

WCC BUDGET FY2026/27

FUND 843 - WATER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
Fund 843 - Water Fund - Revenues							
<u>170 Use Ret. Earn.</u>							
843.50.5039.8.49201.00000	Use of Retained Earnings	0	203,387	203,387	354,846	354,846	
	Use FB Total	0	203,387	203,387	354,846	354,846	0
<u>272 Sale-Water</u>							
843.50.5039.1.42813.00000	Metered Sales to Gen Cust.	1,546,828	1,650,000	1,650,000	1,750,000	1,750,000	
843.50.5039.1.42815.00000	Other Charges to PA	663,508	700,000	700,000	700,000	700,000	
	Sale-Water Total	2,210,336	2,350,000	2,350,000	2,450,000	2,450,000	0
<u>273 Misc Rev</u>							
843.50.5039.2.45500.00000	Misc Operating Income	4,002	0	0	0	0	
843.50.5039.2.44800.00000	State Grants-Taxes	0	0	0	0	0	
843.50.5039.1.42823.00000	Permits	87,475	2,200	2,200	2,200	2,200	
843.50.5039.1.42830.00000	Water Charge for Loan Funding	107,562	30,000	30,000	92,500	92,500	
	Misc Rev Total	199,039	32,200	32,200	94,700	94,700	0
<u>275 Assessment</u>							
843.50.5039.5.41106.00000	Assessment Revenue	21,450	0	0	0	0	
843.50.5039.1.42817.00000	Misc Serv Rev Connec Chg	30,548	10,000	10,000	10,000	10,000	
	Assessment Total	51,998	10,000	10,000	10,000	10,000	0
<u>276 Int-Assess</u>							
843.50.5039.5.41303.00000	Interest Income-Assessment	1,315	0	0	0	0	
	Int-asses Total	1,315	0	0	0	0	0
<u>277 Int-Inv</u>							
843.50.5039.7.45108.00000	Interest Inc. Investment	109,946	75,000	75,000	100,000	100,000	
843.50.5039.7.45106.00000	Interest Income-Misc	3,527	5,000	5,000	5,000	5,000	
	Int-Inv Total	113,473	80,000	80,000	105,000	105,000	0
Water Fund Total Revenue		2,576,161	2,675,587	2,675,587	3,014,546	3,014,546	0

FUND 843 - WATER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
Fund 843 - Water Fund - Expenses							
5081 - Purchase-Water/Sewer Main							
843.50.5081.0.56501.00000	Prch Water	682,981	850,000	850,000	850,000	850,000	
	Purch Wat Total	682,981	850,000	850,000	850,000	850,000	0
5082 - SourceSupply/Sewer Trmt.							
843.50.5082.0.56601.00000	Oper Supp	19,239	45,000	45,000	45,000	45,000	
	Sourc Supp Total	19,239	45,000	45,000	45,000	45,000	0
5083 - Pumping Expense							
843.50.5083.0.56701.00000	Pur Power	3,879	5,000	5,000	5,000	5,000	
843.50.5083.0.56702.00000	Power Elton	84,110	75,000	75,000	85,000	85,000	
843.50.5083.0.56703.00000	Oper-Woodlawn	4,633	1,500	1,500	6,000	6,000	
843.50.5083.0.56706.00000	Maint-Elton	2,028	12,000	12,000	12,000	12,000	
843.50.5083.0.56712.00000	Electrician	265	6,000	6,000	6,000	6,000	
	Pump. Exp Total	94,915	99,500	99,500	114,000	114,000	0
5084 - Transmission & Distribution							
843.50.5084.0.56801.00000	Trans/Dist	17,407	30,000	30,000	30,000	30,000	
843.50.5084.0.56802.00000	Services	1,840	20,000	20,000	20,000	20,000	
843.50.5084.0.56803.00000	Meters	9,235	20,000	20,000	20,000	20,000	
843.50.5084.0.56806.00000	Trn & Dist	0	1,000	1,000	1,000	1,000	
843.50.5084.0.56807.00000	Structures	0	10,000	10,000	10,000	10,000	
843.50.5084.0.56808.00000	Lease ROW RR	4,617	11,500	11,500	11,500	11,500	
843.50.5084.0.56809.00000	Tools - Line Locator	3,157	5,000	5,000	5,000	5,000	
843.50.5084.0.56813.00000	Maint-Mains	43,321	80,000	80,000	80,000	80,000	
843.50.5084.0.56816.00000	Maint-Hydrants	400	5,000	5,000	5,000	5,000	
843.50.5084.0.56819.00000	Misc. Water Main Work	26,484	47,000	47,000	47,000	47,000	
843.50.5084.0.56821.00000	Elton Rd Well Generator Maintenance	21,758	5,000	5,000	10,000	10,000	
843.50.5084.0.58033.00000	Water Projects Loan Interest	0	21,000	21,000	31,000	31,000	
	Trans/Dist Total	128,218	255,500	255,500	270,500	270,500	0

FUND 843 - WATER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
5086 - Administration							
843.50.5086.0.53814.00000	Contractual Services	5,327	70,000	70,000	70,000	70,000	
843.50.5086.0.53903.00000	Copying	616	1,000	1,000	1,000	1,000	
843.50.5086.0.56921.00000	Supplies	2,560	9,000	9,000	9,000	9,000	
843.50.5086.0.56923.00000	Auditor	4,332	6,164	6,164	6,164	6,164	
843.50.5086.0.56924.00000	Consulting	36,135	200,000	200,000	160,000	160,000	
843.50.5086.0.56925.00000	Insurance	19,186	21,104	21,104	24,270	24,270	
843.50.5086.0.56930.00000	General Exp.	5,548	10,000	10,000	10,000	10,000	
843.50.5086.0.56932.00000	Org.Fees	2,982	4,000	4,000	4,000	4,000	
843.50.5086.0.56933.00000	Prof.Devel.	3,137	6,300	6,300	6,300	6,300	
843.50.5086.0.56934.00000	Training	2,005	2,800	2,800	2,800	2,800	
843.50.5086.0.56941.00000	Mileage	0	300	300	300	300	
843.50.5086.0.56942.00000	Gas & Oil	8,596	12,500	12,500	12,500	12,500	
843.50.5086.0.56943.00000	Parts	3,344	2,500	2,500	2,500	2,500	
843.50.5086.0.56944.00000	Labor	3,002	2,500	2,500	2,500	2,500	
843.50.5086.0.56951.00000	Computer Services	2,202	3,000	3,000	3,000	3,000	
Admin. Total		98,973	351,168	351,168	314,334	314,334	0
5088 - Capital Expenditures							
843.50.5088.0.58047.00000	Hydrants	0	20,000	20,000	30,000	30,000	
843.50.5088.0.58069.00000	Elton Road Well	0	50,000	50,000	15,000	15,000	
843.50.5088.0.58071.00000	Pick up truck	0	55,500	55,500	55,500	55,500	
843.50.5088.0.58074.00000	Radio Frequency Meters	0	60,000	60,000	60,000	60,000	
843.50.5088.0.58099.00000	Rf Meter Reading Equipment	0	40,000	40,000	40,000	40,000	
843.50.5088.0.58105.00000	Water Main Relining	0	0	0	280,000	280,000	
843.50.5088.0.58107.00000	Upgrade Meter Pits	0	20,000	20,000	20,000	20,000	
843.50.5088.0.58109.00000	Meriden Potable Water Interconnection	0	74,000	74,000	100,000	100,000	
843.50.5088.0.58110.00000	Berlin Tpk Main Upgrade	0	0	0	0	0	
Capital Total		0	319,500	319,500	600,500	600,500	0

FUND 843 - WATER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
5091 - Salaries & Fringes - Administration							
843.50.5091.0.51100.00000	Dept Head	24,112	24,912	24,912	25,783	25,783	
843.50.5091.0.51125.00000	Mid-Managers Personnel	81,081	75,311	75,311	92,924	92,924	
843.50.5091.0.51130.00000	Clerical	7,688	7,408	7,408	7,408	7,408	
843.50.5091.0.51305.00000	Comm Secretary	536	800	800	800	800	
843.50.5091.0.51400.00000	Overtime	0	3,000	3,000	3,000	3,000	
843.50.5091.0.51510.00000	Part time & Summer Help	0	18,000	18,000	18,000	18,000	
843.50.5091.0.51805.00000	Longevity	323	337	337	337	337	
843.50.5091.0.51820.00000	In lieu of Health Insurance	101	0	0	0	0	
843.50.5091.0.52010.00000	Worker's Compensation	1,475	3,813	3,813	1,485	1,485	
843.50.5091.0.52100.00000	Social Security	8,352	9,928	9,928	11,342	11,342	
843.50.5091.0.52200.00000	Pension	10,287	4,551	4,551	4,743	4,743	
843.50.5091.0.52220.00000	Ins-Life	385	759	759	895	895	
843.50.5091.0.52235.00000	Health Ins	11,357	12,303	12,303	13,528	13,528	
Admin Salaries & Fringes Total		145,696	161,122	161,122	180,245	180,245	0
5092 - Salaries & Fringes - Operations							
843.50.5092.0.51125.00000	Mid-Managers Personnel	68,203	65,744	65,744	70,428	70,428	
843.50.5092.0.51135.00000	Blue Coll.	163,295	164,111	164,111	176,967	176,967	
843.50.5092.0.51400.00000	Overtime	31,338	15,000	15,000	30,000	30,000	
843.50.5092.0.51440.00000	Extra Duty Police Officer	0	2,000	2,000	2,000	2,000	
843.50.5092.0.51805.00000	Longevity	1,709	1,701	1,701	867	867	
843.50.5092.0.52010.00000	Worker's Compensation	9,559	7,432	7,432	10,944	10,944	
843.50.5092.0.52100.00000	Social Security	18,660	19,033	19,033	20,158	20,158	
843.50.5092.0.52200.00000	Pension	21,074	21,099	21,099	22,473	22,473	
843.50.5092.0.52220.00000	Ins-Life	823	1,383	1,383	674	674	
843.50.5092.0.52225.00000	Physicals	73	200	200	200	200	
843.50.5092.0.52235.00000	Health Ins	72,984	78,867	78,867	86,529	86,529	
843.50.5092.0.52300.00000	Uniforms	3,379	3,000	3,000	4,500	4,500	
Opns Salaries & Fringes Total		391,097	379,570	379,570	425,740	425,740	0

FUND 843 - WATER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
<u>5093 - Depreciation</u>							
843.50.5093.0.57001.00000	Depr-Distrib Reserv Stn	9,546	44,929	44,929	44,929	44,929	
843.50.5093.0.57003.00000	Depr-Service Installation	5,667	5,667	5,667	5,667	5,667	
843.50.5093.0.57004.00000	Depr Impr.	25,468	25,468	25,468	25,468	25,468	
843.50.5093.0.57007.00000	Depr Trans. & Dist. Mains	43,331	82,641	82,641	82,641	82,641	
843.50.5093.0.57010.00000	Depr Pump Station Equip.	8,814	8,814	8,814	8,814	8,814	
843.50.5093.0.57011.00000	Depr Office Furn. & Equip.	3,531	3,531	3,531	3,531	3,531	
843.50.5093.0.57012.00000	Depr Hydrants	5,137	5,637	5,637	5,637	5,637	
843.50.5093.0.57013.00000	Depr-Meter	22,330	25,587	25,587	25,587	25,587	
843.50.5093.0.57014.00000	Depr-Trans. Equip.	4,328	7,453	7,453	7,453	7,453	
	Deprec. Total	128,152	209,727	209,727	209,727	209,727	0
<u>5094 - Transfers to OtherFunds</u>							
843.50.5094.0.59619.00000	Trans-Gen. Fund	4,500	4,500	4,500	4,500	4,500	
	Transfers Total	4,500	4,500	4,500	4,500	4,500	0
Water Fund Total Expense		1,693,771	2,675,587	2,675,587	3,014,546	3,014,546	0
Water Fund Total Revenue		2,576,161	2,675,587	2,675,587	3,014,546	3,014,546	0

WCC BUDGET FY2026/27

FUND 843 - WATER

FY 2026/27

Budget Input

3-Nov-25

Account	Account Description	26/27 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
843.50.5039.8.49201.00000	Use of Retained Earnings	354,846	Retained Earnings to offset expenses
	Total 170	354,846	
272 - Sale of Water			
843.50.5039.1.42813.00000	Metered Sales to Public	1,750,000	Residential, Commercial, Industrial sales.
843.50.5039.1.42815.00000	Public Authority	700,000	Worthington Fire District. Kensington Fire District
	Total 272	2,450,000	
273 - Miscellaneous Revenue			
843.50.5039.2.45500.00000	Misc Operating Inc.	0	Water main air testing (and others service to customers)
843.50.5039.1.42823.00000	Permits	2,200	Water Permits for service connections (construction)
843.50.5039.1.42830.00000	Water Charge for Loan Funding	92,500	Surcharge on bills for interest portion of 2023 DWSRF loan
	Total 273	94,700	
275 - Connection/ Assessment Charges			
843.50.5039.5.41106.00000	Assessment Revenue	0	Developers and others connecting to the Berlin Water System, using the installment plan
843.50.5039.1.42817.00000	Misc. Connection Charges	10,000	Developers and others connecting to the Berlin Water System (paid in full)
	Total 275	10,000	
276 - Interest/ Assessments			
843.50.5039.5.41303.00000	Interest/ Assessments	0	7.5% interest charged those using the installment payment plan
	Total 276	0	
277 - Interest/ Investments			
843.50.5039.7.45108.00000	Interest/ Investments	100,000	Interest derived from Finance investments Re: WCC
843.50.5039.7.45106.00000	Int Income -Miscellaneous	5,000	Interest on unpaid Water & Sewer Bills
	Total 277	105,000	
TOTAL REVENUES		3,014,546	
		3,014,546	

Account	Account Description	26/27 Budget	Supporting Description of Activity
EXPENDITURES			
5081-Purchase of Water			
843.50.5081.0.56501.00000	Purchase of Water	850,000	Purchase Water-NB, Cromwell, Kensington, & MDC. Increased fees by Cromwell,KFD and MDC.
	Total 181	850,000	
5082-Source of Supply			
843.50.5082.0.56601.00000	Source of Supply	45,000	Purchase chemicals and testing for water
	Total 182	45,000	
5083-Pumping Expense			
843.50.5083.0.56701.00000	Power-Pump Stations	5,000	CL&P Electric for Woodlawn, Rowly St, Quincy Trail
843.50.5083.0.56702.00000	Power- Elton	85,000	CL&P Electric for Elton well sites (expect efficiency from new pump)
843.50.5083.0.56703.00000	Operation-Woodlawn	6,000	AT&T Alarm Systems
843.50.5083.0.56706.00000	Maint. - Elton	12,000	General Maintenance to Pumps Various Locations, Improvements from new well
843.50.5083.0.56712.00000	Electrician	6,000	Electrical Repairs & Maint. for pumps by local electrician. Relocate alarm, security cameras, new pump
	Total 183	114,000	
5084-Transmission/ Distribution			
843.50.5084.0.56801.00000	Transmission/ Distribution	30,000	Monitoring, Adjustments & Repairs, Leak Detection, Pressure Reducing Valves, etc.
843.50.5084.0.56802.00000	Services	20,000	Residential Water Service Additions & Repair
843.50.5084.0.56803.00000	Meters	20,000	Purchase of meters- irrigation etc.
843.50.5084.0.56806.00000	Other Trans. Distribution	1,000	Miscellaneous Transmission / Distribution
843.50.5084.0.56807.00000	Structures & Improvements	10,000	Minor WCC Structure Repairs - Doors
843.50.5084.0.56808.00000	Lease ROW RR	11,500	Annual Lease With AMTRAK
843.50.5084.0.56809.00000	Small Hand Tools	5,000	Purchase of Small Tools for Staff
843.50.5084.0.56813.00000	Maintenance-Mains	80,000	Water main breaks, curb box repairs, etc.
843.50.5084.0.56816.00000	Maintenance-Hydrants	5,000	Repairs To Hydrants Due To Motor Vehicle Accidents
843.50.5084.0.56819.00000	Misc. Water Main Work	47,000	Miscellaneous Water Main Work, Appurtenances
843.50.5084.0.56820.00000	Elton Rd Well Generator Maintenance	10,000	Elton Rd. Well Generator Maintenance
843.50.5084.0.58033.00000	Water Projects Loan Interest	31,000	Interest for existing DWSRF loan plus \$10k for Meriden Interconnection/Lamination tank DWSRF loan
	Total 184	270,500	
5085-Assessment/ connection Charges			
843.50.5085.56851.00000	Assessment Due TOB	0	Jurisdictions outside WCC but served by WCC
	Total 185	0	
5086-Administration			
843.50.5086.0.53814.00000	Contractual Services	70,000	Emergency Water Main Services, generator repairs, electrical repairs, pumps, meters, wells.
843.50.5086.0.53903.00000	Copying	1,000	Copy Expenses & Lease of Copier
843.50.5086.0.56921.00000	Supplies and Telephones	9,000	Printing, Postage For W/S Bills
843.50.5086.0.56923.00000	Auditor	6,164	WCC portion of the Town Audit
843.50.5086.0.56924.00000	Consultants	160,000	Consulting Outside Engineers - Applications, Permitting, CT Water Company out-source billing (\$60k); Legal & other admin. fees for Meriden Interconnection DWSRF loan (\$30k).
843.50.5086.0.56925.00000	Insurance	24,270	TOB protection from suits
843.50.5086.0.56930.00000	Miscellaneous Expense	10,000	Town Clerk Fees, Liens, Ads In Newspapers, Fax phone line
843.50.5086.0.56932.00000	Organizational Fees	4,000	Dues for AWWA, ASRWWA, NEWWA, CTWWA - Jarema, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56933.00000	Prof. Development.	6,300	Seminars For WCC Personnel - Jarema, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56934.00000	Training	2,800	AWWA training schedules - Jarema, Perzanowski, Dornfried, Mendoza, Urciuoli.
843.50.5086.0.56942.00000	Mileage	300	Mileage reimbursements when employees use their own vehicles.
843.50.5086.0.56942.00000	Gas & Oil	12,500	Three vehicles, generator, misc. pumps generators)
843.50.5086.0.56943.00000	Parts	2,500	Motor vehicle repair parts
843.50.5086.0.56944.00000	Labor Distribution	2,500	Mechanic labor for motor vehicle repairs
843.50.5086.0.56951.00000	Computer Services	3,000	Computer assistance from outside Consultants- GIS Software
	Total 186	314,334	

Account	Account Description	26/27 Budget	Supporting Description of Activity
5088-Capital Expenditures			
843.50.5088.0.58047.00000	Hydrant Rep. Program	30,000	Replacement & repair of fire hydrant systems
843.50.5088.0.58069.00000	Elton Road Well	15,000	Well Redevelopment; New Pumps - Well Service
843.50.5088.0.58071.00000	Pick up truck	55,500	Replacement of existing truck
843.50.5088.0.58074.00000	Radio Frequency Meters	60,000	New Meters/Replacement Meters
843.50.5088.0.58099.00000	Rf Meter Reading Equipment	40,000	Replacement of water meters and updating with Rf units.
843.50.5088.0.58105.00000	Water Main Relining	280,000	To reline the water distribution system in East Berlin, Division St upgrade (design), Loop Wethersfield Rd (design).
843.50.5088.0.58107.00000	Upgrade Meter Pits	20,000	Division St upgrade (design)
843.50.5088.0.58109.00000	Meriden Potable Water Interconnection	100,000	Design & construction management of Meriden Interconnection project
843.50.5088.0.58110.00000	Berlin Tpk Main Upgrade	0	
	Total 188	600,500	
5091-Wages & Fringes Administration			
843.50.5091.0.51100.00000	Dept Head	25,783	WCC pays 1/4 of Public Works Director salary, of which 2/3 is allocated to Water.
843.50.5091.0.51125.00000	Mid Mgmt	92,924	Salary allocation (2/3) for WCC Manager who is a member of the Mid-Managers union. Also includes 25% of Deputy Director of Public Works salary, of which 2/3 is allocated to Water. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
843.50.5091.0.51130.00000	Clerical	7,408	Employee is a member of the White-Collar collective bargaining unit. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase also included.
843.50.5091.0.51305.00000	Comm Secretary	800	WCC Secretary \$100 per meeting for 12 meetings (see sewer portion).
843.50.5091.0.51400.00000	Overtime	3,000	Clerical overtime (i.e. lien research, billing conversion)
843.50.5091.0.51510.00000	Part time & Summer Help	18,000	Includes part time work on liens and summer help with records.
843.50.5091.0.51805.00000	Longevity	337	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.
843.50.5091.0.52010.00000	Worker's Comp	1,485	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
843.50.5091.0.52100.00000	Soc Sec	11,342	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5091.0.52200.00000	Pension	4,743	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
843.50.5091.0.52220.00000	Ins-Life	895	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
843.50.5091.0.52235.00000	Health Ins	13,528	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
	Total 191	180,245	
5092-Wages & Fringes Operations			
843.50.5092.0.51125.00000	Mid Mgmt	70,428	Salary allocation for the Foreman, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY25 contract rate. Contract expires 6/30/25.
843.50.5092.0.51135.00000	Blue Collar	176,967	Salary allocations for Crew Chief, Technician, and Tradesman who are members of the blue collar collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for FY27. Contract expires 6/30/27.
843.50.5092.0.51400.00000	Overtime	30,000	Weekend and holiday well and sewer station inspections.
843.50.5092.0.51440.00000	Extra Duty Police Officer	2,000	Payment for Police Officers providing traffic control.
843.50.5092.0.51805.00000	Longevity	867	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.

Account	Account Description	26/27 Budget	Supporting Description of Activity
843.50.5092.0.52010.00000	Worker's Comp	10,944	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY26 is being budgeted with a 5% increase based on the Town's renewal.
843.50.5092.0.52100.00000	Soc Sec	20,158	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
843.50.5092.0.52200.00000	Pension	22,473	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
843.50.5092.0.52220.00000	Ins-Life	674	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
843.50.5092.0.52225.00000	Physicals	200	Mandated tradesmen physicals
843.50.5092.0.52235.00000	Health Ins	86,529	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
843.50.5092.0.52300.00000	Uniforms	4,500	4 tradesmen - 7 uniforms each per week
Total 192		425,740	
5093-Depreciation			
843.50.5093.0.57001.00000	Depr-Distrib Reserv Stn	44,929	Annual depreciation of enterprise fund physical assets
843.50.5093.0.57003.00000	Depr-Service Installation	5,667	" " " " " " " "
843.50.5093.0.57004.00000	Depr Impr.	25,468	" " " " " " " "
843.50.5093.0.57007.00000	Depr Trans. & Dist. Mains	82,641	" " " " " " " "
843.50.5093.0.57010.00000	Depr Pump Station Equip.	8,814	" " " " " " " "
843.50.5093.0.57011.00000	Depr Office Furn. & Equip.	3,531	" " " " " " " "
843.50.5093.0.57012.00000	Depr Hydrants	5,637	" " " " " " " "
	Depr-Meter	25,587	" " " " " " " "
843.50.5093.0.57014.00000	Depr-Trans. Equip.	7,453	" " " " " " " "
Total 193		209,727	
5094-Transfers			
843.50.5094.0.59619.00000	Transfers	4,500	Town Hall space rental - \$4,500.
Total 194		4,500	
Total Expenditures		3,014,546	
Rev-Exp Diff		0	

WCC BUDGET FY2026/27

FUND 844 - SEWER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
Fund 844 - Sewer Fund - Revenues							
170 Use Ret. Earn.							
844.55.5540.8.49201.00000	Use of Retained Earnings	0	92,487	92,487	178,330	178,330	
	Use FB Total	0	92,487	92,487	178,330	178,330	0
272 Sale-Sewer							
844.55.5540.1.42813.00000	Metered Sales to Gen Cust.	1,785,868	1,760,000	1,760,000	1,800,000	1,800,000	
844.55.5540.1.42815.00000	Other Charges to Pub. Auth.	1,734,095	2,010,000	2,010,000	2,250,000	2,250,000	
	Sale-Water Total	3,519,963	3,770,000	3,770,000	4,050,000	4,050,000	0
273 Misc Rev							
844.55.5540.1.42807.00000	Misc Non Operating Inc	460,938	310,000	310,000	280,000	280,000	
844.55.5540.1.42811.00000	Misc Operating Income	0	1,000	1,000	1,000	1,000	
844.55.5540.1.42823.00000	Permits	3,000	1,000	1,000	1,000	1,000	
844.55.5540.1.42829.00000	Sewer Charge For I/I Project	209,527	67,000	67,000	200,000	200,000	
	Misc Rev Total	673,466	379,000	379,000	482,000	482,000	0
275 Assessment							
844.55.5540.5.41106.00000	Assessment Revenue	34,960	0	0	0	0	
844.55.5540.1.42817.00000	Misc Serv. Rev Conn Chrg	6,700	25,000	25,000	25,000	25,000	
	Assessment Total	41,660	25,000	25,000	25,000	25,000	0
276 Int-Assess							
844.55.5540.5.41303.00000	Interest Income-Assessment	0	0	0	0	0	
844.55.5540.7.45105.00000	Interest Inc-Due Town	0	0	0	0	0	
	Int-asses Total	0	0	0	0	0	0
277 Int-Inv							
844.55.5540.7.45108.00000	Interest Inc. Investment	101,007	100,000	100,000	100,000	100,000	
	Int-Inv Total	101,007	100,000	100,000	100,000	100,000	0
Sewer Fund Total Revenue		4,336,095	4,366,487	4,366,487	4,835,330	4,835,330	0

WCC BUDGET FY2026/27

FUND 844 - SEWER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
<u>Fund 844 - Sewer Fund - Expenses</u>							
<u>5582 - Source Supply/Sewer Trmt.</u>							
844.55.5582.0.56504.00000	Pymnt for Sewers (Other Entities-KFD)	31,313	40,000	40,000	40,000	40,000	
844.55.5582.0.56602.00000	Mattabassett District	2,691,252	3,100,000	3,100,000	3,500,000	3,500,000	
	Source-Sup Total	2,722,565	3,140,000	3,140,000	3,540,000	3,540,000	0
<u>5583 - Pumping Expense</u>							
844.55.5583.0.56709.00000	Power Purchased-Pumping	66,932	100,000	100,000	100,000	100,000	
844.55.5583.0.56710.00000	Supplies & Expenses	119	15,000	15,000	15,000	15,000	
844.55.5583.0.56711.00000	Maintenance of Pump Station	6,932	30,000	30,000	30,000	30,000	
844.55.5583.0.56712.00000	Electrician	3,799	10,000	10,000	10,000	10,000	
	Pumping Total	77,781	155,000	155,000	155,000	155,000	0
<u>5584 - Transmission & Distributn</u>							
844.55.5584.0.56807.00000	Structures & Improvement	5,237	10,000	10,000	10,000	10,000	
844.55.5584.0.56811.00000	Operation Supplies & Exp.	0	100	100	100	100	
844.55.5584.0.56813.00000	Maintenance of Mains	14,784	60,000	60,000	60,000	60,000	
844.55.5584.0.56818.00000	Preventive Maintenance	542	1,000	1,000	1,000	1,000	
844.55.5584.0.56820.00000	Misc. Sewer Main Work	1,784	33,000	33,000	33,000	33,000	
844.55.5584.0.58028.00000	I&I Loan Interest	49,691	67,000	67,000	67,000	67,000	
	Trans-Dist Total	72,038	171,100	171,100	171,100	171,100	0
<u>5586 - Administration</u>							
844.55.5586.0.53814.00000	Contractual Services	3,679	35,000	35,000	35,000	35,000	
844.55.5586.0.56921.00000	Supplies	643	2,000	2,000	2,000	2,000	
844.55.5586.0.56923.00000	Auditor	2,133	3,036	3,036	3,036	3,036	
844.55.5586.0.56924.00000	Outside Srvcs-Consulting	72,467	125,000	125,000	40,000	40,000	
844.55.5586.0.56925.00000	Insurance	9,593	10,552	10,552	12,135	12,135	
844.55.5586.0.56930.00000	Misc. Gen. Exp.	0	500	500	500	500	
844.55.5586.0.56951.00000	Computer Services	0	2,500	2,500	2,500	2,500	
	Admin Total	88,515	178,588	178,588	95,171	95,171	0

WCC BUDGET FY2026/27

FUND 844 - SEWER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
5588 - Capital Expenditures							
844.55.5588.0.58028.00000	Inflow & Infiltration	0	0	0	0	0	
844.55.5588.0.58061.00000	Pump Station Berlin Turnpike	0	85,000	85,000	200,000	200,000	
844.55.5588.0.58062.00000	Deming Rd Sewer Stations	0	20,000	20,000	10,000	10,000	
844.55.5588.0.58071.00000	Pick up truck	0	27,500	27,500	30,000	30,000	
844.55.5588.0.58108.00000	Seal Manholes	3,800	30,000	30,000	30,000	30,000	
Capital Total		3,800	162,500	162,500	270,000	270,000	0
5591 - Salaries & Fringes - Administration							
844.55.5591.0.51100.00000	Department Head	11,984	12,033	12,033	12,891	12,891	
844.55.5591.0.51125.00000	Mid-Managers Personnel	39,958	37,650	37,650	46,457	46,457	
844.55.5591.0.51130.00000	Clerical Personnel	3,840	3,725	3,725	3,725	3,725	
844.55.5591.0.51305.00000	Commission Secretaries	264	400	400	400	400	
844.55.5591.0.51400.00000	Overtime	0	1,000	1,000	1,000	1,000	
844.55.5591.0.51510.00000	Part time & Summer Help	0	8,400	8,400	8,400	8,400	
844.55.5591.0.51805.00000	Longevity	160	169	169	169	169	
844.55.5591.0.51820.00000	In lieu of Health Insurance	50	0	0	0	0	
844.55.5591.0.52010.00000	Worker's Compensation	735	2,228	2,228	462	462	
844.55.5591.0.52100.00000	Social Security	4,126	4,849	4,849	4,602	4,602	
844.55.5591.0.52200.00000	Pension	5,081	1,530	1,530	1,600	1,600	
844.55.5591.0.52220.00000	Insurance, Life, Disability	192	379	379	446	446	
844.55.5591.0.52235.00000	Health Insurance	5,677	6,150	6,150	6,763	6,763	
Admin Salaries & Fringes Total		72,066	78,513	78,513	86,915	86,915	0
5592 - Salaries & Fringes - Operations							
844.55.5592.0.51125.00000	Mid-Managers Personnel	33,592	30,905	30,905	35,209	35,209	
844.55.5592.0.51135.00000	Blue Collar Personnel	79,794	80,711	80,711	88,295	88,295	
844.55.5592.0.51400.00000	Overtime	14,945	15,000	15,000	30,000	30,000	
844.55.5592.0.51805.00000	Longevity	842	851	851	851	851	
844.55.5592.0.52010.00000	Worker's Compensation	4,738	4,563	4,563	6,951	6,951	
844.55.5592.0.52100.00000	Social Security	9,181	9,823	9,823	11,809	11,809	
844.55.5592.0.52200.00000	Pension	10,455	10,314	10,314	11,220	11,220	
844.55.5592.0.52220.00000	Insurance, Life, Disability	412	684	684	779	779	

WCC BUDGET FY2026/27

FUND 844 - SEWER

Account	Description	FY25 Actual	FY26		FY27		
			Adopted	Amended	Department Requested	Manager Approved	Bd of Fin Approved
844.55.5592.0.52225.00000	Physicals	37	100	100	100	100	
844.55.5592.0.52235.00000	Health Insurance	36,487	39,664	39,664	43,259	43,259	
844.55.5592.0.52300.00000	Uniforms	1,725	1,500	1,500	2,000	2,000	
Opns Salaries & Fringes Total		192,208	194,115	194,115	230,473	230,473	0
<u>5593 - Depreciation</u>							
844.55.5593.0.57006.00000	Depr Structures & Improv.	8,071	9,061	9,061	9,061	9,061	
844.55.5593.0.57008.00000	Depr Sewer Lines	138,969	113,674	113,674	113,674	113,674	
844.55.5593.0.57009.00000	Depr Pump Station	98,539	94,781	94,781	94,781	94,781	
844.55.5593.0.57010.00000	Depr Pump Station Equip.	10,328	64,827	64,827	64,827	64,827	
844.55.5593.0.57014.00000	Depr Transp. Equip.	4,328	4,328	4,328	4,328	4,328	
Deprec Total		260,235	286,671	286,671	286,671	286,671	0
Sewer Fund Total Expense		3,489,208	4,366,487	4,366,487	4,835,330	4,835,330	0
		3,489,208					
Sewer Fund Total Revenue		4,336,095	4,366,487	4,366,487	4,835,330	4,835,330	0

Account	Account Description	26/27 Budget	Supporting Description of Activity
REVENUES			
170 - Use of Fund Balance			
844.55.5540.8.49201.00000	Use of Retained Earnings	178,330	Retained Earnings to offset expenses
	Total 170	178,330	
272 Sale of Sanitary Sewer			
844.55.5540.1.42813.00000	Metered Sales to Public	1,800,000	Res., Comm. & Ind. Sales expected revenues for 2025.
844.55.5540.1.42815.00000	Other Charges to Public	2,250,000	WFD & KFD for sewer treatment. (Contribution to Mattabassett District bill)
	Total 272	4,050,000	
273 - Miscellaneous Revenue			
844.55.5540.1.42807.00000	Misc Non Operating Inc	280,000	Payments from MDC for Deming Road Pump Station Upgrade
844.55.5540.1.42811.00000	Misc Operating Income	1,000	
844.55.5540.1.42823.00000	Permits	1,000	Sewer permits for service connections
844.55.5540.1.42829.00000	Sewer charge for I/I Project	200,000	Special fees for I/I construction project from rate payers & two Districts.
	Total 273	482,000	
275 - Connection/ Assessment Charges			
844.55.5540.5.41106.00000	Assessment Revenue	0	Developers and others connecting to the system using installment plan.
844.55.5540.1.42817.00000	Connection Charges	25,000	Developers and others connecting to the system. Connection Fee.
	Total 275	25,000	
276 - Interest/ Assessments			
844.55.5540.5.41303.00000	Interest/ Assessments	0	7.5% interest charged those using the installment payment plan.
844.55.5540.7.45105.00000	Interest Income due Town	0	Assessments
	Total 276	0	
277 - Interest/ Investments			
844.55.5540.7.45108.00000	Interest/ Investments	100,000	Interest derived from Finance investments Re: WCC
	Total 277	100,000	
TOTAL REVENUES		4,835,330	

Account	Account Description	26/27 Budget	Supporting Description of Activity
EXPENDITURES			
5582-Source of Supply			
844.55.5582.0.56504.00000	Payment for Sewers (Other Entities)	40,000	Reimbursement for KFD customers paying WCC
844.55.5582.0.56602.00000	Mattabassett District	3,500,000	TOB sewage transmission costs. Est per Art Simonian (Mattabassett District).
	Total 182	3,540,000	
5583-Pumping Expense			
844.55.5583.0.56709.00000	Power-Purchased Pumping	100,000	CL&P electricity for pumping stations at various locations (5% increase)
844.55.5583.0.56710.00000	Supplies & Expenses	15,000	AT&T alarm systems for pumping stations
844.55.5583.0.56711.00000	Maintenance-Pump Station	30,000	Pumping station maintenance
844.55.5583.0.56712.00000	Electrician	10,000	Electrical Repairs & Maint. For pumping stations by local electrician
	Total 183	155,000	
5584-Transmission/ Distribution			
844.55.5584.0.56807.00000	Structures	10,000	Repairs to pumping station buildings at various locations. Enclose well head. Fencing.
844.55.5584.0.56811.00000	Operation Supplies & Expenses	100	Supplies required to document distribution data. (Forms, etc.)
844.55.5584.0.56813.00000	Maint. of Mains	60,000	Sewer Main Repairs, Manholes, Laterals, etc.
844.55.5584.0.56818.00000	Preventive Maintenance	1,000	Anticipate failures and repair. (Prevents downtime)
844.55.5584.0.56820.00000	Misc. Sewer Main Work	33,000	Misc. Sewer Main Work, Appurtenances
844.55.5584.0.58028.00000	I&I Loan Interest	67,000	Interest on Webster Square & Belcher Brook CWF loans for I&I projects
		171,100	
5585-Assessment/ connection Charges			
844.55.5585.0.56851.00000	Assessment Due TOB	0	Town Wide Sewer System - Connection TOB
	Total 184	0	
5586-Administration			
844.55.5586.0.53814.00000	Contractual Services	35,000	Emergency Services, generator repairs, electrical repairs, pumps, meters, wells.
844.55.5586.0.56921.00000	Supplies	2,000	General Supplies for Office
844.55.5586.0.56923.00000	Auditor	3,036	WCC portion of the TOB audit
844.55.5586.0.56924.00000	Outside Svcs-Consulting	40,000	CT Water Company out-source billing (\$40k).
844.55.5586.0.56925.00000	Insurance	12,135	WCC portion of the TOB Insurance
844.55.5586.0.56930.00000	Misc. Gen. Exp.	500	Misc Fee's & Liens
844.55.5586.0.56951.00000	Computer Services	2,500	Computer Services/Software/GIS contribution
	Total 186	95,171	
5588-Capital Expenditures			
844.55.5588.0.58061.00000	Pump Station Berlin Turnpike	200,000	Upgrading sewer pump stations.
844.55.5588.0.58062.00000	Deming Rd Sewer Stations	10,000	Upgrading sewer pump stations.
844.55.5588.0.58071.00000	Pick up truck	30,000	Sewer portion of new pickup truck
844.55.5588.0.58108.00000	Seal Manholes	30,000	Seal Manholes to reduce infiltration
	Total 188	270,000	

Account	Account Description	26/27 Budget	Supporting Description of Activity
5591-Wages & Fringes Administration			
844.55.5591.0.51100.00000	Dept Head	12,891	WCC pays 1/4 of Public Works Director salary, of which 1/3 is allocated to Sewer.
844.55.5591.0.51125.00000	Mid Mgmt	46,457	Salary allocation (2/3) for WCC Manager who is a member of the Mid-Managers union. Also includes 25% of Deputy Director of Public Works salary, of which 2/3 is allocated to Water. Amount budgeted is based on the FY27 contract rate. Contract expires 6/30/28
844.55.5591.0.51130.00000	Clerical	3,725	Employee is a member of the White-Collar collective bargaining unit. Salaries based on current White Collar contract which expires 6/30/26. An allowance for the FY27 increase also included .
844.55.5591.0.51305.00000	Commission Secretary	400	\$100 per regular meeting - total of 12 meetings - see water portion.
844.55.5591.0.51400.00000	Overtime	1,000	Clerical overtime
844.55.5591.0.51510.00000	Part time & Summer Help	8,400	Includes part time work on liens and summer help with records.
844.55.5591.0.51805.00000	Longevity	169	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.
844.55.5591.0.52010.00000	Worker's Comp	462	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
844.55.5591.0.52100.00000	Soc Sec	4,602	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.
844.55.5591.0.52200.00000	Pension	1,600	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.
844.55.5591.0.52220.00000	Ins-Life	446	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.
844.55.5591.0.52235.00000	Health Ins	6,763	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.
Total 191 Admin Wages & Fringes		86,915	
5592-Wages & Fringes Operations			
844.55.5592.0.51125.00000	Mid Mgmt	35,209	Salary allocations for the Foreman, who is a member of the Mid-Managers collective bargaining unit. Amount budgeted is based on the FY25 contract rate. Contract expires 6/30/25.
844.55.5592.0.51135.00000	Blue Collar	88,295	Salary allocations for Crew Chief, Technician, and Tradesman who are members of the blue collar collective bargaining unit. Amount budgeted is based on the negotiated contract schedule for FY27. Contract expires 6/30/27.
844.55.5592.0.51400.00000	Overtime	30,000	Weekend and holiday well and sewer station inspections.
844.55.5592.0.51805.00000	Longevity	851	The Town has a schedule of longevity payments. There are two employees currently receiving these payments.
844.55.5592.0.52010.00000	Worker's Comp	6,951	Employees classified according to type of work, premiums based upon rate per \$100 of salary. FY27 is being budgeted with a 10% increase based on the Town's renewal.
844.55.5592.0.52100.00000	Soc Sec	11,809	Employer share of FICA and Medicare payroll taxes. Represents 7.65% of taxable wages.

Account	Account Description	26/27 Budget	Supporting Description of Activity						
844.55.5592.0.52200.00000	Pension	11,220	Employer share of pension plan. Based upon 10% defined contribution plan for eligible employees, 6% for employees hired after 1/1/15, and the actuarial recommendation for the defined benefit segment.						
844.55.5592.0.52220.00000	Ins-Life	779	Premiums for life, death and disability insurance; based on the individuals base salary. Under contract with The Hartford. Premiums increased 10% for FY27.						
844.55.5592.0.52225.00000	Physicals	100	Mandated tradesmen physicals.						
844.55.5592.0.52235.00000	Health Ins	43,259	Health insurance rates increased 10% YOY, dental rates are flat YOY and the employee cost share remains the same as FY27.						
844.55.5592.0.52300.00000	Uniforms	2,000	4 tradesmen-7 uniforms each per week.						
Total 192 Opns Wages & Fringes		230,473							
5593-Depreciation									
844.55.5593.0.57006.00000	Depr-Structures & Improve's	9,061	"	"	"	"	"	"	
844.55.5593.0.57008.00000	Dep-Sewer Lines	113,674	"	"	"	"	"	"	
844.55.5593.0.57009.00000	Dep-Pump station	94,781	"	"	"	"	"	"	
844.55.5593.0.57010.00000	Dep-Pump station equip	64,827	"	"	"	"	"	"	
844.55.5593.0.57014.00000	Depr Transp. Equip.	4,328	"	"	"	"	"	"	
Total 193		286,671							
Total Expenditures		4,835,330							