment (WWTP) plant under the supervision of the CT DEEP and by an InterLocal agreement with Danbury. A revised agreement anticipated in 2024 will allow a flow from Brookfield of up to 580,000 GPD (gallons per day) up from the historical 500,000 GPD due to new Phosphorous mitigation requirements imposed on the Danbury WWTP. The final cost and financing of the Brookfield portion is yet to be disclosed by Danbury but is anticipated at roughly \$4,000,000. The installation of catch pans under many manhole covers resulted in a significant reduction of rainwater infiltration which allows for more wastewater treatment to use the allotted capacity.

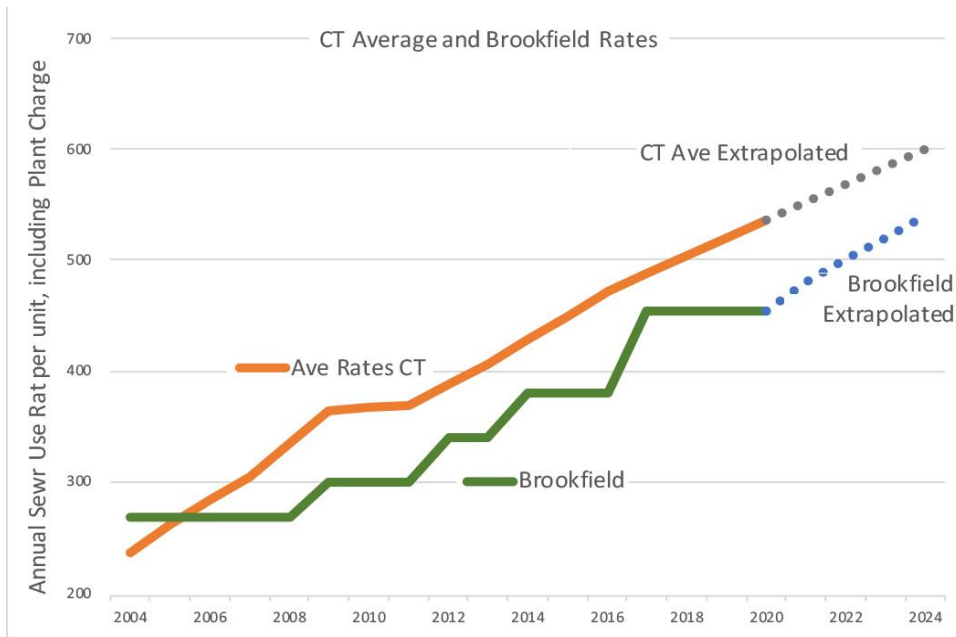
For the WPCA to cover the Brookfield share of the Danbury plant upgrade, an additional \$40 per unit per year is collected as a “Plant Charge” to generate & accrue the needed funds. These funds are isolated in a separate account to partially fund the Brookfield portion of the Danbury Plant expansion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

### **Rate Structure:**

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

### **Rate Setting:**

The 2023 annual rate was set at \$480 per unit with the \$40/year Plant Charge. The rate will hold steady for the upcoming year. Brookfield rates are below the average CT state sewer charge. The full report is available at [https://brookfieldwpc.org/pdf/CT\\_Sewer\\_Rates\\_2019.pdf](https://brookfieldwpc.org/pdf/CT_Sewer_Rates_2019.pdf)



**Budget Summary:**

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

In round figures, the Brookfield WPCA has assets of \$25 million. The WPCA holds \$2.6 million in bonds and loans against 4 discrete sewer districts. This requires a total of \$600,000 in debt service, principal and interest, funded by users in each sewer district. Funds to pay each bond note or to make upgrades within each sewer district are kept separate in restricted bank accounts as required by Resolution. User obligations are attached to land records, virtually assuring collection.

**Narrative Summary**

As with any utility, the operation must be competent—

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

Also, high values for the Commission are

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

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

WPCA Budgeted Expenses FY 2024-2025		
Cost Element	Cost in \$, 000s	Percent of Total
Danbury Fees	\$360	15%
Plant Charge Reserve	\$183	8%
Employee Costs	\$751	31%
Operations	\$340	14%
Administration	\$200	8%
Contribution to Capital	\$591	24%
Total	\$2,426	100%

Account / Description	2023-2024 Approved Budget	7/1/23- 5/31/24 Actual	Projected Annual thru 6/30/24	2024-2025 Adopted Budget	Increase/ (Decrease) from 23/24 Budget	Comments
<b>Revenues</b>						
4000-01 · User Fees	1,932,432	1,258,936	1,958,936	2,004,630	4%	Unit increase estimate in addition to known new customers
Danbury Plant Charge Income	177,203			183,234	3%	Part of User fees
4900-02 · User/Assess Delinq Int./Lien	24,000	17,308	18,881	24,000	0%	Trend
4900-07 · PS & GT Inspections	14,160	8,696	8,696	19,200	36%	Billing switched to 1x per year, so June
4900-03 · Application/Miscellaneous Fees	5,000	4,900	5,345	5,000	0%	Trend & moratorium
9000-03 · Interest Income	85,000	176,525	192,573	190,000	124%	All bank interest
<b>Subtotal Revenue</b>	<b>2,237,795</b>	<b>1,466,364</b>	<b>2,184,431</b>	<b>2,426,064</b>	<b>8%</b>	
<b>Expenditures</b>						
<b>DANBURY FEES</b>						
Danbury Plant Upgrade Fees *****	177,204			183,234	3%	
5000 · Capacity Charges - Other	360,000		360,000	360,000	0%	Danbury Fees (bill not yet received)
Danbury Study Reimbursement				200,000		Per approved MOU with Danbury
<b>EMPLOYEE COSTS</b>						
5810-01 · Employee Benefits (Health Ins)	155,655	100,377	133,836	139,503	-10%	Active Empl. Health Insur & OPEB, Number supplied by ToB
5811-01 · Pension Plans Expense	36,312	36,312	36,312	36,312	0%	Active Employees, Number supplied by the ToB
5812-01 · Life/ADD/LTD/Medicare Supp.	25,619	14,549	19,399	19,554	-24%	Active Employees & Retirees, Numbers supplied by the ToB
5813-01 · Workers' Comp Expense	18,967	18,961	18,961	19,536	3%	Active Employees, Number supplied by the ToB
5870-01 · Salaries & Employer Payroll Tax	560,084	479,982	523,617	536,040	-4%	5 FT, 1 PT 3% increases (ToB 2.25%)
<b>Subtotal Employee Costs</b>	<b>796,637</b>	<b>650,181</b>	<b>732,125</b>	<b>750,945</b>	<b>-6%</b>	
<b>OPERATIONS</b>						
5289-01 · Studies & Testing	7,500	6,060	6,611	7,500	0%	Includes Langan Capacity Study Work
5301-01 · Uniform Allowance	4,500	1,637	1,785	4,500	0%	\$225/mo + \$750 per field staff
5877-01 · Building & Maintenance	20,000	10,521	11,478	22,500	13%	Incl. lawn maint, misc. electrical, gate batteries
5880-01 · Maintenance Equipment	4,000	2,452	2,674	4,000	0%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5881-01 · Supplies Equipment	3,000	2,156	2,352	3,500	17%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5886-01 · Truck & Auto Expense	16,000	9,410	10,266	16,000	0%	Fuel & vehicle maint.
5893-01 · Recurring Maintenance	35,000	12,344	13,467	37,500	7%	US Automation, Easement Clearings, Bioxide, MH Video Insp., Annual Calibration, Generator & Flow Meter Maintenance
5894-01 · Non-Recurring Maintenance	25,000	0	0	25,000	0%	Misc. non-recurring maintenance
5895-01 · Utilities	75,000	72,718	79,329	80,000	7%	PS utilities only: Electric, water, LP gas, garbage pickup
5896-01 · Communications & Alarms	18,000	1,716	1,872	18,000	0%	Mission, Verizon, UPS Batteries
5897-01 · Engineering Costs	14,000	29,880	32,596	33,000	136%	Engineering Only
5902-01 · Casualty Insurance	18,933	18,915	18,915	19,919	5%	Number supplied by the ToB
5905-01 · Pump Maintenance & Repairs	56,000	9,615	10,489	56,000	0%	14 stations x \$4,000 each
5909-01 · GIS Costs	18,000	0	0	9,000	-50%	Includes GIS Collector enhancements
5910-01 · Safety Equipment	4,000	673	734	4,000	0%	Safety shoes, CSE Eqpmt
<b>Subtotal Operations</b>	<b>318,933</b>	<b>178,097</b>	<b>192,568</b>	<b>340,419</b>	<b>7%</b>	
<b>ADMINISTRATION</b>						
5876-01 · Office/Administrative Supplies	4,000	2,369	2,584	4,000	0.0%	Office/coffee supplies
5878-01 · Postage & Mailing Costs	2,000	711	776	2,200	10%	Postage cost increase
5883-01 · Training & Education Costs	2,000	1,119	1,220	6,000	200%	Certifications, Charter Oak College & OSHA reqd. training
5883-02 · Travel Costs	1,200	183	200	500	-58%	Includes mileage
5884-01 · Bank Charges	600	897	979	1,000	67%	Bank fees for e-check payments
5884-02 · Other Administrative Expenses	24,000	12,535	13,675	20,000	-17%	IC, Paychex, Subscriptions, Web Design, events, Lighthouse, Misc.
2800-07 · Mortgage Payment	26,859	24,621	26,859	26,859	0%	P&I \$2,238.28 x 12
5912-01 · 53 Commerce Utilities	25,000	20,968	22,874	25,000	0%	Common chgs \$353, electric, phone, cleaning, alarm, copier
5913-01 · 53 Commerce Repair & Maint	2,500	1,513	1,651	2,500	0%	Building repairs & maintenance
5887-01 · Advertising/Legal Ads	3,500	1,736	1,894	3,500	0%	Most costs charged to projects DNT Only
5888-01 · Printing Costs	2,000	1,388	1,514	2,000	0%	Envelopes, bill printing, bus cards
5889-01 · Legal Expenses	25,000	9,971	10,877	20,000	-20%	Some legal will be charged to projects
5906-01 · Audit/Accounting Services	44,000	34,419	37,548	44,000	0%	\$30K acct., \$14K audit
5907-01 · Data Processing Support/IT	42,295	22,595	24,649	42,713	1%	QDS & IT Support, Cybersecurity, Website Design & Annual Maint.
<b>Subtotal Administration</b>	<b>204,954</b>	<b>135,024</b>	<b>147,299</b>	<b>200,272</b>	<b>-2%</b>	
<b>Total Expenditures less Cap Contrib</b>	<b>1,857,728</b>	<b>963,303</b>	<b>1,431,992</b>	<b>1,834,870</b>	<b>-1%</b>	
<b>CAPITAL CONTRIBUTIONS</b>						
5885 Contribution to Capital Projects	380,067	233,916	350,909	591,194	56%	Revenue less expenses (covers capital budget)
<b>Total Expenditures</b>	<b>2,237,795</b>	<b>1,197,218</b>	<b>1,782,901</b>	<b>2,426,064</b>	<b>8%</b>	



## WPCA Restricted Capital Project Budget For the Year Ended June 30, 2025 (FY25)

Description	Account #	Planned Completion	Total Expended thru 5/31/24	Estimated Expended thru 6/30/24	Projected Total	Budget FYE 6/30/25	Budget FYE 6/30/26
<b>Major Capital (Restricted) Projects</b>							
Dean/Pocono Rd. Project	1719-03	2026	\$53,517.61	\$75,000.00	\$3,528,517.61	\$1,000,000.00	\$2,400,000.00
Brookfield Market Area Project	1720-03	2025	\$85,813.59	\$300,000.00	\$1,350,813.59	\$900,000.00	\$65,000.00
Candlewood Lake Area Project	1721-01	N/A	\$1,009,865.01	\$5,000.00			
Capacity Danbury (Option #1 deplete plant chg acct)					\$5,800,000.00	\$301,000.00	\$301,000.00
Capacity Danbury (Option #2 leave plant chg acct intact)					\$5,800,000.00	\$406,000.00	\$406,000.00
STEAP Grant Revenue	4900-08					-\$500,000.00	
CWF Grant Contribution (55%)	4900-08		-\$545,307.74	-\$2,750.00			
CWF 20% for Dean Road Project Design	***					-\$100,000.00	
LISFF Grant (up to \$300,000)	4900-08					-\$300,000.00	
Cash from Danbury Plant Account						-\$1,500,000.00	
Borrowings for Danbury Plant Fee						-\$4,300,000.00	
<b>Total</b>			\$603,888.47	\$377,250.00		\$1,707,000.00	

**WPCA Unrestricted Capital Project Budget - Expenditure Detail  
For the Year Ended June 30, 2025 (FY25)**

<b>Description</b>	<b>Account #</b>	<b>Planned Completion</b>	<b>Total Expended thru 5/31/24</b>	<b>Estimated Expended thru 6/30/24</b>	<b>Projected Total</b>	<b>Budget FYE 6/30/25</b>	<b>Budget FYE 6/30/26</b>
Rt. 133 Station Upgrades Phase II	<b>1722-04</b>	2025	54,651	60,000	739,651	600,000	25,000
777 PS Upgrade	<b>1724-01</b>	2028				100,000	750,000
New vehicle (Tim)	<b>1700-05</b>	2024	59,890	60,000	60,000		
Misc Capital (contingency)	<b>1723-02</b>	Annual				70,000	80,000
Pump Replacements	<b>1724-02</b>	Annual		33,711		50,000	50,000
Manhole Projects (Avg. 6 per year replacements/paving)	<b>1715-01</b>	Annual	6,691			150,000	45,000
Laurel Hill Rd. Extension Lateral Wyes		2025				75,000	
North Station Generator (25%)		2025				50,000	
Other Capital Investments: Replace outdated computers per year		Annual	4,648	-		6000	6000
<b>Total Capital Projects</b>			<b>125,881</b>	<b>153,711</b>	<b>799,651</b>	<b>1,101,000</b>	<b>956,000</b>

**WPCA Capital Projects Budget - CASH Basis  
FYE 2024-2025**

<b>PROJECTED CASH BALANCE BEGINNING OF PERIOD</b>	1,000,000 (Estimate)
<b>CASH INFLOWS</b>	
STEAP Grant Brookfield Market Project	500,000
Cash from Issuance of Debt	-
Contribution from Operations Budget	591,194
2% Capital Cost Recovery	160,867
Cash from Expired Restricted District Funds	16,000
Total Cash Inflows	<u>1,268,060</u>
<b>CASH OUTFLOWS</b>	
Per detail on Page 3	
Brookfield Market Project	(400,000)
Operations Capital Special Projects	<u>(1,101,000)</u>
Total Cash Outflows	<u>(1,501,000)</u>
<b>Net Budgeted Increase (Decrease)</b>	<b><u>(232,940)</u></b>
<b>PROJECTED CASH BALANCE END OF PERIOD</b>	<b><u>767,060</u></b>

	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			
<b>Revenues</b>											
4000-01 · User Fees									-	-	-
Danbury Plant Upgrade Fees Income									-	-	-
4700-01 · Capital Cost Recovery Revenue									-	-	-
4900-02 · User/Assess Delinq Int./Lien		-	-	-	-	-	-	-	-	-	-
4900-03 · Application/Miscellaneous Fees									-	-	-
4900-07 - PS & GT Inspection									-	-	-
9000-03 · Interest Income		-	-	-	-	-	-	-	-	-	-
Assessment - Principal	250,000	-	45,000	-	-	150,000	88,000	38,000	571,000	-	571,000
Assessment - interest income		-	11,000	-	-	15,000	20,000	3,000	49,000	-	49,000
<b>Total Revenue</b>	250,000	-	56,000	-	-	165,000	108,000	41,000	620,000	-	620,000
<b>Expenditures</b>											
<b>DANBURY FEES</b>											
Danbury Plant Upgrade Fees Expense									-	-	-
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									-	-	-
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		-	65,120	-	-	218,550	132,650	67,375	483,695	(353,455)	130,240
<b>CAPITAL CONTRIBUTIONS</b>											
5885 Contribution to Capital Projects	591,194								-	-	-
Depreciation expense									-	-	-
<b>Total Expenditures</b>		-	65,120	-	-	218,550	132,650	67,375	483,695	(353,455)	130,240
<b>Excess Revenue Over (Under) Expenses</b>											<b>489,760</b>

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
<b>Revenues</b>			
4000-01 · User Fees	2,004,630	-	2,004,630
4700-01 · Capital Cost Recovery Revenue	160,867	-	160,867
4900-02 · User/Assess Delinq Int./Lien	24,000	-	24,000
4900-03 · Application/Miscellaneous Fees	5,000	-	5,000
4900-07 · PS & GT Inspection	19,200	-	19,200
9000-03 · Interest Income	190,000	-	190,000
Plant Charge	183,234	-	183,234
Facil Plan, Cand Lake & Dean Rd Study Grant	-	-	-
Assessment - Principal	-	571,000	571,000
Assessment - interest income	-	49,000	49,000
<b>Total Revenue</b>	<b>2,586,930</b>	<b>620,000</b>	<b>3,206,930</b>
<b>Expenditures</b>			
<b>DANBURY FEES</b>			
Plant Charge	183,234	-	183,234
5000 · Capacity Charges - Other	360,000	-	360,000
<b>EMPLOYEE COSTS</b>			
5810-01 · Employee Benefit Plans (Health Ins)	139,503	-	139,503
5811-01 · Pension Plans Expense	36,312	-	36,312
5812-01 · Disability & Life Ins Expense	19,554	-	19,554
5813-01 · Workers' Comp Expense	19,536	-	19,536
5870-01 · Salaries and Employer Payroll Tax	536,040	-	536,040
<b>OPERATIONS</b>			
5289-01 · Studies & Testing	7,500	-	7,500
5301-01 · Uniform Allowance	4,500	-	4,500
5877-01 · Building & Maintenance	22,500	-	22,500
5880-01 · Maintenance Equipment	4,000	-	4,000
5881-01 · Supplies Equipment	3,500	-	3,500
5886-01 · Truck & Auto Expense	16,000	-	16,000
5893-01 · Recurring Maintenance	37,500	-	37,500
5894-01 · Non-Recurring Maintenance	25,000	-	25,000
5895-01 · Utilities	80,000	-	80,000
5896-01 · Communications & Alarms	18,000	-	18,000
5897-01 · Engineering Costs	33,000	-	33,000
5897-01 · Study Engineering Costs	-	-	-
5902-01 · Casualty Insurance	19,919	-	19,919
5905-01 · Pump Maintenance & Repairs	56,000	-	56,000
5909-01 · GIS Costs	9,000	-	9,000
5910-01 · Safety Equipment	4,000	-	4,000
<b>ADMINISTRATION</b>			
5876-01 · Office/Administrative Supplies	4,000	-	4,000
5878-01 · Postage & Mailing Costs	2,200	-	2,200
5883-01 · Training & Education Costs	6,000	-	6,000
5883-02 · Travel costs	500	-	500
5884-02 · Other Administrative Expenses	21,000	-	21,000
2800-07 · Mortgage Payment 53 Commerce	26,859	-	26,859
5912-01 · Utilities 53 Commerce	25,000	-	25,000
5913-01 · Bldg Repair & Maint 53 Commerce	2,500	-	2,500
5887-01 · Advertising/Legal Ads	3,500	-	3,500
5888-01 · Maps, Printing & Copier	2,000	-	2,000
5889-01 · Legal Expenses	20,000	-	20,000
5906-01 · Audit/Accounting Services	44,000	-	44,000
5907-01 · Data Processing Support	42,713	-	42,713
Debt principal and Interest	-	130,240	130,240
<b>CAPITAL CONTRIBUTIONS</b>			
5885 Contribution to Capital Projects	-	-	-
Depreciation expense	270,000	-	270,000
<b>Total Expenditures</b>	<b>2,104,870</b>	<b>130,240</b>	<b>2,235,110</b>
<b>Excess Revenue Over (Under) Expenses</b>	<b>482,060</b>	<b>489,760</b>	<b>971,820</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	2,004,630		2,004,630				2,004,630
4700-01 · Capital Cost Recovery Revenue		160,867	160,867				160,867
4900-02 · User/Assess Delinq Int./Lien	24,000		24,000				24,000
4900-03 · Application/Miscellaneous Fees	5,000		5,000				5,000
4900-07 · PS & GT Inspections	19,200		19,200				19,200
9000-03 · Interest Income	190,000		190,000				190,000
Plant Charge	183,234		183,234				183,234
Cash from issuance of debt	-	-	-	-			-
Contribution from Operations budget	-	591,194	591,194	(591,194)			-
Sandy Lane reimbursement	-	-	-	-			-
Facil Plan, Cand Lake & Dean Rd Study Grant	-	-	-	-			-
<b>Total Revenue</b>	<b>2,426,064</b>	<b>752,060</b>	<b>3,178,124</b>	<b>(591,194)</b>	<b>-</b>	<b>-</b>	<b>2,586,930</b>
<b>Expenditures</b>							
<b>DANBURY FEES</b>							
Plant Charge	183,234		183,234				183,234
5000 · Capacity Charges - Other	360,000		360,000				360,000
<b>EMPLOYEE COSTS</b>							
5810-01 · Employee Benefit Plans (Health Ins)	139,503		139,503				139,503
5811-01 · Pension Plans Expense	36,312		36,312				36,312
5812-01 · Disability & Life Ins Expense	19,554		19,554				19,554
5813-01 · Workers' Comp Expense	19,536		19,536				19,536
5870-01 · Salaries and Employer Payroll Tax	536,040		536,040				536,040
<b>OPERATIONS</b>							
5289-01 · Studies & Testing	7,500		7,500				7,500
5301-01 · Uniform Allowance	4,500		4,500				4,500
5877-01 · Building & Maintenance	22,500		22,500				22,500
5880-01 · Maintenance Equipment	4,000		4,000				4,000
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	37,500		37,500				37,500
5894-01 · Non-Recurring Maintenance	25,000		25,000				25,000
5895-01 · Utilities	80,000		80,000				80,000
5896-01 · Communications & Alarms	18,000		18,000				18,000
5897-01 · Engineering Costs	33,000		33,000				33,000
5897-01 · Study Engineering Costs	-		-				-
5902-01 · Casualty Insurance	19,919		19,919				19,919
5905-01 · Pump Maintenance & Repairs	56,000		56,000				56,000
5909-01 · GIS Costs	9,000		9,000				9,000
5910-01 · Safety Equipment	4,000		4,000				4,000
<b>ADMINISTRATION</b>							
5876-01 · Office/Administrative Supplies	4,000		4,000				4,000
5878-01 · Postage & Mailing Costs	2,200		2,200				2,200
5883-01 · Training & Education Costs	6,000		6,000				6,000
5883-02 · Travel Costs	500		500				500
5884-02 · Other Administrative Expenses	21,000		21,000				21,000
2800-07 · Mortgage Payment 53 Commerce	26,859		26,859				26,859
5912-01 · Utilities 53 Commerce	25,000		25,000				25,000
5913-01 · Bldg Repair & Maint 53 Commerce	2,500		2,500				2,500
5887-01 · Advertising/Legal Ads	3,500		3,500				3,500
5888-01 · Maps, Printing & Copier	2,000		2,000				2,000
5889-01 · Legal Expenses	20,000		20,000				20,000
5906-01 · Audit/Accounting Services	44,000		44,000				44,000
5907-01 · Data Processing Support	42,713		42,713				42,713
Debt principal and Interest	-		-				-
<b>CAPITAL CONTRIBUTIONS</b>							
5885 Contribution to Capital Projects	591,194	-	591,194	(591,194)			-
Capital expenditures		1,101,000	1,101,000		(1,101,000)		-
Depreciation expense			-			270,000	270,000
<b>Total Expenditures</b>	<b>2,426,064</b>	<b>1,101,000</b>	<b>3,527,064</b>	<b>(591,194)</b>	<b>(1,101,000)</b>	<b>270,000</b>	<b>2,104,870</b>
<b>Excess Revenue Over (Under) Expenses</b>							<b>482,060</b>

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

## WPCA Restricted Projected Cash Flow Rollforward 2024-25

For the Year Ended June 30, 2025

	<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	-		160,000	-	-	215,000	425,000	175,000	975,000
<b><u>Projected Cash Inflows</u></b>									
Assessment and other receipts									
Assessment (principal & interest)	250,000	-	56,000	-	-	165,000	108,000	41,000	620,000
Assessment - delinquent interest	-	-	-	-	-	-	-	-	-
Grant and or Debt									
Bank Interest income	-	-							-
<b>Total Projected Cash Inflows</b>	<b>250,000</b>	<b>-</b>	<b>56,000</b>	<b>-</b>	<b>-</b>	<b>165,000</b>	<b>108,000</b>	<b>41,000</b>	<b>620,000</b>
<b><u>Projected Cash Outflows</u></b>									
Debt payments (principal & interest)	-	-	(65,120)	-	-	(218,550)	(132,650)	(67,375)	(483,695)
Capital Projects	(600,000)								(600,000)
Pay reimbursement to WPCA operations				-		-	-	-	-
<b>Total Projected Cash Outflows</b>	<b>(600,000)</b>	<b>-</b>	<b>(65,120)</b>	<b>-</b>	<b>-</b>	<b>(218,550)</b>	<b>(132,650)</b>	<b>(67,375)</b>	<b>(1,083,695)</b>
<b>Increase (Decrease) in Cash</b>	<b>(350,000)</b>	<b>-</b>	<b>(9,120)</b>	<b>-</b>	<b>-</b>	<b>(53,550)</b>	<b>(24,650)</b>	<b>(26,375)</b>	<b>(463,695)</b>
<b>Projected balance at June 30, 2024</b>	<b>(350,000)</b>	<b>-</b>	<b>150,880</b>	<b>-</b>	<b>-</b>	<b>161,450</b>	<b>400,350</b>	<b>148,625</b>	<b>511,305</b>