



**Town of Brookfield, Connecticut**  
**Water Pollution Control Authority**  
**Operating, Restricted, and Capital Budgets**  
**For the Year Ended June 30, 2017**  
**Adopted May 25, 2016**

# **Brookfield WPCA**

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

### **For the Year Ended June 30, 2017**

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## Brookfield WPCA Budget Narrative – FY2016-17

### 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 on the web at [www.brookfieldwpc.com](http://www.brookfieldwpc.com).

### The Commission:

The commission has five members. Most have served for several years. There are three alternate openings on the WPCA board as of the end of March 2016.

As to outside service, the commission uses engineering, accounting, legal and other support services as needed. The engineering firm has quite a bit of depth, serving several states. Their work includes maintaining and upgrading the sewer layer on the town GIS system. The commission attorney has served the Brookfield WPCA for more than 20 years providing expertise in land use issues. He also has a valuable depth of corporate memory. There has been a change in accountant as the previous accountant changed the business to focus entirely on auditing. The new accounting firm, Bliss Allred and Company, was engaged after receiving several responses from a RFP solicitation.

### Expansion:

One major installation at \$2.2MM was completed Fall 2015—the High Meadow Project covering three developments, Ledgewood, Newbury Crossing as well as High Meadow. These had been on original septic systems since their construction in the second half of the last century. These recently connected Municipal Water and now are on the sanitary sewer system.

### Accommodating Growth:

- A proposed Rollingwood project at \$600M is designed to take advantage of recent system expansions to re-route to a full gravity system. The project awaits condo association approvals and requisite public hearings. The cost will be divided among the unit owners proportioned by their Grand List Value.
- The North Pump Station at the New Milford town line and the station behind 777 Federal Road are both running at 50% capacity for normal operations during working hours as seen by the on-line data capture system. Growth is planned from several new Condo projects in the Four Corners area. These two stations require replacing existing pumps with pumps of greater capacity. These projects are due to be completed by June 2016 and funded as capital improvements by the Federal Road District users.
- Brooks Quarry is an elderly housing project owned by the Brookfield Housing Authority with a sub-standard sewer system built in 1994. This system has failed requiring frequent and extensive maintenance. The Brookfield Housing Authority was awarded a CHFA grant to fund the project and a low bid contract approved. It is now due to be completed late Fall 2016. Brooks Quarry is already serviced by the sewer system.

- With the installation of the High Meadow Project, the pump station at Silvermine and Pocono Road required updating of the original 1997 electrical control system and adding an emergency generator. The project is due to be completed by June 2016. This station is on the High School system, which is used as an emergency shelter.
- In 2014 the WPCA took over ownership of a private pump station serving Commerce Drive. This station underwent modernization of \$50K in upgrades in 2015.
- Finally, the original generator at the “Caldor” pump station was vintage 1976. It was undersized due to upgrades over the years and parts were no longer available. A new natural gas motor-generator installation with up-to-date switching gear was installed this past Fiscal Year.

These last three major construction projects will be/were paid for with funds in Unrestricted Capital reserves. Each project is planned and approved on its own merits.

### **The WPCA Enterprise**

The WPCA Enterprise Fund accounting is fully separated from the Town and on a full accrual accounting basis. Nevertheless, the WPCA is included as a business activity in the Town audit. The WPCA office handles payroll, billing receivables and accounts payable, including sewer bond and loan obligation payments. This arrangement is in place at the request of the Office of the Controller and Auditors in keeping with government Enterprise Fund accounting rules.

Unrestricted funds are broken down into Operating and Capital. This is a budgeting and reporting method useful to the Commission to monitor finances.

The sewer usage fee was set in June 2012 at \$380 per unit per year to cover increasing Danbury treatment fees and depreciation. (A household is one unit.) The usage fee is proposed to remain unchanged again for this coming year. This rate still allows sustainable operations and also the capacity to make infrastructure upgrades to accommodate the growth in system use without raising usage rates. Excess funds from operations are put into the Capital Fund for handling enhancements or repairs—some planned, some unforeseen.

The number of customers has increased more than 50% since 2009. Efficiency measures have allowed the WPCA to maintain staff at four—two in the field, two in the office—for 15 years. Last year, the Commission authorized an additional part-time employee with a tablet computer and vehicle, which was offset by the additional revenue from growth.

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

At the end of 2015 there were 3350 units producing approximately 280 thousand gallons per day (MGPD) of flow. While the new customers were anticipated for 2015-16, there was also a noticeable loss of customer revenue from the lost businesses in the Four Corners Area. The flows were higher in FY 2015-16 with 250 new customers at the High Meadow project condos and some others. With the addition of Barnbeck and Laurel Hill apartments, and more units at

Newbury Village, Riverview and Oak Meadow, the budgeted number of units is 3550, a 6% increase over current actual, but no increase over the budget for last year.

All sanitary wastewater flow is sent to the Regional Danbury Waste Treatment plant under the supervision of the CT DEEP and by an Interlocal Agreement with Danbury. The agreement allows a flow from Brookfield of up to 500 GPD (Gallons per Day). Brookfield is sending waste at an average rate of 300 GPD, 60% of the allowable. With the annual budget at \$1,372,000, the treatment cost per thousand gallons is \$1200 per GPD for a planned 300GPD of average flow in the next FY. (This represents the Danbury Fee plus utilities expense.) The total WPCA budgeted cost for FY 2016-17 is \$4570 GPD.

### **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. Water is now available along most of the sewer routes, but not all have connected and are still on private wells. So a water flow-based system remains a challenge. Historically, this has not been possible since most of the Town has not been on water meters. The Commission is aggressively exploring charging by water usage for commercial customers. This strategy will require commercial customers to install a water meter.

The entire billing system is under review by a sub-committee of WPCA Commissioners. However, at the current rate of \$380 per year per household unit, 75% or \$285 would likely be a fixed connection fee and only 25% based on some measure of usage.

### **Summary:**

Funds to pay each bond note or to make upgrades within each sewer district are kept separate and restricted. In fact, funds are kept isolated in separate bank accounts as required by Resolution that are attached to land records. These district accounts are dedicated to retire specific bond or loan obligation or pay for major upgrades and, by law, are not co-mingled with other WPCA “unrestricted” funds. Bond or loan obligations are satisfied with the collection of Benefit Assessments on benefited properties over time, typically 20 years.

The operating budget in a simple form can be divided into five categories. See the table below.

WPCA Budgeted Expenses FY 2016-2017		
Cost Element	Cost in \$, 000s	Percent
Danbury Fees	\$310.0	22.6%
Employee Costs	\$536.0	39.0%
Operations	\$282.5	20.6%
Administration	\$109.0	8.0%
Contribution to Capital	\$134.5	9.8%

The Administration category includes outside legal, accounting and audit costs. There is no expense for a WPCA Director as the commission is made up entirely of volunteers. A Director would add an estimated 12% to the overall cost with an accompanying rate increase.

**Operations Budget**

>> See comments on page 2

**Capital Projects Budget (pages 3 and 4)**

- A** Project cost was BAN'd. Project substantially complete by 6/30/16, amount in FY2017 is 2% retainage only
- B** Manhole projects are estimated to have a useful life of 80 years. Assumes ongoing annual replacement/overhaul - rotation 400 manholes (current number of manholes) over the 80 years - therefore, approximately 5 manholes per year
- C** These upgrades are due to the growth in the Federal Road North District and will therefore be paid for from the Federal Road restricted account.
- D** Other line item is assumed to capture the smaller capital equipment that will be needed but is not specifically identified
- E** Costs to the WPCA - monitoring equipment and sewer line to Brooks Quarry Road for potential accessible properties
- F** WPCA Maintenance Manager vehicle

**Restricted Accounts Budget (pages 5 and 8)**

- >> All outstanding BANs are assumed to be refinanced through new BANs or obligation bonds, except partial pay down is assumed for Del Mar
- >> High Meadow/Newbury project was assessed FYE 2016 (9/1/15) at replacement of BANs to Bonds of \$2,200,000 at 3% interest over 20 years (BAN rolled over 11/15, paid down \$200,000)
- >> Rollingwood project is assumed to be assessed FYE 2018 at Bond amount of \$617,000 at 3% interest over 10 years, with 10% of cost of project to be paid in FY18

Account / Description	2014-2015 Budget	2014-2015 Actual	2015-2016 Budget	Proposed Budget 2016-2017	Increase/ (Decrease) from 15/16 Budget	Comments
<b>Revenues</b>						
4000-01 · User Fees	1,261,177	1,181,830	1,350,000	1,350,000	0.00%	
4900-02 · User/Assess Delinq Int./Lien	18,000	11,946	18,000	12,000	-33.33%	
4900-03 · Application/Miscellaneous Fees	6,000	4,623	5,000	8,000	60.00%	
9000-03 · Interest Income	300	1,204	3,000	2,000	-33.33%	SW Capital Acct. & Unused BAN Acct. Interest
<b>Subtotal Revenue</b>	<b>1,285,477</b>	<b>1,199,602</b>	<b>1,376,000</b>	<b>1,372,000</b>	<b>-0.29%</b>	
<b>Expenditures</b>						
<b>DANBURY FEES</b>						
5000 · Capacity Charges - Other	264,271	302,500	302,000	310,000	2.65%	Est gallonage 106,000,000*.0028=296,800*4%
<b>EMPLOYEE COSTS</b>						
5810-01 · Employee Benefits (Health Ins)	93,008	90,522	105,102	99,443	-5.38%	Health ins (\$62,404.62+\$14,204.88), OPEB (\$19,033), taxable unemployt (\$3,800)
5811-01 · Pension Plans Expense	46,395	56,314	41,465	37,967	-8.44%	Number supplied by the Town 13.1%
5812-01 · Disability & Life Ins Expense	4,127	4,127	3,769	3,769	-0.01%	Number supplied by the Town
5813-01 · Workers' Comp Expense	27,056	17,431	18,608	14,455	-22.32%	Number supplied by the Town, 5% increase from actual
5870-01 · Salaries & Employer Payroll Tax	304,133	290,299	302,820	359,892	18.85%	3% rate increase (Admin, Maintenance, 6 mos. PT, 6 mos. FT)
5872-01 · Seasonal Help			15,000	7,600	NM	Summer hire \$500/wk x 12 wks
5872-01 · Part Timer			27,989		NM	Moved up to 5870-01
New FT benefits (6 mos.)				12,964		Health ins (11,318.28), Life & Disability (477.41), WC (1,168.71)
<b>Subtotal Employee Costs</b>	<b>474,719</b>	<b>458,693</b>	<b>514,753</b>	<b>536,090</b>		
<b>OPERATIONS</b>						
5289-01 · Studies & Testing	5,000	17,239	20,000	20,000	0.00%	Same as budget FYE 2016
5301-01 · Uniform Allowance	500	476	1,050	1,050	0.00%	Same as budget FYE 2016 \$350 per employee x 3
5877-01 · Building & Maintenance	11,500	30,187	20,000	28,000	40.00%	Incl lawn maint \$15K, \$1K x 13 PS
5880-01 · Maintenance Equipment	5,000	2,991	5,000	3,500	-30.00%	Reduction reflects trend
5881-01 · Supplies Equipment	6,000	4,486	6,000	6,000	0.00%	Same as budget FYE 2016
5886-01 · Truck & Auto Expense	12,000	15,590	16,500	17,700	7.27%	\$1,475 * 12 mos. (\$650, \$550, \$275)
5893-01 · Recurring Maintenance	5,000	5,798	12,000	17,000	41.67%	US Automation, Generators, Easements Clearings, Bioxide
5894-01 · Non-Recurring Maintenance	10,000	29,693	10,000	10,000	0.00%	Same as budget FYE 2016
5895-01 · Utilities	48,000	59,950	49,800	52,000	4.42%	Increase reflects trend
5896-01 · Communications & Alarms	15,000	12,652	16,700	18,800	12.57%	Mission \$13K, Frontier \$1200, Verizon \$3600, Batteries \$1K
5897-01 · Engineering Costs	30,000	15,809	75,000	65,000	-13.33%	Includes CWF engineering costs (\$25K Cand Shores) & I&I Study (\$30K)
5902-01 · Casualty Insurance	9,151	12,833	12,956	10,477	-19.13%	Number supplied by the Town
5905-01 · Pump Maintenance & Repairs	25,000	26,000	36,000	42,000	16.67%	12 stations * \$2,500, Sand Cut Grinder \$12K
5909-01 GIS Costs	30,000	4,602	25,000	15,000	-40.00%	Includes GIS engineering costs
5910-01 · Safety Equipment	6,000	2,151	6,000	6,000	0.00%	Insufficient history to adjust
<b>Subtotal Operations</b>	<b>218,151</b>	<b>240,459</b>	<b>312,006</b>	<b>312,527</b>		
<b>ADMINISTRATION</b>						
5876-01 · Office/Administrative Supplies	4,000	3,551	4,000	4,000	0.00%	Same as budget FYE 2016
5878-01 · Postage & Mailing Costs	5,000	197	5,000	2,500	-50.00%	Reduction reflects trend
5883-01 · Training & Education Costs	1,500	589	1,750	2,500	42.86%	5 emp x \$500 each
5884-02 · Other Administrative Expenses	6,500	6,367	6,500	10,000	53.85%	Inv. Cloud, Paychex, Indemnity Ins., Gifts, Scanning project
5887-01 · Advertising/Legal Ads	15,000	10,286	15,000	5,000	-66.67%	Most costs charged to projects
5888-01 · Maps, Printing & Copier	1,000	1,573	1,000	1,000	0.00%	ToB plotter cost \$300
5889-01 · Legal Expenses	35,000	31,140	35,000	20,000	-42.86%	Some legal will be charged to projects
5906-01 · Audit/Accounting Services	35,000	57,907	55,000	55,000	0.00%	\$40K acct., \$15K audit Same as budget FYE 2016
5907-01 · Data Processing Support	8,000	6,235	8,000	10,130	26.63%	Includes printing & mailing
<b>Subtotal Administration</b>	<b>111,000</b>	<b>117,845</b>	<b>131,250</b>	<b>110,130</b>		
<b>Total Expenditures less Capital Contributions</b>	<b>1,068,141</b>	<b>1,119,497</b>	<b>1,260,009</b>	<b>1,268,747</b>		
<b>CAPITAL CONTRIBUTIONS</b>						
5885 Contribution to Capital Projects	217,335	80,105	115,991	103,253	-10.98%	Difference between revenue & expenses
<b>Total Expenditures</b>	<b>1,285,476</b>	<b>1,199,602</b>	<b>1,376,000</b>	<b>1,372,000</b>	<b>-0.29%</b>	

**WPCA Capital Projects Budget - CASH Basis  
FYE 2016-2017**

**PROJECTED CASH BALANCE BEGINNING OF PERIOD** 472,500

**CASH INFLOWS**

Cash from Issuance of Debt	617,000
2016 Contribution from Operations Budget	103,253
Center School Reimbursement	152,190
2% Capital Cost Recovery	<u>28,000</u>
Total Cash Inflows	<u>900,443</u>

**CASH OUTFLOWS**

Per detail on Page 4	
Major Capital Projects	(677,896)
Operations Capital Projects	<u>(115,616)</u>
Total Cash Outflows	<u>(793,512)</u>

**Net Budgeted Increase (Decrease)** 106,930

**PROJECTED CASH BALANCE END OF PERIOD** 579,430

<b>Issuance of Debt</b>	
<b>BAN proceeds Issued during FYE 2015</b>	
Sandy Lane Payoff	
High Meadow/Ledgewood/Newbury Paydown	
<b>BAN/Bond proceeds planned issuance FYE 2017</b>	
Rollingwood	617,000
	<u>617,000</u>
<b>Note: It is assumed that BAN funds will be replaced with new BANs or bonds</b>	



**WPCA Capital Project Budget - Expenditure Detail  
For the Year Ended June 30, 2017**

<b>Description</b>	<b>Note Ref #</b>	<b>Planned Completion</b>	<b>Total Estimated Cost</b>	<b>Actual Expended to Date 1/31/16</b>	<b>Estimated Expended 2/1/16 to 6/30/16</b>	<b>Budget FYE 6/30/17</b>	<b>Total Projected to Date 6/30/17</b>
<b>Major Capital Projects</b>							
High Meadow/Newbury Crossing/Ledgewood	<b>A</b>	2016	2,200,000	2,044,721	25,000	30,596	2,100,317
Rollingwood		2017	617,000	11,695	32,500	572,805	617,000
777 Pump Station Upgrade	<b>C</b>	2017	240,489	98,041	100,000	42,448	240,489
Force Main repair	<b>C</b>	2016	85,406	74,939	10,467	-	85,406
North Pump Station Upgrade	<b>C</b>	2017	213,347	31,300	150,000	32,047	213,347
<b>Totals</b>			<b>3,356,242</b>	<b>2,260,695</b>	<b>317,967</b>	<b>677,896</b>	<b>3,256,558</b>
<b>Operations Capital Projects</b>							
Manhole Projects (replacements/paving changes)	<b>B</b>	Annual	30,000		17,500	30,000	
Forced main replacement/tiger mag Caldor		2018	75,000	-	-		
Railroad PS Upgrade		2017	154,800	29,184	100,000	25,616	154,800
Brooks Quarry (WPCA specific costs)	<b>E</b>	2017	10,000		10,000		
New Vehicle	<b>F</b>	2017	50,000			50,000	
Other	<b>D</b>	Annual	10,000	-	-	10,000	
<b>Totals</b>			<b>329,800</b>	<b>29,184</b>	<b>127,500</b>	<b>115,616</b>	<b>154,800</b>
<b>Grand Totals</b>			<b>3,686,042</b>	<b>2,289,879</b>	<b>445,467</b>	<b>793,512</b>	<b>3,411,358</b>

See page 1 for reference # explanations

	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			
<b>Revenues</b>										
4000-01 · User Fees								-	-	-
4700-01 · Capital Cost Recovery Revenue								-	-	-
4900-02 · User/Assess Delinq Int./Lien	3,000	500	2,000	2,000	6,000	5,000	-	18,500	-	18,500
4900-03 · Application/Miscellaneous Fees								-	-	-
9000-03 · Interest Income	100	25	1,000	250	250	-	-	1,625	-	1,625
Assessment - Principal	29,500	51,000	48,500	62,800	234,200	225,500	-	651,500	-	651,500
Assessment - interest income	3,500	24,000	10,500	1,200	5,800	4,500	-	49,500	-	49,500
<b>Total Revenue</b>	<b>36,100</b>	<b>75,525</b>	<b>62,000</b>	<b>66,250</b>	<b>246,250</b>	<b>235,000</b>	<b>-</b>	<b>721,125</b>	<b>-</b>	<b>721,125</b>
<b>Expenditures</b>										
<b>DANBURY FEES</b>										
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								-	-	-
5872-01 · Seasonal Help								-	-	-
5872-01 · Part Timer								-	-	-
<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								-	-	-
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								-	-	-
5884-02 · Other Administrative Expenses								-	-	-
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	-	30,000	146,625	41,060	225,355	65,000	-	508,040	(402,000)	106,040
<b>CAPITAL CONTRIBUTIONS</b>										
5885 Contribution to Capital Projects				152,190				152,190	(152,190)	-
Depreciation expense								-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>30,000</b>	<b>146,625</b>	<b>193,250</b>	<b>225,355</b>	<b>65,000</b>	<b>-</b>	<b>660,230</b>	<b>(554,190)</b>	<b>106,040</b>
<b>Excess Revenue Over (Under) Expenses</b>										<b>615,085</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	1,350,000	-	1,350,000
4700-01 · Capital Cost Recovery Revenue	28,000	-	28,000
4900-02 · User/Assess Delinq Int./Lien	12,000	18,500	30,500
4900-03 · Application/Miscellaneous Fees	8,000	-	8,000
9000-03 · Interest Income	2,000	1,625	3,625
Assessment - Principal		651,500	651,500
Assessment - interest income		49,500	49,500
<b>Total Revenue</b>	1,400,000	721,125	2,121,125
<b>Expenditures</b>			
<b>DANBURY FEES</b>			
5000 · Capacity Charges - Other	310,000	-	310,000
<b>EMPLOYEE COSTS</b>			
5810-01 · Employee Benefit Plans (Health Ins)	99,443	-	99,443
5811-01 · Pension Plans Expense	37,967	-	37,967
5812-01 · Disability & Life Ins Expense	3,769	-	3,769
5813-01 · Workers' Comp Expense	14,455	-	14,455
5870-01 · Salaries and Employer Payroll Tax	359,892	-	359,892
5872-01 · Seasonal Help	7,600	-	7,600
5872-01 · Part Timer	-	-	-
New FT Benefits	12,964		12,964
<b>OPERATIONS</b>			
5289-01 · Studies & Testing	20,000	-	20,000
5301-01 · Uniform Allowance	1,050	-	1,050
5877-01 · Building & Maintenance	28,000	-	28,000
5880-01 · Maintenance Equipment	3,500	-	3,500
5881-01 · Supplies Equipment	6,000	-	6,000
5886-01 · Truck & Auto Expense	17,700	-	17,700
5893-01 · Recurring Maintenance	17,000	-	17,000
5894-01 · Non-Recurring Maintenance	10,000	-	10,000
5895-01 · Utilities	52,000	-	52,000
5896-01 · Communications & Alarms	18,800	-	18,800
5897-01 · Engineering Costs	65,000	-	65,000
5902-01 · Casualty Insurance	10,477	-	10,477
5905-01 · Pump Maintenance & Repairs	42,000	-	42,000
5909-01 GIS Costs	15,000	-	15,000
5910-01 · Safety Equipment	6,000	-	6,000
<b>ADMINISTRATION</b>			
5876-01 · Office/Administrative Supplies	4,000	-	4,000
5878-01 · Postage & Mailing Costs	2,500	-	2,500
5883-01 · Training & Education Costs	2,500	-	2,500
5884-02 · Other Administrative Expenses	10,000	-	10,000
5887-01 · Advertising/Legal Ads	5,000	-	5,000
5888-01 · Maps, Printing & Copier	1,000	-	1,000
5889-01 · Legal Expenses	20,000	-	20,000
5906-01 · Audit/Accounting Services	55,000	-	55,000
5907-01 · Data Processing Support	10,130	-	10,130
Debt principal and Interest	-	106,040	106,040
<b>CAPITAL CONTRIBUTIONS</b>			
5885 Contribution to Capital Projects	-	-	-
Depreciation expense	275,000	-	275,000
<b>Total Expenditures</b>	1,543,747	106,040	1,649,787
<b>Excess Revenue Over (Under) Expenses</b>	<b>(143,747)</b>	<b>615,085</b>	<b>471,338</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	1,350,000		1,350,000				1,350,000
4700-01 · Capital Cost Recovery Revenue	-	28,000	28,000				28,000
4900-02 · User/Assess Delinq Int./Lien	12,000		12,000				12,000
4900-03 · Application/Miscellaneous Fees	8,000		8,000				8,000
9000-03 · Interest Income	2,000		2,000				2,000
Cash from issuance of debt	-	617,000	617,000	(617,000)			-
Contribution from Operations budget	-	103,253	103,253	(103,253)			-
Center School Reimbursement	-	152,190	152,190	(152,190)			-
<b>Total Revenue</b>	<b>1,372,000</b>	<b>900,443</b>	<b>2,272,443</b>	<b>(872,443)</b>	-	-	<b>1,400,000</b>
<b>Expenditures</b>							
<b>DANBURY FEES</b>							
5000 · Capacity Charges - Other	310,000		310,000				310,000
<b>EMPLOYEE COSTS</b>							
5810-01 · Employee Benefit Plans (Health Ins)	99,443		99,443				99,443
5811-01 · Pension Plans Expense	37,967		37,967				37,967
5812-01 · Disability & Life Ins Expense	3,769		3,769				3,769
5813-01 · Workers' Comp Expense	14,455		14,455				14,455
5870-01 · Salaries and Employer Payroll Tax	359,892		359,892				359,892
5872-01 · Seasonal Help	7,600		7,600				7,600
5872-01 · Part Timer	-		-				-
New FT Benefites 6 mos	12,964		12,964				12,964
<b>OPERATIONS</b>							
5289-01 · Studies & Testing	20,000		20,000				20,000
5301-01 · Uniform Allowance	1,050		1,050				1,050
5877-01 · Building & Maintenance	28,000		28,000				28,000
5880-01 · Maintenance Equipment	3,500		3,500				3,500
5881-01 · Supplies Equipment	6,000		6,000				6,000
5886-01 · Truck & Auto Expense	17,700		17,700				17,700
5893-01 · Recurring Maintenance	17,000		17,000				17,000
5894-01 · Non-Recurring Maintenance	10,000		10,000				10,000
5895-01 · Utilities	52,000		52,000				52,000
5896-01 · Communications & Alarms	18,800		18,800				18,800
5897-01 · Engineering Costs	65,000		65,000				65,000
5902-01 · Casualty Insurance	10,477		10,477				10,477
5905-01 · Pump Maintenance & Repairs	42,000		42,000				42,000
5909-01 · GIS Costs	15,000		15,000				15,000
5910-01 · Safety Equipment	6,000		6,000				6,000
<b>ADMINISTRATION</b>							
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	2,500		2,500				2,500
5884-02 · Other Administrative Expenses	10,000		10,000				10,000
5887-01 · Advertising/Legal Ads	5,000		5,000				5,000
5888-01 · Maps, Printing & Copier	1,000		1,000				1,000
5889-01 · Legal Expenses	20,000		20,000				20,000
5906-01 · Audit/Accounting Services	55,000		55,000				55,000
5907-01 · Data Processing Support	10,130		10,130				10,130
Debt principal and Interest	-		-				-
<b>CAPITAL CONTRIBUTIONS</b>							
5885 Contribution to Capital Projects	103,253	-	103,253	(103,253)			-
Capital expenditures		793,512	793,512		(793,512)		-
Depreciation expense			-			275,000	275,000
<b>Total Expenditures</b>	<b>1,372,000</b>	<b>793,512</b>	<b>2,165,512</b>	<b>(103,253)</b>	<b>(793,512)</b>	<b>275,000</b>	<b>1,543,747</b>
				<b>Excess Revenue Over (Under) Expenses</b>			<b>(143,747)</b>

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

## WPCA Restricted Projected Cash Flow Rollforward 2016-17

For the Year Ended June 30, 2017

	<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>
<b>Projected cash balance at June 30, 2016</b>	47,000	10,000	547,000	127,000	300,000	284,000	-	1,315,000
<b><u>Projected Cash Inflows</u></b>								
Assessment and other receipts								
Assessment (principal & interest)	33,000	75,000	59,000	64,000	240,000	230,000		701,000
Assessment - delinquent interest	3,000	500	2,000	2,000	6,000	5,000		18,500
Bank Interest income	100	25	1,000	250	250	-	-	1,625
<b>Total Projected Cash Inflows</b>	<b>36,100</b>	<b>75,525</b>	<b>62,000</b>	<b>66,250</b>	<b>246,250</b>	<b>235,000</b>	-	<b>721,125</b>
<b><u>Projected Cash Outflows</u></b>								
Debt payments (principal & interest)	-	(30,000)	(146,625)	(41,060)	(225,355)	(65,000)		(508,040)
Pay reimbursement to WPCA operations	(80,600)	(53,025)	-	(152,190)	-	-	-	(285,815)
<b>Total Projected Cash Outflows</b>	<b>(80,600)</b>	<b>(83,025)</b>	<b>(146,625)</b>	<b>(193,250)</b>	<b>(225,355)</b>	<b>(65,000)</b>	-	<b>(793,855)</b>
<b>Increase (Decrease) in Cash</b>	<b>(44,500)</b>	<b>(7,500)</b>	<b>(84,625)</b>	<b>(127,000)</b>	<b>20,895</b>	<b>170,000</b>	-	<b>(72,730)</b>
<b>Projected balance at June 30, 2017</b>	<b>2,500</b>	<b>2,500</b>	<b>462,375</b>	<b>-</b>	<b>320,895</b>	<b>454,000</b>	<b>-</b>	<b>1,242,270</b>

**Notes:**

High Meadow Debt payments are assuming a \$2mm bond beginning Oct-16 payable over a 20 year term at 3% interest.

Principal payments made semi-annually.