Town of Brookfield, Connecticut

Water Pollution Control Authority

Operating and Capital Budgets

For the Year Ending June 30, 2027

APPROVED

Brookfield WPCA
Operating, Restricted, and Capital Budgets
For the Year Ending June 30, 2027

Brookfield WPCA Budget Narrative - FY2026-27

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 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 for the volunteer board have overseen substantial system growth and that will continue this year.

The WPCA occupies an Operations Center at 53A Commerce Road since 2018. The two-story building includes 3000 sq ft of space with a data center. It includes a fully equipped conference room to allow for virtual & hybrid meetings.

The Commission:

The Commission has six volunteer members. Most have served for several years. There are currently two alternate openings on the WPCA board. 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 since late 2022. The accounting firm, Bliss Allred and Company, has served the WPCA since 2015.

Accommodating Growth:

Several important sewer system improvement projects include upgrades to the station electronic monitoring of 14 pump stations. The GIS system makes field service efficient with the use of wireless smart tablets to show what is underground from any spot in Town.

The Route 133 Pump Station underwent a significant upgrade to handle growth in the Town Center District including a larger tank, a modern backup generator and more efficient pumps. The project was completed late 2025.

Recent Initiatives

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/brookfield/studies-and-plans/facilities-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. No remedial action is proposed at this time. Details of the work can be seen online at https://brookfieldwpca.org/candlewood

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 2026 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/projects/districts/dean-road-area/
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 on 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. The project bid has been awarded and due to be completed Spring 2026. See https://brookfieldwpca.org/projects/districts/brookfield-market-area/
5) **New Billing System.** The WPCA billing system used since for the last 25 years proved to be too cumbersome. This was the subject of extensive study. A new more user-friendly system was implemented June 2025.

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 declared a "sewer moratorium" that limited allowable sewer flow by lot size, effective January 1, 2022. In 2023 Brookfield has acquired more treatment capacity and lifted restrictions. Sewer connections are now allowed on a first-come-first-served basis. The moratorium will return when 90% of allowed capacity is recorded for 3 consecutive months.

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 roughly $6 million through 2032. But it is not needed all at once. The current use rate seems to be sufficient to cover this need. The rate has not changed since 2023. No further use rate changes are planned or this upcoming FY 2026-27.

Cost of Operations by Flow:

For the last several years the collection system produced approximately 330,000 gallons per day (0.33MGD). Prior to last year there were few new customers to offset a loss of revenue from lost businesses. Business closures, temporary and permanent, put a strain on the revenue with rising operations costs. However with recent rental housing increases, the number of use units is projected to increase by 7 percent. More housing is under construction due to be occupied in the coming years.

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 in 2024 allows flow from Brookfield increased to 580,000 GPD (gallons per day). Brookfield will owe Danbury $200,000 to reimburse study fees for the added allocation.

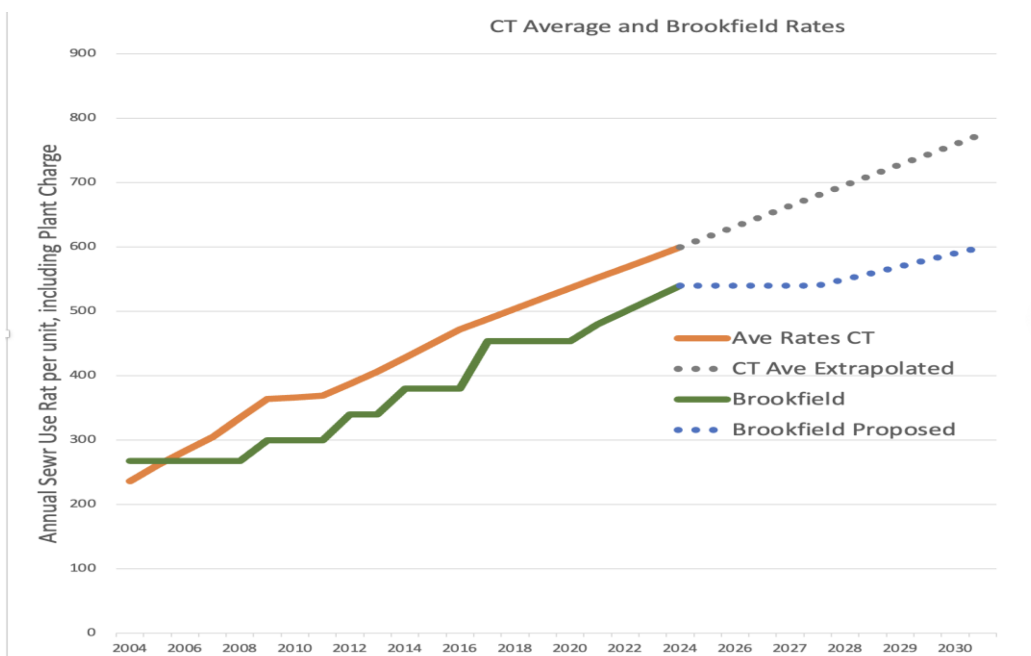
In 2023 Danbury installed to new Phosphorous mitigation requirements imposed on the Danbury WWTP. The final cost and financing of the Brookfield portion is yet to be disclosed by Danbury but is anticipated at roughly $4 million. For the WPCA to cover the Brookfield share of the Danbury plant upgrade, $40 per unit per year is collected as a "Plant Charge" to generate the needed funds. These funds are estimated to be $1.9 million at the beginning of the new FY. Financing will be needed to cover the shortfall.

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 connected to 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 and current rate sheet are available at https://brookfieldwpca.org/services/fee-schedules/#



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 $2.0 million in bonds and loans against 4 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.

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 2026-2027		
Cost Element	Cost in $, 000s	Percent of Total
Danbury Fees	$415	15%
Plant Charge Reserve	$230	9%
Employee Costs	$782	29%
Operations	$351	13%
Administration	$248	9%
Contribution to Capital	$673	25%
Total	$2,700	100%

Account / Description	2025-2026 Approved Budget	7/1/25-5/31/26 Actual	Projected Annual thru 6/30/26	2026-2027 Approved Budget	Increase/ (Decrease) from 25/26 Budget	Comments
REVENUES						
4000-01 · User Fees	2,127,228	1,737,749	2,137,749	2,396,512	13%	Unit increase estimate in addition to known new customers
Danbury Plant Charge Income	193,759	167,832	194,832	229,876	19%	Now separated; Trend
4900-02 · User/Assess Delinq Int./Lien	35,000	32,930	35,924	36,000	3%	Trend
4900-07 · PS & GT Inspections	19,400	22,403	24,440	20,600	6%	
4900-03 · Application/Miscellaneous Fees	7,500	6,585	7,184	7,000	-7%	Scrap metal, applic. Fees, temp. discharge fees
9000-03 · Interest Income	220,000	203,023	221,480	210,000	-5%	
Subtotal Revenue	**2,602,887**	**2,170,523**	**2,621,608**	**2,899,988**	**11%**	
EXPENDITURES						
Danbury Plant Upgrade Fees ******	193,759			229,876		Trend
5000 · Capacity Charges - Other	397,241	326,819	356,530	415,000		Danbury Fees Upped from .0029 to .0032
Danbury Study Reimbursement	200,000	0	0	200,000		Approved MOU with Danbury 10.12.2013
Subtotal Danbury Costs	791,000	326,819	356,530	**844,876**		
EMPLOYEE COSTS						
5810-01 · Employee Benefits (Health Ins)	190,223	130,050	141,874	176,869	-7%	Active Empl. Health Insur (up 16%) & OPEB (down), (ToB)
5811-01 · Pension Plans Expense	229	229	229	244	7%	Active Employees, Number supplied by the ToB
5812-01 · Life/ADD/LTD/Medicare Supp.	20,924	14,124	15,409	22,326	7%	Active Employees & Retirees, Numbers supplied by the ToB
5813-01 · Workers' Comp Expense	19,534	19,534	19,534	20,511	5%	Active Employees, Number supplied by the ToB
5870-01 · Salaries & Employer Payroll Tax	548,797	518,435	565,566	562,499	2.5%	5 FT, 1 PT 2.5% increases (ToB)
Subtotal Employee Costs	**779,707**	**682,373**	**742,611**	**782,449**	**0.4%**	
OPERATIONS						
5289-01 · Studies & Testing	7,500	10,680	11,651	10,000	33%	Future studies
5301-01 · Uniform Allowance	4,500	1,641	1,790	4,200	-7%	$225/mo + $750 per field staff
5877-01 · Building & Maintenance	22,500	20,212	22,049	30,000	33%	Incl. lawn maint, misc. electrical, gate batteries, painting
5880-01 · Maintenance Equipment	4,000	1,632	1,780	4,000	0%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5881-01 · Supplies Equipment	4,000	781	852	4,000	0%	Home Depot, Stony Hill Hdwr, Newtown Power Equip
5886-01 · Truck & Auto Expense	16,000	6,745	7,358	12,000	-25%	Fuel & vehicle maint.
5893-01 · Recurring Maintenance	37,500	17,936	19,567	50,000	33%	US Automation, Easement Clearings, Bioxide, MH Video Insp., Annual Calibration, Generator & Flow Meter Maintenance
5894-01 · Non-Recurring Maintenance	50,000	31,307	34,153	50,000	0%	Misc. non-recurring maintenance , 133 PS extras
5895-01 · Utilities	90,000	67,826	73,992	80,000	-11%	PS utilities only: Elec, water, LP gas, garbage, 2 new services
5896-01 · Communications & Alarms	19,000	19,089	20,824	21,000	11%	Mission, Verizon, UPS Batteries 2 new stations
5897-01 · Engineering Costs	20,000	20,441	22,299	24,000	20%	General Engineering, Fixed Asset Report
5902-01 · Casualty Insurance (LAP)	19,952	20,292	20,292	20,900	5%	From ToB
5905-01 · Pump Maintenance & Repairs	64,000	2,236	2,439	32,000	-50%	16 stations x $2,000 each (pump replacements under Capital)
5909-01 · GIS Costs	9,000	2,238	2,441	5,000	-44%	Includes GIS Collector enhancements, Add non-sewered CSS's
5910-01 · Safety Equipment	4,000	844	921	4,000	0%	Safety shoes, CSE Eqpmt
Subtotal Operations	**371,952**	**223,900**	**242,409**	**351,100**	**-6%**	
ADMINISTRATION						
5876-01 · Office/Administrative Supplies	4,000	1,862	2,031	4,000	0.0%	Office/coffee supplies
5878-01 · Postage & Mailing Costs	2,200	1,468	1,601	4,400	100%	Postage cost increase, includes monthly delinquent mailings
5883-01 · Training & Education Costs	6,000	2,603	2,840	5,000	-17%	Certifications & OSHA reqd. training
5883-02 · Travel Costs	500	283	309	500	0%	Includes mileage
5884-01 · Bank Charges	2,000	127	138	400	-80%	Bank fees for e-check payments
5884-02 · Other Administrative Expenses	20,000	29,349	32,017	34,000	70%	Paychex, Subscriptions,events, Lighthouse, ARI $12,000, 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	28,000	25,597	27,924	30,000	7%	Common chgs $353, electric, phone, cleaning, alarm, copier
5913-01 · 53 Commerce Repair & Maint	5,000	23,541	25,681	18,000	260%	Building repairs & maintenance
5887-01 · Advertising/Legal Ads	3,500	1,468	1,601	3,000	-14%	Most costs charged to projects DNT Only
5888-01 · Printing Costs	2,500	2,622	2,860	4,000	60%	Envelopes, bill printing, bus cards
5889-01 · Legal Expenses	20,000	3,513	3,832	15,000	-25%	Legal fees not associated with capital projects
5906-01 · Audit/Accounting Services	58,400	46,005	50,187	52,940	-9%	$40K accountant, $12,940 audit
5907-01 · Data Processing Support/IT	46,504	46,483	50,709	50,000	8%	CUSI, FSI, Cybersecurity, Website Design, QDS history, GoDaddy
Subtotal Administration	**225,463**	**209,542**	**228,591**	**248,099**	**10%**	
Total Expenditures less Cap Contrib	**2,168,121**	**1,442,633**	**1,926,671**	**2,226,524**	**3%**	
CAPITAL CONTRIBUTIONS						
5885 Contribution to Capital Projects	434,766	257,307	694,937	673,464	55%	Revenue less expenses (covers capital budget)
Total Expenditures	**2,602,887**	**1,699,940**	**2,621,608**	**2,899,988**	**11%**	

WPCA Restricted Capital Project Budget
For the Year Ended June 30, 2027 (FY27)

Description	Account #	Planned Completion	Total spent/ collected to date	Total Expended 7/1/25 - 5/31/26	Contract Cost	Project Cost Estimate	Approved Budget FYE 6/30/26	Approved Budget FYE 6/30/27	Budget FYE 6/30/28
							Unrestricted(Start):	-$2,000,000	
Major Capital (Restricted) Projects									
Dean/Pocono Rd. Project/CLA Project	**1719-03**	2028	$391,358	$336,688	Gravity Option:	$6,400,000	$200,000	$6,400,000	$5,648,642
Brookfield Market Area Project	**1720-03**	2027	$138,311	$31,077	$1,226,123	$1,364,434	$400,000	$1,400,000	$30,665
Candlewood Lake Area Project	**1721-01**	N/A	$1,267,115	$5,000					
Capacity Danbury (Option #1 deplete plant chg acct)							$4,200,000	$4,200,000	
Capacity Danbury (Option #2 leave plant chg acct intact)							$4,200,000		
Brookfield Market STEAP Grant Revenue	**4900-08**						-$500,000	-$500,000	
Dean Rd. CWF Grant Contribution (55%)	**4900-08**		-$715,416	-$113,873				$0	
Dean Rd. est. Ben. Assmts						10.0%	$6,200,000		-$31,000
Brookfield Market est. Ben. Assmts						10.0%	$250,000		-$1,250
Dean Rd. CWF 25%	**4900-08**						-$1,225,000	-$1,225,000	
Dean Rd. LISFF Design Grant (up to $300,000)	**4900-08**		-$225,000	-$75,000			-$300,000		
Dean Rd. LISFF Construction Grant (up to $1.5M)	**4900-08**						-$1,500,000	-$1,500,000	
Dean Rd Bond Gravity								-$4,000,000	
Dean Rd Low Pressure								-$2,000,000	
Cash from Danbury Plant Account							$1,906,051	-$2,200,000	
Borrowings for Danbury Plant Fee							-$4,300,000	$2,000,000	
Total							$9,225,000	$4,575,000	

WPCA Unrestricted Capital Project Budget - Expenditure Detail
For the Year Ended June 30, 2027 (FY27)

Description	Account #	Planned Completion	Total Expended thru 5/31/26	Estimated Expended thru 6/30/26	Contract Cost	Project Cost Estimate	Approved Budget FYE 6/30/26	Approved Budget FYE 6/30/27	Budget FYE 6/30/28
Rt. 133 Station Upgrades Phase II	**1722-04**	2027	859,435	4,281	571,175	575,456	99,956	14,279	
777 PS Upgrade	**1724-01**	2028	107,031			2,000,000	100,000	1,700,000	42,500
North PS Upgrade	****	2029	-	-				50,000	400,000
Misc Capital (contingency) New server 2026	**1723-02**	Annual	4,364				70,000	80,000	90,000
Pump Replacements	**1724-02**	Annual	-	50,000			50,000	60,000	70,000
Manhole Projects (Avg. 6 per year replacements/paving)	**1715-01**	Annual	19,298	30,702			50,000	50,000	50,000
Other Capital Investments: Replace outdated computers per year	**1723-03**	Annual	-	3,000			3,000	3,000	6,000
Crane Truck	****	2028							150000
Total Capital Projects			990,128	87,982		2,575,456	372,956	1,957,279	808,500

WPCA Capital Projects Budget - CASH Basis
FYE 2026-2027

		FYE 2026		FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032
PROJECTED CASH BALANCE BEGINNING OF PERIOD	Est	2,000,000		2,501,115	2,098,835	1,813,835	2,053,835	2,288,835	2,198,835
CASH INFLOWS									
STEAP Grant Brookfield Market Project		500,000	LISFF/CWF	1,500,000	600,000				
Cash from Issuance of Debt		-		300,000					
Contribution from Operations Budget		673,464		450,000	450,000	450,000	450,000	450,000	450,000
2% Capital Cost Recovery		84,606		105,000	105,000	90,000	85,000	70,000	70,000
Cash from Expired Restricted District Funds		16,000			60,000			90,000	
Total Cash Inflows		1,274,070		2,355,000	1,215,000	540,000	535,000	610,000	520,000
CASH OUTFLOWS									
Per detail on Page 3									
Brookfield Market Project		(400,000)							
Dean/Pocono				(800,000)	(800,000)				
777 Pump Station				(1,700,000)					
Operations Capital Special Projects		(372,956)		(257,279)	(700,000)	(300,000)	(300,000)	(700,000)	(300,000)
Total Cash Outflows		(772,956)		(2,757,279)	(1,500,000)	(300,000)	(300,000)	(700,000)	(300,000)
Net Budgeted Increase (Decrease)		**501,115**		**(402,279)**	**(285,000)**	**240,000**	**235,000**	**(90,000)**	**220,000**
PROJECTED CASH BALANCE END OF PERIOD		**2,501,115**		**2,098,835**	**1,813,835**	**2,053,835**	**2,288,835**	**2,198,835**	**2,418,835**

	Cash Basis										
	Brookfield Market	Sandy Lane	Old NM Rd/ Del Mar	Federal Rd North	Center School	Three Condos	High Meadow/ Newbury	Rollingwood	Total Restricted Accounts - Cash Basis	Adjustments for Accrual Basis	Total Restricted Accounts - Accrual Basis
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	250,000	-	43,000			161,000	82,000	34,000	570,000	-	570,000
Assessment - interest income		-	10,000	-		16,000	15,000	2,000	43,000	-	43,000
Total Revenue	250,000	-	53,000	-		177,000	97,000	36,000	613,000	-	613,000
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		-	61,295	-	-	216,675	114,525	59,125	451,620	(451,620)	-
CAPITAL CONTRIBUTIONS											
5885 Contribution to Capital Projects	673,464		-	-	-	-	-	-	-	-	-
Depreciation expense									-		-
Total Expenditures		-	61,295	-	-	216,675	114,525	59,125	451,620	(451,620)	-
Excess Revenue Over (Under) Expenses											**613,000**

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	2,396,512	-	2,396,512
4700-01 · Capital Cost Recovery Revenue	105,000	-	105,000
4900-02 · User/Assess Delinq Int./Lien	36,000	-	36,000
4900-03 · Application/Miscellaneous Fees	7,000	-	7,000
4900-07 - PS & GT Inspection	20,600	-	20,600
9000-03 · Interest Income	210,000	-	210,000
Plant Charge	229,876		229,876
Facil Plan, Cand Lake & Dean Rd Study Grant	-		-
Assessment - Principal		570,000	570,000
Assessment - interest income		43,000	43,000
Total Revenue	3,004,988	613,000	3,617,988
Expenditures			
DANBURY FEES			
Plant Charge	229,876		229,876
5000 · Capacity Charges - Other	415,000	-	415,000
EMPLOYEE COSTS			
5810-01 · Employee Benefit Plans (Health Ins)	176,869	-	176,869
5811-01 · Pension Plans Expense	244	-	244
5812-01 · Disability & Life Ins Expense	22,326	-	22,326
5813-01 · Workers' Comp Expense	20,511	-	20,511
5870-01 · Salaries and Employer Payroll Tax	562,499	-	562,499
OPERATIONS			
5289-01 · Studies & Testing	10,000	-	10,000
5301-01 · Uniform Allowance	4,200	-	4,200
5877-01 · Building & Maintenance	30,000	-	30,000
5880-01 · Maintenance Equipment	4,000	-	4,000
5881-01 · Supplies Equipment	4,000	-	4,000
5886-01 · Truck & Auto Expense	12,000	-	12,000
5893-01 · Recurring Maintenance	50,000	-	50,000
5894-01 · Non-Recurring Maintenance	50,000	-	50,000
5895-01 · Utilities	80,000	-	80,000
5896-01 · Communications & Alarms	21,000	-	21,000
5897-01 · Engineering Costs	24,000	-	24,000
5897-01 · Study Engineering Costs	-		-
5902-01 · Casualty Insurance	20,900	-	20,900
5905-01 · Pump Maintenance & Repairs	32,000	-	32,000
5909-01 GIS Costs	5,000	-	5,000
5910-01 · Safety Equipment	4,000	-	4,000
ADMINISTRATION			
5876-01 · Office/Administrative Supplies	4,000	-	4,000
5878-01 · Postage & Mailing Costs	4,400	-	4,400
5883-01 · Training & Education Costs	5,000	-	5,000
5883-02 - Travel costs	500	-	500
5884-02 · Other Administrative Expenses	34,400	-	34,400
2800-07 · Mortgage Payment 53 Commerce	26,859		26,859
5912-01 · Utilities 53 Commerce	30,000		30,000
5913-01 · Bldg Repair & Maint 53 Commerce	18,000		18,000
5887-01 · Advertising/Legal Ads	3,000	-	3,000
5888-01 · Maps, Printing & Copier	4,000	-	4,000
5889-01 · Legal Expenses	15,000	-	15,000
5906-01 · Audit/Accounting Services	52,940	-	52,940
5907-01 · Data Processing Support	50,000	-	50,000
Debt principal and Interest	-	-	-
CAPITAL CONTRIBUTIONS			
5885 Contribution to Capital Projects	-	-	-
Depreciation expense	275,000	-	275,000
Total Expenditures	2,301,524	-	2,301,524
Excess Revenue Over (Under) Expenses	**703,464**	**613,000**	**1,316,464**

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

	CASH BASIS			ACCRUAL ADJUSTMENTS			
	Operations (from page 2)	Capital Projects (from page 3)	Total Operations	Capital Projects Adjustments	Capitalize Fixed Assets	Recognize Depreciation Expense	Accrual Basis (A)
Revenues							
4000-01 · User Fees	2,396,512		2,396,512				2,396,512
4700-01 · Capital Cost Recovery Revenue		105,000	105,000				105,000
4900-02 · User/Assess Delinq Int./Lien	36,000		36,000				36,000
4900-03 · Application/Miscellaneous Fees	7,000		7,000				7,000
4900-07 - PS & GT Inspections	20,600		20,600				20,600
9000-03 · Interest Income	210,000		210,000				210,000
Plant Charge	229,876		229,876				229,876
Cash from issuance of debt	-	-	-	-			-
Contribution from Operations budget	-	673,464	673,464				673,464
Sandy Lane reimburesment	-	-	-				-
Facil Plan, Cand Lake & Dean Rd Study Grant	-		-				-
Total Revenue	**2,899,988**	**778,464**	**3,678,452**	**-**	**-**	**-**	**3,678,452**
Expenditures							
DANBURY FEES							
Plant Charge	229,876		229,876				229,876
5000 · Capacity Charges - Other	415,000		415,000				415,000
EMPLOYEE COSTS							
5810-01 · Employee Benefit Plans (Health Ins)	176,869		176,869				176,869
5811-01 · Pension Plans Expense	244		244				244
5812-01 · Disability & Life Ins Expense	22,326		22,326				22,326
5813-01 · Workers' Comp Expense	20,511		20,511				20,511
5870-01 · Salaries and Employer Payroll Tax	562,499		562,499				562,499
OPERATIONS							
5289-01 · Studies & Testing	10,000		10,000				10,000
5301-01 · Uniform Allowance	4,200		4,200				4,200
5877-01 · Building & Maintenance	30,000		30,000				30,000
5880-01 · Maintenance Equipment	4,000		4,000				4,000
5881-01 · Supplies Equipment	4,000		4,000				4,000
5886-01 · Truck & Auto Expense	12,000		12,000				12,000
5893-01 · Recurring Maintenance	50,000		50,000				50,000
5894-01 · Non-Recurring Maintenance	50,000		50,000				50,000
5895-01 · Utilities	80,000		80,000				80,000
5896-01 · Communications & Alarms	21,000		21,000				21,000
5897-01 · Engineering Costs	24,000		24,000				24,000
5897-01 · Study Engineering Costs	-		-				-
5902-01 · Casualty Insurance	20,900		20,900				20,900
5905-01 · Pump Maintenance & Repairs	32,000		32,000				32,000
5909-01 · GIS Costs	5,000		5,000				5,000
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	4,400		4,400				4,400
5883-01 · Training & Education Costs	5,000		5,000				5,000
5883-02 - Travel Costs	500		500				500
5884-02 · Other Administrative Expenses	34,400		34,400				34,400
2800-07 · Mortgage Payment 53 Commerce	26,859		26,859				26,859
5912-01 · Utilities 53 Commerce	30,000		30,000				30,000
5913-01 · Bldg Repair & Maint 53 Commerce	18,000		18,000				18,000
5887-01 · Advertising/Legal Ads	3,000		3,000				3,000
5888-01 · Maps, Printing & Copier	4,000		4,000				4,000
5889-01 · Legal Expenses	15,000		15,000				15,000
5906-01 · Audit/Accounting Services	52,940		52,940				52,940
5907-01 · Data Processing Support	50,000		50,000				50,000
Debt principal and Interest	-		-				-
CAPITAL CONTRIBUTIONS							
5885 Contribution to Capital Projects	673,464	-	673,464	(673,464)			-
Capital expenditures		1,957,279	1,957,279		(1,957,279)		-
Depreciation expense			-			275,000	275,000
Total Expenditures	**2,699,988**	**1,957,279**	**4,657,268**	**(673,464)**	**(1,957,279)**	**275,000**	**2,301,524**
				Excess Revenue Over (Under) Expenses			**1,376,928**

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

WPCA Restricted Projected Cash Flow Rollforward 2026-27

For the Year Ended June 30, 2027

	Brkfld Market	Sandy Lane	Old NM Rd/ Del Mar	Federal Rd North	Center School	Three Condos	High Meadow/ Newbury	Rollingwood	Total WPCA
Projected cash balance at June 30, 2026	-		**136,000**	-	-	**104,000**	**358,000**	**115,000**	**713,000**
Projected Cash Inflows									
Assessment and other receipts									
Assessment (principal & interest)	250,000	-	53,000			177,000	97,000	36,000	613,000
Assessment - delinquent interest	-	-	-	-	-	-	-	-	-
Grant and or Debt									
Bank Interest income	-	-							-
Total Projected Cash Inflows	**250,000**	**-**	**53,000**	**-**	**-**	**177,000**	**97,000**	**36,000**	**613,000**
Projected Cash Outflows									
Debt payments (principal & interest)	-	-	(61,295)	-	-	(216,675)	(114,525)	(59,125)	(451,620)
Capital Projects	(800,000)								(800,000)
Pay reimbursement to WPCA operations				-		-	-	-	-
Total Projected Cash Outflows	**(800,000)**	**-**	**(61,295)**	**-**	**-**	**(216,675)**	**(114,525)**	**(59,125)**	**(1,251,620)**
Increase (Decrease) in Cash	**(550,000)**	**-**	**(8,295)**	**-**	**-**	**(39,675)**	**(17,525)**	**(23,125)**	**(638,620)**
Projected balance at June 30, 2027	**(550,000)**	**-**	**127,705**	**-**	**-**	**64,325**	**340,475**	**91,875**	**74,380**