



**Town of Brookfield, Connecticut
Water Pollution Control Authority
Operating and Capital Budgets
For the Year Ended June 30, 2022**

DRAFT

Brookfield WPCA
Operating, Restricted, and Capital Budgets
For the Year Ended June 30, 2022

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Brookfield WPCA Budget Narrative - FY2021-22

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. In 2018 a new part-time director position was added to deal with increasing complexities. With the recent loss of customers and improvements in operational efficiencies, one full-time field staff position was eliminated.

In 2018 the commission occupied 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 allows 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 currently one opening on the WPCA board.

As to outside services, the commission uses engineering, accounting, billing, legal, technology and other support services as needed. The engineering firm has quite a bit of depth, serving several states. Their work includes maintaining and upgrading the sewer layer on the town GIS (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 corporate memory. The accounting firm, Bliss Allred and Company, has served the WPCA for 6 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 repair of lines in the industrial area at Commerce Road, a gravity main upgrade at the crest of Federal Road at the intersection of Old New Milford Road, flow meters at Cedarbrook, Stony Hill and Caldor pump stations, valving repairs for safety along Federal Road, improvements in station electronic monitoring and constant upgrading of the GIS system, making field service more efficient.

The Route 133 Pump Station is undergoing a significant upgrade to handle growth in the Town Center District. The upgrade will include a large tank to reduce pump cycling, a new backup generator and other upgrades to accommodate new more efficient pumps in 2022.

New 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 a 10 years in the future to 2030. A Planning Study is required by State Statute. It was a \$300,000 program with 55% grant monies being returned. The Facilities Plan is completed spring 2020 and is available online at <https://brookfieldwpca.org/plan>
- 2) **Candlewood Lake Studies**. This involved a study of the influence of septic discharges on the lake and the well water supply on or near the Candlewood Peninsula. The study captured the current situation and proposes 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 initiatives without grants were also completed last year.

- 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 achieve the lowest cost alternatives 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 13 properties near the Still River with challenged septic systems. A final design is slated to be presented to affected property owners Spring of 2021. See <https://brookfieldwpca.org/market>

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 arrangement has been in place since 2010 at the request of the Office of the Controller and Auditors in keeping with government Enterprise Fund accounting rules. This is different from Town accounting using Revenue Fund rules.

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 June 2017. This jump amounted to about 2% annual increase over the previous 5-year span. This rate allowed sustainable operations including the ability to make minor infrastructure upgrades to accommodate the upkeep and growth in system use.

With another two sewer districts benefit assessments ceasing because dept has been retired, infrastructure costs must now be fully funded by user rates. The Facilities Plan outlines future cash needs for upgrades that must be financed. With cash on hand and no rate change, it is predicted that the capital reserve fund will be exhausted in the year 2024. 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 upgrades 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 would reflect lack of planning. It is also complicated and costly to manage.

Cost of Operations by Flow:

For the last 3-years there were 3600 units producing approximately 320,000 gallons per day (0.32MGD). Last year there were few new customers to offset a loss of revenue from lost businesses, mostly in the Town Center. The largest decline in chargeable units is due to the closure of the Siemens operation. This with other closures, temporary and permanent, puts a strain on the budget with rising 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 agreement with the former 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 should qualify for 20-year loans by the state at 2% interest, but could alternately be financed by a bond.

For the WPCA to cover the Brookfield engineering cost share of the Danbury plant upgrade, an additional \$34 per use unit per year was collected as a “Plant Charge” to partially generate the needed funds. This fee will increase modestly to \$40 per unit per year starting in June 2021. These funds are isolated in a separate account to partially cover the approximately \$4 million additional for the Brookfield portion of the Danbury Plant expansion slated to be operational in 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 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.

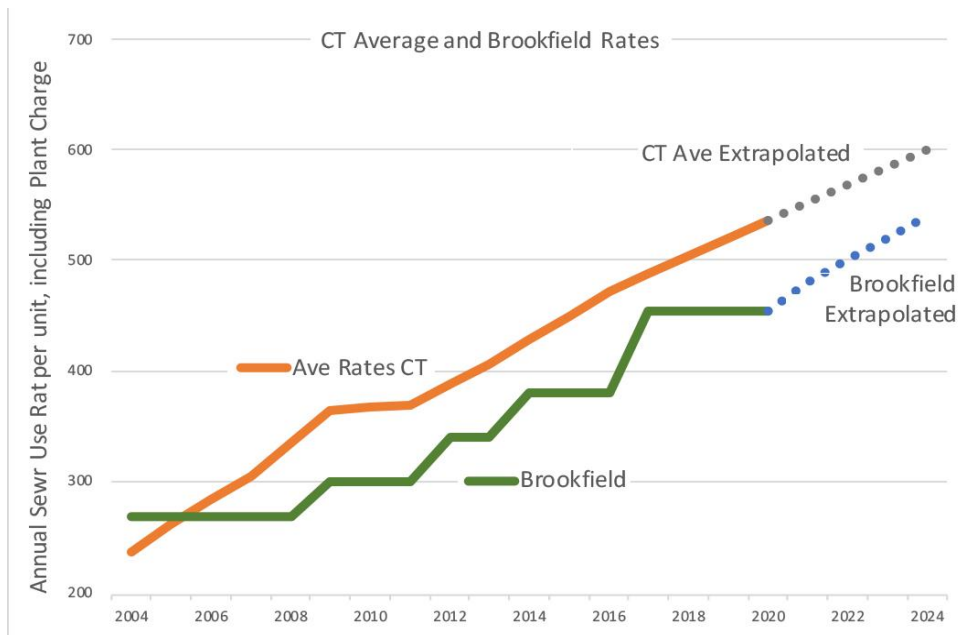
Covid-19 Impact:

It remains difficult to predict the impact of the health emergency. The news and outlook changes by the day. A number of restaurants were closed for a period of time and many remain at reduced levels. The one motel in Brookfield has closed down. The in a loss of revenue is still impossible to predict in the year(s) ahead. The schools and many businesses are also a big revenue contributor. They 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:

Two rate increases were implemented in June 2017. One a permanent increase for operations of \$40 per unit, from \$380 to \$420 per unit. So, the current annual rate is \$454 per unit with the \$34/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://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 \$5 million in bonds and loans against 6 discrete sewer districts. This requires a total of \$500,000 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.

WPCA Budgeted Expenses FY 2021-2022		
Cost Element	Cost in \$, 000s	Percent
Danbury Fees	\$360	19%
Plant Charge Reserve	\$167	9%
Employee Costs	\$639	34%
Operations	\$295	16%
Administration	\$160	9%
Contribution to Capital	\$245	13%
Total	\$1,866	100%

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, competent, trouble-free service in its operations, and
- Have friendly and patient customer relations.

Also, high values for the Commission are

- 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 goal is to conduct this enterprise so as to reflect positively on the WPCA and Brookfield.

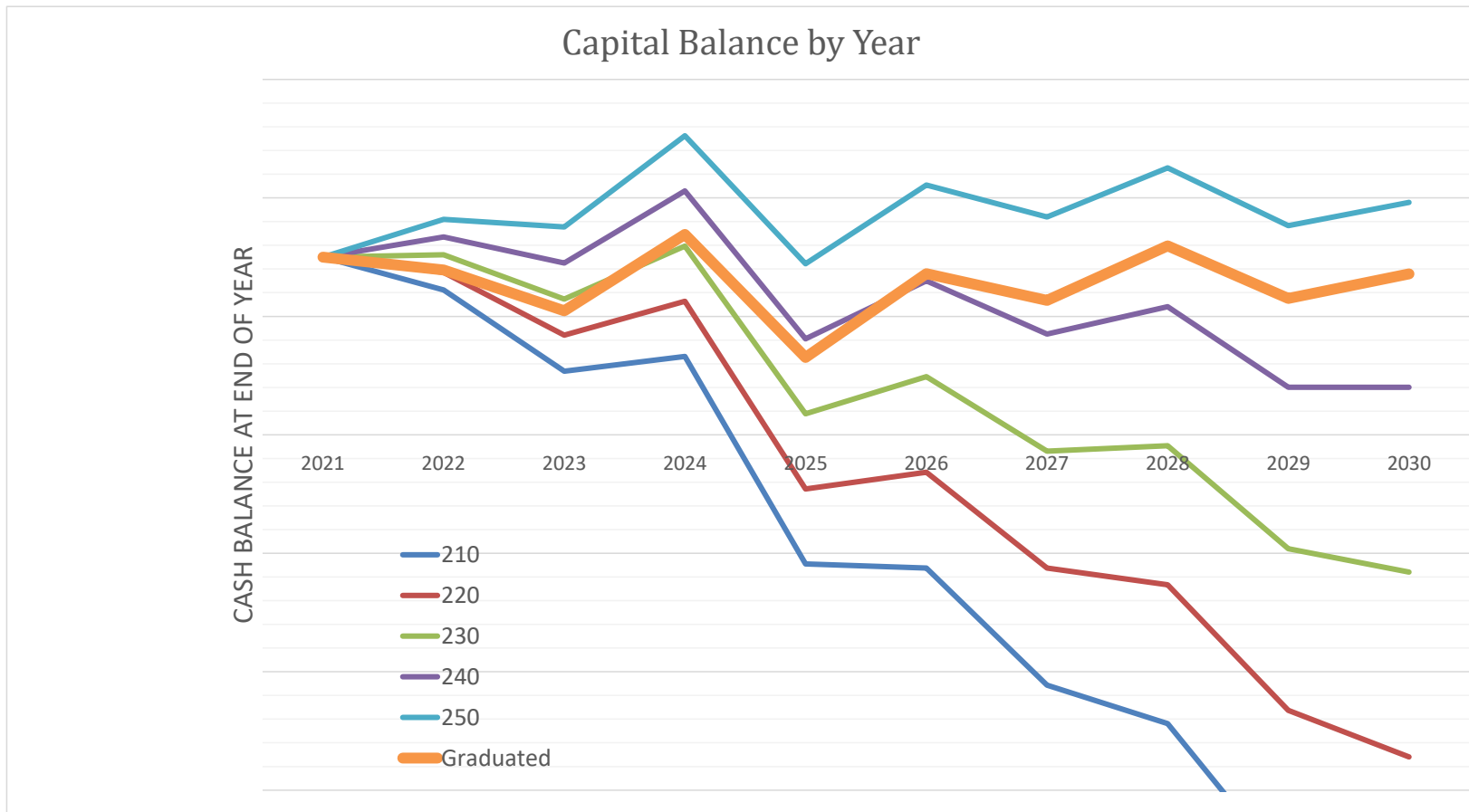
Account / Description	2020-2021 Approved Budget	7/1/19- 12/31/20 Actual	Projected Annual	2021-2022 Proposed Budget	Increase/ (Decrease) from 20/21 Budget	Comments
Revenues						
4000-01 · User Fees	1,532,378	306,811	613,623	1,641,205	7%	3% increase estimate
Danbury Plant Upgrade Fees Income	140,025		0	167,406	20%	2 parts, stand alone \$17 (no incr) & part of code 1 (3% incr)
4900-02 · User/Assess Delinq Int./Lien	31,000	11,780	23,560	23,989	-23%	
4900-07 · PS & GT Inspections	9,600			12,800		37 PPS, 123GT * 80
4900-03 · Application/Miscellaneous Fees	4,500	4,655	9,310	7,000	56%	
9000-03 · Interest Income	12,000	8,549	17,098	14,000	17%	SW Capital Acct. & Unused BAN Acct., 2% CCRCC Interest
Facil. Plan & CLA & Study Grants	25,600				-100%	Up to \$40K to spend; \$22K grant revenue + \$3,600 due in July
Subtotal Revenue	1,755,104	331,796	663,591	1,866,400	6%	
Expenditures						
DANBURY FEES						
Danbury Plant Upgrade Fees expense	140,025		0	167,406	20%	Wash with revenue figure above
5000 · Capacity Charges - Other	360,000	191,088	191,088	360,000	0%	Danbury Fees
EMPLOYEE COSTS						
5810-01 · Employee Benefits (Health Ins)	133,888			139,762	4%	Health & dental ins., retirees, OPEB, all supplied by the Town
5811-01 · Pension Plans Expense	42,652			34,096	-20%	Number supplied by the Town
5812-01 · Disability & Life Ins Expense	5,811			4,748	-18%	Number supplied by the Town
5813-01 · Workers' Comp Expense	31,874			32,830	3%	Number supplied by the Town
5870-01 · Salaries & Employer Payroll Tax	500,823	272,947	545,894	427,564	-15%	Down one FT employee, 2.25% increase
Subtotal Employee Costs	715,047	272,947	545,894	639,000	-11%	
OPERATIONS						
5289-01 · Studies & Testing	7,500			7,500	0%	No change
5301-01 · Uniform Allowance	2,600	1,375	2,750	2,744	6%	\$47 per week x 52 (Uniform Service) + extras
5877-01 · Building & Maintenance	20,000	9,277	18,554	18,500	-8%	Incl. lawn maint, misc. electrical, batteries
5880-01 · Maintenance Equipment	3,500	706	1,412	3,500	0%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5881-01 · Supplies Equipment	4,000	1,474	2,947	3,500	-13%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5886-01 · Truck & Auto Expense	15,000	4,503	9,007	24,000	60%	Cost of fuel, vehicle maintenance
5893-01 · Recurring Maintenance	35,000	4,067	8,134	30,258	-14%	US Automation, Generators, Easement Clearings, Bioxide, MH Video Insp., Annual Calibration
5894-01 · Non-Recurring Maintenance	27,500	7,111	14,222	27,500	0%	Misc. non-recurring maintenance
5895-01 · Utilities	56,000	27,757	55,515	58,000	4%	PS utilities only: Electric, water, LP gas, garbage pickup
5896-01 · Communications & Alarms	18,000	8,802	17,605	18,000	0%	Mission, Verizon, UPS Batteries
5897-01 · Engineering Costs	28,000	6,016	12,032	14,000	-50%	Engineering Only
5897-01 · Study Engineering Costs	40,000		0	0	-100%	Remaining on the grant left over from FYE 2020
5902-01 · Casualty Insurance	18,348		0	18,898	3%	Number supplied by the Town
5905-01 · Pump Maintenance & Repairs	45,000	492	984	42,000	-7%	14 stations x \$3,000 each
5909-01 · GIS Costs	12,600	10,748	21,497	22,600	79%	Includes asset management and GIS-QDS intergration
5910-01 · Safety Equipment	4,000	1,221	2,442	4,000	0%	Safety shoes, CSE Eqpmt (Defibrillator Look into Cintas rental)
Subtotal Operations	337,048	83,550	167,100	295,000	-12%	
ADMINISTRATION						
5876-01 · Office/Administrative Supplies	4,500	1,544	3,088	4,000	-11%	Slight decrease
5878-01 · Postage & Mailing Costs	2,400	1,224	2,449	2,500	4%	Includes invoice cloud online ach fee
5883-01 · Training & Education Costs	2,000	330	660	2,000	0%	Certifications & OSHA reqd. training
5883-02 · Travel Costs	1,500		0	500		Re-activated Account
5884-02 · Other Administrative Expenses	12,800	7,099	14,199	15,000	17%	IC, Paychex, Misc. Time & Attendance Town
2800-07 · Mortgage Payment	26,859	13,430	26,859	26,859	0%	P&I \$2,238.28 x 12
5912-01 · 53 Commerce Utilities	23,948	11,559	23,119	24,000	0%	Common chgs, electric, phone, cleaning, alarm, copier
5913-01 · 53 Commerce Repair & Maint	1,000	60	120	500	-50%	New building maintenance, major purchases complete
5887-01 · Advertising/Legal Ads	3,500	1,218	2,436	3,500	0%	Most costs charged to projects DNT Only
5888-01 · Printing Costs	2,500	545	1,090	2,000	-20%	Envelopes, bill printing, bus cards
5889-01 · Legal Expenses	24,000	22,481	44,961	24,000	0%	Some legal will be charged to projects, incl. TSI
5906-01 · Audit/Accounting Services	33,000	15,563	31,125	32,000	-3%	\$20K acct., \$12K audit
5907-01 · Data Processing Support/IT	22,618	11,196	22,393	23,141	2%	QDS & IT Support
Subtotal Administration	160,625	86,249	172,498	160,000	0%	
Total Expenditures less Cap Contrib	1,712,746		1,076,580	1,621,407	-5%	
CAPITAL CONTRIBUTIONS						
5885 Contribution to Capital Projects	42,358			244,993	478%	Revenue less expenses (covers capital budget)
Total Expenditures	1,755,104		1,076,580	1,866,400	6%	

**WPCA Capital Projects Budget - CASH Basis
FYE 2021-2022**

	FYE	2022	2023	2024	2025	2026	2027	2028	2029	2030
PROJECTED CASH BALANCE BEGINNING OF PERIOD		750,000 (Estimate)	695,629	523,257	845,831	326,579	680,292	567,220	797,192	575,298
Units		3,621	3766	3917	4074	4236	4364	4494	4629	4768
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										
Cash from Issuance of Debt		-								
Use Revenue		1,698,994	1,847,270	2,004,689	2,171,747	2,258,617	2,326,375	2,396,166	2,468,051	2,542,093
Operating Expenses		1,454,001	1,541,241	1,633,716	1,731,739	1,835,643	1,945,782	2,062,528	2,186,280	2,317,457
Contribution from Operations Budget		244,993	306,028	370,974	440,008	422,974	380,593	333,638	281,771	224,636
2% Capital Cost Recovery		95,860	71,600	71,600	60,740	60,740	46,334	46,334	46,334	28,990
Cash from Restricted District:										
Cash from Restricted District Funds		3,000 Sandy Lane	250,000	0	0	0	0	0	0	0
Total Cash Inflows		343,853	627,628	442,574	500,748	483,714	426,928	379,972	328,105	253,625
CASH OUTFLOWS										
Per detail on Page 3										
Operations New Districts										
Operations Capital Special Projects		(398,224)	(700,000) RT133		(900,000) Caldor		(400,000) Fed 777		(400,000) TBD	(2,798,224)
Operations Capital Annual Projects			(100,000)	(120,000)	(120,000)	(130,000)	(140,000)	(150,000)	(150,000)	(1,060,000)
Total Cash Outflows		(398,224)	(800,000)	(120,000)	(1,020,000)	(130,000)	(540,000)	(150,000)	(550,000)	(3,858,224)
Net Budgeted Increase (Decrease)		(54,371)	(172,372)	322,574	(519,252)	353,714	(113,072)	229,972	(221,895)	103,625
PROJECTED CASH BALANCE END OF PERIOD										
220		695,629	523,257	845,831	326,579	680,292	567,220	797,192	575,298	678,923
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
210	750,000	611,028	268,412	330,895	(545,226)	(562,163)	(1,056,634)	(1,219,134)	(1,844,903)	(2,139,554)
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	695,629	523,257	845,831	326,579	680,292	567,220	797,192	575,298	678,923



**WPCA Capital Project Budget - Expenditure Detail
For the Year Ended June 30, 2022**

Description	Account #	Planned Completion	Actual	Restricted											Total Estimated Cost	Future Years Amount		
			Expended to Date 12/31/20	Estimated Expended to 6/30/21	Budget FYE 6/30/22	Unrestricted Budget FYE 6/30/22	Unrestricted Budget FYE 6/30/23	Unrestricted Budget FYE 6/30/24	Unrestricted Budget FYE 6/30/25	Unrestricted Budget FYE 6/30/26	Unrestricted Budget FYE 6/30/27	Unrestricted Budget FYE 6/30/28	Unrestricted Budget FYE 6/30/29	Unrestricted Budget FYE 6/30/30				
Major Capital (Restricted) Projects																		
Rt 133 Station upgrades generator, wet well, driveway (EXT)	1720-02	2022	13,168	249,000	11,950												274,118	
Old New Milford & Federal Roads Gravity Main (EXT)	1719-07	2021	153,252	6,316													159,568	
Total Restricted			166,420	255,316	11,950												433,686	
Operations (Unrestricted) Capital Projects																		
TCD Force Main (Craft Center, Market etc)	1720-03	2023	10,636			70,000											650,000	639,365
Sewer Extensions	1719-03	2023	51,655	5,000		180,000											1,800,000	1,563,345
Caldor Magmeter	1718-01	2021	28,513														28,513	
Caldor Bypass	Get #	2022		4,500		45,000											49,500	
New Vehicle		2025		4,260		10,224											40,903	Truck cost \$37000, 4 year loan, 5% interest Principal Capital, Interest Operating (\$852 monthly payment) 26,419
Water Connections 777 Federal Rd. PS; Railroad PS	Make #	2022				33,000											33,000	Unknown No benefit assessment
Misc Capital	Make #	2022					50,000	60,000	70,000	80,000	90,000	100,000	100,000	100,000	100,000	650,000	Unknown No benefit assessment	
Manhole Projects (replacements/paving)	1715-01	Annual	4,725	15,275		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	180,000		
Electrical Code / Misc Upgrades	Make #	2022				30,000	20,000	30,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000		
Other Capital Investments:																		
New Utility Vehicle/Equipment	Make #	2022				10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000		
						398,224	100,000	120,000	120,000	130,000	140,000	150,000	150,000	150,000	150,000	3,721,916		
Major Upgrades							Route 133 PS 700,000		Caldor PS 900,000		777 Fed Rd PS 400,000		TBD 400,000					
Total Unrestricted			95,529	29,035		398,224	800,000	120,000	1,020,000	130,000	540,000	150,000	550,000	150,000	3,721,916	2,229,129		
Grand Totals			261,949	284,351	11,950	398,224	800,000	120,000	1,020,000	130,000	540,000	150,000	550,000	150,000	4,155,602			

	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	-	-	-	-	-	-	-	-	-	-
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	3,000	48,000	49,000	1,500	190,000	95,000	42,000	428,500	-	428,500
Assessment - interest income	-	16,000	-	175	36,000	34,000	8,500	94,675	-	94,675
Total Revenue	3,000	64,225	49,750	1,675	226,500	129,450	50,800	525,400	-	525,400
Expenditures										
DANBURY FEES										
Danbury Plant Upgrade Fees Expense										
5000 · Capacity Charges - Other								-	-	-
EMPLOYEE COSTS										
5810-01 · Employee Benefits (Health Ins)								-	-	-
5811-01 · Pension Plans Expense								-	-	-
5812-01 · Disability & Life Ins Expense								-	-	-
5813-01 · Workers' Comp Expense								-	-	-
5870-01 · Salaries and Employer Payroll Tax								-	-	-
OPERATIONS										
5289-01 · Studies & Testing								-	-	-
5301-01 · Uniform Allowance								-	-	-
5877-01 · Building & Maintenance								-	-	-
5880-01 · Maintenance Equipment								-	-	-
5881-01 · Supplies Equipment								-	-	-
5886-01 · Truck & Auto Expense								-	-	-
5893-01 · Recurring Maintenance								-	-	-
5894-01 · Non-Recurring Maintenance								-	-	-
5895-01 · Utilities								-	-	-
5896-01 · Communications & Alarms								-	-	-
5897-01 · Engineering Costs								-	-	-
5897-01 · Study Engineering Costs								-	-	-
5902-01 · Casualty Insurance								-	-	-
5905-01 · Pump Maintenance & Repairs								-	-	-
5909-01 · GIS Costs								-	-	-
5910-01 · Safety Equipment								-	-	-
ADMINISTRATION										
5876-01 · Office/Administrative Supplies								-	-	-
5878-01 · Postage & Mailing Costs								-	-	-
5883-01 · Training & Education Costs								-	-	-
5883-02 · Travel costs								-	-	-
5884-02 · Other Administrative Expenses								-	-	-
2800-07 · Mortgage Payment 53 Commerce								-	-	-
5912-01 · Utilities 53 Commerce								-	-	-
5913-01 · Bldg Repair & Maint 53 Commerce								-	-	-
5887-01 · Advertising/Legal Ads								-	-	-
5888-01 · Maps, Printing & Copier								-	-	-
5889-01 · Legal Expenses								-	-	-
5906-01 · Audit/Accounting Services								-	-	-
5907-01 · Data Processing Support								-	-	-
Debt principal and Interest	-	67,025	117,875	-	225,355	141,650	67,750	619,655	(494,996)	124,659
CAPITAL CONTRIBUTIONS										
5885 Contribution to Capital Projects	-	-	11,950	-	-	-	-	11,950	(11,950)	-
Depreciation expense								-	-	-
Total Expenditures	-	67,025	129,825	-	225,355	141,650	67,750	631,605	(506,946)	124,659
Excess Revenue Over (Under) Expenses										400,741

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	1,641,205	-	1,641,205
4700-01 · Capital Cost Recovery Revenue	95,860	-	95,860
4900-02 · User/Assess Delinq Int./Lien	23,989	-	23,989
4900-03 · Application/Miscellaneous Fees	7,000	-	7,000
4900-07 · PS & GT Inspection	12,800	-	12,800
9000-03 · Interest Income	14,000	2,225	16,225
Plant Charge	167,406	-	167,406
Facil Plan, Cand Lake & Dean Rd Study Grant	-	-	-
Assessment - Principal	-	428,500	428,500
Assessment - interest income	-	94,675	94,675
Total Revenue	1,962,260	525,400	2,487,660
Expenditures			
DANBURY FEES			
Plant Charge	167,406	-	167,406
5000 · Capacity Charges - Other	360,000	-	360,000
EMPLOYEE COSTS			
5810-01 · Employee Benefit Plans (Health Ins)	139,762	-	139,762
5811-01 · Pension Plans Expense	34,096	-	34,096
5812-01 · Disability & Life Ins Expense	4,748	-	4,748
5813-01 · Workers' Comp Expense	32,830	-	32,830
5870-01 · Salaries and Employer Payroll Tax	427,564	-	427,564
OPERATIONS			
5289-01 · Studies & Testing	7,500	-	7,500
5301-01 · Uniform Allowance	2,744	-	2,744
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	24,000	-	24,000
5893-01 · Recurring Maintenance	30,258	-	30,258
5894-01 · Non-Recurring Maintenance	27,500	-	27,500
5895-01 · Utilities	58,000	-	58,000
5896-01 · Communications & Alarms	18,000	-	18,000
5897-01 · Engineering Costs	14,000	-	14,000
5897-01 · Study Engineering Costs	-	-	-
5902-01 · Casualty Insurance	18,898	-	18,898
5905-01 · Pump Maintenance & Repairs	42,000	-	42,000
5909-01 · GIS Costs	22,600	-	22,600
5910-01 · Safety Equipment	4,000	-	4,000
ADMINISTRATION			
5876-01 · Office/Administrative Supplies	4,000	-	4,000
5878-01 · Postage & Mailing Costs	2,500	-	2,500
5883-01 · Training & Education Costs	2,000	-	2,000
5883-02 · Travel costs	500	-	500
5884-02 · Other Administrative Expenses	15,000	-	15,000
Rent	26,859	-	26,859
2800-07 · Mortgage Payment 53 Commerce	24,000	-	24,000
5912-01 · Utilities 53 Commerce	500	-	500
5913-01 · Bldg Repair & Maint 53 Commerce	3,500	-	3,500
5887-01 · Advertising/Legal Ads	2,000	-	2,000
5888-01 · Maps, Printing & Copier	24,000	-	24,000
5889-01 · Legal Expenses	32,000	-	32,000
5906-01 · Audit/Accounting Services	23,141	-	23,141
5907-01 · Data Processing Support	-	-	-
Debt principal and Interest	-	124,659	124,659
CAPITAL CONTRIBUTIONS			
5885 Contribution to Capital Projects	-	-	-
Depreciation expense	260,000	-	260,000
Total Expenditures	1,881,407	124,659	2,006,067
Excess Revenue Over (Under) Expenses	80,853	400,741	481,594

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	1,641,205		1,641,205				1,641,205
4700-01 · Capital Cost Recovery Revenue		95,860	95,860				95,860
4900-02 · User/Assess Delinq Int./Lien	23,989		23,989				23,989
4900-03 · Application/Miscellaneous Fees	7,000		7,000				7,000
4900-07 · PS & GT Inspections	12,800		12,800				12,800
9000-03 · Interest Income	14,000		14,000				14,000
Plant Charge	167,406		167,406				167,406
Cash from issuance of debt	-	-	-	-			-
Contribution from Operations budget	-	244,993	244,993	(244,993)			-
Sandy Lane reimbursement	-	3,000	3,000	(3,000)			-
Facil Plan, Cand Lake & Dean Rd Study Grant	-	-	-				-
Total Revenue	1,866,400	343,853	2,210,253	(247,993)	-	-	1,962,260
Expenditures							
DANBURY FEES							
Plant Charge	167,406		167,406				167,406
5000 · Capacity Charges - Other	360,000		360,000				360,000
EMPLOYEE COSTS							
5810-01 · Employee Benefit Plans (Health Ins)	139,762		139,762				139,762
5811-01 · Pension Plans Expense	34,096		34,096				34,096
5812-01 · Disability & Life Ins Expense	4,748		4,748				4,748
5813-01 · Workers' Comp Expense	32,830		32,830				32,830
5870-01 · Salaries and Employer Payroll Tax	427,564		427,564				427,564
OPERATIONS							
5289-01 · Studies & Testing	7,500		7,500				7,500
5301-01 · Uniform Allowance	2,744		2,744				2,744
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	24,000		24,000				24,000
5893-01 · Recurring Maintenance	30,258		30,258				30,258
5894-01 · Non-Recurring Maintenance	27,500		27,500				27,500
5895-01 · Utilities	58,000		58,000				58,000
5896-01 · Communications & Alarms	18,000		18,000				18,000
5897-01 · Engineering Costs	14,000		14,000				14,000
5897-01 · Study Engineering Costs	-		-				-
5902-01 · Casualty Insurance	18,898		18,898				18,898
5905-01 · Pump Maintenance & Repairs	42,000		42,000				42,000
5909-01 · GIS Costs	22,600		22,600				22,600
5910-01 · Safety Equipment	4,000		4,000				4,000
ADMINISTRATION							
5876-01 · Office/Administrative Supplies	4,000		4,000				4,000
5878-01 · Postage & Mailing Costs	2,500		2,500				2,500
5883-01 · Training & Education Costs	2,000		2,000				2,000
5883-02 · Travel Costs	500		500				500
5884-02 · Other Administrative Expenses	15,000		15,000				15,000
2800-07 · Mortgage Payment 53 Commerce	26,859		26,859				26,859
5912-01 · Utilities 53 Commerce	24,000		24,000				24,000
5913-01 · Bldg Repair & Maint 53 Commerce	500		500				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	24,000		24,000				24,000
5906-01 · Audit/Accounting Services	32,000		32,000				32,000
5907-01 · Data Processing Support	23,141		23,141				23,141
Debt principal and Interest	-		-				-
CAPITAL CONTRIBUTIONS							
5885 Contribution to Capital Projects	244,993	-	244,993	(244,993)			-
Capital expenditures		410,174	410,174		(410,174)		-
Depreciation expense			-			260,000	260,000
Total Expenditures	1,866,400	410,174	2,276,574	(244,993)	(410,174)	260,000	1,881,407
Excess Revenue Over (Under) Expenses							80,853

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

WPCA Restricted Projected Cash Flow Rollforward 2021-22

For the Year Ended June 30, 2022

	<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, 2021	1	240,000	397,000	-	160,000	475,000	291,750	1,563,751
<u>Projected Cash Inflows</u>								
Assessment and other receipts								
Assessment (principal & interest)	3,000	64,000	49,000	1,750	232,000	129,000	50,000	528,750
Assessment - delinquent interest	-	-	-	-	-	-	-	-
Bank Interest income	-	225	750	-	500	450	300	2,225
Total Projected Cash Inflows	3,000	64,225	49,750	1,750	232,500	129,450	50,300	530,975
<u>Projected Cash Outflows</u>								
Debt payments (principal & interest)	-	(67,025)	(117,875)	-	(225,355)	(141,650)	(67,750)	(619,655)
Capital Projects			(11,950)					(11,950)
Pay reimbursement to WPCA operations	(3000.00)		-	(1,750)	-	-	-	(4,750)
Total Projected Cash Outflows	(3,000)	(67,025)	(129,825)	(1,750)	(225,355)	(141,650)	(67,750)	(636,355)
Increase (Decrease) in Cash	-	(2,800)	(80,075)	-	7,145	(12,200)	(17,450)	(105,380)
Projected balance at June 30, 2022	1	237,200	316,925	-	167,145	462,800	274,300	1,458,371