

2027

Proposed Annual Budget



The Metropolitan District
Hartford, CT

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Operating Budget

Summary

The District's proposed budget for 2027 totals \$250,129,000, an increase of \$8,817,610, or 3.65%, from the prior year's appropriation to support the District's operations and programs. The following table summarizes the proposed 2027 operating revenues and expenditures. The total number of authorized operating positions in the District decreased from 395 to 380.

	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Water Revenues</u>					
Sale of Water	\$96,863,796	\$98,265,957	\$101,458,500	\$3,192,543	
Other Operating Revenue	9,394,182	12,450,850	14,783,700	2,332,850	
Subtotal Operating Revenue	106,257,978	110,716,807	116,242,200	5,525,393	5.0%
Non-Operating Revenues	9,050,422	8,381,972	7,154,100	(1,227,872)	
Contributions from Other Funds	3,594,548	7,686,046	5,810,483	(1,875,563)	
West Branch Reservoir Maint. (Army Corps)	800,000	-	-	-	
Subtotal Other Revenues	13,444,970	16,068,018	12,964,583	(3,103,435)	-19.3%
Total Water Revenues	\$119,702,948	\$126,784,825	\$129,206,783	\$2,421,958	1.9%
<u>Sewer Revenues</u>					
Tax on Member Municipalities	\$53,076,600	\$53,076,600	\$57,381,900	\$4,305,300	
Revenue from Other Gov't Agencies	16,492,350	17,159,327	16,775,000	(384,327)	
Other Sewer Revenues	13,774,350	18,374,554	22,574,300	4,199,746	
Sewer User Charge Revenues	14,578,258	16,415,590	17,094,400	678,810	
Subtotal Operating Revenues	97,921,558	105,026,071	113,825,600	8,799,529	8.4%
DEEP Contingency	1,980,000	1,980,000	1,980,000	-	
Contributions from Other Funds	7,121,585	7,520,494	5,116,617	(2,403,877)	
Subtotal Non-Operating Revenues	9,101,585	9,500,494	7,096,617	(2,403,877)	-25.3%
Total Sewer Revenues	\$107,023,143	\$114,526,565	\$120,922,217	\$6,395,652	5.6%
Total Water and Sewer Revenues	\$226,726,091	\$241,311,390	\$250,129,000	\$8,817,610	3.7%
<u>Expenditures</u>					
District Board	\$646,000	\$663,500	\$576,500	(\$87,000)	
Executive Office	3,248,702	3,437,525	3,592,300	154,775	
Legal	1,600,976	1,655,375	1,417,600	(237,775)	
Chief Administrative Office	748,887	753,375	737,900	(15,475)	
Finance	6,845,590	7,232,700	7,172,400	(60,300)	
Information Technology	10,599,195	10,236,825	11,327,200	1,090,375	
Engineering and Planning	379,000	1,067,650	1,294,800	227,150	
Water Treatment & Supply	9,320,707	9,911,680	10,648,000	736,320	
Water Pollution Control	21,963,385	24,717,135	27,225,300	2,508,165	
Laboratory Services	1,698,767	1,967,020	1,766,400	(200,620)	
Maintenance	13,701,120	14,179,020	15,246,600	1,067,580	
Chief Operating Office	534,362	700,875	734,900	34,025	
Environment, Health & Safety	1,304,149	1,158,525	1,219,600	61,075	
Command Center	6,642,285	6,025,165	6,395,800	370,635	
Operations	15,953,569	17,312,360	16,857,900	(454,460)	
Patrol	1,390,701	1,531,225	1,773,300	242,075	
Debt Service	87,621,810	95,538,073	98,316,200	2,778,127	
Employee Benefits	29,430,327	30,196,090	30,257,900	61,810	
General Insurance	2,365,193	3,095,872	3,585,700	489,828	
Taxes and Fees	3,810,500	3,810,500	3,810,500	-	
Special Agr. and Programs	4,940,866	4,140,900	4,192,200	51,300	
Contingencies	1,980,000	1,980,000	1,980,000	-	
Total Water and Sewer Expenditures	\$226,726,091	\$241,311,390	\$250,129,000.00	\$8,817,610	3.7%
<u>Authorized Positions</u>					
Chief Executive Office	17	18	18	-	
Administration	69	64	63	(1)	
Operating Office	310	313	299	(14)	
Total Authorized Positions	396	395	380	(15)	-3.8%

Operating Budget

Water Revenues & Expenditures

The following table summarizes the revenues and expenditures for the District's Water operations.

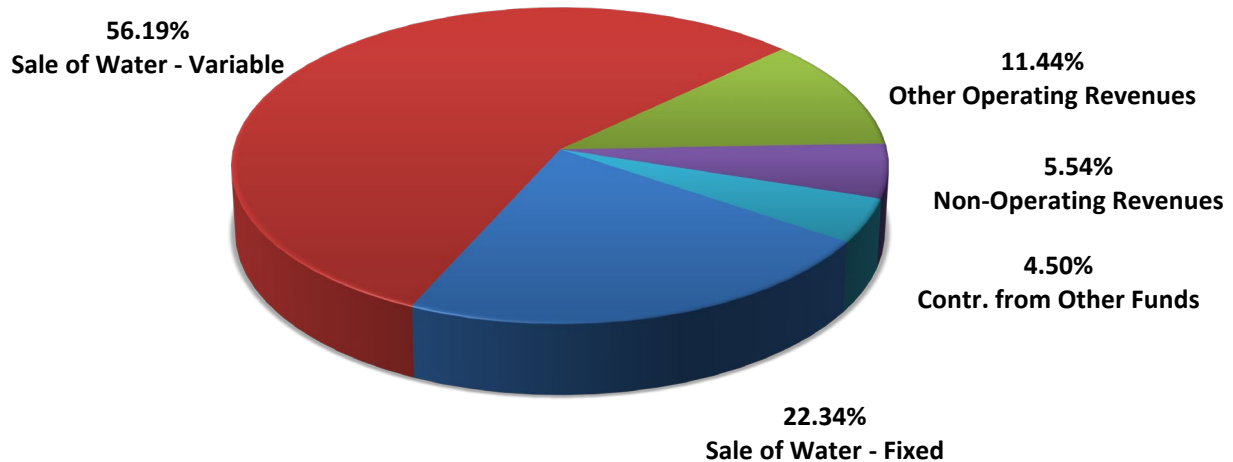
	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
REVENUES					
Sale of Water	\$96,863,796	\$98,265,957	\$101,458,500	\$3,192,543	
Other Operating Revenues	9,394,182	12,450,850	14,783,700	2,332,850	
Subtotal Operating Revenue	106,257,978	110,716,807	116,242,200	5,525,393	5.0%
Non-Operating Revenues	9,050,422	8,381,972	7,154,100	(1,227,872)	
Contributions from Other Funds	3,594,548	7,686,046	5,810,483	(1,875,563)	
West Branch Reservoir Maint. (Army Corps)	800,000	-	-	-	
Subtotal Other Revenues	13,444,970	16,068,018	12,964,583	(3,103,435)	-19.3%
Total Water Revenues	\$119,702,948	\$126,784,825	\$129,206,783	\$2,421,958	1.9%

	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
Expenses (by major object)					
General Operations	\$7,198,218	\$7,575,372	\$8,231,156	\$655,784	8.7%
Maintenance	3,671,941	3,627,091	4,170,449	543,358	15.0%
Software as a Service	948,050	1,623,050	1,992,860	369,810	22.8%
Utilities	2,077,644	2,279,394	2,629,845	350,452	15.4%
Materials From Stock	2,000,730	2,161,215	2,475,815	314,600	14.6%
Payroll Related	45,347,947	46,755,390	47,061,456	306,066	0.7%
Insurance	1,347,716	1,518,205	1,766,181	247,976	16.3%
Chemicals	1,802,300	1,780,950	1,952,500	171,550	9.6%
Debt	45,416,854	50,539,505	50,590,800	51,295	0.1%
Special Agrmts and Programs	2,480,000	1,680,000	1,707,000	27,000	1.6%
Legal Services	253,500	210,150	213,150	3,000	1.4%
Taxes and Fees	3,810,500	3,810,500	3,810,500	-	0.0%
Collection Services	475,000	475,000	440,000	(35,000)	-7.4%
Outside & Consultant Services	2,872,543	2,748,993	2,165,071	(583,922)	-21.2%
Total	\$119,702,948	\$126,784,825	\$129,206,783	\$2,421,958	1.9%

Operating Budget

Water Revenues & Expenditures

Water Revenues



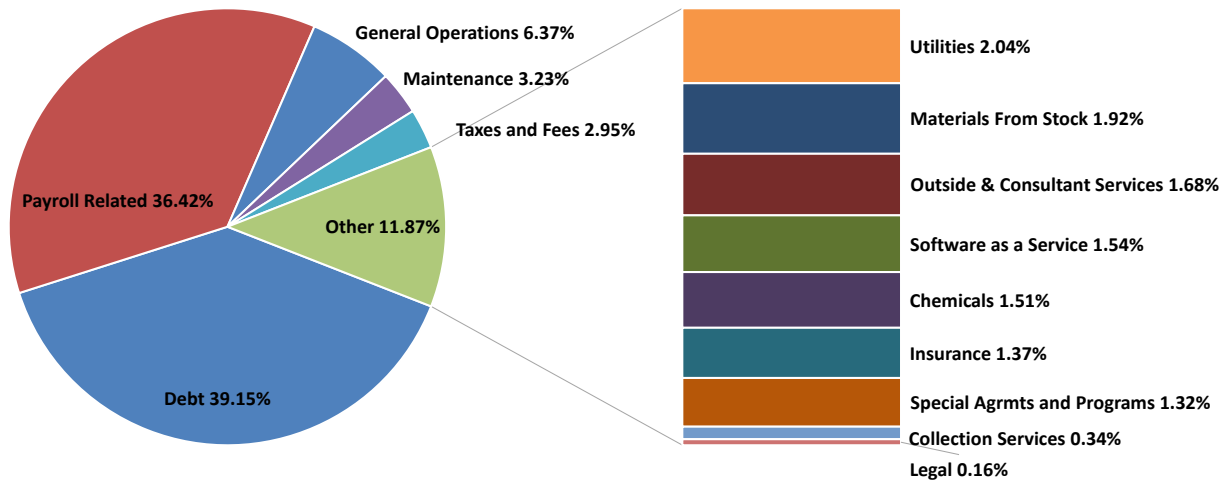
Water: Increase of \$2,421,958 or 1.9% above the prior year's appropriation.

- **Sale of Water:** The revenue increase of \$3,192,543 can primarily be attributed to the rise in Customer Service Charge, General Surcharges and the Water Rate. The Water Rate changed from \$3.91 to \$4.06 per CCF. Estimated water consumption decreased from 18.3 million CCF in 2026 to 17.9 million CCF for 2027.
- **Other Operating Revenues:** The increase of \$2,332,850 is primarily a result of increased *Hydrant Maintenance Fees* and *Fire Protection Service*.
- **Non-Operating Revenues:** The reduction of \$1,227,872 is indicative of the effort to align budgeted revenues more closely with historical performance.
- **Contributions from Other Funds:** The amount decreased by \$1,875,563 as a result of lower use of fund balance and bond premiums, partially offset by increased contributions from the Internal Service Fund.

Operating Budget

Water Revenues & Expenditures

Water Expenditures



Water: Increase of \$2,421,958 or 1.9% above the prior year's appropriation.

- **General Operations:** An increase of \$655,784 or 8.7%, above the prior year's appropriation, primarily due to higher commodity and material costs.
- **Maintenance:** Increase of \$543,358 or 15.0%, primarily due to the reallocation of \$443,000 in grounds maintenance costs from *Outside & Consultant Services* to better align with anticipated departmental spending.
- **Software as a Service:** The increase of \$369,810 or 22.8% above the prior year, reflects SaaS agreements that are required to be included in the operations budget in accordance with GASB 96.
- **Utilities:** The increase of \$350,452 or 15.4%, to reflect current market rates.
- **Materials From Stock:** The increase of \$314,600 or 14.6% is attributable to higher commodity prices.
- **Payroll Related:** A net increase of \$306,066 or 0.7% above the prior year reflects increment and cost of living increases for eligible employees, offset by the realigning of positions to reflect cost of service between Operating and Capital.
- **Insurance:** An overall rise of \$247,976 or 16.3% reflects current market rates and an increase in claims liability contribution to align with historical activity.
- **Chemicals:** Are increasing by \$171,550 or 9.6% due to new contract rates.
- **Debt:** The increase of \$51,295 or 0.1%, reflects anticipated bond activity for 2027.
- **Special Agreements & Programs:** An increase of \$27,000 or 1.6% above the prior year's appropriation to accommodate anticipated cost increases.
- **Legal Services:** An increase of \$3,000 or 1.4% above the prior year's activity.
- **Collection Services:** Are decreasing by \$35,000 or 7.4%, below the prior year's activity.
- **Outside & Consultant Services:** A decrease of \$583,922 or 21.2%, below the prior year's appropriation, primarily due to the reallocation of \$443,000 in grounds maintenance costs to *Maintenance* to better align with anticipated departmental spending.

Operating Budget

Sewer Revenues & Expenditures

The following table summarizes the revenues and expenditures for the District's Sewer operations.

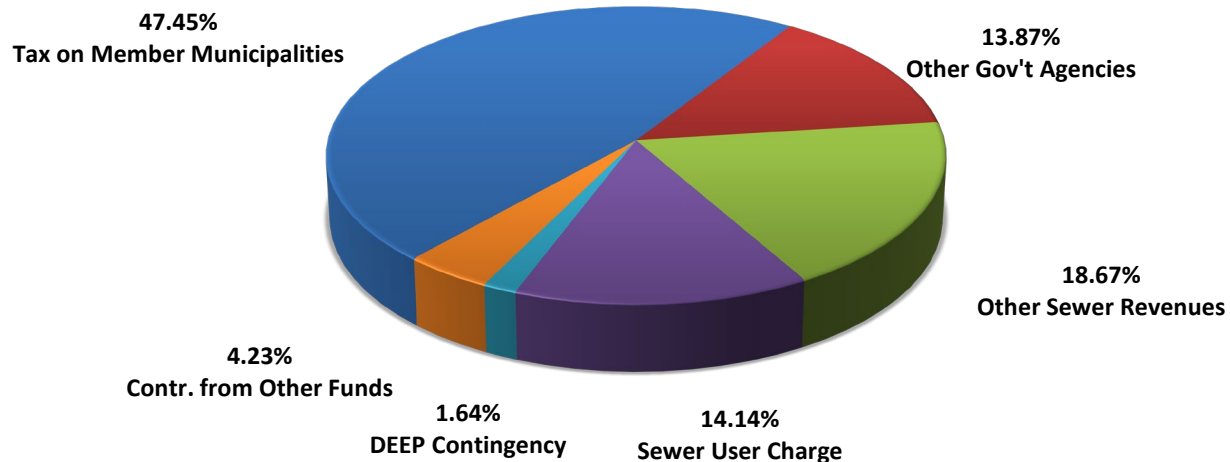
	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
REVENUES					
Tax on Member Municipalities	\$53,076,600	\$53,076,600	\$57,381,900	\$4,305,300	
Revenue from Other Gov't Agencies	16,492,350	17,159,327	16,775,000	(384,327)	
Other Sewer Revenues	13,774,350	18,374,554	22,574,300	4,199,746	
Sewer User Charge Revenues	14,578,258	16,415,590	17,094,400	678,810	
Subtotal Operating Revenue	97,921,558	105,026,071	113,825,600	8,799,529	8.4%
DEEP Contingency	1,980,000	1,980,000	1,980,000	-	
Contributions from Other Funds	7,121,585	7,520,494	5,116,617	(2,403,877)	
Subtotal Non-Operating Revenues	9,101,585	9,500,494	7,096,617	(2,403,877)	-25.3%
Total Sewer Revenues	\$107,023,143	\$114,526,565	\$120,922,217	\$6,395,652	5.6%

	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
Expenses (by major object)					
Debt	\$42,054,956	\$44,848,568	\$47,552,400	\$2,703,832	6.0%
Utilities	9,168,307	10,793,457	12,804,655	2,011,199	18.6%
Payroll Related	35,110,302	36,195,100	36,677,844	482,744	1.3%
General Operations	5,552,182	6,225,808	6,612,544	386,736	6.2%
Software as a Service	466,950	931,950	1,193,140	261,190	28.0%
Insurance	898,477	1,458,667	1,696,919	238,252	16.3%
Materials From Stock	2,116,270	2,241,785	2,416,185	174,400	7.8%
Maintenance	3,441,882	3,522,434	3,656,451	134,017	3.8%
Special Agrmts and Programs	1,985,866	1,985,900	2,045,200	59,300	3.0%
Chemicals	1,653,500	1,871,550	1,906,500	34,950	1.9%
Legal Services	246,500	204,850	224,850	20,000	9.8%
Contingencies	1,980,000	1,980,000	1,980,000	-	0.0%
Nitrogen Credits	575,000	575,000	520,000	(55,000)	-9.6%
Outside & Consultant Services	1,772,957	1,691,507	1,635,529	(55,978)	-3.3%
Total	\$107,023,143	\$114,526,565	\$120,922,217	\$6,395,652	5.6%

Operating Budget

Sewer Revenues & Expenditures

Sewer Revenues



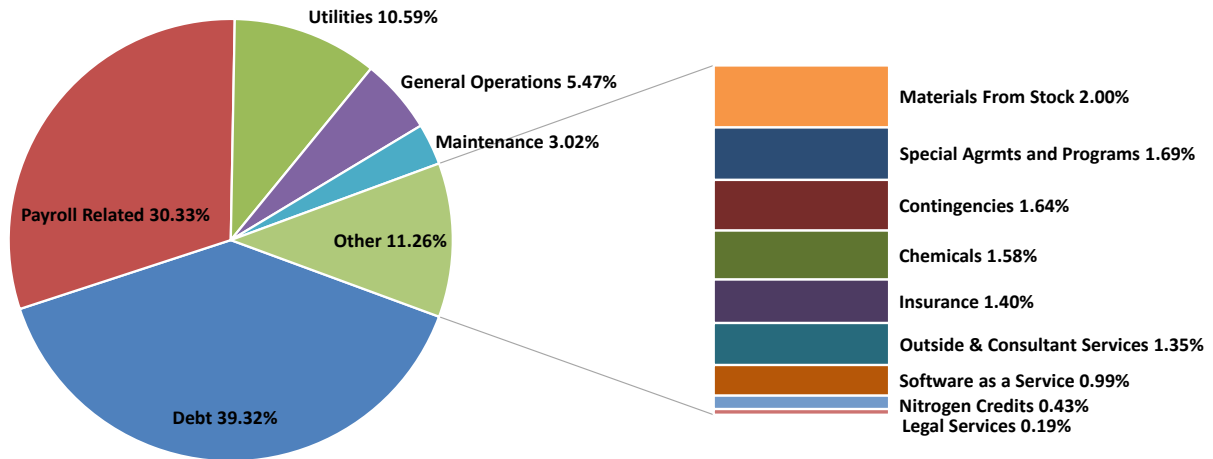
Sewer: Increase of \$6,395,652 or 5.6% above the prior year's appropriation.

- **Tax on Member Municipalities:** An increase of \$4,305,300 or 8.1% due to increase in Ad Valorem.
- **Other Government Agencies:** A decrease of \$384,327 or 2.2% to align with historical trends.
- **Other Sewer Revenues:** An overall increase of \$4,199,746 or 22.9% is primarily driven by the rise in *Sewer Customer Service Charge, Fog Fees, RRB- Equipment, RRB- Labor ST*, offset by decreases in *Septage Fees, Bill Jobs, RRB- Contracts, Rental Revenue, Sale Of Material & Equipment, Vendor Discount Revenue* and *Investment Income*.
- **Sewer User Charge Revenues:** An increase of \$678,810 or 4.1% is primarily driven by the increase in Sewer User Charge. The Sewer User Charge will increase from \$5.90 to \$6.38 per CCF for 2027.
- **DEEP Contingency:** No change from the prior year.
- **Contributions from Other Funds:** A net decrease of \$2,403,877, or 32.0%, primarily due to lower contributions from the *Sewer Fund, Bond Premiums*, and the *Hydro Fund*, partially offset by increased contributions from the *Assessable Sewer Fund* and the *Internal Service Fund*.

Operating Budget

Sewer Revenues & Expenditures

Sewer Expenditures



Sewer: Increase of \$6,395,652 or 5.6% above the prior year's appropriation.

- **Debt:** An increase of \$2,703,832 or 6.0% is driven by anticipated bond activity in 2027.
- **Utilities:** Are increasing by \$2,011,199 or 18.6%, due to current market rates and the Tunnel Pump Station being budgeted for its first full year of activity.
- **Payroll Related:** A net increase of \$482,744 or 1.3%, above the prior year reflects increment and cost of living increases for eligible employees, offset by the realigning of positions to reflect cost of service between Operating and Capital.
- **General Operations:** An overall increase of \$386,736 or 6.2% in various allotments compared to the previous year's adopted levels.
- **Software as a Service:** The increase of \$261,190 or 28.0% above the prior year, reflects SaaS agreements that are required to be included in the operations budget in accordance with GASB 96.
- **Insurance:** An increase of \$238,252 or 16.3% reflects current market rates and an increase in claims liability contribution to align with historical activity.
- **Materials From Stock:** The increase of \$174,400 or 7.8% is attributable to higher commodity prices.
- **Maintenance:** An increase of \$134,017 or 3.8%, to support sewer operations in 2027.
- **Special Agreements and Programs:** An increase of \$59,300 or 3.0% above the prior year's appropriation to accommodate anticipated increases in legal service expenses.
- **Chemicals:** The increase of \$34,950 or 1.9% is due to new contract rates.
- **Legal Services:** Will increase by \$20,000, or 9.8% above the prior year's activity.
- **Nitrogen Credits:** A decrease of \$55,000 or 9.6% below the prior year's activity.
- **Outside & Consultant Services:** A decrease of \$55,978 or 3.3% is expected to support sewer operations.

Operating Budget

Basis of Budgetary Accounting

- The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.
- **Modified Accrual Basis** — All government funds are accounted for using the modified accrual basis of accounting and a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.
- Revenues are recorded when measurable and available to finance current operations. Revenues susceptible to accrual must be collected within 60 days following the end of the fiscal year and would generally include expenditure reimbursement grants, certain intergovernmental revenues, and operating transfers and excludes miscellaneous revenues that are generally not measurable until received. Revenue from taxes on member towns is considered “measurable” in the year in which the taxes are levied and are recognized at that time. Interest revenue is susceptible to accrual since it is measurable and available.
- Sanitary sewer assessments are recognized as revenue in the year in which an installment becomes due since they are both measurable and available. Annual installments not yet due are recorded as assets and are offset by deferred revenue.
- Sewer user charges are susceptible to accrual. They become measurable, as the usage is known and available as billed.
- Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts are recognized only on the current year, and the long-term portion is recognized in the government-wide financial statements of the ACFR; and (2) principal and interest on general long-term debt is recognized when due.
- **Accrual Basis** — All proprietary fund types are accounted for on a cost of services or “capital maintenance” measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.
- The proprietary fund types, the Pension and Other Post-Employment Benefits (OPEB) Trust Funds are accounted for using the accrual basis of accounting and the flow of economic resources measurement focus. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

Operating Budget Revenues

Summary

	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>WATER REVENUES</u>					
Sale of Water	\$96,863,796	\$98,265,957	101,458,500	\$3,192,543	
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Contributions from Other Funds	3,594,548	7,686,046	5,810,483	(1,875,563)	
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Subtotal Other Revenues	13,444,970	16,068,018	12,964,583	(3,103,435)	-19.3%
Total Water Revenues	\$119,702,948	\$126,784,825	\$129,206,783	\$2,421,958	1.9%
<u>SEWER REVENUES</u>					
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Subtotal Operating Revenues	97,921,558	105,026,071	113,825,600	8,799,529	8.4%
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Total Sewer Revenues	\$107,023,143	\$114,526,565	\$120,922,217	\$6,395,652	5.6%
Total Water and Sewer Revenues	\$226,726,091	\$241,311,390	\$250,129,000	\$8,817,610	3.7%

Operating Budget Revenues

Description of Revenue Services

Water Utility

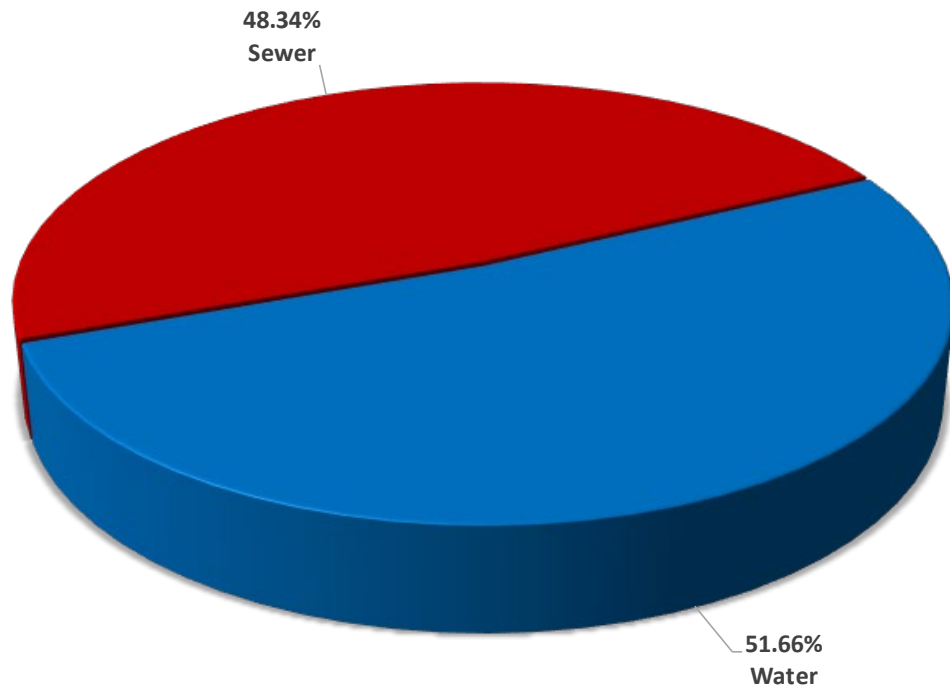
Water revenues encompass both *Operating Revenues* and *Other Revenues*, which collectively contribute to the general administrative costs of the District as well as the operation and maintenance of its water supply, treatment, and distribution facilities and equipment. The primary source of water revenue is attributed to approximately 443,000 customers with 103,000 water connections in the District's service area.

Sewer

Sewer revenues encompass both *Operating Revenues* and *Non-Operating Revenues*, which collectively provide financial support for a portion of the general administration of the District as well as the operation and maintenance of the District's sewerage system facilities and equipment. The receipt of the tax levied on member municipalities is the primary source of sewer revenue.

Operating Budget Revenues

Revenue Breakdown



<u>Fund</u>	<u>Revenue</u>	<u>Percentage</u>
Sewer	\$120,922,217	48.34%
Water	129,206,783	51.66%
	<u>\$250,129,000</u>	<u>100.00%</u>

Operating Budget Revenues

Revenue Appropriations

Water Revenues

Operating Revenues

Sale of Water	\$	101,458,500
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Other Operating Revenues		14,783,700
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Subtotal Operating Revenues		116,242,200
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Other Revenues

Non-Operating Revenues	\$	7,154,100
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Contributions from Other Funds		5,810,483
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Subtotal Other Revenues		12,964,583
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Total Source of Revenues – Water Operations	\$	129,206,783
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Sewer Revenues

Operating Revenues

Tax on Member Municipalities	\$	57,381,900
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Revenue from Other Government Agencies		16,775,000
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Other Sewer Revenues		22,574,300
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Sewer User Charge Revenues		17,094,400
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Subtotal Operating Revenues	\$	113,825,600
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Non-Operating Revenues

DEEP Contingency	\$	1,980,000
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Contributions from Other Funds		5,116,617
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Subtotal Non-Operating Revenues	\$	7,096,617
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Total Source of Revenues – Sewer Operations	\$	120,922,217
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Total Source of Revenues	\$	250,129,000
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Water Utility Revenues

Operating Revenues
Other Revenues

Water Utility Revenues

Summary

Description

Water Utility revenue consists of Operating Revenues, which include the *Sale of Water* and *Other Operating Revenues*, and Other Revenues, comprised of *Non-Operating Revenues* and *Contributions from Other Funds*.

Budget Commentary

The Water Utility revenues budget for 2027 is \$129,206,783, reflecting an increase of \$2,421,958, or 1.9%, from the previous year's appropriation.

Operating Revenues increased by \$5,525,393, representing a 5.0% increase from the previous year's appropriation.

Other Revenues decreased by \$3,103,435, or 19.3%, compared to the previous year's adopted budget.

Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>OPERATING REVENUES</u>					
Sale of Water	\$96,863,796	\$98,265,957	\$101,458,500	\$3,192,543	
Other Operating Revenues	9,394,182	12,450,850	14,783,700	2,332,850	
Total Operating Revenues	106,257,978	110,716,807	116,242,200	5,525,393	5.0%
<u>OTHER REVENUES</u>					
Non-Operating Revenues	\$9,050,422	\$8,381,972	\$7,154,100	(\$1,227,872)	
Contributions from Other Funds	3,594,548	7,686,046	5,810,483	(1,875,563)	
West Branch Reservoir Maint. (Army Corps)	800,000	-	-	-	
Total Other Revenues	13,444,970	16,068,018	12,964,583	(3,103,435)	-19.3%
Total Water Revenues	\$119,702,948	\$126,784,825	\$129,206,783	\$2,421,958	1.9%

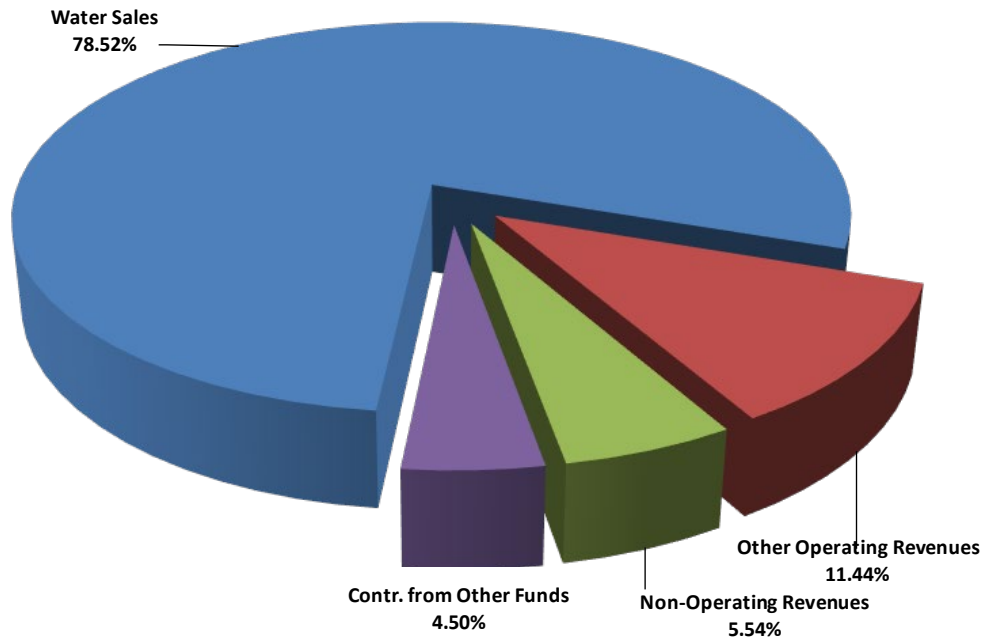
Water Utility Revenues

Summary

Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>OPERATING REVENUES</u>				
Sale of Water	\$89,764,525	\$90,624,603	\$93,224,927	\$95,201,114
Other Operating Revenues	9,047,936	9,137,775	9,353,875	12,258,220
Total Operating Revenues	98,812,460	99,762,378	102,578,802	107,459,334
<u>OTHER REVENUES</u>				
Non-Operating Revenues	\$8,715,432	\$7,934,060	\$7,392,581	\$6,569,556
Contributions from Other Funds	3,995,335	1,120,920	1,004,748	5,469,113
Total Other Revenues	12,710,767	9,054,980	8,397,329	12,038,669
Total Water Revenues	\$111,523,227	\$108,817,358	\$110,976,132	\$119,498,003

Water Utility Revenues

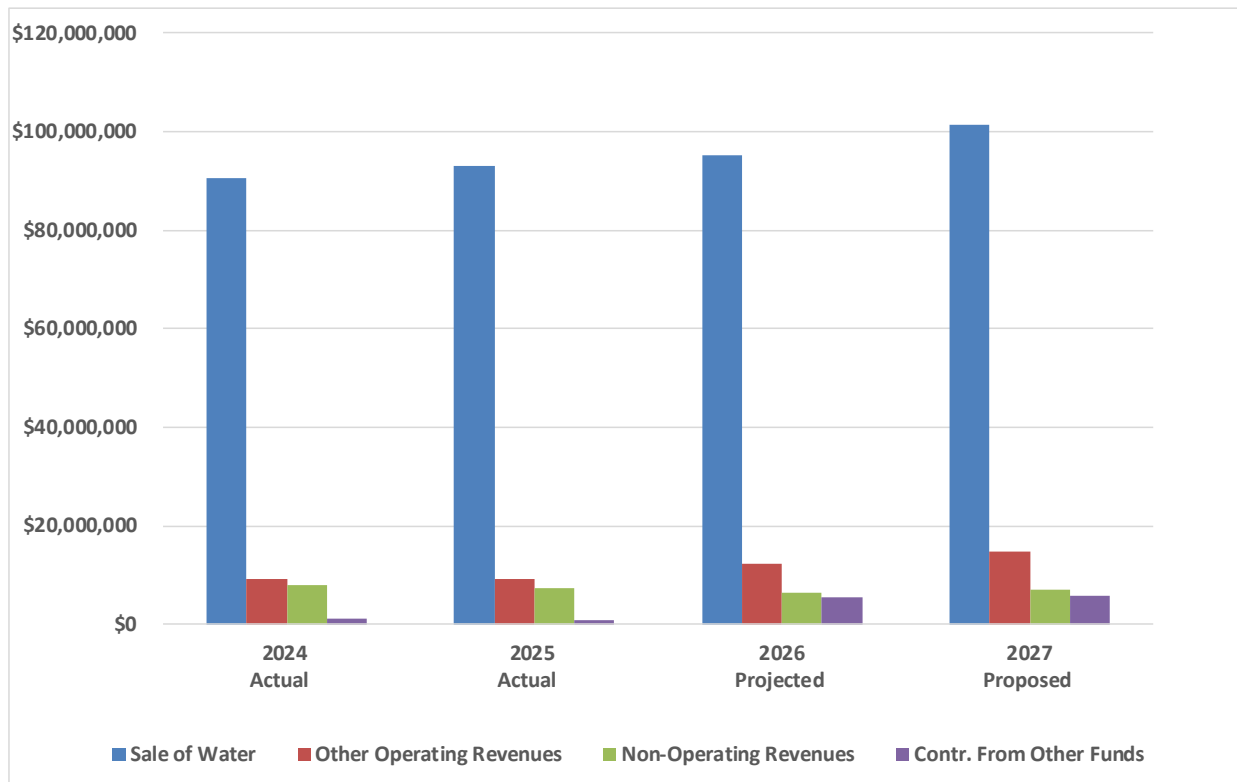
Sources of Revenue



<u>Source</u>	<u>Revenue</u>	<u>Percentage</u>
Water Sales	\$101,458,500	78.52%
Other Operating Revenues	14,783,700	11.44%
Non-Operating Revenues	7,154,100	5.54%
Contr. from Other Funds	5,810,483	4.50%
Total Revenues:	\$129,206,783	100.00%

Water Utility Revenues

Revenue History



	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Sale of Water	\$90,624,603	\$93,224,927	\$95,201,114	\$101,458,500
Other Operating Revenues	9,137,775	9,353,875	12,258,220	14,783,700
Non-Operating Revenues	7,934,060	7,392,581	6,569,556	7,154,100
Contr. From Other Funds	1,120,920	1,004,748	5,469,113	5,810,483
Total	\$108,817,358	\$111,776,132	\$119,498,003	\$129,206,783

Operating Water Revenues

Sale of Water & Other Operating Revenues

Source Description

Sale of Water: consists of the *Customer Service Charge*, *General Surcharge*, and *Water Use Charge*. This category classification reflects revenue from the sale of treated water to the following categories of users: *domestic* (single and multi-family dwellings and apartments); *commercial* (places of business and commerce); *industrial* (manufacturing and materials handling firms); and *public authorities* (municipalities, agencies of the state or federal government, and municipal housing authorities). Additionally, revenue from the sale of treated and untreated water to other water companies, as per a series of agreements with the District, is also included in this category.

Other Operating Revenues: consist of *Hydrant Maintenance* charges associated with privately and publicly-owned hydrants; *Fire Protection Service* charges for connections to water mains supplying water for Private Fire Protection; *Penalties* on past due water bills; and *Cross-Connections/Backwater Fee* for minor or incidental services and materials provided by the District.

Budget Commentary

Operating Revenue amounts to \$116,242,200, reflecting a \$5,525,393, or 5.0% increase over the previous year's appropriation and is comprised of the *Sale of Water* and *Other Operating Revenues*.

Sale of Water totals \$101,458,500, an increase of \$3,192,543 or 3.2% above the prior year's appropriation. This is primarily attributed to an increase in the *Customer Service Charge*, *General Surcharge* and an increase in the water rate. The water rate has changed from \$3.91 to \$4.06 per CCF. Estimated water consumption decreased from 18.3 million CCF in 2026 to 17.9 million CCF for 2027.

Other Operating Revenues are \$14,783,700, an increase of \$2,332,850 or 18.7% above the prior year's appropriation, primarily driven by increased *Fire Protection Services* and *Hydrant Maintenance Fees*.

Operating Water Revenues

Sale of Water & Other Operating Revenues

Commitment Item	Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>SALE OF WATER</u>						
	<u>SERVICE CHARGES</u>					
(1)	Domestic	\$21,482,190	\$22,615,156	\$24,543,100	\$1,927,944	
(2)	Commercial	2,721,900	2,863,800	3,159,000	295,200	
417310	Industrial	249,600	262,300	303,900	41,600	
(3)	Public Authorities	649,100	722,600	776,100	53,500	
(4)	Other Water Companies	70,200	91,300	76,600	(14,700)	
	Total	25,172,990	26,555,156	28,858,700	2,303,544	8.7%
	<u>WATER USE CHARGE</u>					
(5)	Domestic	\$46,185,696	\$46,598,973	\$47,453,200	\$854,227	
(6)	Commercial	16,734,514	16,841,645	16,895,600	53,955	
416310	Industrial	3,431,748	3,424,319	3,670,100	245,781	
(7)	Public Authorities	3,432,921	3,143,977	2,727,200	(416,777)	
(8)	Other Water Companies	1,905,927	1,701,887	1,853,700	151,813	
	Total	71,690,806	71,710,801	72,599,800	888,999	1.2%
		96,863,796	98,265,957	101,458,500	3,192,543	3.2%
<u>OTHER OPERATING REVENUES</u>						
(9)	Hydrant Maintenance	\$1,855,920	\$1,904,850	\$2,034,000	\$129,150	
419130	Fire Protection Services	6,032,000	9,296,000	11,511,400	2,215,400	
429220	Water Billing Penalties	1,275,862	900,000	700,000	(200,000)	
431280	Cross-Connection/BackWater Fee	230,400	350,000	538,300	188,300	
	Total Other Operating Revenues	9,394,182	12,450,850	14,783,700	2,332,850	18.7%
	Total Operating Revenues	\$106,257,978	\$110,716,807	\$116,242,200	\$5,525,393	5.0%

Commitment Items

(1) 417110, 416900, 416910, 417120, 417130

(2) 417210, 417220, 417230

(3) 417410, 417420

(4) 417810, 417820

(5) 416110, 416120, 416130

(6) 416210, 416220, 416230

(7) 416410, 416420

(8) 416810, 416820

(9) 419110, 419120

Other Water Revenues

Non-Operating Revenues & Contributions

Source Description

Non-Operating Revenues are comprised of:

- *Investment Income*: funds earned on cash balances in the Water Utility Fund and the Water Bond Fund.
- *Bill Jobs*: revenues for payroll additives, material handling, and equipment costs associated with repairing District property damaged by others; also metered hydrant billings.
- *Department of Transportation*: reimbursement to the District for payroll additives, material handling, and equipment costs associated with repairing or relocating water system facilities on behalf of the State of Connecticut.
- *Developers – PY/Material/Equipment*: reimbursement to the District for payroll additives, material handling, and equipment costs associated with the repair or relocation of water system facilities on behalf of the State of Connecticut, local government agencies, and/or developers.
- *Fees: Water Tapping* – Water Service taps with meters.
- *Rental Revenue*: revenue derived from renting space for cellular service antennae, including tax repayment from Tunxis Club in Tolland, MA.
- *Collection/Liens*: fees charged for the release of liens.
- *Recreational Sales*: fees charged for parking, boat rentals, and launching private boats at District recreational facilities.
- *Forestry Sales*: income from the bid sale of standing timber to logging companies.
- *Other Miscellaneous*: fees levied for private meter readings, “turn-on” services, materials associated with hydrants, Ford boxes, meter pits and service connections.
- *Sale of Material/Equipment*: income from the sale of scrap materials and obsolete equipment.
- *Main Pipe Assessments*: funds received from set rates for assessable projects high-pressure services, and distribution mains, (as established by the Water Bureau).
- *Contributions from Other Funds*: sound financial management practices call for maintaining a cash reserve sufficient to withstand a shortfall in revenues and/or increases in unanticipated expenditures. The District’s policy is to use a portion of these funds, if available, in support of operations while maintaining a prudent reserve.
- *Property Change of Ownership Administrative Fee*: supports the administrative work required to process property transfers and update customer accounts.
- *RRB Labor-ST*: captures labor costs associated with employees working on eligible revenue-generating projects.
- *Legal Recovery*: reimbursement of costs or damages recovered through legal proceedings or negotiated settlement.

Other Water Revenues

Non-Operating Revenues & Contributions

Budget Commentary

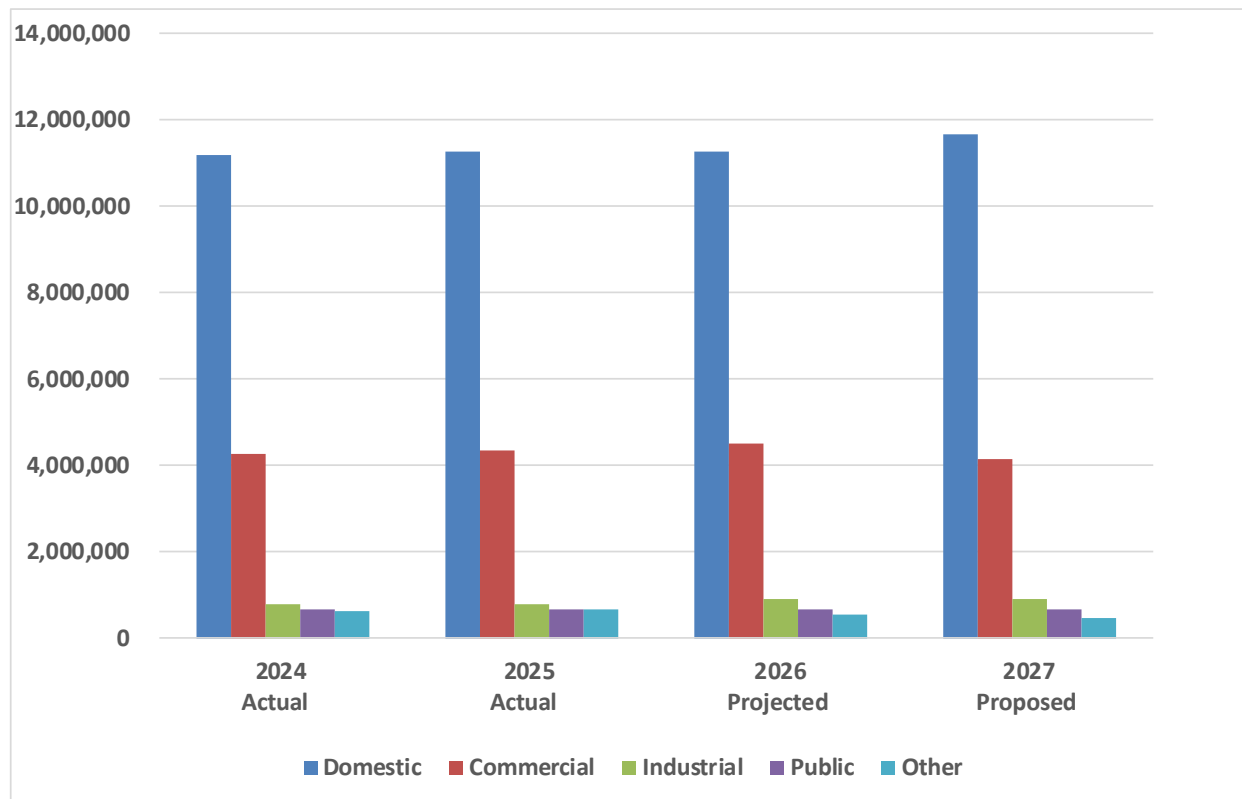
Non-Operating Revenues are \$7,154,100, a decrease of \$1,227,872, or 14.6%, compared to the previous year's appropriation. The decrease is indicative of the effort to align budgeted revenues more closely with historical performance.

Contributions from Other Funds are \$5,810,483, a decrease of \$1,875,563, or 24.4%, below prior year. Primarily driven by a decreased contribution of \$1,469,113, Designated from Surplus and Bond Premiums of \$1,216,933, offset by a contribution from the Internal Service Fund of \$810,483.

Commitment Item	Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
NON-OPERATING REVENUES						
411040	Property Change of Ownership Admin Fee	\$0	\$501,600	\$373,600	(\$128,000)	
419400	Bill Jobs	217,220	143,810	225,000	81,190	
419410	Department of Transportation	105,846	105,846	20,000	(85,846)	
419430	Developers - PY/Materal/Equipment	37,027	24,780	35,000	10,220	
419510	RRB- Labor ST	467,844	42,450	30,000	(12,450)	
419520	RRB- Labor Overtime	-	1,920	3,000	1,080	
419540	RRB- Equipment	6,522	46,280	40,000	(6,280)	
419550	RRB- Contracts	363,602	111,230	100,000	(11,230)	
419610	RRB- Premium Labor ST	93,284	-	-	-	
419910	Fees: Water Tapping	100,000	130,000	200,000	70,000	
421290	IGR-Misc. Charges To Govt Agencies	-	750,000	-	(750,000)	
423100	Interest Income - Investments	5,600,000	5,196,556	4,700,000	(496,556)	
423300	Rental Revenue	119,977	125,000	135,000	10,000	
429210	Collections & Liens	220,000	220,000	380,000	160,000	
429230	Returned Check Fees	60,000	30,000	30,000	-	
429260	Legal Recovery	300,000	350,000	350,000	-	
431010	Recreational Sales	20,000	20,000	20,000	-	
431020	Forestry Sales	256,000	112,500	112,500	-	
431210	Misc Revenue	778,000	200,000	200,000	-	
431230	Vendor Discount Revenue	100	-	-	-	
431240	Sale Of Material & Equipment	250,000	250,000	180,000	(70,000)	
453000	Main Pipe Assessments	55,000	20,000	20,000	-	
	Total Non-Operating Revenues	\$9,050,422	\$8,381,972	\$7,154,100	(\$1,227,872)	-14.6%
CONTRIBUTIONS FROM OTHER FUNDS						
413040	Designated from Surplus	\$2,589,800	\$5,469,113	\$4,000,000	(\$1,469,113)	
413040	West Branch Reservoir Maint. (Army Corps)	800,000	-	-	-	
432005	Bond Premiums	-	2,216,933	1,000,000	(1,216,933)	
440040	Internal Service Fund Contributions	1,004,748	-	810,483	810,483	
	Total Contributions From Other Funds	\$4,394,548	\$7,686,046	\$5,810,483	(\$1,875,563)	-24.4%
	Total Non-operating revenue+Contribution from other Funds	\$13,444,970	\$16,068,018	\$12,964,583	(\$3,103,435)	-19.3%

Other Water Revenues

Water Consumption by Customer Class (CCF)*



	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Domestic	11,178,876	11,276,110	11,252,246	11,675,400
Commercial	4,280,153	4,348,495	4,508,851	4,157,000
Industrial	805,123	794,498	906,441	903,000
Public	680,727	676,260	679,906	671,000
Other	627,402	673,716	552,556	493,600
Total	17,572,281	17,769,079	17,900,000	17,900,000

* CCF = 100 cubic feet or approximately 748.1 gallons

Sewer Revenues

Operating Revenues
Non-Operating Revenues

Sewer Revenues

Summary

Description

Sewer revenues are comprised of *Operating Revenues* and *Non-Operating Revenues*.

Budget Commentary

Sewer revenues amount to \$120,922,217, reflecting an increase of \$6,395,652 or 5.6% compared to last year's appropriation.

Operating Revenues, consisting of *Tax on Member Municipalities* and *Sewer User Revenues*, increased by \$4,984,110 or 7.2% above the prior year's appropriation.

Non-Operating Revenues, which include *Other Government Agencies*, *Other Sewer Revenues*, *Investment Income*, the *DEEP Contingency*, and *Contributions from Other Funds*, increased by \$1,411,542 or 3.1% compared to the previous year's appropriation.

Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>OPERATING REVENUES</u>					
Member Municipalities	\$53,076,600	\$53,076,600	\$57,381,900	\$4,305,300	8.1%
Sewer User Revenue	14,578,258	16,415,590	17,094,400	678,810	
Total Operating Revenues	67,654,858	69,492,190	74,476,300	4,984,110	7.2%
<u>NON-OPERATING REVENUES</u>					
Other Government Agencies	\$16,492,350	\$17,159,327	\$16,775,000	(\$384,327)	
Other Sewer Revenues	12,918,350	17,471,110	21,761,000	4,289,890	
Investment Income	856,000	903,444	813,300	(90,144)	
DEEP Contingency	1,980,000	1,980,000	1,980,000	-	
Contributions from Other Funds	7,121,585	7,520,494	5,116,617	(2,403,877)	
Total Non-Operating Revenues	39,368,285	45,034,375	46,445,917	1,411,542	3.1%
Total Sewer Revenues	\$107,023,143	\$114,526,565	\$120,922,217	\$6,395,652	5.6%

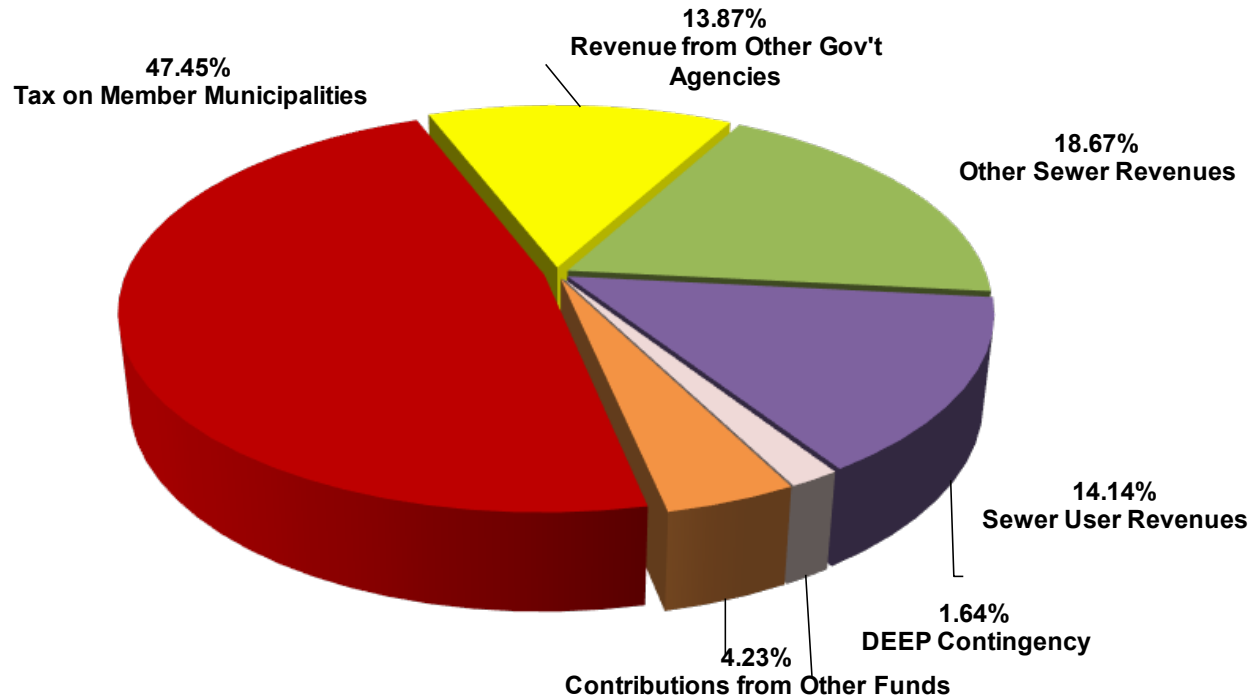
Sewer Revenues

Summary

Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>OPERATING REVENUES</u>				
Member Municipalities	\$53,076,600	\$53,076,600	\$53,076,604	\$52,747,742
Sewer User Revenue	15,745,177	16,857,728	19,914,545	18,628,474
Total Operating Revenues	68,821,777	69,934,328	72,991,149	71,376,216
<u>NON-OPERATING REVENUES</u>				
Other Government Agencies	\$14,189,522	\$15,733,523	\$15,575,984	\$17,165,950
Other Sewer Revenues	14,008,674	13,211,318	12,425,519	16,135,511
Investment Income	1,041,203	1,588,860	537,885	1,143,896
DEEP Contingency	-	-	-	1,980,000
Contributions from Other Funds	6,252,829	9,874,802	1,108,973	5,395,804
Total Non-Operating Revenues	35,492,228	40,408,503	29,648,360	41,821,161
Total Sewer Revenues	\$104,314,005	\$110,342,831	\$102,639,510	\$113,197,377

Sewer Revenues

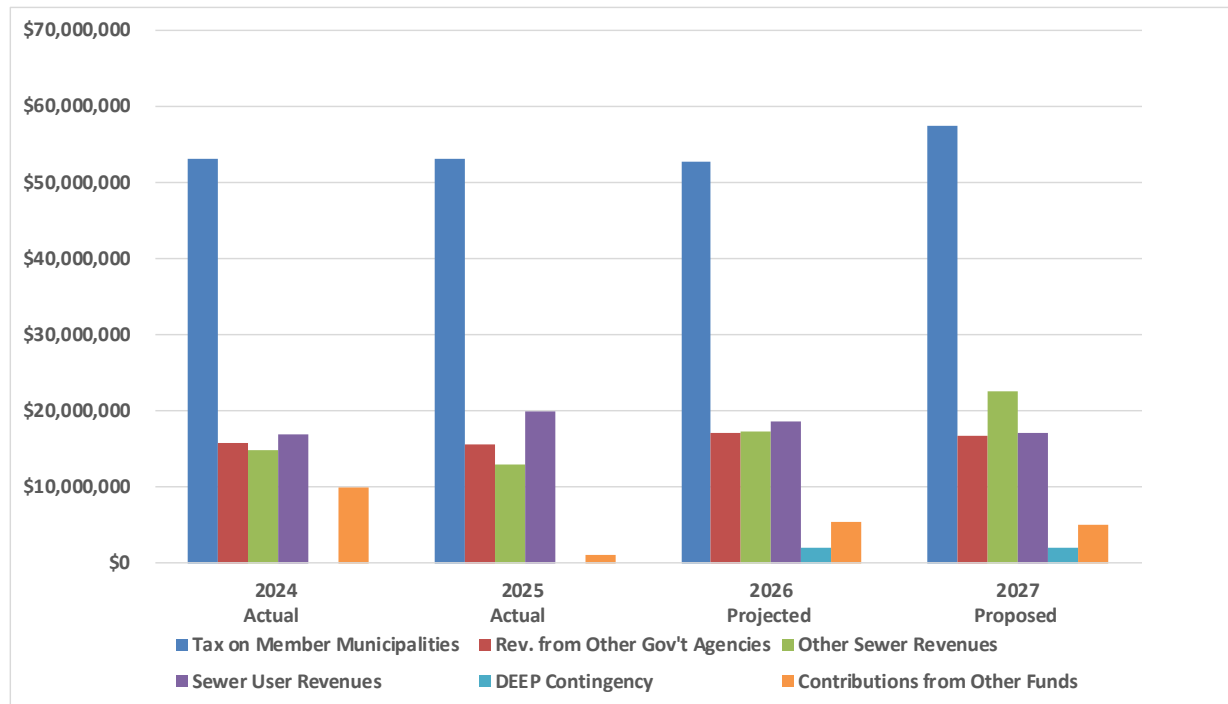
Sources of Revenue



<u>Source</u>	<u>Revenue</u>	<u>Percentage</u>
Tax on Member Municipalities	\$57,381,900	47.45%
Revenue from Other Gov't Agencies	16,775,000	13.87%
Other Sewer Revenues	22,574,300	18.67%
Sewer User Revenues	17,094,400	14.14%
DEEP Contingency	1,980,000	1.64%
Contributions from Other Funds	5,116,617	4.23%
Total Revenues:	\$120,922,217	100.00%

Sewer Revenues

Revenue History



	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Tax on Member Municipalities	\$53,076,600	\$53,076,604	\$52,747,742	\$57,381,900
Rev. from Other Gov't Agencies	15,733,523	15,575,984	17,165,950	16,775,000
Other Sewer Revenues	14,800,178	12,963,404	17,279,407	22,574,300
Sewer User Revenues	16,857,728	19,914,545	18,628,474	17,094,400
DEEP Contingency	-	-	1,980,000	1,980,000
Contributions from Other Funds	9,874,802	1,108,973	5,395,804	5,116,617
Total	\$110,342,831	\$102,639,510	\$113,197,377	\$120,922,217

Operating Sewer Revenues

Tax on Member Municipalities

Source Description

The method for taxing member municipalities is set forth in Sections 3-12 and 3-13 of the District Charter, which grants the District Board, acting on the recommendation of the Board of Finance, the power to levy a tax upon the towns sufficient to finance the District's General Fund expenditures. The tax is divided among the member towns in proportion to the total revenue each received from property taxation, as averaged over the prior three years.

To coincide with the fiscal year cycle (July 1 – June 30) adhered to by the member towns, the quarterly tax payments are balanced. The amount of the tax due in the first half of 2027 will be equivalent to 50% of the total 2026 tax levy. This amount (when paid) will be subtracted from the total 2027 tax levy; the balance is the amount due in the remaining portion of the year.

Budget Commentary

The Tax on Member Municipalities is \$57,381,900, increased by \$4,305,300, or 8.1% above the previous year's budget.

Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>OPERATING REVENUES</u>					
Member Municipalities	\$53,076,600	\$53,076,600	\$57,381,900	\$4,305,300	8.1%

Operating Sewer Revenues

Tax on Member Municipalities

Ad Valorem Budget	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
Hartford	\$13,817,887	\$13,471,949	\$14,531,616	\$1,059,667	7.87%
East Hartford	6,130,552	6,052,696	6,691,906	639,210	10.56%
Newington	4,791,089	5,165,492	5,140,535	(24,957)	-0.48%
Wethersfield	4,239,858	4,252,025	4,558,326	306,301	7.20%
Windsor	4,795,922	4,862,485	5,400,609	538,124	11.07%
Bloomfield	3,750,383	3,912,243	4,120,164	207,921	5.31%
Rocky Hill	3,373,184	3,377,825	3,733,664	355,839	10.53%
West Hartford	12,177,725	11,981,885	13,205,080	1,223,195	10.21%
Total	\$53,076,600	\$53,076,600	\$57,381,900	\$4,305,300	8.11%

Tax % (3yr avg.)	2025 Adopted	2026 Adopted	2027 Proposed
Hartford	26.03%	25.38%	25.32%
East Hartford	11.55%	11.40%	11.66%
Newington	9.03%	9.73%	8.96%
Wethersfield	7.99%	8.01%	7.94%
Windsor	9.04%	9.16%	9.41%
Bloomfield	7.07%	7.37%	7.18%
Rocky Hill	6.36%	6.36%	6.51%
West Hartford	22.94%	22.57%	23.01%
Total	100.00%	100.00%	100.00%

2027 Installment Schedule					
Installment Date	1/20/2027	4/21/2027	7/21/2027	10/20/2027	Total
Hartford	\$3,259,600	\$3,259,600	\$4,006,208	\$4,006,208	\$14,531,616
East Hartford	1,493,744	1,493,744	1,852,209	1,852,209	6,691,906
Newington	1,212,104	1,212,104	1,358,164	1,358,164	5,140,535
Wethersfield	1,074,967	1,074,967	1,204,195	1,204,195	4,558,326
Windsor	1,230,944	1,230,944	1,469,361	1,469,361	5,400,609
Bloomfield	1,057,534	1,057,534	1,002,548	1,002,548	4,120,164
Rocky Hill	854,883	854,883	1,011,949	1,011,949	3,733,664
West Hartford	2,920,943	2,920,943	3,681,597	3,681,597	13,205,080
Total	\$13,104,719	\$13,104,719	\$15,586,231	\$15,586,231	\$57,381,900

Note: These allocations are based on 3-year average tax receipts from each town.

A weighted average is used to allocate the total Ad Valorem to be collected.

Newington's 2026 Ad Valorem amount was adopted at \$5,165,492 and subsequently revised downward to \$4,836,634. Accordingly, the scheduled quarterly payments were adopted at \$1,376,532 but were subsequently revised downward to \$1,212,104.

Operating Sewer Revenues

Sewer User Revenues

Source Description

Sewer User Revenue is derived from *Non-Municipal tax-exempt users*, *High Flow Users*, and *High Strength Users* charges within the District's eight-member towns and from all users in non-member towns who discharge sanitary waste into the MDC's sewer system. Revenue from non-municipal tax-exempt properties and from non-member towns is based on either sewer flows emanating from metered water usage or from flow meters installed at the point of connection into the MDC's sewer system. Revenue from high-flow users (12,200 CCF per year or more) is based on estimated sewer flows from those users. A surcharge is levied on high-flow users whose share of costs, based on flow, exceeds the portion of their annual property tax payments rendered in support of the District's sewer system. Conversely, high-flow users in member towns are eligible for year-end rebates if their sewer user charge, based on flow, is less than the portion of the property tax they pay in support of sewer services. Revenue from high-strength users is based on laboratory results submitted to the District in accordance with section 12 of the General Sewer Ordinances.

Budget Commentary

Sewer User Revenue is \$17,094,400, an increase of \$678,810 or 4.1% above the prior year's appropriation.

Primarily driven by an increase in the *Sewer User Charge* from \$5.90 to \$6.38, resulting in an increase to *User Charges: High Strength* and *User Charges: Tax Exempt revenues*, offset by a decrease in *High Flow*, *Wastewater Discharge Fee* and *User Charges: Bradley/E. Granby* revenues.

Commitment Item	Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
SEWER USER REVENUE						
(1)	High Flow Users (Net of Reserves)	\$3,900,000	\$4,200,000	\$3,623,800	(\$576,200)	
411030	Wastewater Discharge Fee for Industrial Users	-	61,350	12,600	(48,750)	
415020	User Charges: Tax Exempt	6,364,158	6,590,140	7,028,900	438,760	
415110	User Charges: High Strength	770,000	770,000	1,951,300	1,181,300	
415010	SUC-Town of Farmington	184,700	184,700	187,100	2,400	
415010	SUC-Town of South Windsor	17,700	17,700	23,200	5,500	
415010	SUC-Town of Manchester	180,000	180,000	192,000	12,000	
415010	SUC-Cromwell	11,700	11,700	12,400	700	
415030	User Charges: Bradley/E Granby	1,900,000	1,900,000	1,563,100	(336,900)	
429220	Late Payment Charge	1,250,000	2,500,000	2,500,000	-	
	Total	\$14,578,258	\$16,415,590	\$17,094,400	\$678,810	4.1%

Non-Operating Sewer Revenues

Other Government Agencies

Source Description

Other Government Agencies' revenue includes agreed-upon service fees charged to other government agencies (state or municipal) for services performed by the District, as reflected in the following revenue categories:

- *Sludge Handling Services:* revenue from the processing of sewage sludge, primarily from non-member towns.
- *Liquid Waste Discharge:* fee for discharging transported non-domestic wastewater delivered to WPC.
- *Household Hazardous Waste Disposal:* fees charged for providing household hazardous waste collection services to non-member towns.

Budget Commentary

Revenue from *Other Government Agencies* is \$16,775,000 a decrease of \$384,327 or 2.2% below the prior year's appropriation, primarily driven by a decrease of \$378,327 in *Sludge Services* and \$6,000 in *Hazardous Waste*.

Commitment Item	Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>OTHER GOVERNMENT AGENCIES</u>						
421210	IGR-Sludge Services	\$10,500,000	\$11,228,327	\$10,850,000	(\$378,327)	
421220	IGR-Liquid Waste Discharge	5,961,350	5,900,000	5,900,000	-	
421230	IGR-Hazardous Waste	31,000	31,000	25,000	(6,000)	
	Total	\$16,492,350	\$17,159,327	\$16,775,000	(\$384,327)	-2.2%

Non-Operating Sewer Revenues

Other Sewer Revenues

Source Description

Other Sewer Revenues are composed of several revenue sources not categorized elsewhere:

- *Septage Fees*: revenues from fees paid by septic tank pumping contractors disposing of septage from non-member town properties at the Hartford Water Pollution Control Facility.
- *FOG Fees*: fees are charged to Class III and IV food service establishments to offset the costs of managing the Fats, Oils, and Grease (FOG) program. This program is required by the CT Department of Energy and Environmental Protection General Permit for the Discharge of Wastewater Associated with Food Preparation Establishments.
- *Sewer Customer Service Charge*: recovers expenses associated with the maintenance and repair of private property sewer systems.
- *Bill Jobs*: revenue from payroll costs, material, and equipment costs associated with the repair of District property damaged by others.
- *Developers – PY/Material/Equipment*: payroll costs for engineering and inspection services along with material and equipment costs charged against deposits made by developers and/or State Agencies for these services.
- *Rental Revenue*: revenue derived from renting space for cellular service antennae.
- *Investment Income*: earnings on cash available for investment.
- *Miscellaneous Revenue*: represents revenue from various ancillary sources that are not classified under major operating or non-operating revenue.
- *Sale of Materials & Equipment*: derived from the sale of Authority-owned assets that are no longer required for operational use.

Non-Operating Sewer Revenues

Other Sewer Revenues

Budget Commentary

Other Sewer Revenues are \$22,574,300, an increase of \$4,199,746, or 22.9%, from the prior year's appropriation. Primarily driven by an increase in the *Sewer Customer Service Charge, Fog Fees, RRB-Equipment, RRB-Labor ST & RRB-Lbr Add & Ovrhd* offset by a decrease in *Septage Fees, Bill Jobs, RRB-Contracts, Rental Revenues, Misc Revenue, Sale Of Material & Equipment* and *Investment Income*.

Commitment Item	Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>OTHER SEWER REVENUES</u>						
411010	Septage Fees	\$1,400,000	\$1,400,000	\$1,300,000	(\$100,000)	
411020	Fog Fees	253,500	253,500	346,700	93,200	
417830	Sewer Customer Service Charge	10,494,600	14,691,500	19,063,000	4,371,500	
419400	Bill Jobs	20,000	73,160	65,000	(8,160)	
419510	RRB-Equipment	15,000	22,010	27,000	4,990	
419540	RRB-Labor ST	21,500	1,000	38,300	37,300	
419550	RRB- Contracts	60,000	243,820	198,000	(45,820)	
419610	RRB-Lbr Add & Ovrhd	21,100	32,320	37,000	4,680	
423300	Rental Revenue	153,800	153,800	140,000	(13,800)	
429200	Rebates & Reimbursements	150,000	200,000	200,000	-	
429210	Collections & Liens	100	-	-	-	
431100	Fines and Penalties	3,500	-	-	-	
431210	Misc Revenue	150,000	200,000	183,000	(17,000)	
431230	Vendor Discount Revenue	250	-	-	-	
431240	Sale Of Material & Equipment	175,000	200,000	163,000	(37,000)	
	Total	\$12,918,350	\$17,471,110	\$21,761,000	\$4,289,890	24.6%
<u>INVESTMENT INCOME</u>						
423100	Interest Income - Investments	856,000	903,444	813,300	(90,144)	
	Total	\$856,000	\$903,444	\$813,300	(\$90,144)	-10.0%
	Total Other Sewer Revenues	\$13,774,350	\$18,374,554	\$22,574,300	\$4,199,746	22.9%

Non-Operating Sewer Revenues

Contributions from Other Funds

Source Description

Contributions from Other Funds emanate from surpluses derived when revenues exceed expenditures. Sound financial management practices require maintaining a cash reserve sufficient to withstand a shortfall in revenues and/or unexpected increases in expenditures. The District's policy is to use a portion of these funds, if available, to support operations while maintaining a prudent reserve. The funded contributions are from the *Internal Service Fund*, *Bond Premiums* and *Assessable*, to support sewer operations in 2027.

Budget Commentary

The DEEP Contingency is unchanged from prior year.

Contributions from Other Funds are \$5,116,617, a decrease of \$2,403,877, or 32.0%, below prior year. Primarily driven by a decreased contribution of \$4,480,000 *Designated from Surplus*, \$730,688, *Hydro*, and \$1,124,690 in *Bond Premiums*, offset by a contribution from *Assessable* of \$3,530,000 and the *Internal Service Fund* of \$586,617.

Commitment Item	Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
440020	DEEP Contingency	\$1,980,000	\$1,980,000	\$1,980,000	\$ -	
	Total	\$1,980,000	\$1,980,000	\$1,980,000	\$ -	0.0%

Commitment Item	Description	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	Contributions (to) from Other Funds					
431260	Designated from Surplus	\$5,538,712	\$4,480,000	\$0	(\$4,480,000)	
440040	Internal Service Fund Contributions	404,326	185,116	586,617	401,501	
440040	Hydro	1,178,547	730,688	-	(730,688)	
440040	Assessable	-	-	3,530,000	3,530,000	
432005	Bond Premiums	-	2,124,690	1,000,000	(1,124,690)	
	Total Contributions From Other Funds	\$7,121,585	\$7,520,494	\$5,116,617	(\$2,403,877)	-32.0%
	Total Other Revenues	\$9,101,585	\$9,500,494	\$7,096,617	(\$2,403,877)	-25.3%

Operating Budget Expenditures

Summary

The Budget expenditure section is divided into three sections: Executive, Administration and Operations.

The Executive section of the budget book includes the District Board, Legal, Human Resources, Communications and Chief Executive Office.

The Administration section of the budget book includes the Chief Administrative Office, Information Systems, Finance, Procurement and Customer Service.

The Operations section of the budget book includes the Chief Operations Office, Engineering & Planning, Facilities & Maintenance, Operations, Patrol, Utility Services and Environment, Health & Safety.

Overview of The Metropolitan District

- The Metropolitan District (MDC), Hartford County, Connecticut is a non-profit municipal corporation established in 1929 by Special Act 511 of the Connecticut General Assembly. Member municipalities incorporated in the district are: The City of Hartford and the Towns of East Hartford, West Hartford, Wethersfield, Rocky Hill, Newington, Bloomfield and Windsor. The total population served by the district is approximately 365,075.
- The MDC is mandated through its 1929 Charter to provide potable water as well as sanitary sewer and mapping services for its member municipalities and for other non-member service areas by special agreement. Additional powers granted by the MDC through legislative amendments to its charter include: the development, construction and operation of hydroelectric power facilities.
- The establishment of policy for the MDC is the responsibility of a thirty-three-member commission, commonly referred to as the District Board. Members of town councils appoint seventeen of the commissioners, the Governor appoints eight, and designated members of the General Assembly appoint four. Non-Member towns appoint four. All commissioners serve without remuneration during their respective terms.
- Responsibility for the overall administration and management of MDC policy, operations and services rests with the Chief Executive Officer. The MDC department structure consists of: Executive Office; Communications; Legal; Human Resources; Information Technology; Chief Administrative Office; Finance; Procurement; Customer Service; Chief Operating Officer; Environment, Health and Safety; Engineering and Planning; Command Center; Operations; Laboratory Services; Water Pollution Control; Maintenance; Water Treatment and Water Supply; Patrol and Hydroelectric.
- As of the third quarter of 2026, there were approximately 467 active full-time employees at The Metropolitan District.

Operating Budget Expenditures

Appropriations

The District's proposed expenditure budget for 2027 totals \$250,129,000, an \$8,817,610 or 3.65% increase from the appropriation level adopted in support of 2026 operations and programs.

Budget Appropriations	Sewer	Water	Total
District Board	\$282,485	\$294,015	\$576,500
Executive Office	1,760,227	1,832,073	3,592,300
Legal	694,624	722,976	1,417,600
Chief Administrative Office	361,571	376,329	737,900
Finance	3,514,476	3,657,924	7,172,400
Information Technology	3,737,976	7,589,224	11,327,200
Engineering and Planning	634,452	660,348	1,294,800
Water Treatment & Supply	-	10,648,000	10,648,000
Water Pollution Control	27,225,300	-	27,225,300
Laboratory Services	847,872	918,528	1,766,400
Maintenance	7,470,834	7,775,766	15,246,600
Chief Operating Office	360,101	374,799	734,900
Environment, Health and Safety	597,604	621,996	1,219,600
Command Center	2,174,572	4,221,228	6,395,800
Operations	4,214,475	12,643,425	16,857,900
Patrol	-	1,773,300	1,773,300
Debt Service	47,647,400	50,668,800	98,316,200
Employee Benefits	13,616,055	16,641,845	30,257,900
General Insurance	1,756,993	1,828,707	3,585,700
Taxes and Fees	-	3,810,500	3,810,500
Special Agreements and Programs	2,045,200	2,147,000	4,192,200
Contingencies	1,980,000	-	1,980,000
Total Water and Sewer Budget	\$120,922,217	\$129,206,783	\$250,129,000

District Board

Summary**Description**

By Charter, the affairs and policies of The Metropolitan District are governed by a Board of Commissioners (the District Board) composed of thirty-three members: seventeen appointed by the District's member municipalities (Bloomfield, East Hartford, Hartford, Newington, Rocky Hill, West Hartford, Wethersfield, and Windsor); eight appointed by the Governor; four appointed by the leadership of the Connecticut General Assembly; and four appointed by the non-member towns.

The District Board has broad authority with regard to providing services for the region, including the creation, maintenance, extension, and operation of public water and sanitary sewer systems; the authority to collect and dispose of refuse; and the operation and maintenance of resources recovery facilities. The Metropolitan District is also authorized to construct, operate and maintain hydroelectric dams and provide for the transmission, sale, and distribution of the electricity produced by the District's hydroelectric facility.

The establishment of policy and oversight of the administration is the responsibility of two major bureaus of the District Board – the Bureau of Public Works and the Water Bureau – and of the following Chartered or standing committees: The Board of Finance; Commission on Regional Planning; Community Affairs; General Policy and Planning; Internal Audit; MDC Government; Organization; Personnel, Pension, and Insurance; and Farmington River Watershed Advisory.

Budget Commentary

The District Board's proposed budget for 2027 is \$576,500, a decrease of \$87,000, or 13.1%, below the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Decrease of \$87,000 or 13.1% below the prior year's appropriation.

- *Meeting Expenses, Auditing and Finance Services, and Outside Services* have been decreased to align with historical expenses.

Summary

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Operations</u>					
511110	Business Travel	15,000	15,000	15,000	-	
511120	Meeting Expenses	85,000	85,000	40,000	(45,000)	
511220	Dues & Memberships	110,000	110,000	110,000	-	
512010	Auditing/Finance Services	175,000	192,500	171,500	(21,000)	
512080	Outside Services	256,000	121,000	100,000	(21,000)	
512930	Lobbyist-(Fed/State)	-	135,000	135,000	-	
513010	Office Supplies	5,000	5,000	5,000	-	
	Total Expenditure Classification	646,000	663,500	576,500	(87,000)	-13.1%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	316,540	325,115	282,485	(42,630)	
	Water Allocation 51%	329,460	338,385	294,015	(44,370)	
	Total Funding Allocation	646,000	663,500	576,500	(87,000)	-13.1%

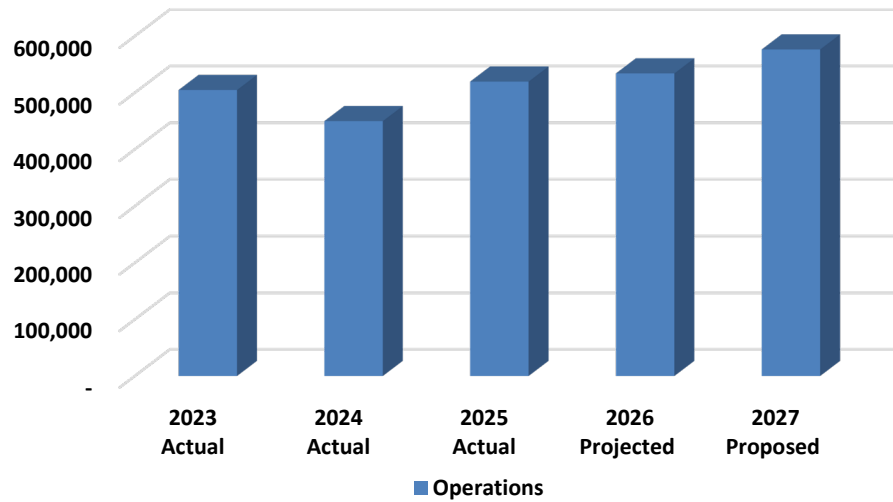
Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<u>Operations</u>				
511110	Business Travel	362	88	446	500
511120	Meeting Expenses	35,713	24,455	22,154	25,050
511220	Dues & Memberships	110,000	110,000	110,000	110,000
512010	Auditing/Finance Services	157,670	166,090	167,000	166,950
512080	Outside Services	198,988	145,330	76,150	92,102
512930	Lobbyist-(Fed/State)	-	-	135,500	135,000
513010	Office Supplies	2,126	3,927	8,464	4,600
	Total Expenditure Classification	504,859	449,889	519,714	534,202
	<u>Funding Allocation</u>				
	Sewer Allocation 49%	247,400	220,400	254,700	261,758
	Water Allocation 51%	257,459	229,489	265,014	272,444
	Total Funding Allocation	504,859	449,889	519,714	534,202

Executive – District Board

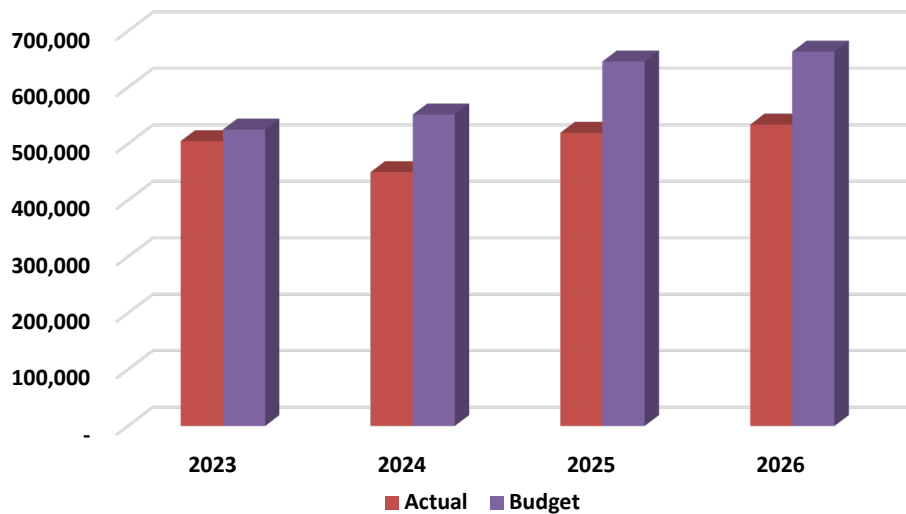
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	-	-	-	-	-
Operations	504,859	449,889	519,714	534,202	576,500
Maintenance	-	-	-	-	-
Total	504,859	449,889	519,714	534,202	576,500

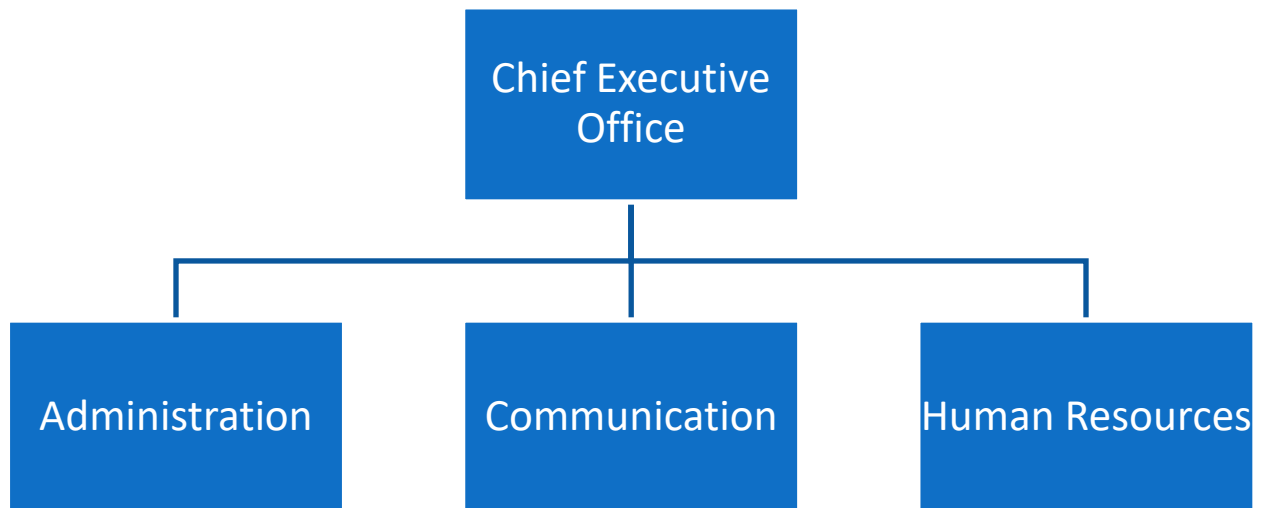
Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	525,500	552,075	646,000	663,500
Actual	504,859	449,889	519,714	534,202
Variance	20,641	102,186	126,286	129,298

Chief Executive Office

Administration
Communications
Human Resources



Executive – CEO

Summary

Description

The Chief Executive Office oversees the Administration, Communications, and Human Resources departments.

Budget Commentary

The proposed Chief Executive Office budget totals \$3,592,300, increasing by \$154,775 or 4.5% above prior year's appropriation. The three activity budgets that comprise the Chief Executive Office — Administration, Communications, and Human Resources — are on subsequent pages.

The budgeted positions are unchanged in 2027.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	1,260,003	1,303,300	1,381,300	78,000	
Communications	261,000	261,000	261,000	-	
Human Resources	1,727,699	1,873,225	1,950,000	76,775	
<i>Total Summary by Activity</i>	3,248,702	3,437,525	3,592,300	154,775	4.5%
<u>Summary by Major Accounts</u>					
Payroll					
Regular Pay	1,946,002	2,100,000	2,239,000	139,000	
Overtime 100%	1,800	3,200	3,200	-	
Overtime 150%	20,000	20,000	20,000	-	
Overtime 200%	-	-	-	-	
Temporary Help	300,000	300,000	300,000	-	
Standby & Premium Pay	-	-	-	-	
Longevity Pay	2,600	2,825	2,600	(225)	
<i>Total Payroll</i>	2,270,402	2,426,025	2,564,800	138,775	5.7%
Operations	978,300	1,011,500	1,027,500	16,000	1.6%
Maintenance	-	-	-	-	-
Capital	-	-	-	-	-
<i>Total Summary by Major Accounts</i>	3,248,702	3,437,525	3,592,300	154,775	4.5%

Funding Allocation

Sewer Allocation 49%	1,591,863	1,684,387	1,760,227	75,839	
Water Allocation 51%	1,656,839	1,753,138	1,832,073	78,936	
<i>Total Funding Allocation</i>	3,248,702	3,437,525	3,592,300	154,775	4.5%

Authorized Positions

Administration	4	4	4	-	
Communications	-	-	-	-	
Human Resources	7	8	8	-	
<i>Total Authorized Positions</i>	11	12	12	-	0.0%

Executive – CEO

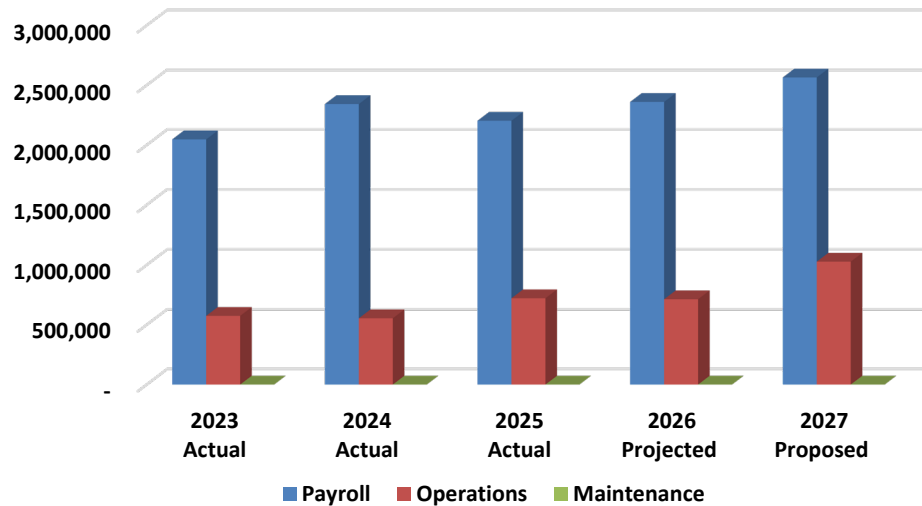
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	959,005	997,822	1,167,763	1,150,977
Communications	473,819	449,559	170,246	168,799
Human Resources	1,188,250	1,449,026	1,586,544	1,753,629
Total Summary by Activity	2,621,074	2,896,408	2,924,554	3,073,405
<u>Summary by Major Accounts</u>				
Payroll				
Regular Pay	1,942,080	2,138,487	1,978,906	2,108,433
Overtime 100%	337	175	-	-
Overtime 150%	-	-	-	-
Overtime 200%	-	-	-	-
Temporary Help	101,492	200,597	221,699	248,985
Standby & Premium Pay	-	-	-	-
Longevity Pay	3,000	3,100	2,325	2,688
Total Payroll	2,046,909	2,342,359	2,202,930	2,360,106
Operations	574,165	554,049	721,623	713,299
Maintenance	-	-	-	-
Capital	-	-	-	-
Total Summary by Major Accounts	2,621,074	2,896,408	2,924,554	3,073,405
<u>Funding Allocation</u>				
Sewer Allocation 49%	1,284,300	1,419,200	1,433,000	1,505,967
Water Allocation 51%	1,336,774	1,477,208	1,491,554	1,567,438
Total Funding Allocation	2,621,074	2,896,408	2,924,554	3,073,405

Executive – CEO

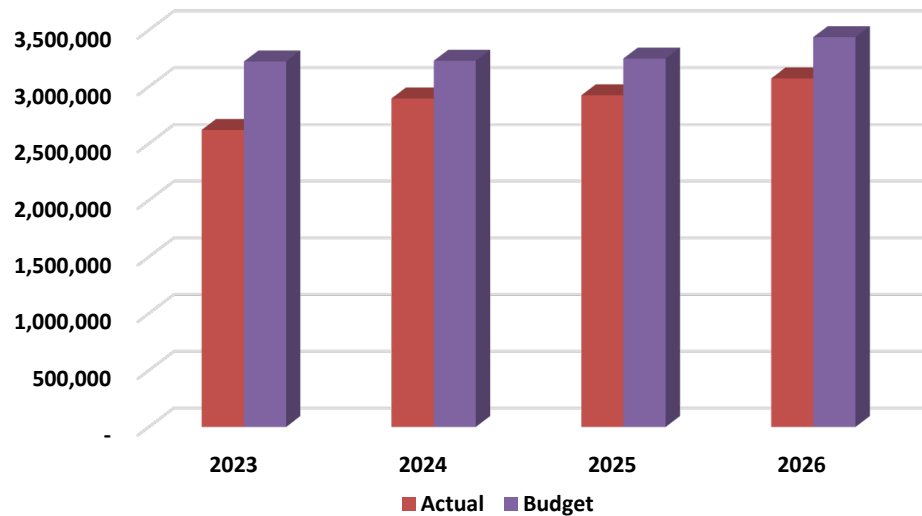
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	2,046,909	2,342,359	2,202,930	2,360,106	2,564,800
Operations	574,165	554,049	721,566	713,299	1,027,500
Maintenance	-	-	-	-	-
Total	2,621,074	2,896,408	2,924,497	3,073,405	3,592,300

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	3,222,283	3,229,426	3,248,702	3,437,525
Actual	2,621,074	2,896,408	2,924,497	3,073,405
Variance	601,209	333,018	324,205	364,120

Administration**Description**

The Chief Executive Officer is appointed by the District Board and is responsible for implementing the board's policies and providing overall management of District programs and operations. As the Commission's primary policy advisor, the CEO provides staff support to the District Board and its bureaus and committees and also serves as the primary liaison between the District and various federal, state, regional, and local officials and agencies: Compilation of meeting agendas and finalization of minutes; the coordination and control of Commission, bureau and committee meetings and public hearings; and management of the sewer and water assessment programs.

Budget Commentary

The proposed Chief Executive Office - Administration budget for the coming year is \$1,381,300, increasing by \$78,000 or 6.0% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$66,000 or 7.5% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.

Operations: Increase of \$12,000 or 2.8% above the prior year's appropriation.

- The increase is primarily due to *Employee Activities* to accommodate monthly meetings and service recognition.
- Increase in *Meeting Expenses* and *Legal Advertising* are offset by reductions in *Liens & Caveats Certification* to align with historic spending.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	845,128	880,000	946,000	66,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	1,575	1,800	1,800	-	
	Total Payroll	846,703	881,800	947,800	66,000	7.5%
	<u>Operations</u>					
511040	Employee Activities	46,000	60,000	70,000	10,000	
511110	Business Travel	3,700	3,700	3,700	-	
511120	Meeting Expenses	11,800	12,000	15,000	3,000	
511210	Books & Periodicals	500	500	500	-	
511220	Dues & Memberships	83,000	83,000	83,000	-	
512070	Consultant Services	150,000	140,000	140,000	-	
512080	Outside Services	19,300	19,300	19,300	-	
512110	Legal Advertising	12,000	16,000	30,000	14,000	
512340	Liens & Caveats Certification	80,000	80,000	65,000	(15,000)	
513010	Office Supplies	6,000	7,000	7,000	-	
519070	Community Outreach - Public Info.	1,000	-	-	-	
	Total Operations	413,300	421,500	433,500	12,000	2.8%
	Total Expenditure Classification	1,260,003	1,303,300	1,381,300	78,000	6.0%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	617,401	638,617	676,837	38,220	
	Water Allocation 51%	642,602	664,683	704,463	39,780	
	Total Funding Allocation	1,260,003	1,303,300	1,381,300	78,000	6.0%
	<u>Authorized Positions</u>					
	Assistant to CEO	1	1	1	-	
	Chief Executive Officer	1	1	1	-	
	District Clerk	-	-	1	1	
	Executive Assistant	1	1	-	(1)	
	Executive Assistant OOC	1	1	1	-	
	Total Authorized Positions	4	4	4	-	0.0%

Communications**Description**

The Communications Department is responsible for the development and implementation of communication and project outreach programs, and the distribution of materials designed to improve the way project information is relayed to the public and internally throughout the District. This group is responsible for managing Community Outreach Liaison Teams which support Project Outreach in the communities where District projects are taking place. In addition, this unit is responsible for developing and distributing various communication vehicles, including the District bill insert, newsletter, and TV program.

Budget Commentary

The Communications Department proposed budget for 2027 totals \$261,000 remains unchanged or 0.0% to prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Payroll: Remains unchanged.

- No change in the budget for 2027.

Operations: Remains unchanged.

- Communications operations expenditures support public outreach and engagement, publications and informational materials, advertising, consultant and outside services, office supplies, and other activities related to stakeholder communication and public awareness.

Communications

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	<i>Total Payroll</i>	-	-	-	-	0.0%
	<i>Operations</i>					
511100	Seminars & Conventions	5,000	5,000	5,000	-	
511120	Meeting Expenses	1,000	1,000	1,000	-	
511210	Books & Periodicals	87,000	87,000	87,000	-	
512070	Consultant Services	100,000	100,000	100,000	-	
512080	Outside Services	25,000	25,000	25,000	-	
513010	Office Supplies	5,000	5,000	5,000	-	
513070	Public Information Supplies	5,000	5,000	5,000	-	
519070	Community Outreach - Public Info.	25,000	25,000	25,000	-	
519090	Advertising	8,000	8,000	8,000	-	
	<i>Total Operations</i>	261,000	261,000	261,000	-	0.0%
	<i>Total Expenditure Classification</i>	261,000	261,000	261,000	-	0.0%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	127,890	127,890	127,890	-	
	Water Allocation 51%	133,110	133,110	133,110	-	
	<i>Total Funding Allocation</i>	261,000	261,000	261,000	-	0.0%
	<i>Authorized Positions</i>					
	Special Services Administrator	-	-	-	-	
	<i>Total Authorized Positions</i>	-	-	-	-	0.0%

Human Resources**Description**

The Director of Human Resources has oversight responsibility for all human resources functions, including Education and Training; Employee Benefits Administration; Employee Relations and Human Resources Administration.

The Human Resources Department is responsible for providing a full range of human resources services to MDC employees at multiple work sites. Human Resources' core functions and responsibilities include policy development; risk services; job design; classification and reclassification; recruitment and retention; forecasting and succession planning; training and staff development; compensation administration; employee relations and communication; performance management; strategic planning; Human Resources Information Systems (HRIS); benefits administration; complaint resolution; recognition efforts; and quality and process improvement initiatives.

Budget Commentary

The 2027 proposed budget for the Human Resources department totals \$1,950,000, increasing by \$76,775 or 4.1% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$72,775 or 4.7% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees, and promotional increases.

Operations: Increase of \$4,000 or 1.2% above the prior year's appropriation.

- *Employee Testing* costs increased due to a higher volume of pre-employment screenings, periodic compliance testing, and workforce expansion requirements.

Human Resources

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	1,100,874	1,220,000	1,293,000	73,000	
501030	Overtime 100%	1,800	3,200	3,200	-	
501040	Overtime 150%	20,000	20,000	20,000	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	300,000	300,000	300,000	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	1,025	1,025	800	(225)	
	<i>Total Payroll</i>	1,423,699	1,544,225	1,617,000	72,775	4.7%
	<i>Operations</i>					
503010	Medical Services	50,000	50,000	50,000	-	
511040	Employee Activities	25,000	45,000	45,000	-	
511060	Employee Testing	35,000	35,000	40,000	5,000	
511100	Seminars & Conventions	2,000	2,000	2,000	-	
511220	Dues & Memberships	5,000	5,000	5,000	-	
511230	Fees & Tuition	60,000	60,000	60,000	-	
512070	Consultant Services	85,000	90,000	90,000	-	
512080	Outside Services	20,000	20,000	20,000	-	
513010	Office Supplies	5,000	5,000	5,000	-	
519080	Diversity Programs	10,000	10,000	10,000	-	
519240	Grievance Expenses	7,000	7,000	6,000	(1,000)	
	<i>Total Operations</i>	304,000	329,000	333,000	4,000	1.2%
	<i>Total Expenditure Classification</i>	1,727,699	1,873,225	1,950,000	76,775	4.1%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	846,572	917,880	955,500	37,619	
	Water Allocation 51%	881,127	955,345	994,500	39,156	
	<i>Total Funding Allocation</i>	1,727,699	1,873,225	1,950,000	76,775	4.1%
	<i>Authorized Positions</i>					
	Administrative Assistant	1	1	1	-	
	Director of Human Resources	1	1	1	-	
	Durational Div Project Manager	1	1	1	-	
	Human Resources Assistant	-	-	1	1	
	Human Resources Program Manager	-	-	1	1	
	Human Resources Generalist	3	3	1	(2)	
	Human Resources Manager	1	1	1	-	
	Professional Level Trainee	-	1	-	(1)	
	Labor Relations Specialist	-	-	1	1	
	<i>Total Authorized Positions</i>	7	8	8	-	0.0%

Legal

Summary**Description**

The District's Legal Department is administered by District Counsel and supported by Assistant District Counsel and Paralegal. District Counsel may appoint additional counsel on an as-needed basis.

Primary duties of the Legal Department include labor contract negotiations, preparation of legal agreements, representation of the district in administrative proceedings and litigation, the provision of legal advice, legislative review, and various other legal responsibilities as required.

Budget Commentary

The proposed Legal Department budget for 2027 totals \$1,417,600, which is a decrease of \$237,775 or 14.4% below the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Decrease of \$258,825 or 21.0% below the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees offset by personnel changes.

Operations: Increase of \$21,050 or 5.0% above the prior year's appropriation.

- A net increase of *Books & Periodicals, Consultant Services, Lobbyist and Office Supplies*.

Summary

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	1,182,551	1,230,000	972,000	(258,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	1,925	2,025	1,200	(825)	
	<i>Total Payroll</i>	1,184,476	1,232,025	973,200	(258,825)	-21.0%
	<i>Operations</i>					
511070	Employee Reimbursement	200	200	200	-	
511100	Seminars & Conventions	5,000	5,000	5,000	-	
511120	Meeting Expenses	5,000	5,000	5,000	-	
511210	Books & Periodicals	25,000	25,000	30,000	5,000	
511220	Dues & Memberships	1,300	1,300	1,300	-	
512020	Legal Services	350,000	265,000	265,000	-	
512070	Consultant Services	25,000	5,000	20,000	15,000	
512930	Lobbyist-(Fed/State)	-	111,850	111,900	50	
513010	Office Supplies	5,000	5,000	6,000	1,000	
	<i>Total Operations</i>	416,500	423,350	444,400	21,050	5.0%
	<i>Total Expenditure Classification</i>	1,600,976	1,655,375	1,417,600	(237,775)	-14.4%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	784,478	811,133	694,624	(116,510)	
	Water Allocation 51%	816,498	844,242	722,976	(121,265)	
	<i>Total Funding Allocation</i>	1,600,976	1,655,375	1,417,600	(237,775)	-14.4%
	<i>Authorized Positions</i>					
	Assistant District Counsel	4	4	4	-	
	District Counsel	1	1	1	-	
	Paralegal	1	1	1	-	
	<i>Total Authorized Positions</i>	6	6	6	-	0.0%

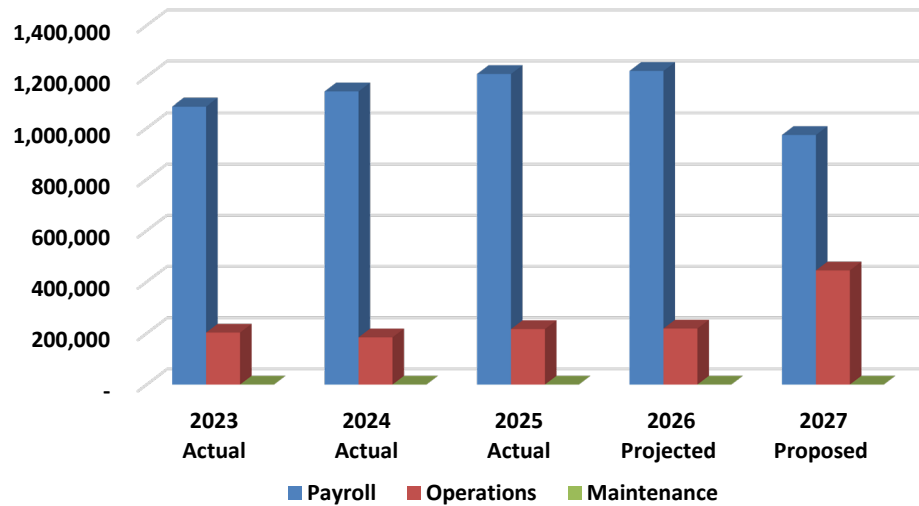
Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<i>Payroll</i>				
501010	Regular Pay	1,081,634	1,140,205	1,208,295	1,220,000
501030	Overtime 100%	-	-	-	-
501040	Overtime 150%	-	-	-	-
501050	Overtime 200%	-	-	-	-
501020	Temporary Pay	-	-	-	-
501060	Standby & Premium Pay	-	-	-	-
501070	Longevity Pay	1,925	1,925	1,925	2,025
	<i>Total Payroll</i>	1,083,559	1,142,130	1,210,220	1,222,025
	<i>Operations</i>				
511070	Employee Reimbursement	314	222	-	26
511100	Seminars & Conventions	2,857	7,485	3,260	5,000
511120	Meeting Expenses	5,033	2,425	1,722	3,000
511210	Books & Periodicals	17,472	18,330	21,084	23,500
511220	Dues & Memberships	1,053	1,379	1,409	1,300
512020	Legal Services	161,810	147,783	68,906	65,000
512070	Consultant Services	9,234	-	-	-
512930	Lobbyist-(Fed/State)	-	-	116,000	116,000
513010	Office Supplies	5,205	6,737	4,307	5,000
	<i>Total Operations</i>	202,979	184,362	216,688	218,826
	<i>Total Expenditure Classification</i>	1,286,538	1,326,492	1,426,908	1,440,851
	<i>Funding Allocation</i>				
	Sewer Allocation 49%	630,400	650,000	699,200	706,016
	Water Allocation 51%	656,138	676,492	727,708	734,835
	<i>Total Funding Allocation</i>	1,286,538	1,326,492	1,426,908	1,440,851

Executive – Legal

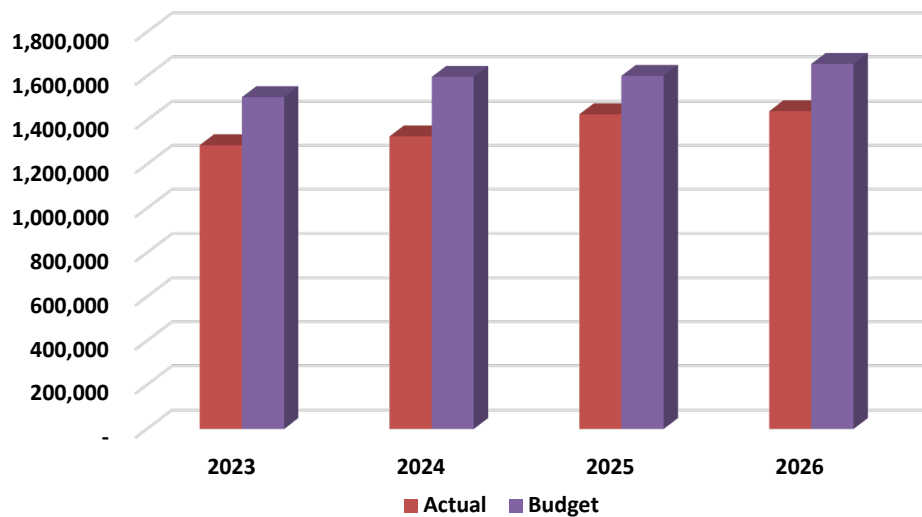
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	1,083,559	1,142,130	1,210,220	1,222,025	973,200
Operations	202,979	184,362	216,688	218,826	444,400
Maintenance	-	-	-	-	-
Total	1,286,538	1,326,492	1,426,908	1,440,851	1,417,600

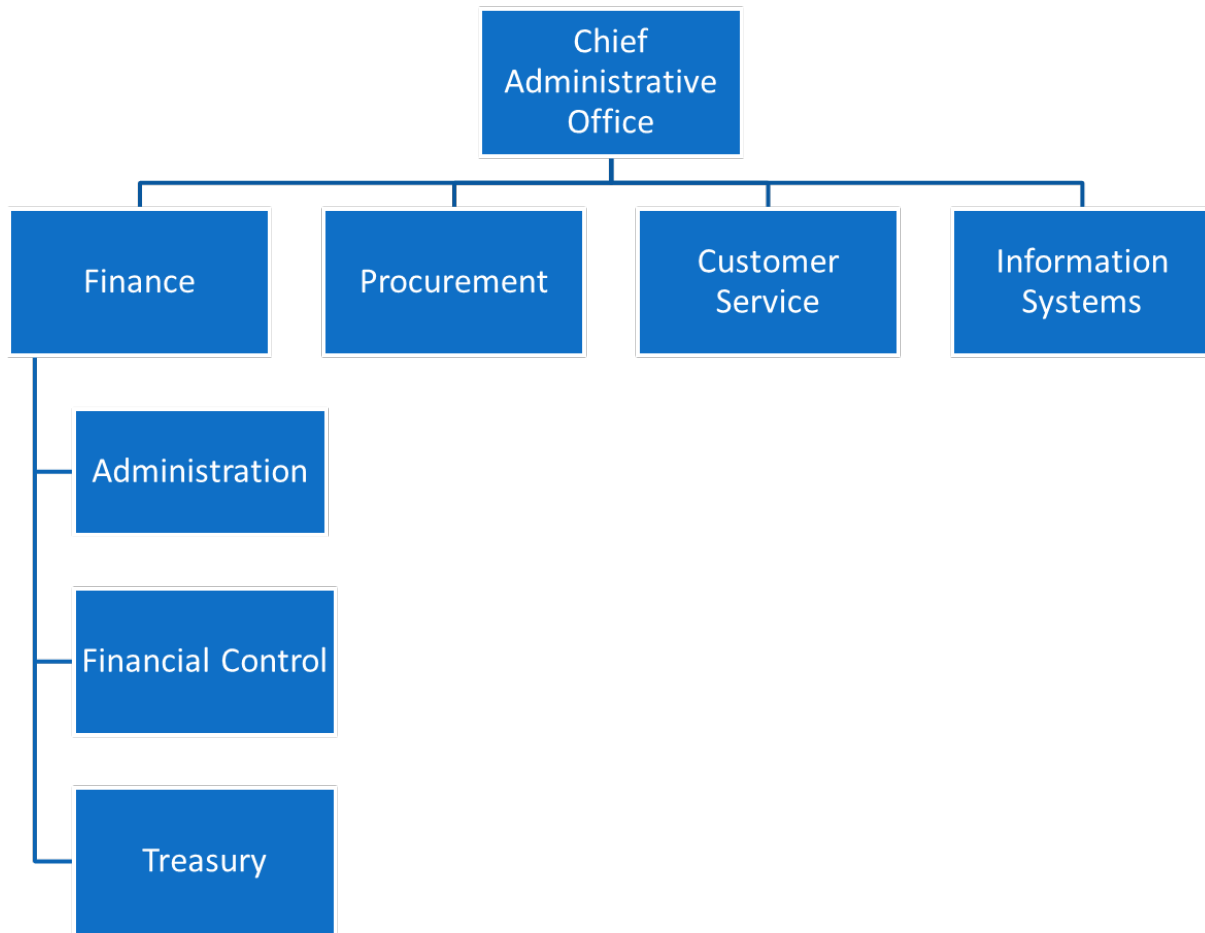
Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	1,504,634	1,596,601	1,600,976	1,655,375
Actual	1,286,538	1,326,492	1,426,908	1,440,851
Variance	218,096	270,109	174,068	214,524

Chief Administrative Officer (CAO)

Finance
Procurement
Customer Service
Information Systems



Chief Administrative Office (CAO)

Summary

Description

The Chief Administrative Officer is responsible for overseeing and directing all District fiscal management and supporting business services, including Finance-Administration, Financial Control, Treasury, Procurement, Customer Service, Information Technology, and payroll activities.

Budget Commentary

The proposed Chief Administrative Office (CAO) budgets for 2027 are \$19,237,500, which is an increase of \$1,014,600 or 5.6% above the prior year's appropriation. Realignment positions to reflect the cost of service between the Operating and Capital budgets.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	748,887	753,375	737,900	(15,475)	
Finance	3,580,133	3,708,375	3,771,200	62,825	
Procurement	1,040,116	1,377,775	1,172,900	(204,875)	
Customer Service	2,225,341	2,146,550	2,228,300	81,750	
Information Systems	10,599,195	10,236,825	11,327,200	1,090,375	
Total Summary by Activity	18,193,672	18,222,900	19,237,500	1,014,600	5.6%
<u>Summary by Major Accounts</u>					
Payroll					
Regular Pay	8,754,999	8,405,000	8,698,000	293,000	
Overtime 100%	23,000	23,500	23,500	-	
Overtime 150%	56,000	58,000	66,000	8,000	
Overtime 200%	11,000	5,500	5,500	-	
Temporary Help	17,000	5,000	5,000	-	
Standby & Premium Pay	-	-	-	-	
Longevity Pay	13,425	12,400	10,300	(2,100)	
Total Payroll	8,875,424	8,509,400	8,808,300	298,900	3.5%
Operations	6,907,450	7,543,500	8,134,200	590,700	7.8%
Maintenance	2,410,798	2,170,000	2,295,000	125,000	5.8%
Total Summary by Major Accounts	18,193,672	18,222,900	19,237,500	1,014,600	5.6%

Funding Allocation

Sewer Allocation - Composite	7,219,024	7,291,326	7,614,023	322,692	
Water Allocation - Composite	10,974,648	10,931,574	11,623,477	691,908	
Total Funding Allocation	18,193,672	18,222,900	19,237,500	1,014,600	5.6%

Authorized Positions

Administration	4	4	4	-	
Finance	28	28	27	(1)	
Procurement	7	9	7	(2)	
Customer Service	12	11	11	-	
Information Systems	18	12	14	2	
Total Authorized Positions	69	64	63	(1)	-1.6%

Chief Administrative Office (CAO)

Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	652,648	741,784	751,310	644,030
Finance	2,926,984	3,206,140	3,164,728	3,524,199
Procurement	833,768	854,328	870,827	1,136,340
Customer Service	1,940,628	2,021,798	2,095,516	2,004,739
Information Systems	8,943,097	9,094,165	9,882,729	9,485,800
Total Summary by Activity	15,297,125	15,918,215	16,765,110	16,795,108
<u>Summary by Major Accounts</u>				
Payroll				
Regular Pay	7,273,649	7,847,222	8,004,145	7,782,039
Overtime 100%	16,357	13,607	10,167	11,014
Overtime 150%	43,357	31,971	34,391	37,985
Overtime 200%	4,390	1,061	537	1,000
Temporary Help	7,446	5,805	2,520	3,700
Standby & Premium Pay	-	-	-	-
Longevity Pay	11,725	12,400	14,138	11,700
Total Payroll	7,356,923	7,912,065	8,065,897	7,847,438
Operations	5,480,036	5,770,363	6,706,138	6,939,870
Maintenance	2,460,166	2,235,786	1,993,075	2,007,800
Total Summary by Major Accounts	15,297,125	15,918,215	16,765,110	16,795,108

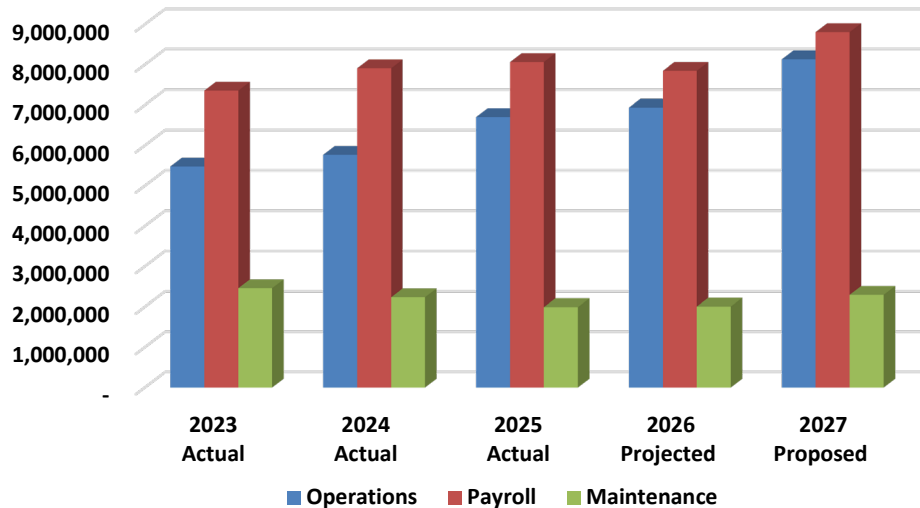
Funding Allocation

Sewer Allocation - Composite	6,064,700	6,345,000	6,633,600	6,711,872
Water Allocation - Composite	9,232,425	9,573,215	10,131,510	10,083,236
Total Funding Allocation	15,297,125	15,918,215	16,765,110	16,795,108

Chief Administrative Office (CAO)

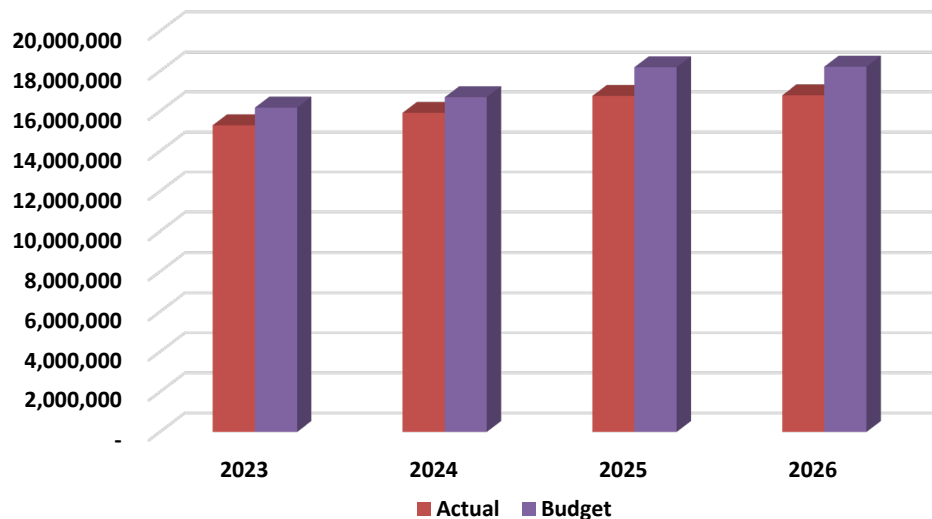
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	7,356,923	7,912,065	8,065,897	7,847,438	8,808,300
Operations	5,480,036	5,770,363	6,706,138	6,939,870	8,134,200
Maintenance	2,460,166	2,235,786	1,993,075	2,007,800	2,295,000
Total	15,297,125	15,918,215	16,765,110	16,795,108	19,237,500

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	16,179,702	16,700,878	18,193,672	18,222,900
Actual	15,297,125	15,918,215	16,765,110	16,795,108
Variance	882,577	782,663	1,428,562	1,427,792

Administration

Summary**Description**

The Administrative Office, led by the Chief Administrative Officer, is responsible for overseeing and directing all District fiscal management and supporting business services, including Finance-Administration, Financial Control, Treasury, Procurement, Customer Service, Information Technology, and payroll activities.

Budget Commentary

The Chief Administrative Office – Administration proposed budget for 2027 totals \$737,900, decreasing by \$15,475 or 2.1% below the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Decrease of \$20,975 or 2.9% below the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees, offset by budgetary adjustments related to position changes.

Operations: Increase of \$5,500 or 16.6% above the prior year's appropriation.

- Increase is driven by budgeted increases in *Seminars & Conventions*, *Meeting Expenses*, *Dues & Memberships* and *Office Supplies* to support 2027 operations.

Summary

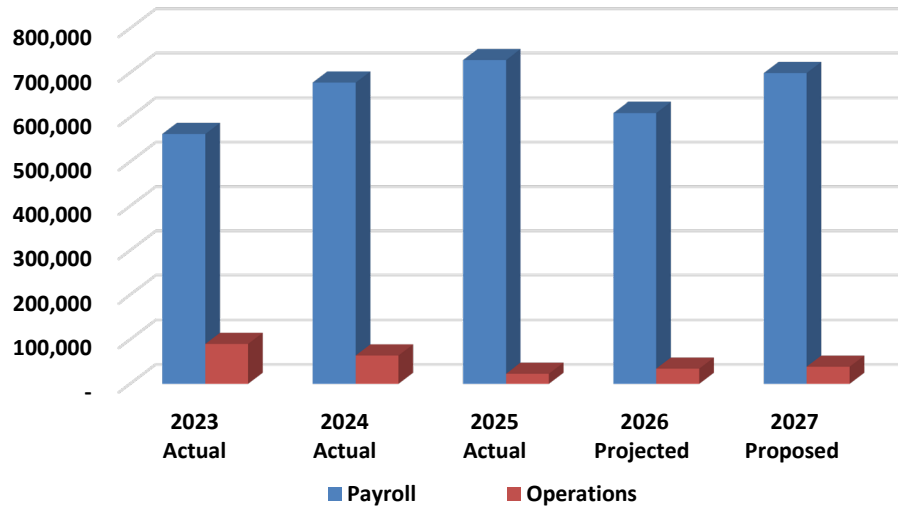
Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	714,937	720,000	699,000	(21,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	550	275	300	25	
	<i>Total Payroll</i>	715,487	720,275	699,300	(20,975)	-2.9%
	<i>Operations</i>					
511020	Mileage Allowance	100	100	100	-	
511100	Seminars & Conventions	2,800	1,500	4,000	2,500	
511120	Meeting Expenses	4,000	4,000	6,000	2,000	
511220	Dues & Memberships	500	500	1,000	500	
512080	Outside Services	20,000	20,000	20,000	-	
513010	Office Supplies	6,000	7,000	7,500	500	
	<i>Total Operations</i>	33,400	33,100	38,600	5,500	16.6%
	<i>Total Expenditure Classification</i>	748,887	753,375	737,900	(15,475)	-2.1%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	366,954	369,153	361,571	(7,583)	
	Water Allocation 51%	381,933	384,222	376,329	(7,892)	
		748,887	753,375	737,900	(15,475)	-2.1%
	<i>Authorized Positions</i>					
	Chief Administrative Officer	1	1	1	-	
	Principal Account Clerk	-	-	1	1	
	Assistant to Chief Administrative Officer	1	1	-	(1)	
	Financial Analyst	1	1	1	-	
	Senior Administrative Analyst	1	1	1	-	
	<i>Total Authorized Positions</i>	4	4	4	-	0.0%

Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<u>Payroll</u>				
501010	Regular Pay	562,640	677,279	727,989	609,500
501030	Overtime 100%	-	-	-	-
501040	Overtime 150%	-	-	-	-
501050	Overtime 200%	-	-	-	-
501020	Temporary Pay	-	-	-	-
501060	Standby & Premium Pay	-	-	-	-
501070	Longevity Pay	-	550	550	275
	Total Payroll	562,640	677,829	728,539	609,775
	<u>Operations</u>				
511020	Mileage Allowance	30	-	23	30
511110	Business Travel	-	-	427	-
511120	Meeting Expenses	2,232	4,381	5,649	4,000
511220	Dues & Memberships	405	-	660	1,225
512080	Outside Services	86,380	58,311	10,010	16,000
513010	Office Supplies	962	1,264	6,002	13,000
	Total Operations	90,008	63,956	22,771	34,255
	Total Expenditure Classification	652,648	741,784	751,310	644,030
	<u>Funding Allocation</u>				
	Sewer Allocation 49%	319,800	363,500	368,100	315,574
	Water Allocation 51%	332,848	378,284	383,210	328,456
		652,648	741,784	751,310	644,030

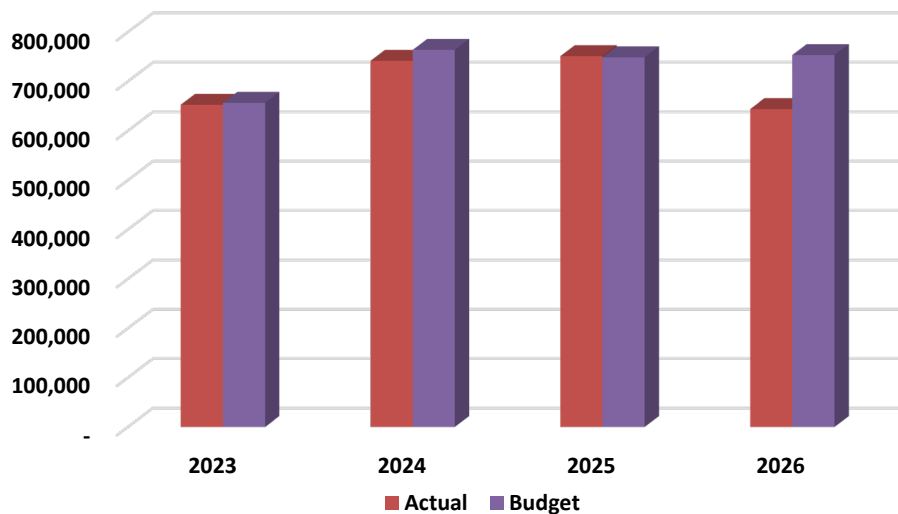
Summary

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	562,640	677,829	728,539	609,775	699,300
Operations	90,008	63,956	22,771	34,255	38,600
Maintenance	-	-	-	-	-
Total	652,648	741,784	751,310	644,030	737,900

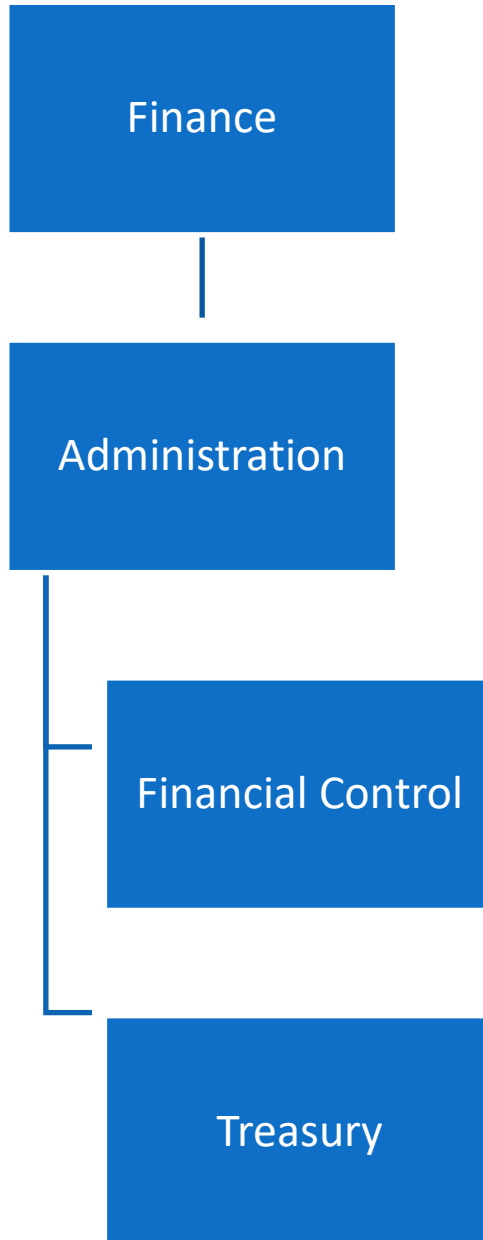
Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	656,660	763,923	748,887	753,375
Actual	652,648	741,784	751,310	644,030
Variance	4,012	22,139	(2,423)	109,345

Finance

Administration
Financial Control
Treasury



CAO – Finance

Summary

Description

The Finance Department consists of the following major activities: Administration, Financial Control, and Treasury. A detailed discussion regarding the specific duties and objectives of the Finance Department is included on the following pages.

Budget Commentary

The proposed Finance budget for 2027 is \$3,771,200, which is an increase of \$62,825 or 1.7% above the prior year's appropriation. Realignment positions to reflect the cost of service between the Operating and Capital budgets.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<i>Summary by Activity</i>					
Administration	456,598	281,500	475,800	194,300	
Financial Control	1,119,559	1,778,175	1,718,500	(59,675)	
Treasury	1,484,764	1,648,700	1,576,900	(71,800)	
Budget Unit	519,212	-	-	-	
Total Summary by Activity	3,580,133	3,708,375	3,771,200	62,825	1.7%
<i>Summary by Major Account</i>					
Payroll					
Regular Pay	3,417,508	3,550,000	3,602,000	52,000	
Overtime 100%	7,000	3,500	3,500	-	
Overtime 150%	6,000	3,000	11,000	8,000	
Overtime 200%	1,000	500	500	-	
Temporary Help	-	-	-	-	
Standby & Premium Pay	-	-	-	-	
Longevity Pay	4,775	5,125	4,000	(1,125)	
Total Payroll	3,436,283	3,562,125	3,621,000	58,875	1.7%
Operations	143,850	146,250	150,200	3,950	2.7%
Maintenance	-	-	-	-	0.0%
Capital	-	-	-	-	0.0%
Total Summary by Major Account	3,580,133	3,708,375	3,771,200	62,825	1.7%

Funding Allocation

Sewer Allocation 49%	1,754,263	1,817,103	1,847,888	30,784	
Water Allocation 51%	1,825,870	1,891,272	1,923,312	32,041	
Total Funding Allocation	3,580,133	3,708,375	3,771,200	62,825	1.7%

Authorized Positions

Administration	2	1	2	1	
Financial Control	9	14	13	(1)	
Treasury	13	13	12	(1)	
Budget Unit	4	-	-	-	
Total Authorized Positions	28	28	27	(1)	-3.6%

CAO – Finance

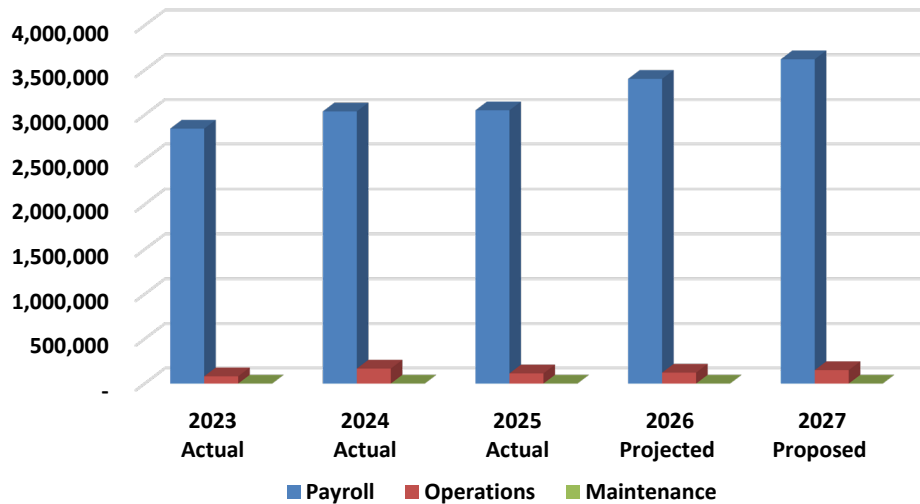
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	385,412	622,443	306,316	286,800
Financial Control	893,590	842,764	967,683	1,675,700
Treasury	1,203,840	1,375,830	1,505,336	1,561,700
Budget Unit	444,142	365,103	385,393	-
<i>Total Summary by Activity</i>	2,926,984	3,206,140	3,164,728	3,524,199
<u>Summary by Major Account</u>				
Payroll				
Regular Pay	2,838,856	3,034,295	3,044,313	3,386,739
Overtime 100%	816	224	530	3,500
Overtime 150%	1,857	-	1,463	6,500
Overtime 200%	-	-	-	500
Temporary Help	-	-	-	-
Standby & Premium Pay	-	-	-	-
Longevity Pay	4,100	4,000	4,688	4,525
<i>Total Payroll</i>	2,845,629	3,038,519	3,050,994	3,401,764
Operations	81,355	167,621	113,734	122,435
Maintenance	-	-	-	-
Capital	-	-	-	-
<i>Total Summary by Major Account</i>	2,926,984	3,206,140	3,164,728	3,524,199
<u>Funding Allocation</u>				
Sewer Allocation 49%	1,434,300	1,571,100	1,550,700	1,726,856
Water Allocation 51%	1,492,684	1,635,040	1,614,028	1,797,343
<i>Total Funding Allocation</i>	2,926,984	3,206,140	3,164,728	3,524,199

CAO – Finance

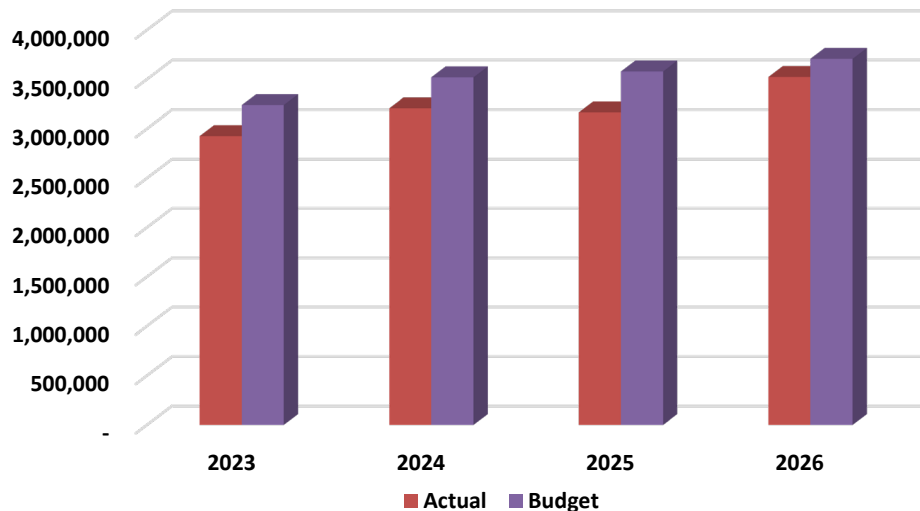
Summary

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	2,845,629	3,038,519	3,050,994	3,401,764	3,621,000
Operations	81,355	167,621	113,734	122,435	150,200
Maintenance	-	-	-	-	-
Total	2,926,984	3,206,140	3,164,728	3,524,199	3,771,200

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	3,239,358	3,520,544	3,580,133	3,708,375
Actual	2,926,984	3,206,140	3,164,728	3,524,199
Variance	312,374	314,404	415,405	184,176

Administration

Description

Financial Control and Treasury are managed by the Chief Financial Officer/Finance Director, who is directly responsible for ensuring the effective management of all financial activities within those units.

Budget Commentary

The 2027 proposed budget for Administration is \$475,800, which is an increase of \$194,300 or 69.0% above prior year's appropriation. Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Payroll: Increase of \$194,300 or 84.5% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees, and realigning one position to reflect the cost of service between the Operating and Capital budgets: Accounting Administrator, from Engineering Services (C1H03).

Operations: Remains unchanged.

- *Outside Services* which include Iron Mountain as well as various other allotments are unchanged from prior year.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	404,823	230,000	424,000	194,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	275	-	300	300	
	<i>Total Payroll</i>	405,098	230,000	424,300	194,300	84.5%
	<i>Operations</i>					
511100	Seminars & Conventions	3,000	3,000	3,000	-	
511120	Meeting Expenses	2,500	2,500	2,500	-	
511220	Dues & Memberships	500	500	500	-	
512080	Outside Services	45,000	45,000	45,000	-	
513010	Office Supplies	500	500	500	-	
	<i>Total Operations</i>	51,500	51,500	51,500	-	0.0%
	<i>Total Expenditure Classification</i>	456,598	281,500	475,800	194,300	69.0%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	223,733	137,935	233,142	95,207	
	Water Allocation 51%	232,865	143,565	242,658	99,093	
	<i>Total Funding Allocation</i>	456,598	281,500	475,800	194,300	69.0%
	<i>Authorized Positions</i>					
	Chief Financial Officer/ Director of Finance	1	1	1	-	
	Accounting Administrator	1	-	1	1	
	<i>Total Authorized Positions</i>	2	1	2	1	100.0%

Financial Control

Description

The Financial Control Unit is led by the Controller, who manages all accounting activities to ensure proper internal controls. Activities include accounts payable; fixed asset records; general ledger accounting; cost accounting; payroll accounting; internal and external reporting; and other financial management analyses supporting all District operations and capital improvements. The Financial Control Unit also encompasses budgeting responsibilities due to the transfer of the Budget Unit (1510010040) in 2026.

Budget Commentary

The Financial Control proposed budget for 2027 totals \$1,718,500, a decrease of \$59,675 or 3.4% below the prior year's appropriation. Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Payroll: Decrease of \$63,575 or 3.7% below the prior year's appropriation.

- *Regular Pay* and *Overtime* include increments, cost-of-living increases for eligible employees, and contractual agreements, and realigning one position to reflect the cost of service between the Operating and Capital budgets: Accounting Administrator, transferred to Engineering Service (C1H03).
- *Longevity Pay* has decreased based on the participation of eligible employees.

Operations: Increase of \$3,900 or 5.6% above the prior year's appropriation.

- Increase is primarily driven by higher printing costs and an increase in the *Clothing Allowance* required under the union contract.

Financial Control

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	1,055,159	1,700,000	1,629,000	(71,000)	
501030	Overtime 100%	7,000	3,500	3,500	-	
501040	Overtime 150%	6,000	3,000	11,000	8,000	
501050	Overtime 200%	1,000	500	500	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	1,400	1,675	1,100	(575)	
	<i>Total Payroll</i>	1,070,559	1,708,675	1,645,100	(63,575)	-3.7%
	<i>Operations</i>					
511010	Clothing Allowance	-	-	900	900	
511050	Employee Education Program	3,000	8,000	8,000	-	
511100	Seminars & Conventions	1,000	3,200	3,200	-	
511220	Dues & Memberships	1,500	2,300	2,300	-	
512080	Outside Services	35,000	35,000	35,000	-	
513010	Office Supplies	8,500	11,000	11,000	-	
519100	Printing	-	10,000	13,000	3,000	
	<i>Total Operations</i>	49,000	69,500	73,400	3,900	5.6%
	<i>Total Expenditure Classification</i>	1,119,559	1,778,175	1,718,500	(59,675)	-3.4%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	548,583	871,305	842,065	(29,241)	
	Water Allocation 51%	570,976	906,870	876,435	(30,434)	
	<i>Total Funding Allocation</i>	1,119,559	1,778,175	1,718,500	(59,675)	-3.4%
	<i>Authorized Positions</i>					
	Accounting Administrator	3	3	2	(1)	
	Accounting Assistant	1	1	-	(1)	
	Accounts Payable Supervisor	-	1	1	-	
	Controller	1	1	1	-	
	Financial Analyst	-	1	1	-	
	Budget Analyst	-	2	2	-	
	Assistant Manager of Budget & Analysis	-	1	1	-	
	Principal Account Clerk	3	3	3	-	
	Professional Level Associate	-	1	1	-	
	Sr Administrative Analyst	1	-	-	-	
	Staff Accountant	-	-	1	1	
	<i>Total Authorized Positions</i>	9	14	13	(1)	-7.1%

Treasury

Description

The Finance Department's Treasury unit is led by the Manager of Treasury, who is responsible for managing and administering all revenue and debt management activities to ensure proper customer billing, grant accounting, receivables collection, cash management, claims management, revenue forecasting, debt financing, and regulatory compliance.

Budget Commentary

The proposed 2027 Treasury budget is \$1,576,900, decreasing by \$71,800 or 4.4% below the prior year's appropriation. Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Payroll: Decrease of \$71,800 or 4.4% below the prior year's appropriation.

- *Regular Pay* and *Longevity Pay* include increments and cost-of-living increases for eligible employees, and realigning one position to reflect the cost of service between the Operating and Capital budgets: Cash Management Analyst, transferred to Engineering Service (C1H03).

Operations: Remains unchanged.

- *Outside Services* consist of FedEx courier expenses for secure money transfers, with costs remaining consistent with the prior year's budget.

Treasury

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	1,456,689	1,620,000	1,549,000	(71,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	2,825	3,450	2,600	(850)	
	<i>Total Payroll</i>	1,459,514	1,623,450	1,551,600	(71,850)	-4.4%
	<i>Operations</i>					
511050	Employee Education Program	5,000	5,000	5,000	-	
511220	Dues & Memberships	1,250	1,250	1,300	50	
512080	Outside Services	10,000	10,000	10,000	-	
513010	Office Supplies	4,000	4,000	4,000	-	
519100	Printing	5,000	5,000	5,000	-	
	<i>Total Operations</i>	25,250	25,250	25,300	50	0.2%
	<i>Total Expenditure Classification</i>	1,484,764	1,648,700	1,576,900	(71,800)	-4.4%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	727,534	807,863	772,681	(35,182)	
	Water Allocation 51%	757,230	840,837	804,219	(36,618)	
	<i>Total Funding Allocation</i>	1,484,764	1,648,700	1,576,900	(71,800)	-4.4%
	<i>Authorized Positions</i>					
	Accounting Assistant	2	2	1	(1)	
	Administrative Analyst	1	1	1	-	
	Billing Analyst	1	1	1	-	
	Cash Management Analyst	1	1	-	(1)	
	Cost Analyst	1	1	2	1	
	Financial Analyst	1	1	1	-	
	Manager of Treasury	1	1	1	-	
	Principal Account Clerk	2	2	2	-	
	Risk Management Administrator	1	1	1	-	
	Senior Administrative Analyst	1	1	1	-	
	Treasury Receivables Administrator	1	1	1	-	
	<i>Total Authorized Positions</i>	13	13	12	(1)	-7.7%

Budget Unit**Description**

The Finance Department's Budget Unit is led by the Manager of Budget, who is responsible for managing all aspects of the budgeting process to ensure proper development and execution of the annual Operating and Capital Improvement Budgets. Activities include annual budget process development, budget reporting, development, analysis, and monitoring of multiple budget programs; review and maintenance of project appropriations; tracking and forecasting expenditures; and all budget-related management analyses.

Budget Commentary

As of 2026, the budget and positions for Budget Unit have been moved to Financial Control due to organizational restructuring.

Budget Unit

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	500,837	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	275	-	-	-	
	<i>Total Payroll</i>	501,112	-	-	-	0.0%
	<i>Operations</i>					
511050	Employee Education Program	5,000	-	-	-	
511070	Employee Reimbursement	100	-	-	-	
511100	Seminars & Conventions	2,200	-	-	-	
511220	Dues & Memberships	800	-	-	-	
513010	Office Supplies	2,500	-	-	-	
519100	Printing	7,500	-	-	-	
	<i>Total Operations</i>	18,100	-	-	-	0.0%
	<i>Total Expenditure Classification</i>	519,212	-	-	-	0.0%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	254,413	-	-	-	
	Water Allocation 51%	264,799	-	-	-	
	<i>Total Funding Allocation</i>	519,212	-	-	-	0.0%
	<i>Authorized Positions</i>					
	Financial Analyst	3	-	-	-	
	Assistant Manager of Budget & Analysis	1	-	-	-	
	<i>Total Authorized Positions</i>	4	-	-	-	0.0%

Procurement

Summary

Description

The Procurement unit is led by the Director of Procurement, who is responsible for managing all Procurement-related activities to ensure goods and services are procured in compliance with our Charter and Ordinances, as well as any applicable Local, State, and Federal regulations. Activities include sourcing goods and services for all operating and capital improvement requirements across the organization; implementing and managing the "Procure-to-Pay" process for construction and related capital improvement projects; administering a company-wide purchase card program; issuing all contracts and confirming purchase orders; maintaining the vendor database; and guiding internal and external stakeholders on the "Procure to Pay" process.

Budget Commentary

The proposed 2027 Procurement budget is \$1,172,900, a decrease of \$204,875 or 14.9% below the prior year's appropriation. Realignment positions to reflect the cost of service between the Operating and Capital budgets.

Payroll: Decrease of \$216,125 or 17.3% below the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees, and realigning two positions to reflect the cost of service between the Operating and Capital budgets: Contract Specialist and Compliance Analyst, transferred to Engineering Services (C1H03).

Operations: Increase of \$11,250 or 8.9% above the prior year's appropriation.

- Increase is driven by higher expenditures for *Mileage Allowance*, *Seminars & Conventions*, *Meeting Expenses*, *Dues & Memberships*, and *Office Supplies*, reflecting anticipated training, travel, membership, and office support requirements.

Summary

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	920,891	1,250,000	1,035,000	(215,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Help	2,000	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	875	1,425	300	(1,125)	
	<i>Total Payroll</i>	923,766	1,251,425	1,035,300	(216,125)	-17.3%
	<i>Operations</i>					
511020	Mileage Allowance	300	300	600	300	
511050	Employee Education Program	5,000	5,000	5,000	-	
511100	Seminars & Conventions	2,000	2,000	10,000	8,000	
511120	Meeting Expenses	300	300	1,500	1,200	
511220	Dues & Memberships	750	750	1,500	750	
512070	Consultant Services	50,000	50,000	50,000	-	
512080	Outside Services	50,000	60,000	60,000	-	
512110	Legal Advertising	6,000	6,000	6,000	-	
513010	Office Supplies	2,000	2,000	3,000	1,000	
	<i>Total Operations</i>	116,350	126,350	137,600	11,250	8.9%
	<i>Total Expenditure Classification</i>	1,040,116	1,377,775	1,172,900	(204,875)	-14.9%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	509,656	675,109	574,721	(100,389)	
	Water Allocation 51%	530,460	702,666	598,179	(104,486)	
	<i>Total Funding Allocation</i>	1,040,116	1,377,775	1,172,900	(204,875)	-14.9%
	<i>Authorized Positions</i>					
	Compliance Analyst	1	1	-	(1)	
	Contract Specialist	3	3	2	(1)	
	Director of Procurement	-	1	1	-	
	Manager of Procurement	1	1	1	-	
	Procurement Specialist	2	2	2	-	
	Professional Level Associate	-	1	1	-	
	<i>Total Authorized Positions</i>	7	9	7	(2)	-22.2%

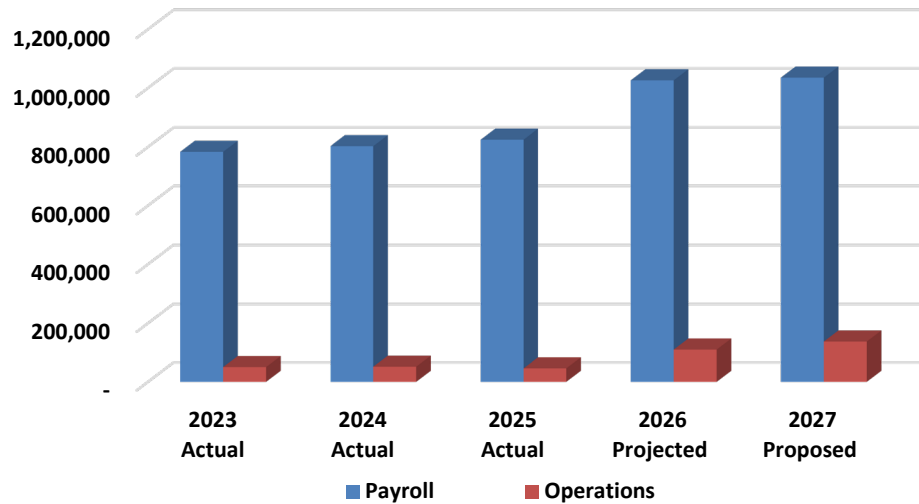
Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<u>Payroll</u>				
501010	Regular Pay	781,551	800,589	822,419	1,025,000
501030	Overtime 100%	-	-	-	-
501040	Overtime 150%	-	-	-	-
501050	Overtime 200%	-	-	-	-
501020	Temporary Help	1,403	1,395	945	-
501060	Standby & Premium Pay	-	-	-	-
501070	Longevity Pay	375	650	1,425	1,150
	Total Payroll	783,329	802,634	824,789	1,026,150
	<u>Operations</u>				
511020	Mileage Allowance	184	300	87	300
511050	Employee Education Program	-	-	150	-
511100	Seminars & Conventions	1,419	40	35	240
511120	Meeting Expenses	385	-	166	-
511220	Dues & Memberships	350	300	50	750
512070	Consultant Services	-	-	-	50,000
512080	Outside Services	38,580	46,433	40,665	47,000
512110	Legal Advertising	6,916	2,854	1,931	4,150
513010	Office Supplies	2,605	1,766	2,954	7,750
	Total Operations	50,439	51,694	46,038	110,190
	Total Expenditure Classification	833,768	854,328	870,827	1,136,340
	<u>Funding Allocation</u>				
	Sewer Allocation 49%	408,500	418,600	426,700	556,806
	Water Allocation 51%	425,268	435,728	444,127	579,534
	Total Funding Allocation	833,768	854,328	870,827	1,136,340

CAO – Procurement

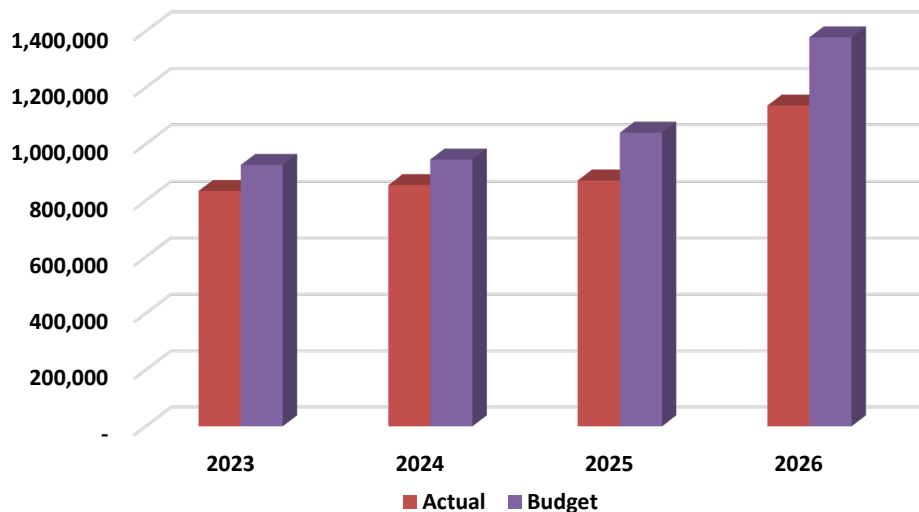
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	783,329	802,634	824,789	1,026,150	1,035,300
Operations	50,439	51,694	46,038	110,190	137,600
Maintenance	-	-	-	-	-
Total	833,768	854,328	870,827	1,136,340	1,172,900

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	925,912	945,138	1,040,116	1,377,775
Actual	833,768	854,328	870,827	1,136,340
Variance	92,144	90,810	169,289	241,435

Customer Service

Summary**Description**

Customer Service is led by the Manager of Customer Service, who is responsible for all aspects of customer service, including the customer call center and the administration of water services customer billing. Activities include: direct interaction with customers via phone and email; establishment of customer payment plans; management of all customer account data, scheduling of utility services appointments, and review and issuance of monthly customer water billing.

Budget Commentary

The Customer Service proposed budget for 2027 totals \$2,228,300, an increase of \$81,750 or 3.8% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$50,050 or 4.3% above the prior year's appropriation.

- *Regular Pay* includes increment and cost-of-living increases for eligible employees.
- *Longevity Pay* has increased based on participation.

Operations: Increase of \$31,700 or 3.3% above the prior year's appropriation.

- *Outside Services* are decreasing to better align with historical spending.
- *Subscription-Based Services* increased due to the transfer of Kubra Mobile Application maintenance fees from the Capital Budget to the Operating Budget.
- *Postage* increased due to rising postal rates and anticipated mailing costs.
- *Office Supplies* increased due to rising costs partially offset by reduced funding for *Employee Reimbursements* and *Envelopes* based on prior year spending trends.

Summary

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	1,226,066	1,145,000	1,195,000	50,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	25,000	25,000	25,000	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Help	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	4,025	3,850	3,900	50	
	Total Payroll	1,255,091	1,173,850	1,223,900	50,050	4.3%
	<u>Operations</u>					
511010	Clothing Allowance	1,700	1,700	1,700	-	
511070	Employee Reimbursement	500	500	200	(300)	
511120	Meeting Expenses	500	500	500	-	
512080	Outside Services	850,000	850,000	820,000	(30,000)	
513010	Office Supplies	4,550	4,000	7,000	3,000	
519020	Postage	80,000	80,000	85,000	5,000	
519030	Envelopes	3,000	3,000	2,000	(1,000)	
523130	Photocopier Rental	15,000	15,000	15,000	-	
523160	Equipment Leases	15,000	15,000	15,000	-	
523170	Subscription Based Services	-	-	55,000	55,000	
	Total Operations	970,250	972,700	1,004,400	31,700	3.3%
	Total Expenditure Classification	2,225,341	2,146,550	2,228,300	81,750	3.8%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	1,090,417	1,051,809	1,091,867	40,057	
	Water Allocation 51%	1,134,924	1,094,741	1,136,433	41,693	
	Total Funding Allocation	2,225,341	2,146,550	2,228,300	81,750	3.8%
	<u>Authorized Positions</u>					
	Administrative Assistant	1	1	1	-	
	Business Systems Analyst	1	-	-	-	
	Customer Services Rep.	5	5	5	-	
	Customer Services Supervisor	1	1	1	-	
	Manager of Customer Service	1	1	1	-	
	Principal Account Clerk	2	2	3	1	
	Senior Customer Services Rep.	1	1	-	(1)	
	Total Authorized Positions	12	11	11	-	0.0%

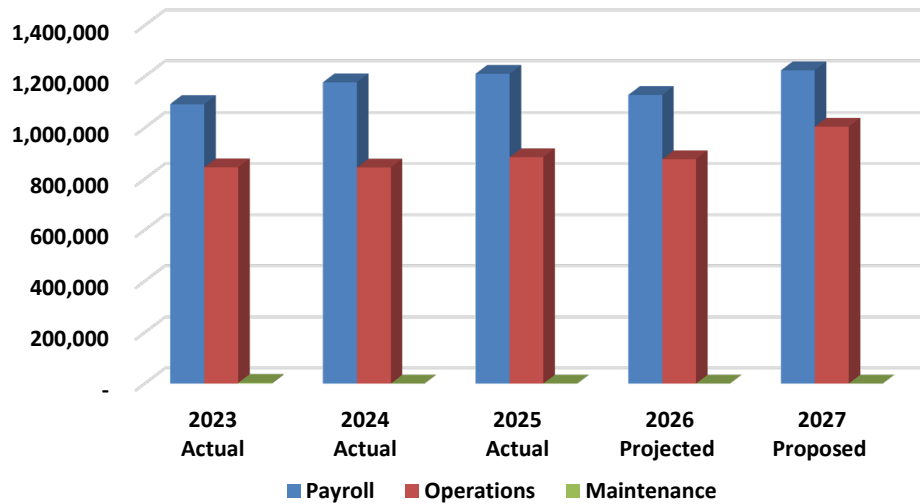
Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<u>Payroll</u>				
501010	Regular Pay	1,068,067	1,156,162	1,182,107	1,099,000
501030	Overtime 100%	-	-	28	14
501040	Overtime 150%	20,116	16,673	24,236	24,785
501050	Overtime 200%	-	-	-	-
501020	Temporary Help	-	-	-	-
501060	Standby & Premium Pay	-	-	-	-
501070	Longevity Pay	3,925	4,150	4,150	3,950
	Total Payroll	1,092,108	1,176,985	1,210,521	1,127,749
	<u>Operations</u>				
511010	Clothing Allowance	1,700	1,700	1,700	1,700
511070	Employee Reimbursement	123	-	104	87
511120	Meeting Expenses	587	314	405	300
512080	Outside Services	752,085	762,949	805,334	782,000
513010	Office Supplies	3,380	2,496	3,742	7,000
519020	Postage	61,707	49,413	51,215	58,050
519030	Envelopes	1,653	3,834	1,280	1,533
523130	Photocopier Rental	13,361	-	11,163	12,000
523160	Equipment Leases	11,043	24,107	10,052	14,320
	Total Operations	845,640	844,812	884,996	876,990
	Total Expenditure Classification	1,940,628	2,021,798	2,095,516	2,004,739
	<u>Funding Allocation</u>				
	Sewer Allocation 49%	950,900	990,700	1,026,800	982,322
	Water Allocation 51%	989,728	1,031,098	1,068,716	1,022,417
	Total Funding Allocation	1,940,628	2,021,798	2,095,516	2,004,739

CAO – Customer Service

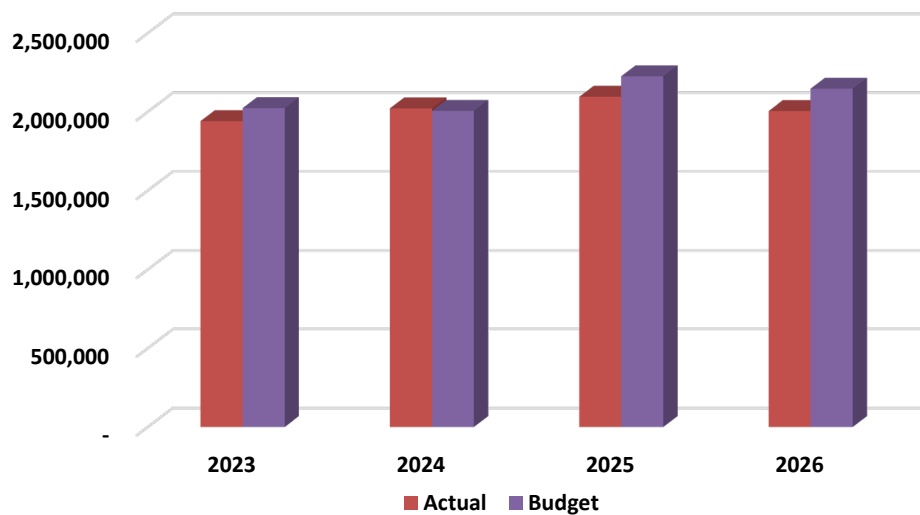
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	1,092,108	1,176,985	1,210,521	1,127,749	1,223,900
Operations	845,640	844,812	884,996	876,990	1,004,400
Maintenance	2,879	-	-	-	-
Total	1,940,628	2,021,798	2,095,516	2,004,739	2,228,300

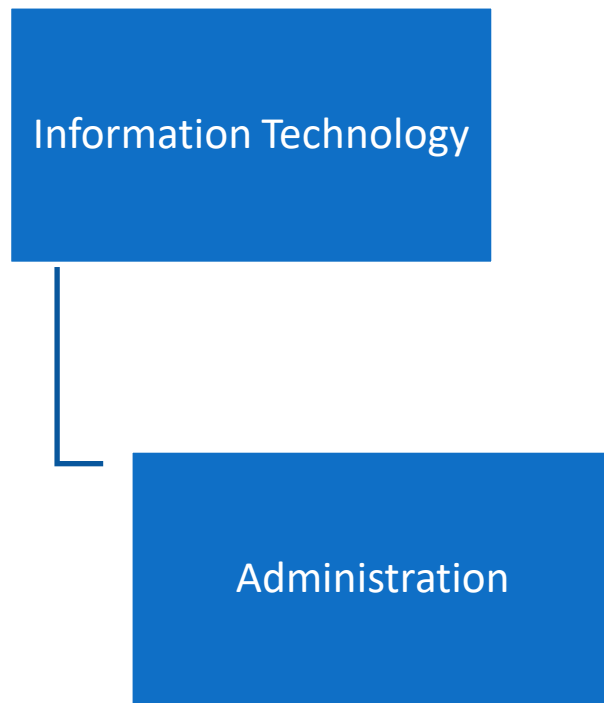
Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	2,023,444	2,005,643	2,225,341	2,146,550
Actual	1,940,628	2,021,798	2,095,516	2,004,739
Variance	82,816	(16,155)	129,825	141,811

Information Technology

Administration



CAO – Information Technology

Summary

Description

The Information Technology Department is responsible for District-wide automation, including the infrastructure and governance that support its use. The department manages networks and operating systems, provides technology solutions and support to operational units, and safeguards the confidentiality, integrity, and availability of information systems, identities, and data assets.

Budget Commentary

The proposed Information Technology budget totals \$11,327,200, reflecting an increase of \$1,090,375, or 10.7%, from the prior year's appropriation. Previously, the department's budget was divided into two activity areas: Administration and GIS Services. However, for 2026, GIS payroll were reallocated to the Capital Budget in Engineering Services (C1H03), and operational costs were transferred to Engineering & Planning (210010010). Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	10,051,000	10,236,825	11,327,200	1,090,375	
GIS	548,195	-	-	-	
Total Summary by Activity	10,599,195	10,236,825	11,327,200	1,090,375	10.7%
<u>Summary by Major Accounts</u>					
Payroll					
Regular Pay	2,475,597	1,740,000	2,167,000	427,000	
Overtime 100%	16,000	20,000	20,000	-	
Overtime 150%	25,000	30,000	30,000	-	
Overtime 200%	10,000	5,000	5,000	-	
Temporary Help	15,000	5,000	5,000	-	
Standby & Premium Pay	-	-	-	-	
Longevity Pay	3,200	1,725	1,800	75	
Total Payroll	2,544,797	1,801,725	2,228,800	427,075	23.7%
Operations	5,643,600	6,265,100	6,803,400	538,300	8.6%
Maintenance	2,410,798	2,170,000	2,295,000	125,000	5.8%
Capital Outlay	-	-	-	-	
Total Summary by Major Accounts	10,599,195	10,236,825	11,327,200	1,090,375	10.7%
<u>Funding Allocation</u>					
Sewer Allocation 33%	3,497,734	3,378,152	3,737,976	359,823	
Water Allocation 67%	7,101,461	6,858,673	7,589,224	730,552	
Total Funding Allocation	10,599,195	10,236,825	11,327,200	1,090,375	10.7%
<u>Authorized Positions</u>					
Administration	14	12	14	2	
GIS	4	-	-	-	
Total Authorized Positions	18	12	14	2	16.7%

CAO – Information Technology

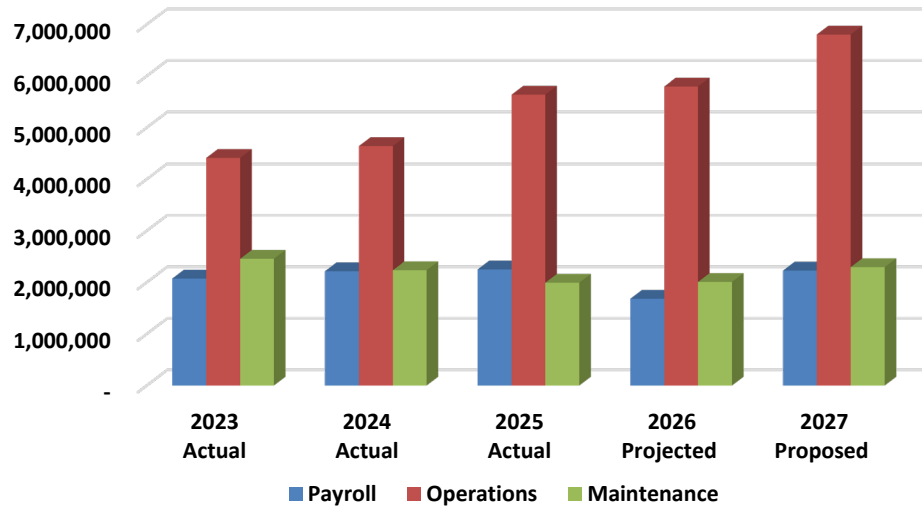
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	8,534,567	8,592,660	9,414,995	9,485,800
GIS	408,530	501,505	467,734	-
Total Summary by Activity	8,943,097	9,094,165	9,882,729	9,485,800
<u>Summary by Major Accounts</u>				
Payroll				
Regular Pay	2,022,534	2,178,897	2,227,317	1,661,800
Overtime 100%	15,541	13,383	9,609	7,500
Overtime 150%	21,383	15,298	8,692	6,700
Overtime 200%	4,390	1,061	537	500
Temporary Help	6,044	4,410	1,575	3,700
Standby & Premium Pay	-	-	-	-
Longevity Pay	3,325	3,050	3,325	1,800
Total Payroll	2,073,217	2,216,098	2,251,055	1,682,000
Operations	4,412,594	4,642,280	5,638,599	5,796,000
Maintenance	2,457,287	2,235,786	1,993,075	2,007,800
Total Summary by Major Accounts	8,943,097	9,094,165	9,882,729	9,485,800
<u>Funding Allocation</u>				
Sewer Allocation 33%	2,951,200	3,001,100	3,261,300	3,130,314
Water Allocation 67%	5,991,897	6,093,065	6,621,429	6,355,486
Total Funding Allocation	8,943,097	9,094,165	9,882,729	9,485,800

CAO – Information Technology

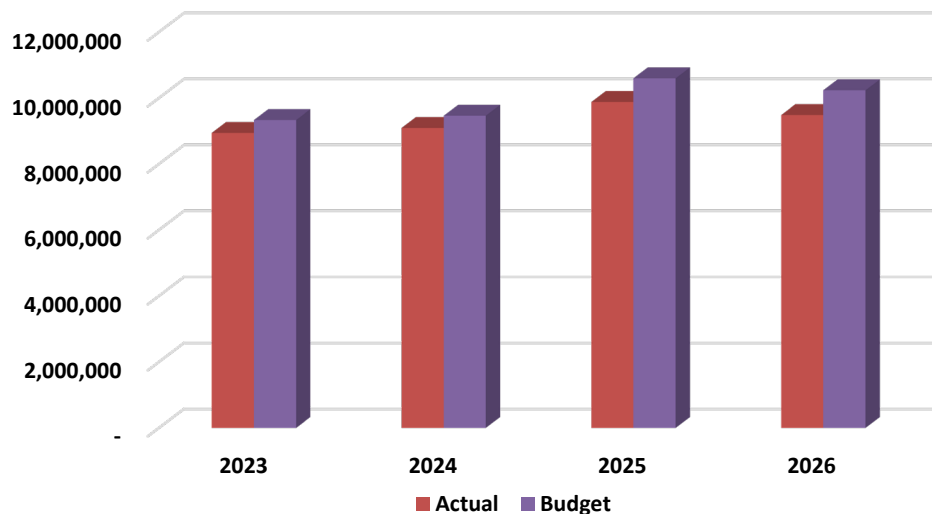
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	2,073,217	2,216,098	2,251,055	1,682,000	2,228,800
Operations	4,412,594	4,642,280	5,638,599	5,796,000	6,803,400
Maintenance	2,457,287	2,235,786	1,993,075	2,007,800	2,295,000
Total	8,943,097	9,094,165	9,882,729	9,485,800	11,327,200

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	9,334,328	9,465,630	10,599,195	10,236,825
Actual	8,943,097	9,094,165	9,882,729	9,485,800
Variance	391,231	371,465	716,466	751,025

Administration

Description

The Information Technology Department is responsible for providing the infrastructure for automation. IT implements the governance for the use of networks and operating systems, and it assists the operational units by providing them with the necessary functionality. IT is also responsible for safeguarding the confidentiality, integrity, and availability of information systems, identity, and data assets.

Budget Commentary

The Information Technology proposed budget in 2027 is \$11,327,200 which is an increase of \$1,090,375 or 10.7% above the prior year's appropriation. Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Payroll: Increase of \$427,075 or 23.7% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees, revision of the Network Analyst position to Help Desk Coordinator to better reflect current job duties, and realigning one position to reflect the cost of service between the Operating and Capital budgets: Manager of Information Services from Engineering Services (C1H03).

Operations: Increase of \$538,300 or 8.6% above the prior year's appropriation.

- *Information Systems Professional Fees* are increasing to provide additional document management support for OpenText: Forefront and application support for SAP GEF SAM, as well as to accommodate routine annual contractual price increases.
- *Employee Education* is increasing to support application, infrastructure, and cybersecurity training.
- *Business Travel* reflects increased funding for SAP conference travel beginning in 2026 and continuing into 2027.
- *Dues and Memberships* reflect the increased cost of MS-ISAC participation beginning in 2026 and continuing into 2027.
- *SBITA Arrangements* are increasing due to higher Microsoft licensing costs, expanded security logging, and new device-security subscriptions.
- *Equipment Leases* increased due to higher contractual lease costs.

Maintenance: Increase of \$125,000 or 5.8% above the prior year's appropriation.

- *Infrastructure Equipment/Licenses* and *Information Systems R&M* reflect the continued initiative to standardize MDC technology and ensure interoperability across the organization. Costs are increasing due to higher computer hardware prices driven by global market conditions and supply chain impacts.
- *Communications Equipment R&M* is increasing to support the network switch refresh and the purchase of new security devices. This investment will strengthen security at the Ethernet access layer and replace legacy switches that lack modern security capabilities.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	2,032,200	1,740,000	2,167,000	427,000	
501030	Overtime 100%	15,000	20,000	20,000	-	
501040	Overtime 150%	25,000	30,000	30,000	-	
501050	Overtime 200%	10,000	5,000	5,000	-	
501020	Temporary Pay	15,000	5,000	5,000	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	1,700	1,725	1,800	75	
	<i>Total Payroll</i>	2,098,900	1,801,725	2,228,800	427,075	23.7%
	<i>Operations</i>					
511020	Mileage Allowance	500	500	500	-	
511050	Employee Education Program	15,000	20,000	50,000	30,000	
511070	Employee Reimbursement	1,500	1,500	1,500	-	
511100	Seminars & Conventions	10,000	5,000	5,300	300	
511110	Business Travel	1,900	6,900	15,600	8,700	
511120	Meeting Expenses	500	1,500	1,500	-	
511210	Books & Periodicals	1,000	1,000	1,000	-	
511220	Dues & Memberships	6,700	6,700	12,500	5,800	
512080	Outside Services	700,000	450,000	440,000	(10,000)	
512210	Information System Professional Fees	2,200,000	2,500,000	2,700,000	200,000	
513010	Office Supplies	3,000	7,000	7,000	-	
514110	Telephone Voice & Data Lines	755,000	750,000	750,000	-	
514120	Mobile Communications	340,000	360,000	360,000	-	
523130	Photocopier Rental	15,000	5,000	2,500	(2,500)	
523160	Equipment Leases	170,000	150,000	156,000	6,000	
523170	Subscription Based Services	1,415,000	2,000,000	2,300,000	300,000	
	<i>Total Operations</i>	5,635,100	6,265,100	6,803,400	538,300	8.6%
	<i>Maintenance</i>					
521190	Infrastructure Equip/Licenses	167,000	120,000	145,000	25,000	
522020	Communications Equipment R&M	400,000	200,000	240,000	40,000	
522030	Information System R&M	1,750,000	1,850,000	1,910,000	60,000	
	<i>Total Maintenance</i>	2,317,000	2,170,000	2,295,000	125,000	5.8%
	<i>Total Expenditure Classification</i>	10,051,000	10,236,825	11,327,200	1,090,375	10.7%

Funding Allocation

Sewer Allocation 33%	3,316,830	3,378,152	3,737,976	359,823	
Water Allocation 67%	6,734,170	6,858,673	7,589,224	730,552	
<i>Total Funding Allocation</i>	10,051,000	10,236,825	11,327,200	1,090,375	10.7%

Authorized Positions

Administration Assistant	1	1	1	-	
Business Systems Analyst	3	3	3	-	
Business Systems Analyst II	3	2	2	-	
Business Systems & Security Admin.	1	1	2	1	
Director of Information Services	1	1	1	-	
Help Desk Coordinator	-	-	2	2	
Information Tech. Project Manager	-	-	1	1	
Manager of Information Services	2	1	2	1	
Network Analyst	2	2	-	(2)	
Professional Level Associate	1	1	-	(1)	
<i>Total Authorized Positions</i>	14	12	14	2	16.7%

GIS

Description

The Geographic Information System Department is responsible for providing broad access to geospatial data and applications throughout the District and the public and is responsible for the quality and integrity of geospatial data. Additionally, its detailed land base GIS data is shared with the District's member towns for use in their GIS applications.

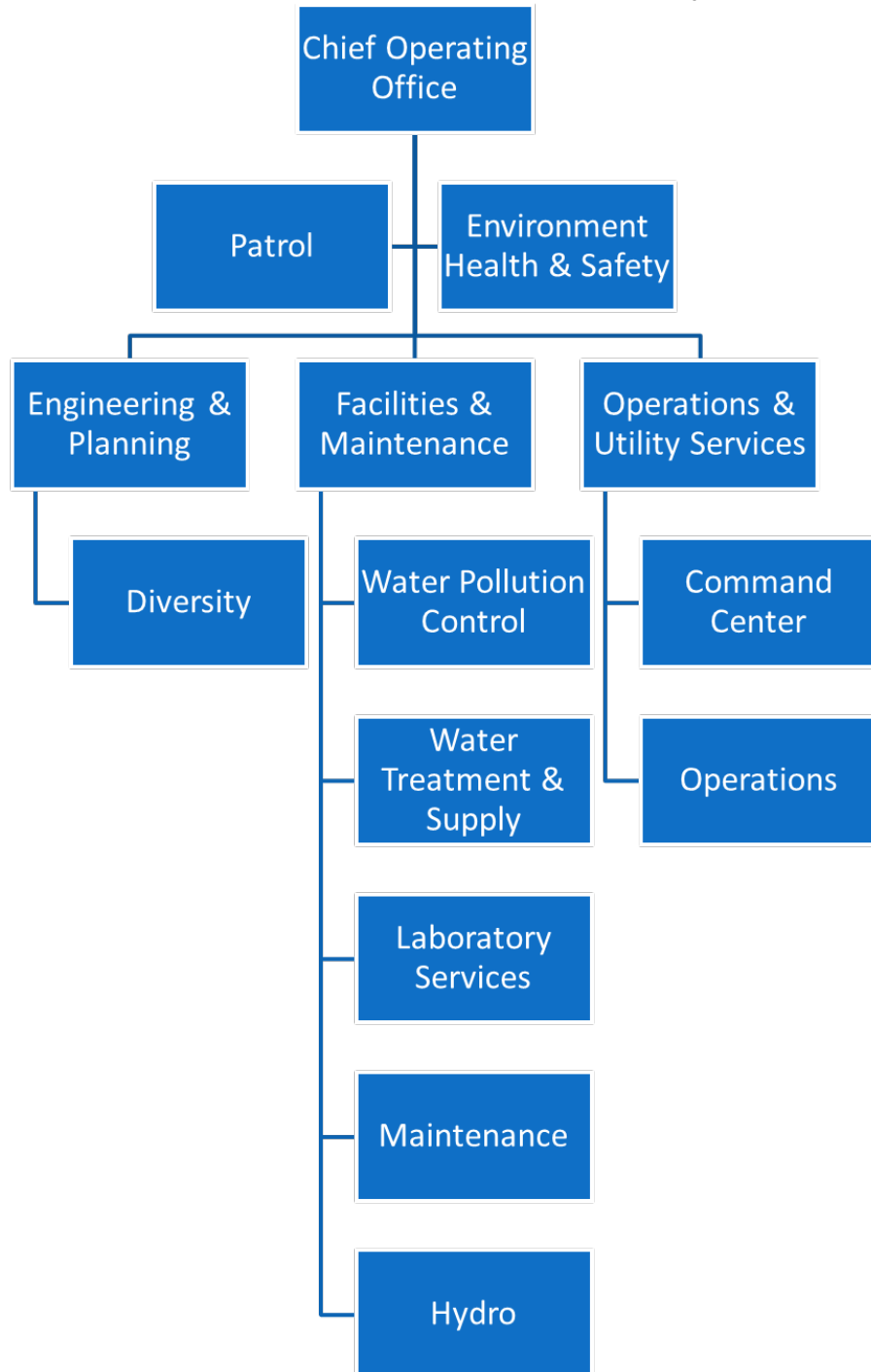
Budget Commentary

As of 2026, the budget and positions for Geographic Information Systems (GIS) are reflected in the Capital Budget in Engineering Services (C1H03), while the remaining GIS operational costs were transferred to the Engineering & Planning (210010010) department due to organizational restructuring.

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	443,397	-	-	-	
501030	Overtime 100%	1,000	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	1,500	-	-	-	
	<i>Total Payroll</i>	445,897	-	-	-	0.0%
	<i>Operations</i>					
511100	Seminars & Conventions	4,000	-	-	-	
511220	Dues & Memberships	500	-	-	-	
512080	Outside Services	2,000	-	-	-	
513010	Office Supplies	2,000	-	-	-	
	<i>Total Operations</i>	8,500	-	-	-	0.0%
	<i>Maintenance</i>					
522150	Gis R&M	93,798	-	-	-	
	<i>Total Maintenance</i>	93,798	-	-	-	0.0%
	<i>Total Expenditure Classification</i>	548,195	-	-	-	0.0%
	<i>Funding Allocation</i>					
	Sewer Allocation 33%	180,904	-	-	-	
	Water Allocation 67%	367,291	-	-	-	
	<i>Total Funding Allocation</i>	548,195	-	-	-	0.0%
	<i>Authorized Positions</i>					
	Principal GIS Analyst	2	-	-	-	
	GIS Analyst	1	-	-	-	
	Mapping Technician	1	-	-	-	
	<i>Total Authorized Positions</i>	4	-	-	-	0.0%

Chief Operating Officer (COO)

Engineering & Planning
Facilities & Maintenance
Operations & Utility Services
Patrol
Environment Health & Safety



Chief Operating Office (COO)

Summary

Description

The Chief Operating Officer is responsible for overseeing and directing all of the District's Operating departments: Engineering & Planning, Environment, Health & Safety, Command Center, Operations, Laboratory Services, Water Pollution Control, Maintenance, Water Treatment & Water Supply, Patrol and Hydro.

Budget Commentary

The Chief Operating Officer (COO) proposed budgets for 2027 total \$83,162,600, an increase of \$4,591,945 or 5.8% above the prior year's appropriation. Budget details for the activities comprising the Chief Operating Officer departments follow. Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Operating Office	534,362	700,875	734,900	34,025	
Engineering & Planning	379,000	1,067,650	1,294,800	227,150	
Environment, Health & Safety	1,304,149	1,158,525	1,219,600	61,075	
Command Center	6,642,285	6,025,165	6,395,800	370,635	
Operations	15,953,569	17,312,360	16,857,900	(454,460)	
Laboratory Services	1,698,767	1,967,020	1,766,400	(200,620)	
Water Pollution Control	21,963,385	24,717,135	27,225,300	2,508,165	
Maintenance	13,701,120	14,179,020	15,246,600	1,067,580	
Water Treatment & Supply	9,320,707	9,911,680	10,648,000	736,320	
Patrol	1,390,701	1,531,225	1,773,300	242,075	
Total Summary by Activity	72,888,045	78,570,655	83,162,600	4,591,945	5.8%
<u>Summary by Major Accounts</u>					
Payroll					
Regular Pay	33,820,484	35,420,000	35,667,000	247,000	
Overtime 100%	500	500	500	-	
Overtime 150%	2,943,376	3,083,050	3,223,500	140,450	
Overtime 200%	1,415,800	1,578,300	1,638,500	60,200	
Temporary Help	120,000	102,500	172,500	70,000	
Standby & Premium Pay	488,100	493,620	539,700	46,080	
Longevity Pay	109,360	108,980	93,400	(15,580)	
Total Payroll	38,897,620	40,786,950	41,335,100	548,150	1.3%
Operations	29,287,400	32,804,180	36,297,600	3,493,420	10.6%
Maintenance	4,703,025	4,979,525	5,529,900	550,375	11.1%
Total Summary by Major Accounts	72,888,045	78,570,655	83,162,600	4,591,945	5.8%
<u>Funding Allocation</u>					
Sewer Allocation - Composite	36,825,692	40,419,918	43,525,210	3,105,292	
Water Allocation - Composite	36,062,354	38,150,737	39,637,390	1,486,653	
Total Funding Allocation	72,888,045	78,570,655	83,162,600	4,591,945	5.8%

Chief Operating Office (COO)

Summary

<i>Authorized Positions</i>	2025	2026	2027	Change	%
Operating Office	2	3	3	-	
Environment, Health & Safety	6	4	4	-	
Command Center	46	38	38	-	
Operations	88	95	80	(15)	
Laboratory Services	7	9	8	(1)	
Water Pollution Control	59	60	60	-	
Maintenance	55	54	55	1	
Water Treatment & Supply	40	42	42	-	
Patrol	7	8	9	1	
<i>Total Authorized Positions</i>	310	313	299	(14)	-4.5%

Chief Operating Office (COO)

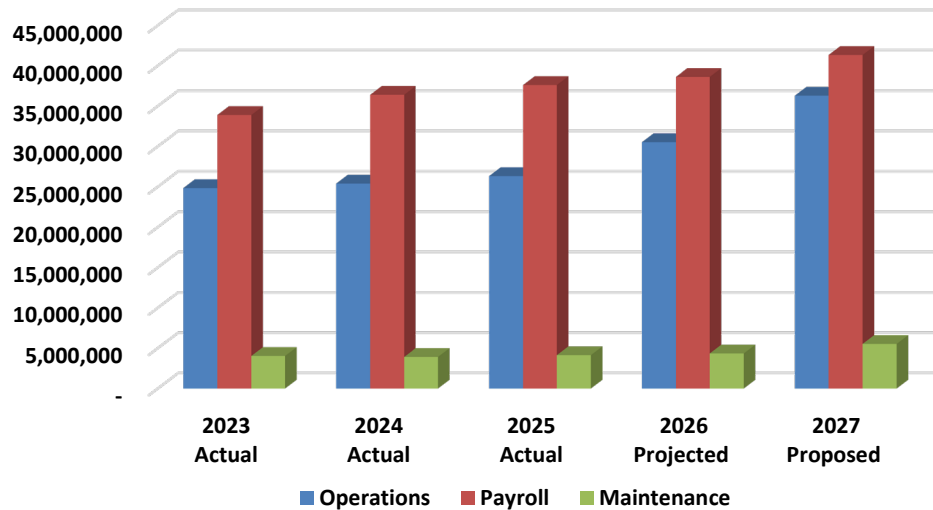
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Operating Office	864,596	506,505	536,625	632,500
Engineering & Planning	860,480	748,292	147,781	956,016
Environment, Health & Safety	929,814	970,515	976,469	1,074,800
Command Center	5,916,859	6,332,967	6,327,123	5,537,633
Operations	13,363,693	14,995,702	15,869,409	17,892,596
Laboratory Services	1,521,602	1,563,454	1,673,351	1,631,664
Water Pollution Control	18,978,256	19,449,812	20,521,121	22,375,138
Maintenance	11,132,460	12,026,990	12,493,076	13,123,287
Water Treatment & Supply	8,058,221	7,915,315	8,335,444	8,781,700
Patrol	1,156,959	1,215,895	1,196,397	1,489,100
Total Summary by Activity	62,782,941	65,725,447	68,076,796	73,494,434
<u>Summary by Major Accounts</u>				
Payroll				
Regular Pay	29,134,558	31,323,212	32,245,343	32,944,242
Overtime 100%	590	323	-	-
Overtime 150%	2,983,566	3,210,738	3,222,540	3,210,880
Overtime 200%	1,309,771	1,305,088	1,564,195	1,744,851
Temporary Help	3,029	65,202	77,144	157,200
Standby & Premium Pay	362,910	395,123	402,521	455,051
Longevity Pay	106,360	106,560	100,585	103,672
Total Payroll	33,900,784	36,406,245	37,612,328	38,615,896
Operations	24,840,751	25,399,058	26,325,950	30,532,021
Maintenance	4,041,406	3,920,143	4,138,518	4,346,517
Total Summary by Major Accounts	62,782,941	65,725,447	68,076,796	73,494,434
<u>Funding Allocation</u>				
Sewer Allocation - Composite	31,817,156	33,085,912	34,378,233	36,413,082
Water Allocation - Composite	30,965,786	32,639,535	33,698,563	37,081,352
Total Funding Allocation	62,782,941	65,725,447	68,076,796	73,494,434

Chief Operating Office (COO)

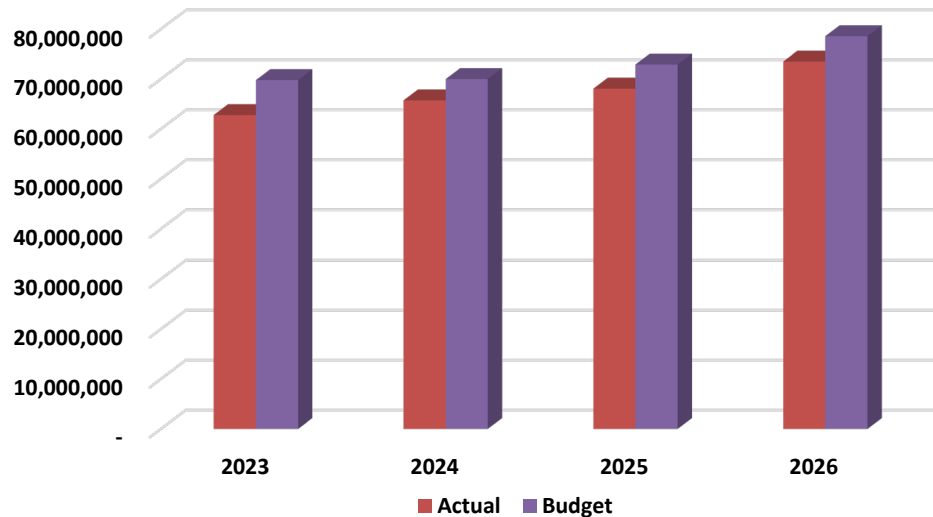
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	33,900,784	36,406,245	37,612,328	38,615,896	41,335,100
Operations	24,840,751	25,399,058	26,325,589	30,530,193	36,295,600
Maintenance	4,041,406	3,920,143	4,138,935	4,348,345	5,531,900
Total	62,782,941	65,725,447	68,076,853	73,494,434	83,162,600

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	69,782,836	69,997,613	72,888,045	78,570,655
Actual	62,782,941	65,725,447	68,076,853	73,494,433
Variance	6,999,895	4,272,166	4,811,192	5,076,222

Administration

Summary**Description**

The Operating Office Administration is responsible for overseeing all the District's Operating departments: Environment, Health & Safety, Command Center, Operations, Laboratory Services, Water Pollution Control, Maintenance, Water Treatment & Water Supply, Patrol and Hydro.

Budget Commentary

The Operating Office – Administration proposed budget for 2027 totals \$734,900, increasing by \$34,025 or 4.9% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$34,025 or 5.6% above the prior year's appropriation.

- *Regular Pay* and *Longevity* includes cost of living increments for eligible employees.

Operations: Remains unchanged.

- No change in the budget for 2027. Operations expenditures support employee training and development through *Employee Education Program*, participation in *Seminars & Conventions*, *Dues & Memberships*, *Meeting Expenses*, *Office Supplies*, and other routine administrative activities necessary to support department operations.

Summary

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	451,412	610,000	644,000	34,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	750	975	1,000	25	
	<i>Total Payroll</i>	452,162	610,975	645,000	34,025	5.6%
	<i>Operations</i>					
511020	Mileage Allowance	100	100	100	-	
511050	Employee Education Program	67,000	75,000	75,000	-	
511070	Employee Reimbursement	100	100	100	-	
511100	Seminars & Conventions	4,000	4,000	4,000	-	
511120	Meeting Expenses	5,500	5,500	5,500	-	
511220	Dues & Memberships	1,500	1,200	1,200	-	
513010	Office Supplies	4,000	4,000	4,000	-	
	<i>Total Operations</i>	82,200	89,900	89,900	-	0.0%
	<i>Total Expenditure Classification</i>	534,362	700,875	734,900	34,025	4.9%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	261,837	343,428	360,101	16,672	
	Water Allocation 51%	272,525	357,447	374,799	17,353	
	<i>Total Funding Allocation</i>	534,362	700,875	734,900	34,025	4.9%
	<i>Authorized Positions</i>					
	Administrative Assistant	1	1	1	-	
	Assistant to Chief Operating Office	-	1	1	-	
	Chief Operating Officer (COO)	1	1	1	-	
	<i>Total Authorized Positions</i>	2	3	3	-	0.0%

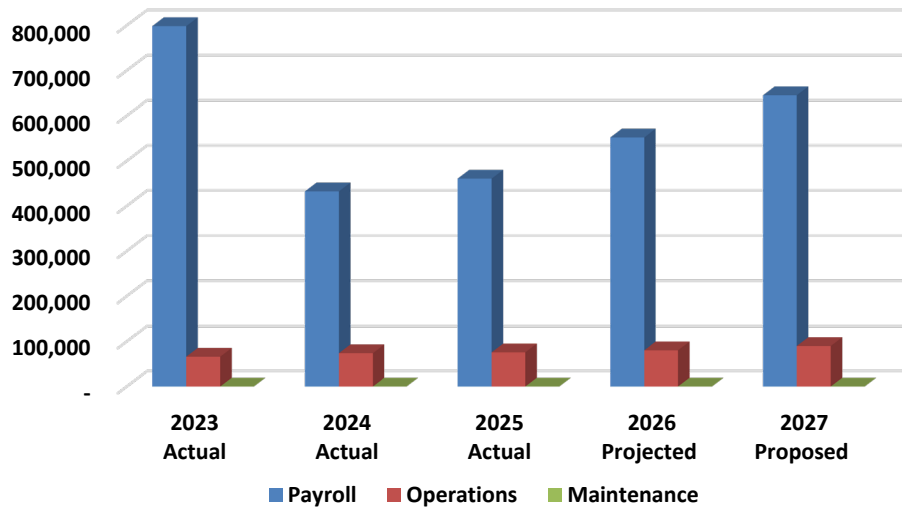
Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<u>Payroll</u>				
501010	Regular Pay	796,865	431,675	459,727	551,100
501030	Overtime 100%	-	-	-	-
501040	Overtime 150%	-	-	-	-
501050	Overtime 200%	-	-	-	-
501020	Temporary Pay	-	-	-	-
501060	Standby & Premium Pay	-	-	-	-
501070	Longevity Pay	1,500	750	975	1,000
	Total Payroll	798,365	432,425	460,702	552,100
	<u>Operations</u>				
511020	Mileage Allowance	84	86	86	-
511050	Employee Education Program	55,076	61,973	66,063	64,400
511070	Employee Reimbursement	50	-	-	-
511100	Seminars & Conventions	3,349	2,347	596	3,600
511120	Meeting Expenses	4,390	6,990	4,307	6,700
511220	Dues & Memberships	565	285	704	700
513010	Office Supplies	2,717	2,398	4,166	5,000
	Total Operations	66,231	74,079	75,924	80,400
	Total Expenditure Classification	864,596	506,505	536,625	632,500
	<u>Funding Allocation</u>				
	Sewer Allocation 49%	423,700	248,200	262,900	309,900
	Water Allocation 51%	440,896	258,305	273,725	322,600
	Total Funding Allocation	864,596	506,505	536,625	632,500

COO – Administration

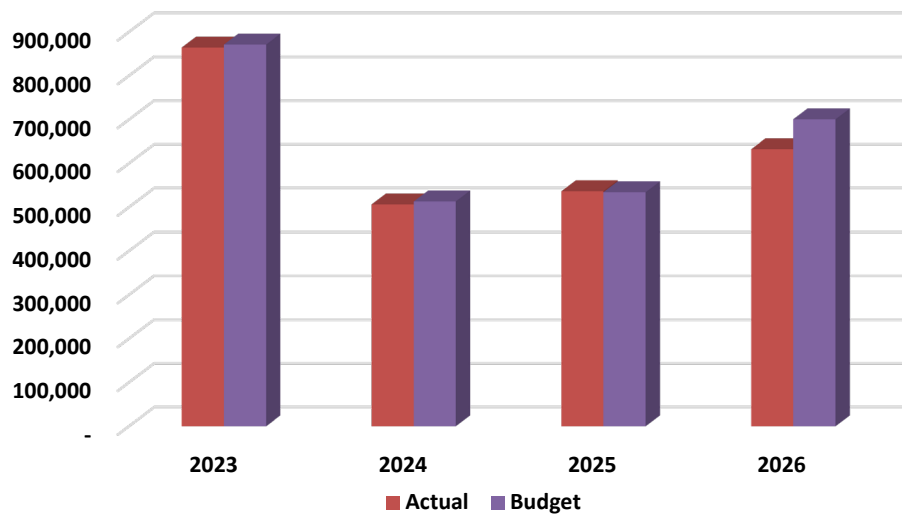
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	798,365	432,425	460,702	552,100	645,000
Operations	66,231	74,079	75,924	80,400	89,900
Maintenance	-	-	-	-	-
Total	864,596	506,505	536,625	632,500	734,900

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	871,442	513,341	534,362	700,875
Actual	864,596	506,505	536,625	632,500
Variance	6,846	6,836	(2,263)	68,375

Engineering & Planning

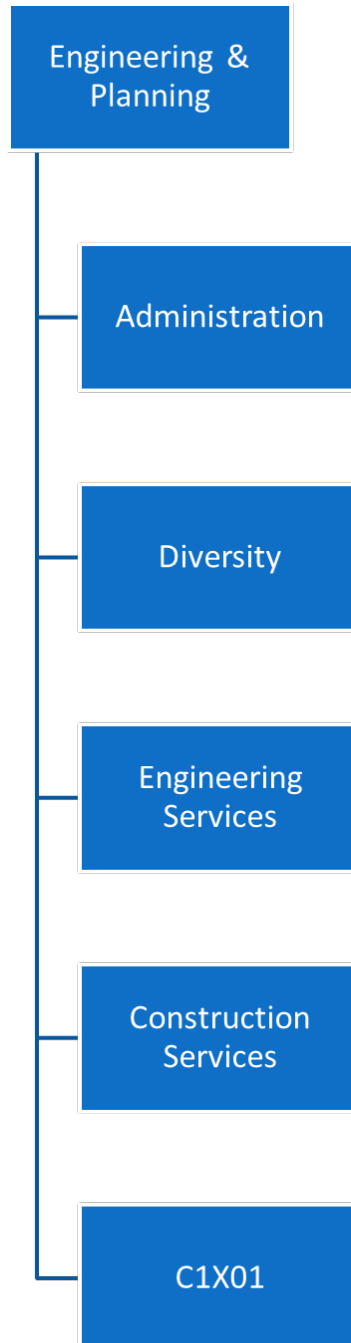
Administration

Diversity

Engineering Services

Construction Services

C1X01



COO – Engineering & Planning

Summary

Description

The Engineering and Planning Department in 2027 consists of: Administration, Diversity, Engineering Services, Construction Services, and C1X01 (Integrated Plan).

Budget Commentary

The Engineering & Planning proposed budget for 2027 is \$1,294,800, an increase of \$227,150 or 21.3% above the prior year's appropriation. Budget details for the activities comprising the Engineering and Planning department follow. There are no budgeted positions in 2027, unchanged from the prior year.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<i>Summary by Activity</i>					
Administration	350,500	1,039,150	1,266,300	227,150	
Diversity	28,500	28,500	28,500	-	
Total Summary by Activity	379,000	1,067,650	1,294,800	227,150	21.3%
<i>Summary by Major Account</i>					
Payroll					
Regular Pay	-	-	-	-	
Overtime 100%	-	-	-	-	
Overtime 150%	-	-	-	-	
Overtime 200%	-	-	-	-	
Temporary Help	-	-	-	-	
Standby & Premium Pay	-	-	-	-	
Longevity Pay	-	-	-	-	0.0%
Total Payroll	-	-	-	-	0.0%
Operations	359,000	1,067,650	1,294,800	227,150	21.3%
Maintenance	20,000	-	-	-	0.0%
Capital	-	-	-	-	0.0%
Total Summary by Major Account	379,000	1,067,650	1,294,800	227,150	21.3%

Funding Allocation

Sewer Allocation 49%	185,710	523,148	634,452	111,303	
Water Allocation 51%	193,290	544,502	660,348	115,847	
Total Funding Allocation	379,000	1,067,650	1,294,800	227,150	21.3%

Authorized Positions

Administration	-	-	-	-	
Diversity	-	-	-	-	
Total Authorized Positions	-	-	-	-	0.0%

COO – Engineering & Planning

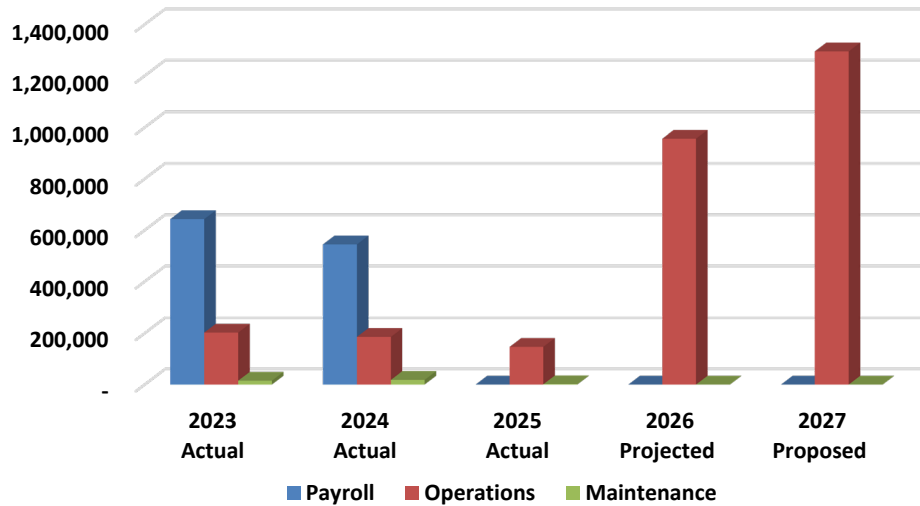
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	738,471	738,804	142,717	948,381
Diversity	122,009	9,488	5,065	7,635
Total Summary by Activity	860,480	748,292	147,781	956,016
<u>Summary by Major Account</u>				
Payroll				
Regular Pay	640,697	542,393	-	-
Overtime 100%	-	-	-	-
Overtime 150%	-	88	-	-
Overtime 200%	-	26	-	-
Temporary Help	-	-	-	-
Standby & Premium Pay	-	-	-	-
Longevity Pay	2,300	2,025	-	-
Total Payroll	642,997	544,532	-	-
Operations	202,359	185,616	146,782	956,016
Maintenance	15,125	18,144	999	-
Total Summary by Major Account	860,480	748,292	147,781	956,016
<u>Funding Allocation</u>				
Sewer Allocation 49%	421,700	366,600	72,412	468,447
Water Allocation 51%	438,780	381,692	75,369	487,569
Total Funding Allocation	860,480	748,292	147,781	956,016

COO – Engineering & Planning

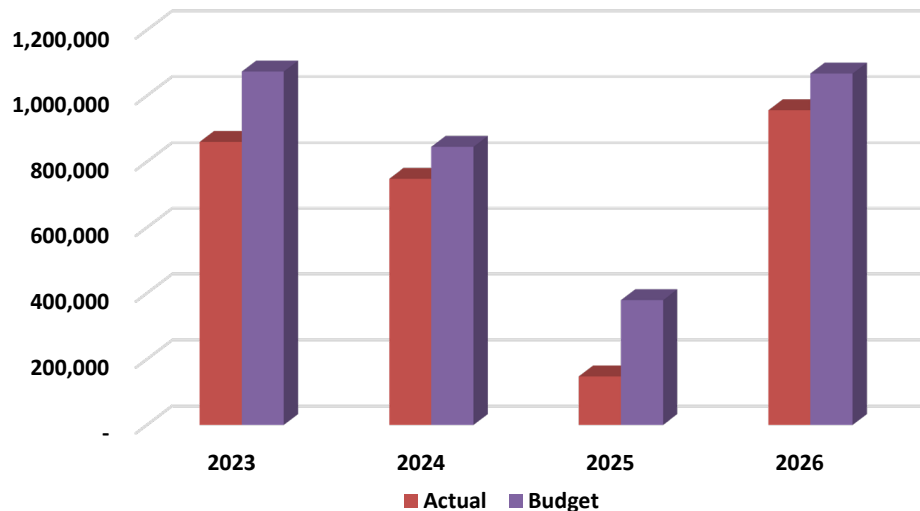
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	642,997	544,532	-	-	-
Operations	202,359	185,616	146,782	956,016	1,294,800
Maintenance	15,125	18,144	999	-	-
Total	860,480	748,292	147,781	956,016	1,294,800

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	1,073,777	845,618	379,000	1,067,650
Actual	860,480	748,292	147,781	956,015
Variance	213,297	97,326	231,219	111,635

Administration**Description**

The Administration activity headed by the Director of Engineering and Planning, is responsible for the overall management of the department's major activities: Diversity, Engineering Services, GIS and Construction Services. In this role, Administration develops and administers department-wide policies and allocates available resources to maximize operational efficiency and assure achievement of departmental goals and objectives. GIS (1610010020), which was transferred to Engineering & Planning in 2026.

The Director is also directly involved in the day-to-day administration and management of the District's Capital Improvement Plan, Clean Water Project, Integrated Plan and the planning of additional related improvements.

Budget Commentary

The Engineering and Planning Administration proposed budget for 2027 is \$1,266,300, an increase of \$227,150 or 21.9% above the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Payroll: Remains unchanged.

- No change in the budget for 2027.

Operations: Increase of \$227,150 or 21.9% above the prior year's appropriation.

- A net decrease in *Outside Services*, *Consultant Services* and various other allotments to align with anticipated spend in 2027.
- *Subscription-Based Services* increased due to SaaS agreements, including ArcGIS and InfoWater, being budgeted in the Operating Budget in accordance with GASB 96 requirements.

Maintenance: Remains unchanged.

- No change in the budget for 2027.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	-	-	-	-	0.0%
	<u>Operations</u>					
511050	Employee Education Program	1,000	1,000	1,000	-	
511100	Seminars & Conventions	15,000	23,000	23,000	-	
511120	Meeting Expenses	500	750	800	50	
511210	Books & Periodicals	500	500	500	-	
511220	Dues & Memberships	6,500	7,000	7,000	-	
512070	Consultant Services	200,000	200,000	300,000	100,000	
512080	Outside Services	80,000	225,000	94,000	(131,000)	
512220	Engineering Professional Fees	8,000	8,400	7,000	(1,400)	
512840	Licenses & Registration	1,000	2,000	2,000	-	
513010	Office Supplies	15,000	15,000	15,000	-	
513120	Safety Supplies	1,000	500	5,000	4,500	
513400	Small Tools & Equipment	2,000	1,000	5,000	4,000	
523170	Subscription Based Services	-	555,000	806,000	251,000	
	Total Operations	330,500	1,039,150	1,266,300	227,150	21.9%
	<u>Maintenance</u>					
521190	Infrastructure Equip/Licenses	20,000	-	-	-	
	Total Maintenance	20,000	-	-	-	0.0%
	Total Expenditure Classification	350,500	1,039,150	1,266,300	227,150	21.9%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	171,745	509,183	620,487	111,303	
	Water Allocation 51%	178,755	529,967	645,813	115,847	
	Total Funding Allocation	350,500	1,039,150	1,266,300	227,150	21.9%
	<u>Authorized Positions</u>					
	Director of Engineering & Planning	-	-	-	-	
	Sr. Engineering Drafter	-	-	-	-	
	Strategic Sourcing Specialist	-	-	-	-	
	Total Authorized Positions	-	-	-	-	0.0%

Diversity**Description**

The Office of Diversity is responsible for the fair and vigorous enforcement of the District's anti-discrimination, employment and supplier/vendor diversity policies and practices and to promote cultural awareness, understanding and respect within the District's working environment.

Budget Commentary

The Diversity 2027 proposed budget is \$28,500, remaining unchanged from the prior year. There are no budgeted positions in 2027, unchanged from the prior year.

Payroll: Remains unchanged.

- No change in the budget for 2027.

Operations: Remains unchanged.

- Majority of expenses are attributed to diversity training, employee engagement initiatives, outreach activities, and related program support costs necessary to promote cultural awareness and support the District's diversity objectives.

Diversity

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	<i>Total Payroll</i>	-	-	-	-	0.0%
	<i>Operations</i>					
511100	Seminars & Conventions	3,500	3,500	3,500	-	
511110	Business Travel	2,000	2,000	2,000	-	
511220	Dues & Memberships	1,000	1,000	1,000	-	
512070	Consultant Services	12,000	12,000	12,000	-	
519080	Diversity Programs	10,000	10,000	10,000	-	
	<i>Total Operations</i>	28,500	28,500	28,500	-	0.0%
	<i>Total Expenditure Classification</i>	28,500	28,500	28,500	-	0.0%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	13,965	13,965	13,965	-	
	Water Allocation 51%	14,535	14,535	14,535	-	
	<i>Total Funding Allocation</i>	28,500	28,500	28,500	-	0.0%
	<i>Authorized Positions</i>					
	Diversity Manager	-	-	-	-	
	<i>Total Authorized Positions</i>	-	-	-	-	0.0%

Engineering Services**Description/Budget Commentary**

The Engineering Services department holds responsibility for developing and designing the District's capital improvement projects. Projects include improvements to and expansion of the District's water distribution and sewer collection systems and related work on water and sewage treatment plants.

Realigning positions to reflect the cost of service between the Operating and Capital budgets. The following positions have been transferred to Engineering Services from the operating budget: (1) Contract Specialist and (1) Compliance Analyst from Procurement (1510020010), (1) Management Administrator from Treasury (1510010030), and (1) Accounting Administrator from Financial Control (1510010020). A total of 42 positions is budgeted for the 2027 Capital Improvement Program year.

Construction Services**Description/Budget Commentary**

The Construction Services department holds responsibility for construction for all the District's capital improvement projects including improvements to and expansion of the District's water distribution and sewer collection systems and related work on water and sewer treatment plants.

Realigning positions to reflect the cost of service between the Operating and Capital budgets. The following positions have been transferred to Construction Services from the operating budget: (3) Equipment Operator 1, (3) Utility Maintenance Supervisors, (1) Utility Maintainer I, (6) Utility Maintainers II and (2) Utility Maintainers In Training from Operations (2330010020). As part of this transition, several position titles were revised to better reflect current job duties. A total of 33 positions is budgeted for the 2027 Capital Improvement Program year.

Integrated Plan**Description/Budget Commentary**

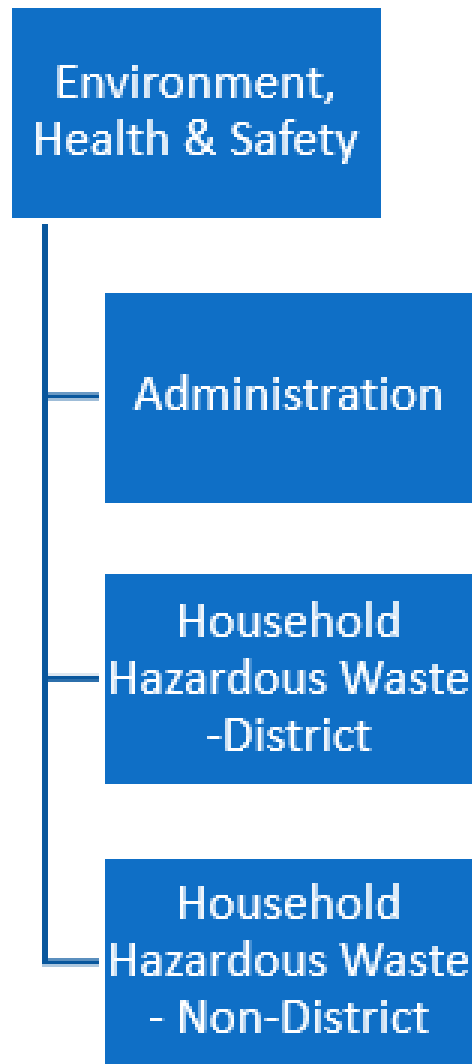
The Integrated Plan department holds responsibility for reducing the District's Combined Sewer Overflow volumes through Inflow and Infiltration Removals as required to comply with the Consent Decree. The budgeted positions for 2027 have decreased. A total of 33 positions are budgeted for the 2027 Capital Improvement Program year.

Environment, Health & Safety

Administration

Household Hazardous Waste — District

Household Hazardous Waste — Non-District



COO – Environment, Health & Safety

Summary

Description

The Environment, Health & Safety Department consists of three major activities: Administration, Household Hazardous Waste-District and Household Hazardous Waste-Non-District. A discussion regarding the specific duties and objectives of the Environment, Health & Safety Department is included on the following pages.

Budget Commentary

The Environment, Health & Safety proposed budget for 2027 totals \$1,219,600, an increase of \$61,075 or 5.3% above the prior year's appropriation. Budget details for the activities comprising the Environment, Health & Safety Department follow. The budgeted positions are unchanged in 2027.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	993,749	840,325	887,400	47,075	
HHW District	280,800	287,300	297,300	10,000	
HHW Non-District	29,600	30,900	34,900	4,000	
Total Summary by Activity	1,304,149	1,158,525	1,219,600	61,075	5.3%
<u>Summary by Major Account</u>					
Payroll					
Regular Pay	818,874	655,000	679,000	24,000	
Overtime 100%	500	500	500	-	
Overtime 150%	11,000	11,000	11,000	-	
Overtime 200%	-	-	-	-	
Temporary Help	-	-	-	-	
Standby & Premium Pay	-	-	-	-	
Longevity Pay	1,575	2,025	2,100	75	
Total Payroll	831,949	668,525	692,600	24,075	3.6%
Operations	472,200	490,000	527,000	37,000	7.6%
Maintenance	-	-	-	-	0%
Total Summary by Major Account	1,304,149	1,158,525	1,219,600	61,075	5.3%

Funding Allocation

Sewer Allocation 49%	639,033	567,677	597,604	29,927	
Water Allocation 51%	665,116	590,848	621,996	31,148	
Total Funding Allocation	1,304,149	1,158,525	1,219,600	61,075	5.3%

Authorized Positions

Administration	6	4	4	-	
Total Authorized Positions	6	4	4	-	0.0%

COO – Environment, Health & Safety

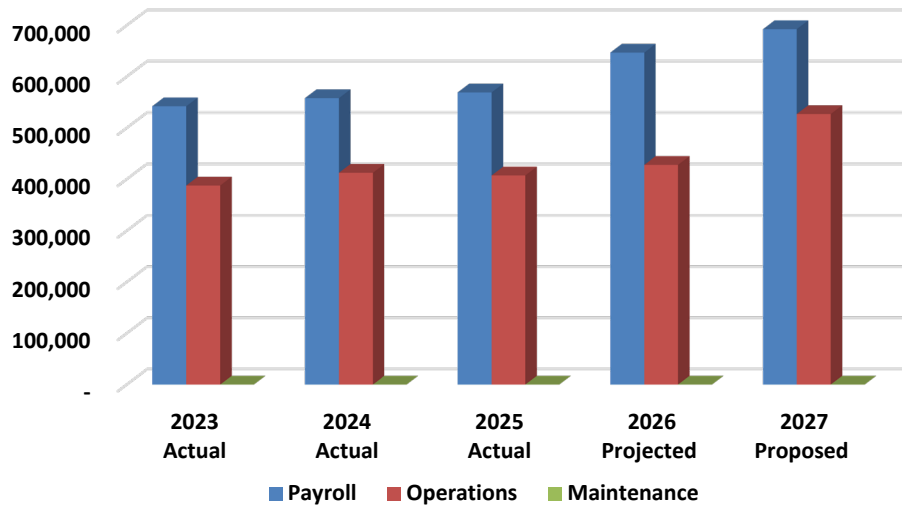
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	666,500	695,572	701,118	796,700
HHW District	242,041	248,588	249,469	250,600
HHW Non-District	21,274	26,355	25,881	27,500
Total Summary by Activity	929,814	970,515	976,469	1,074,800
<u>Summary by Major Account</u>				
Payroll				
Regular Pay	532,300	548,530	566,033	644,000
Overtime 100%	590	323	-	-
Overtime 150%	7,732	6,574	1,594	900
Overtime 200%	-	1,033	-	-
Temporary Help	-	-	-	-
Standby & Premium Pay	-	-	-	-
Longevity Pay	1,575	1,575	1,575	2,000
Total Payroll	542,197	558,034	569,202	646,900
Operations	387,617	412,481	407,267	427,900
Maintenance	-	-	-	-
Total Summary by Major Account	929,814	970,515	976,469	1,074,800
<u>Funding Allocation</u>				
Sewer Allocation 49%	455,600	475,500	478,400	390,400
Water Allocation 51%	474,214	495,015	498,069	684,400
Total Funding Allocation	929,814	970,515	976,469	1,074,800

COO – Environment, Health & Safety

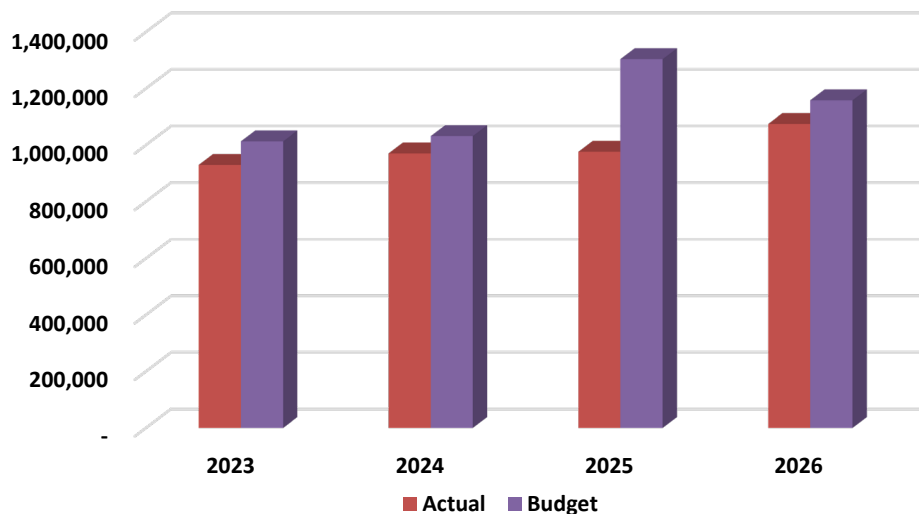
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	542,197	558,034	569,202	646,900	692,600
Operations	387,617	412,481	407,267	427,900	527,000
Maintenance	-	-	-	-	-
Total	929,814	970,515	976,469	1,074,800	1,219,600

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	1,013,244	1,031,899	1,304,149	1,158,525
Actual	929,814	970,515	976,469	1,074,800
Variance	83,430	61,384	327,680	83,725

Administration**Description**

The District's Environment, Health & Safety (EH&S) Department is responsible for the management and administration of environmental, health, and safety programs and activities on a District-wide basis. The EH&S Department is responsible for OSHA, EPA, and DEEP compliance, environmental permits and consent order compliance, safety training, environmental reporting, safety and environmental auditing, risk management, and the Household Hazardous Waste Program. EH&S provides safety and health programs to prevent workplace injuries and illnesses. Proactively EH&S provides training, researches anticipated regulations/standards, visits job/worksites to review compliance and is a resource for a wide variety of environmental and safety questions and issues.

Budget Commentary

The Environment, Health & Safety Administration proposed budget for 2027 totals \$887,400, an increase of \$47,075 or 5.6% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$24,075 or 3.7% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.

Operations: Increase of \$23,000 or 12.5% above the prior year's appropriation.

- *Medical Services* increasing due to higher contract costs.
- *Subscription-Based Services* are increasing to reflect costs for additional workplace safety and compliance software.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	818,874	655,000	679,000	24,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	1,575	2,025	2,100	75	
	Total Payroll	820,449	657,025	681,100	24,075	3.7%
	<u>Operations</u>					
503010	Medical Services	55,000	55,000	65,000	10,000	
511100	Seminars & Conventions	2,000	2,000	2,000	-	
511120	Meeting Expenses	1,000	1,000	1,000	-	
511220	Dues & Memberships	2,000	2,000	2,000	-	
512070	Consultant Services	25,000	25,000	25,000	-	
512080	Outside Services	5,000	10,000	10,000	-	
512710	Outside Testing & Lab Services	5,000	10,000	10,000	-	
512840	Licenses & Registration	600	600	600	-	
513010	Office Supplies	2,500	2,500	2,500	-	
513120	Safety Supplies	75,000	75,000	75,000	-	
513400	Small Tools & Equipment	200	200	200	-	
523170	Subscription Based Services	-	-	13,000	13,000	
	Total Operations	173,300	183,300	206,300	23,000	12.5%
	Total Expenditure Classification	993,749	840,325	887,400	47,075	5.6%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	486,937	411,759	434,826	23,067	
	Water Allocation 51%	506,812	428,566	452,574	24,008	
	Total Funding Allocation	993,749	840,325	887,400	47,075	5.6%
	<u>Authorized Positions</u>					
	Construction Manager	1	1	1	-	
	Manager of EH&S	1	1	1	-	
	Occup H&S Administrator	-	1	1	-	
	Occup. Health & Safety Analyst	1	1	1	-	
	Project Manager	1	-	-	-	
	Professional Level Trainee	1	-	-	-	
	Total Authorized Positions	6	4	4	-	0.0%

Household Hazardous Waste – District

Description

The Household Hazardous Waste (HHW) program provides member towns (and non-member towns, see 2310010030) with hazardous waste collection and disposal services at scheduled regional collection events. A licensed hazardous materials-handling firm, under contract to the District, provides collection and disposal services. Staff's duties include budgeting, planning, scheduling, contract administration, collection day supervision, business development, advertising, coordination of the program with the participating towns and overall management of the program. The objective of the Household Hazardous Waste program is to provide a cost-effective, convenient, safe and environmentally responsible process for residents of participating towns to dispose of hazardous wastes.

Budget Commentary

The HHW District proposed budget for 2027 totals \$297,300, which is above the prior year's appropriation by \$10,000, an increase of 3.5%. There are no budgeted positions in 2027, unchanged from the prior year.

Payroll: Remains unchanged.

- No change in the budget for 2027.

Operations: Increase of \$10,000 or 3.6% above the prior year's appropriation.

- *Hazard Material Waste Disposal* is increasing based on more public participation.
- *Meeting Expenses* are increasing to provide staff resources, offset by *Advertising*.

Household Hazardous Waste – District

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	500	500	500	-	
501040	Overtime 150%	9,500	9,500	9,500	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	10,000	10,000	10,000	-	0.0%
	<u>Operations</u>					
511010	Clothing Allowance	-	500	500	-	
511120	Meeting Expenses	500	2,000	3,000	1,000	
511240	Public Information	500	500	500	-	
512410	Refuse Collection & Disposal	15,000	21,000	21,000	-	
512450	Hazard Material Waste Disposal	245,000	245,000	255,000	10,000	
513010	Office Supplies	100	100	100	-	
513070	Public Information Supplies	500	500	500	-	
519090	Advertising	9,000	7,500	6,500	(1,000)	
521020	Safety Equipment	200	200	200	-	
	Total Operations	270,800	277,300	287,300	10,000	3.6%
	Total Expenditure Classification	280,800	287,300	297,300	10,000	3.5%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	137,592	140,777	145,677	4,900	
	Water Allocation 51%	143,208	146,523	151,623	5,100	
	Total Funding Allocation	280,800	287,300	297,300	10,000	3.5%

Household Hazardous Waste – Non-District

Description

The Household Hazardous Waste (HHW) program also provides participating non-member towns with hazardous waste collection and disposal services at scheduled regional collection events. A licensed hazardous material handling firm, under contract to the District, provides collection and disposal services. Staff's duties include budgeting, planning, scheduling, contract administration, collection day supervision, business development, advertising, coordination of the program with the participating towns and overall management of the program. The cost of these events is billed to non-district communities, which is reflected in revenue.

Budget Commentary

The HHW Non-District proposed budget for 2027 totals \$34,900, which is above the prior year's appropriation by \$4,000, an increase of 12.9%. There are no budgeted positions in 2027, unchanged from the prior year.

Payroll: Remains unchanged.

- No change in the budget for 2027.

Operations: Increase of \$4,000 or 13.6% above the prior year's appropriation.

- *Hazard Material Waste Disposal* is increasing due to increased public participation.

Household Hazardous Waste – Non-District

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	1,500	1,500	1,500	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	1,500	1,500	1,500	-	0.0%
	<u>Operations</u>					
511120	Meeting Expenses	-	300	300	-	
512410	Refuse Collection & Disposal	2,000	2,000	2,000	-	
512450	Hazard Material Waste Disposal	25,000	26,000	30,000	4,000	
513010	Office Supplies	100	100	100	-	
513070	Public Information Supplies	100	100	100	-	
519090	Advertising	800	800	800	-	
521020	Safety Equipment	100	100	100	-	
	Total Operations	28,100	29,400	33,400	4,000	13.6%
	Total Expenditure Classification	29,600	30,900	34,900	4,000	12.9%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	14,504	15,141	17,101	1,960	
	Water Allocation 51%	15,096	15,759	17,799	2,040	
	Total Funding Allocation	29,600	30,900	34,900	4,000	12.9%

Command Center

Administration
Utility Services



COO – Command Center

Summary

Description

The Command Center, headed by the Director of Operations, oversees the Administration activity and Utility Services activity. In addition, the Command Center Department is responsible for responding to all customer-related emergencies and shift operations for emergency standby.

Budget Commentary

The Command Center proposed budget for 2027 is \$6,395,800, an increase of \$370,635 or 6.2% above the prior year's appropriation. Budget details for the activities comprising the Command Center department follow. The budgeted positions are unchanged in 2027.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<i>Summary by Activity</i>					
Command Center	2,825,582	2,963,690	3,159,700	196,010	
Utility Services	3,816,703	3,061,475	3,236,100	174,625	
<i>Total Summary by Activity</i>	6,642,285	6,025,165	6,395,800	370,635	6.2%
<i>Summary by Major Accounts</i>					
Payroll					
Regular Pay	5,185,270	4,545,000	4,802,000	257,000	
Overtime 100%	-	-	-	-	
Overtime 150%	591,075	550,000	600,000	50,000	
Overtime 200%	95,000	98,000	98,000	-	
Temporary Help	5,000	2,500	2,500	-	
Standby & Premium Pay	155,000	145,000	145,000	-	
Longevity Pay	16,740	15,965	13,600	(2,365)	
<i>Total Payroll</i>	6,048,085	5,356,465	5,661,100	304,635	5.7%
Operations	364,500	404,000	470,000	66,000	16.3%
Maintenance	229,700	264,700	264,700	-	0.0%
<i>Total Summary by Major Accounts</i>	6,642,285	6,025,165	6,395,800	370,635	6.2%

Funding Allocation

Sewer Allocation 34%	2,258,377	2,048,555	2,174,572	126,016	
Water Allocation 66%	4,383,908	3,976,610	4,221,228	244,619	
<i>Total Funding Allocation</i>	6,642,285	6,025,165	6,395,800	370,635	6.2%

Authorized Positions

Command Center	18	18	18	-	
Utility Services	28	20	20	-	
<i>Total Authorized Positions</i>	46	38	38	-	0.0%

COO – Command Center

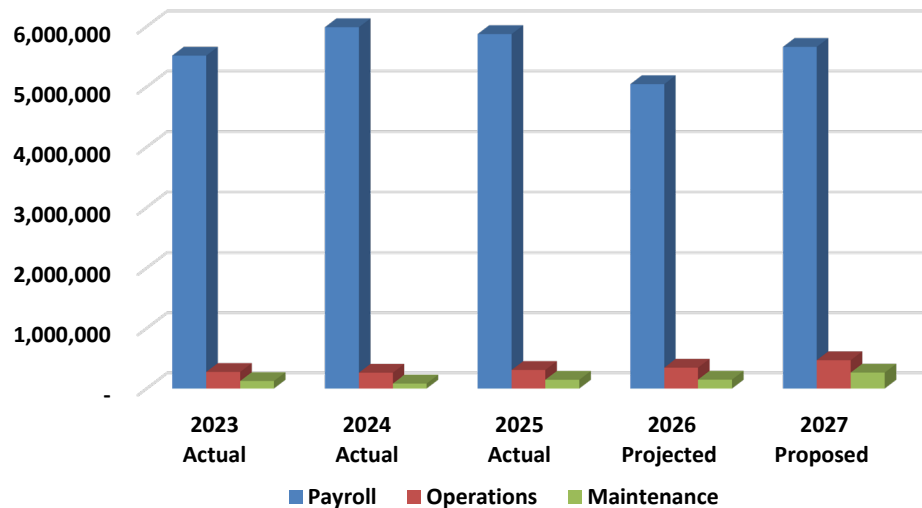
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Command Center	2,551,653	2,259,364	2,539,699	2,638,370
Utility Services	3,365,205	4,073,603	3,787,424	2,899,263
Total Summary by Activity	5,916,859	6,332,967	6,327,123	5,537,633
<u>Summary by Major Accounts</u>				
Payroll				
Regular Pay	4,705,464	5,203,215	5,204,192	4,391,620
Overtime 100%	-	-	-	-
Overtime 150%	588,701	562,175	425,677	390,000
Overtime 200%	100,516	89,305	118,011	103,200
Temporary Help	1,292	3,528	1,323	-
Standby & Premium Pay	103,066	113,546	108,013	145,000
Longevity Pay	16,978	16,040	16,390	13,663
Total Payroll	5,516,016	5,987,809	5,873,607	5,043,483
Operations	275,609	262,837	307,795	346,250
Maintenance	125,233	82,321	145,721	147,900
Total Summary by Major Accounts	5,916,859	6,332,967	6,327,123	5,537,633
<u>Funding Allocation</u>				
Sewer Allocation 34%	2,011,800	2,153,200	2,151,200	1,882,700
Water Allocation 66%	3,905,059	4,179,767	4,175,923	3,654,933
Total Funding Allocation	5,916,859	6,332,967	6,327,123	5,537,633

COO – Command Center

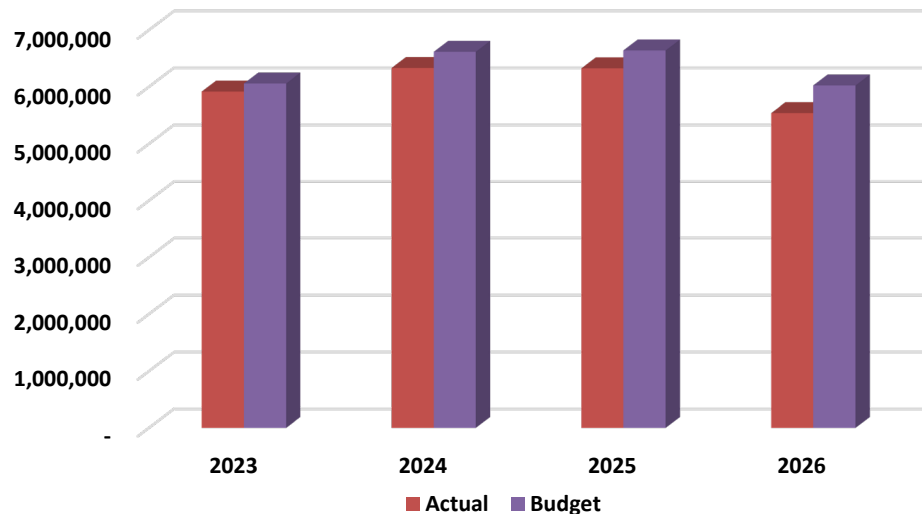
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	5,516,016	5,987,809	5,873,607	5,043,483	5,661,100
Operations	275,609	262,837	307,892	346,250	470,000
Maintenance	125,233	82,321	145,721	147,900	264,700
Total	5,916,859	6,332,967	6,327,220	5,537,633	6,395,800

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	6,059,793	6,618,317	6,642,285	6,025,165
Actual	5,916,859	6,332,967	6,327,220	5,537,633
Variance	142,934	285,350	315,065	487,532

Administration**Description**

The Command Center is responsible for responding to all customer-related emergencies and shift operations for emergency standby.

Budget Commentary

The proposed Command Center - Administration budget for 2027 totals \$3,159,700, an increase of \$196,010 or 6.6% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$176,010 or 6.7% above the prior year's appropriation.

- *Regular Pay* and *Overtime* includes increments and cost-of-living increases for eligible employees.
- *Longevity Pay* is decreasing due to participation and contractual agreements for eligible employees.

Operations: Increase of \$20,000 or 11.6% above the prior year's appropriation.

- *Clothing Allowance* increased in accordance with contractual agreements.
- *Outside services* increased due to higher costs associated with Everbridge.
- *Materials from Stock* and *Office Supplies* increased to reflect higher material and supply costs, partially offset by a decrease in *Employee Reimbursement*.

Maintenance: Remains unchanged.

- Maintenance costs are primarily driven by *Sewer Maintenance activities*, with additional funding for *Tool & Work Equipment* replacement and routine *Facilities R & M* to support ongoing operations.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	1,961,617	2,045,000	2,172,000	127,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	400,000	400,000	450,000	50,000	
501050	Overtime 200%	70,000	80,000	80,000	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	115,000	115,000	115,000	-	
501070	Longevity Pay	5,765	5,990	5,000	(990)	
	Total Payroll	2,552,382	2,645,990	2,822,000	176,010	6.7%
	<i>Operations</i>					
511010	Clothing Allowance	17,000	20,000	25,000	5,000	
511030	Meals Allowance	7,000	10,000	10,000	-	
511070	Employee Reimbursement	500	2,000	-	(2,000)	
512080	Outside Services	100,000	100,000	110,000	10,000	
513010	Office Supplies	10,000	10,000	12,000	2,000	
513080	Communication Equipment & Supp.	14,000	16,000	16,000	-	
513690	Materials From Stock	15,000	15,000	20,000	5,000	
	Total Operations	163,500	173,000	193,000	20,000	11.6%
	<i>Maintenance</i>					
521080	Tool & Work Equipment	35,000	40,000	40,000	-	
522010	Facilities R&M	4,700	4,700	4,700	-	
522170	Sewer Maintenance	70,000	100,000	100,000	-	
	Total Maintenance	109,700	144,700	144,700	-	0.0%
	Total Expenditure Classification	2,825,582	2,963,690	3,159,700	196,010	6.6%
	<i>Funding Allocation</i>					
	Sewer Allocation 34%	960,698	1,007,654	1,074,298	66,643	
	Water Allocation 66%	1,864,884	1,956,036	2,085,402	129,367	
	Total Funding Allocation	2,825,582	2,963,690	3,159,700	196,010	6.6%
	<i>Authorized Positions</i>					
	Claims Agent	1	1	1	-	
	Director of Operations	1	1	1	-	
	Utility Maintainer 1	3	3	3	-	
	Utility Maintainer 2	7	7	6	(1)	
	Utility Maintenance Crew Leader	2	2	3	1	
	Utility Maintenance Supervisor	4	4	4	-	
	Total Authorized Positions	18	18	18	-	0.0%

Utility Services

Description

The Utility Services based at the District's Maxim Road Facility, activity is responsible for the FOG program, permitting, and inspection of all new connections to the District's sewage collection and water distribution systems. Field inspectors prepare detailed records of each connection, including sketches of underground service piping used by District forces and/or private contractors when repairs are needed. Utility Services is also responsible for maintaining facility records and the associated task of marking out underground facilities as mandated under Connecticut's "Call Before You Dig" program. Utility Services also assists in handling inquiries and complaints through on-site investigations of services and mainline facilities. The office staff reviews plans for future residential, commercial, and industrial water and sewer connections. In addition, the activity tracks private contractor licenses, insurance, and bonding and enforces District ordinances regarding permitting requirements for both water and sewer.

Utility Services also coordinate private fire hydrant maintenance, water meter installation, dye testing, and investigations. In addition, the activity is responsible for the Cross-connection inspection of all required facilities with the MDC service area. Cross Connections maintains a database with facility, device, and testing information. The yearly DPH report is compiled with this information and is submitted on behalf of the MDC.

Budget Commentary

The proposed Utility Services department budget for 2027 totals \$3,236,100 an increase of \$174,625 or 5.7% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$128,625 or 4.7% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.
- *Longevity Pay* has decreased due to participation and contractual agreements for eligible employees.

Operations: Increase of \$46,000 or 19.9% above prior year's appropriation.

- *Seminars & Conventions* are increasing due to NASSCO certification for employees.
- *Call Before You Dig Fees, Dues & Memberships, Office Supplies, Meals Allowance, and Materials from Stock* increased to reflect anticipated operational needs and higher costs.

Maintenance: Remains unchanged.

- Driven by *Tool & Work Equipment* purchases and replacements required to support daily operations.

Utility Services

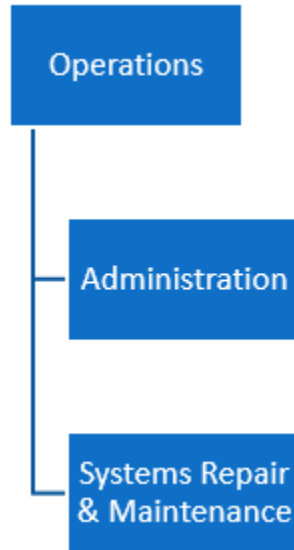
Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	3,223,653	2,500,000	2,630,000	130,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	191,075	150,000	150,000	-	
501050	Overtime 200%	25,000	18,000	18,000	-	
501020	Temporary Pay	5,000	2,500	2,500	-	
501060	Standby & Premium Pay	40,000	30,000	30,000	-	
501070	Longevity Pay	10,975	9,975	8,600	(1,375)	
	Total Payroll	3,495,703	2,710,475	2,839,100	128,625	4.7%
	<i>Operations</i>					
511010	Clothing Allowance	30,000	35,000	35,000	-	
511030	Meals Allowance	2,000	4,000	4,000	-	
511070	Employee Reimbursement	1,500	2,000	-	(2,000)	
511100	Seminars & Conventions	3,500	4,000	25,000	21,000	
511220	Dues & Memberships	1,000	5,000	15,000	10,000	
512360	Call Before You Dig Fee	120,000	130,000	140,000	10,000	
513010	Office Supplies	10,000	12,000	14,000	2,000	
513400	Small Tools & Equipment	3,000	4,000	4,000	-	
513690	Materials From Stock	30,000	35,000	40,000	5,000	
	Total Operations	201,000	231,000	277,000	46,000	19.9%
	<i>Maintenance</i>					
521080	Tool & Work Equipment	120,000	120,000	120,000	-	
	Total Maintenance	120,000	120,000	120,000	-	0.0%
	Total Expenditure Classification	3,816,703	3,061,475	3,236,100	174,625	5.7%
	<i>Funding Allocation</i>					
	Sewer Allocation 34%	1,297,679	1,040,901	1,100,274	59,373	
	Water Allocation 66%	2,519,024	2,020,574	2,135,826	115,253	
	Total Funding Allocation	3,816,703	3,061,475	3,236,100	174,625	5.7%

Authorized Positions

Construction & Utility Svcs Supv.	4	2	2	-	
Comm Center Utility Serv Admin	1	1	1	-	
Administrative Clerk	3	3	2	(1)	
Assistant Util Maint Supt	1	1	1	-	
Cross Connection Tech 1	1	1	1	-	
Cross Connection Tech 2	2	2	2	-	
Engineering Technician 2	4	-	2	2	
Senior Engineering Technician	1	1	1	-	
Senior Utility Services Technician	1	1	1	-	
Utility Maintenance Supervisor	1	1	1	-	
Utility Services Eng Technician	9	7	6	(1)	
Total Authorized Positions	28	20	20	-	0.0%

Operations

Administration
Systems Repair & Maintenance



COO – Operations

Summary

Description

The Operations Department is responsible for operating, repairing, and maintaining the water distribution and sewage collection systems within the District's service area. Additional responsibilities include fire hydrant maintenance, water metering, and other related activities.

Budget Commentary

The proposed Operations Department budget for the coming year is \$16,857,900, decreasing by \$454,460 or 2.6% below prior year's appropriation. Budget details on Operations' activities follow. Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	217,895	233,575	214,800	(18,775)	
Systems Repair	15,735,674	17,078,785	16,643,100	(435,685)	
Total Summary by Activity	15,953,569	17,312,360	16,857,900	(454,460)	-2.6%
<u>Summary by Major Account</u>					
Payroll					
Regular Pay	8,902,148	9,810,000	8,747,000	(1,063,000)	
Overtime 100%	-	-	-	-	
Overtime 150%	804,101	900,000	900,000	-	
Overtime 200%	800,000	900,000	900,000	-	
Temporary Help	-	-	-	-	
Standby & Premium Pay	71,800	75,000	90,000	15,000	
Longevity Pay	35,770	35,610	26,100	(9,510)	
Total Payroll	10,613,819	11,720,610	10,663,100	(1,057,510)	-9.0%
Operations	5,064,750	5,291,750	5,894,800	603,050	11.4%
Maintenance	275,000	300,000	300,000	-	0.0%
Total Summary by Major Account	15,953,569	17,312,360	16,857,900	(454,460)	-2.6%

Funding Allocation

Sewer Allocation 25%	3,988,392	4,328,089	4,214,475	(113,615)	
Water Allocation 75%	11,965,177	12,984,271	12,643,425	(340,845)	
Total Funding Allocation	15,953,569	17,312,360	16,857,900	(454,460)	-2.6%

Authorized Positions

Administration	1	1	1	-	
Systems Repair	87	94	79	(15)	
Total Authorized Positions	88	95	80	(15)	-15.8%

COO – Operations

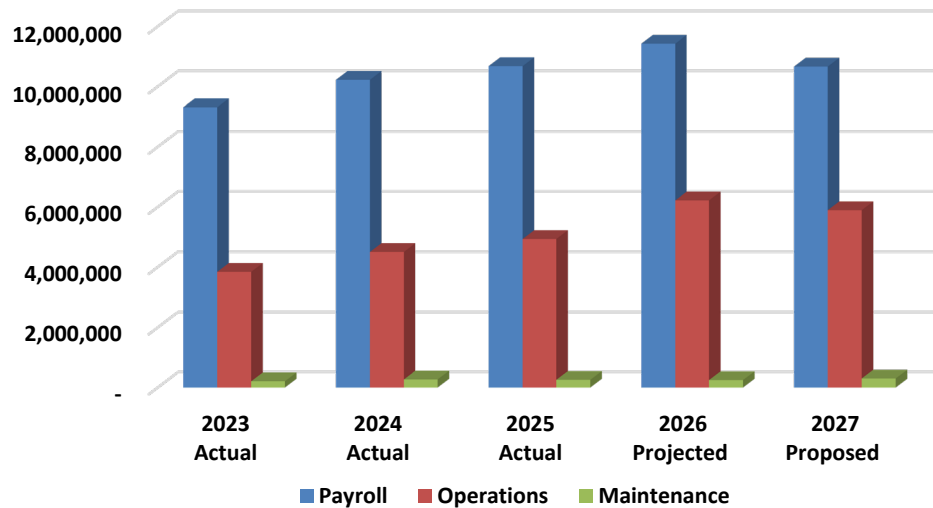
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	199,189	206,437	215,963	127,235
Systems Repair	13,164,504	14,789,264	15,653,447	17,765,361
Total Summary by Activity	13,363,693	14,995,702	15,869,409	17,892,596
<u>Summary by Major Account</u>				
Payroll				
Regular Pay	7,527,725	8,236,265	8,415,211	8,840,000
Overtime 100%	-	-	-	-
Overtime 150%	916,708	1,065,958	1,157,992	1,289,000
Overtime 200%	785,448	834,513	1,023,289	1,211,350
Temporary Help	-	-	-	-
Standby & Premium Pay	50,325	50,600	50,425	52,675
Longevity Pay	33,280	35,305	31,598	33,143
Total Payroll	9,313,487	10,222,642	10,678,515	11,426,168
Operations	3,841,361	4,503,170	4,934,257	6,219,778
Maintenance	208,845	269,890	256,637	246,650
Total Summary by Major Account	13,363,693	14,995,702	15,869,409	17,892,596
<u>Funding Allocation</u>				
Sewer Allocation 25%	3,340,900	3,748,900	3,967,400	4,473,100
Water Allocation 75%	10,022,793	11,246,802	11,902,009	13,419,496
Total Funding Allocation	13,363,693	14,995,702	15,869,409	17,892,596

COO – Operations

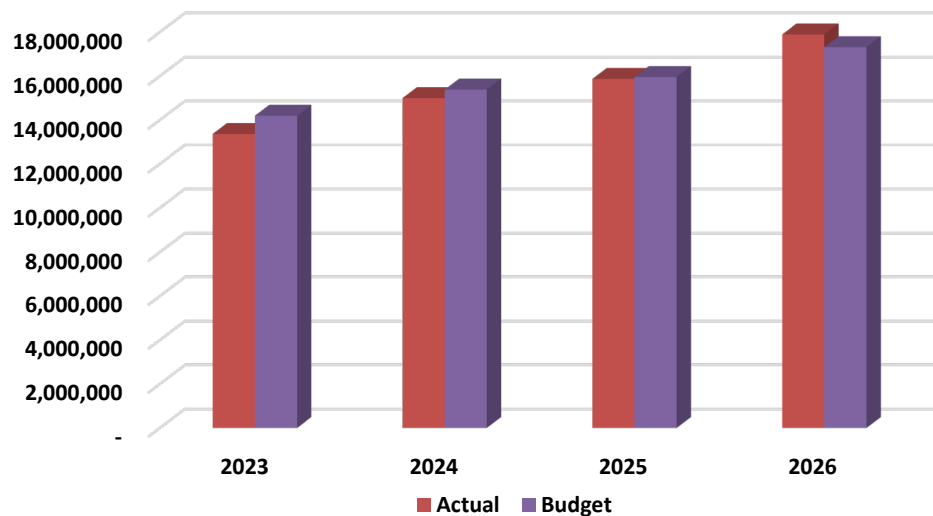
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	9,313,487	10,222,642	10,678,515	11,426,168	10,663,100
Operations	3,841,361	4,503,170	4,933,800	6,217,950	5,892,800
Maintenance	208,845	269,890	257,055	248,478	302,000
Total	13,363,693	14,995,702	15,869,369	17,892,596	16,857,900

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	14,194,647	15,385,397	15,953,569	17,312,360
Actual	13,363,693	14,995,702	15,869,369	17,892,596
Variance	830,954	389,695	84,200	(580,236)

Administration**Description**

The Operations Administration unit is responsible for the overall administration and management of the various activities and special programs.

Budget Commentary

The Operations Administration proposed budget for 2027 is \$214,800 decreasing by \$18,775 or 8.0% below the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Decrease of \$33,825 or 15.3% below the prior year's appropriation.

- *Regular Pay* decreased primarily due to staffing changes.

Operations: Increase of \$15,050 or 118.0% above the prior year's appropriation.

- *Licenses & Registration* increased due to NASSCO certification for employees.
- *Office Supplies* increased slightly due to higher supply costs.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	208,820	220,000	187,000	(33,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	825	825	-	(825)	
	Total Payroll	209,645	220,825	187,000	(33,825)	-15.3%
	<u>Operations</u>					
511100	Seminars & Conventions	3,500	3,500	3,500	-	
511220	Dues & Memberships	1,500	3,500	3,500	-	
512840	Licenses & Registration	750	5,000	20,000	15,000	
513010	Office Supplies	2,500	750	800	50	
	Total Operations	8,250	12,750	27,800	15,050	118.0%
	Total Expenditure Classification	217,895	233,575	214,800	(18,775)	-8.0%
	<u>Funding Allocation</u>					
	Sewer Allocation 25%	54,474	58,393	53,700	(4,694)	
	Water Allocation 75%	163,421	175,182	161,100	(14,081)	
	Total Funding Allocation	217,895	233,575	214,800	(18,775)	-8.0%
	<u>Authorized Positions</u>					
	Manager of Operations	1	1	1	-	
	Total Authorized Positions	1	1	1	-	0.0%

Systems Repair & Maintenance

Description

The Systems Repair & Maintenance unit is primarily responsible for the emergency repair of all water distribution and sewer collection systems components. This unit is also responsible for all service connection water taps required by developers and contractors, as well as utility relocation work required by Towns and the State.

The Hydrant Maintenance crews maintain more than 10,700 hydrants, flush more than 1,465 miles of water mains, and aid in addressing water system emergencies.

The Sewer Cleaning crews are responsible for cleaning and inspecting more than 1,250 miles of pipes in the sewer collection system and 5,800 catch basins in Hartford's combined system. Additionally, Gate and Regulator Maintenance crews are responsible for more than 30,200 gates (valves), 36 regulators, 100 check valves, maintenance holes, and other system appurtenances.

The Meter Installation and Repair crews are responsible for installing, testing, and repairing larger water meters, providing turn-off and turn-on services for customers, investigating leaks, assisting in significant shutdowns, and handling emergency pumping.

Budget Commentary

The Systems Repair Maintenance proposed budget for 2027 totals \$16,643,100, decreasing by \$435,685 or 2.6% below the prior year's appropriation. Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Payroll: Decrease of \$1,023,685 or 8.9% below the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees offset by realigning 15 positions to reflect the cost of service between the Operating and Capital budgets: (3) Equipment Operator 1, (3) Utility Maintenance Supervisors (1) Utility Maintainer I, (6) Utility Maintainers II and (2) Utility Maintainers In Training transferred to Construction Services (C1H04). As part of this transition, several position titles were revised to better reflect current job duties.
- *Longevity Pay* has decreased due to participation and contractual agreements for eligible employees.

Operations: Increase of \$588,000 or 11.1% above the prior year's appropriation.

- *Police Services* and *Traffic Control* are increasing due to rising labor costs.
- *Materials from Stock* and *Rock Sand & Dirt* are increasing due to higher material costs and inflation.
- *Outside Services* is decreasing to better align with prior-year spending levels, partially offsetting increases in other operating accounts.

Maintenance: Remains unchanged.

- Primarily *Tool & Work Equipment* and *Power Operated Equipment* necessary to support ongoing operations and maintain equipment.

Systems Repair & Maintenance

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	8,693,328	9,590,000	8,560,000	(1,030,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	804,101	900,000	900,000	-	
501050	Overtime 200%	800,000	900,000	900,000	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	71,800	75,000	90,000	15,000	
501070	Longevity Pay	34,945	34,785	26,100	(8,685)	
	Total Payroll	10,404,174	11,499,785	10,476,100	(1,023,685)	-8.9%
	<u>Operations</u>					
511010	Clothing Allowance	110,000	110,000	115,000	5,000	
511030	Meals Allowance	16,000	16,000	16,000	-	
511220	Dues & Memberships	2,500	3,000	3,000	-	
512060	Police Services	800,000	825,000	875,000	50,000	
512080	Outside Services	410,000	410,000	150,000	(260,000)	
512100	Traffic Control/Flagging Services	200,000	210,000	280,000	70,000	
512400	Disposal/Removal Fees	110,000	110,000	130,000	20,000	
513010	Office Supplies	18,000	20,000	20,000	-	
513400	Small Tools & Equipment	70,000	75,000	75,000	-	
513420	Cement & Concrete	-	-	1,000	1,000	
513430	Rock Sand & Dirt	1,100,000	1,100,000	1,400,000	300,000	
513560	Custom/Tariffs	-	-	2,000	2,000	
513690	Materials From Stock	2,220,000	2,400,000	2,800,000	400,000	
	Total Operations	5,056,500	5,279,000	5,867,000	588,000	11.1%
	<u>Maintenance</u>					
521060	Power Operated Equipment	25,000	25,000	25,000	-	
521080	Tool & Work Equipment	250,000	275,000	275,000	-	
	Total Maintenance	275,000	300,000	300,000	-	0.0%
	Total Expenditure Classification	15,735,674	17,078,785	16,643,100	(435,685)	-2.6%
	<u>Funding Allocation</u>					
	Sewer Allocation 25%	3,933,919	4,269,696	4,160,775	(108,921)	
	Water Allocation 75%	11,801,756	12,809,089	12,482,325	(326,764)	
	Total Funding Allocation	15,735,674	17,078,785	16,643,100	(435,685)	-2.6%
	<u>Authorized Positions</u>					
	Administrative Clerk	1	1	1	-	
	Asst Utility Maint Supt.	2	2	2	-	
	Customer Service Maintainer 1	3	3	3	-	
	Equipment Operator 1	7	7	4	(3)	
	Hydrant Maintainer 1	1	1	1	-	
	Hydrant Maintainer 2	1	1		(1)	
	Maintenance Planner	-	-	1	1	
	Meter Reader 1	2	2	2	-	
	Meter Reader 2	1	1	1	-	
	Sr. Utility Maint. Crew Leader	1	1	1	-	
	Sr. Utility Maint. Supervisor	4	4	5	1	
	Utility Maintenance Crew Leader	5	5	7	2	
	Utility Maintenance Supervisor	9	9	5	(4)	
	Utility Maintenance Superintendent	1	1	1	-	
	Utility Maintainer 1	18	18	17	(1)	
	Utility Maintainer 2	23	30	20	(10)	
	Utility Operations Shift Maintainer	1	1	1	-	
	Utility Svcs. Monitoring Technician 1	1	1		(1)	
	Utility Sys. Monitoring Technician 1	1	1	4	3	
	Utility Sys. Monitoring Technician 2	5	5	3	(2)	
	Total Authorized Positions	87	94	79	(15)	-16.0%

Laboratory Services

Administration
Operations



COO – Laboratory Services

Summary

Description

The Laboratory Services Department is responsible for the extensive testing and analysis of the District's water and wastewater at various locations and at various stages in the process. The Laboratory Services Department conducts more than 140,000 physical, chemical, and bacteriological tests annually.

Budget Commentary

The Laboratory Services Department budget for 2027 is \$1,766,400, a decrease of \$200,620 or 10.2% below the prior year's appropriation. Budget details regarding the activity and departments follow on the succeeding pages. The budgeted positions are decreasing in 2027.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<i>Summary by Activity</i>					
Administration	209,200	351,325	180,800	(170,525)	
Operations	1,489,567	1,615,695	1,585,600	(30,095)	
Total	1,698,767	1,967,020	1,766,400	(200,620)	-10.2%
<i>Summary by Major Object</i>					
Payroll					
Regular Pay	888,972	1,150,000	937,000	(213,000)	
Overtime 100%	-	-	-	-	
Overtime 150%	50,000	55,000	30,000	(25,000)	
Overtime 200%	10,000	12,000	12,000	-	
Temporary Help	-	-	-	-	
Standby & Premium Pay	3,000	3,000	6,000	3,000	
Longevity Pay	4,295	4,520	3,000	(1,520)	
Total Payroll	956,267	1,224,520	988,000	(236,520)	-19.3%
Operations	602,500	602,500	638,400	35,900	6.0%
Maintenance	140,000	140,000	140,000	-	0.0%
Capital	-	-	-	-	0.0%
Total Summary by Major Account	1,698,767	1,967,020	1,766,400	(200,620)	-10.2%

Funding Allocation

Sewer Allocation 48%	815,408	944,169	847,872	(96,298)	
Water Allocation 52%	883,359	1,022,851	918,528	(104,322)	
Total Funding Allocation	1,698,767	1,967,020	1,766,400	(200,620)	-10.2%

Authorized Positions

Administration	1	2	1	(1)	
Operations	6	7	7	-	
Total Authorized Positions	7	9	8	(1)	-11.1%

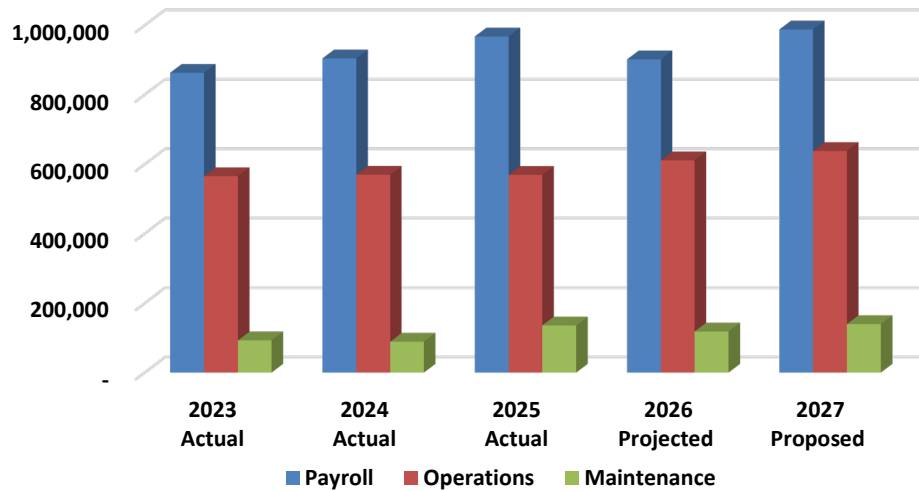
COO – Laboratory Services

Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	178,145	190,856	212,984	188,183
Operations	1,343,457	1,372,597	1,460,366	1,443,481
Total	1,521,602	1,563,454	1,673,351	1,631,664
<u>Summary by Major Object</u>				
Payroll				
Regular Pay	809,086	847,583	906,624	829,207
Overtime 100%	-	-	-	-
Overtime 150%	41,065	43,874	45,854	53,619
Overtime 200%	5,964	6,488	8,138	11,536
Temporary Help	-	-	-	-
Standby & Premium Pay	2,420	2,054	2,633	2,926
Longevity Pay	4,420	4,420	4,420	4,433
Total Payroll	862,954	904,419	967,670	901,721
Operations	565,702	569,877	569,586	611,424
Maintenance	92,947	89,158	136,095	118,519
Capital	-	-	-	-
Total Summary by Major Account	1,521,602	1,563,454	1,673,351	1,631,664
<u>Funding Allocation</u>				
Sewer Allocation 48%	730,400	750,400	803,200	783,197
Water Allocation 52%	791,202	813,054	870,151	848,467
Total Funding Allocation	1,521,602	1,563,454	1,673,351	1,631,664

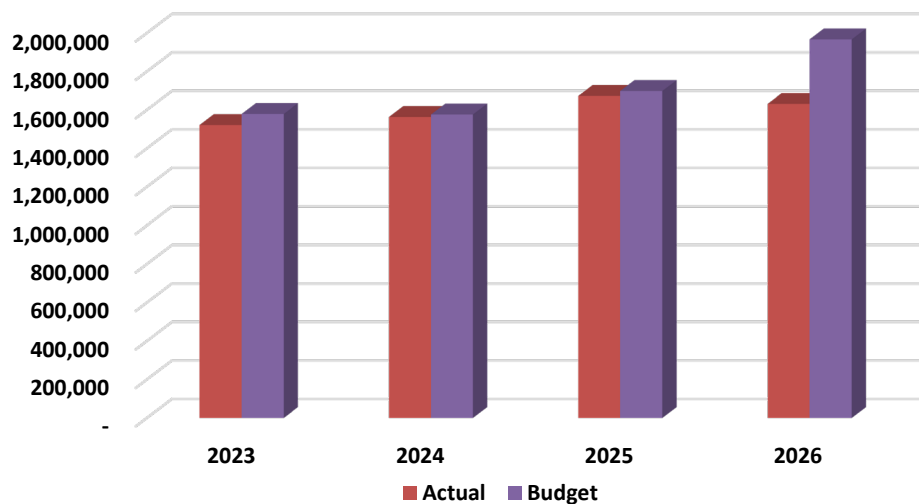
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	862,954	904,419	967,670	901,721	988,000
Operations	565,702	569,877	569,586	611,424	638,400
Maintenance	92,947	89,158	136,095	118,519	140,000
Total	1,521,602	1,563,454	1,673,351	1,631,664	1,766,400

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	1,579,289	1,576,529	1,698,767	1,967,020
Actual	1,521,602	1,563,454	1,673,351	1,631,664
Variance	57,687	13,075	25,416	335,356

Administration**Description**

The Administration activity is responsible for the overall administration and management of the various activities and special programs that comprise the Laboratory Services department.

Budget Commentary

The Administration budget for 2027 is \$180,800, a decrease of \$170,525 or 48.5% below the prior year's appropriation. The budgeted positions are decreasing in 2027.

Payroll: Decrease of \$170,525 or 50.0% below the prior year's appropriation.

- *Regular Pay* reflects increments and cost-of-living increases for eligible employees, as well as a decrease resulting from the elimination of a Laboratory Administrator position.

Operations: Remains unchanged.

- Various allotments to support administration operations are unchanged from prior year.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	198,100	340,000	170,000	(170,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	600	825	300	(525)	
	<i>Total Payroll</i>	198,700	340,825	170,300	(170,525)	-50.0%
	<i>Operations</i>					
511100	Seminars & Conventions	6,000	6,000	6,000	-	
511220	Dues & Memberships	1,800	1,800	1,800	-	
512840	Licenses & Registration	1,500	1,500	1,500	-	
513010	Office Supplies	1,000	1,000	1,000	-	
519100	Printing	200	200	200	-	
	<i>Total Operations</i>	10,500	10,500	10,500	-	0.0%
	<i>Total Expenditure Classification</i>	209,200	351,325	180,800	(170,525)	-48.5%
	<i>Funding Allocation</i>					
	Sewer Allocation 48%	100,416	168,636	86,784	(81,852)	
	Water Allocation 52%	108,784	182,689	94,016	(88,673)	
	<i>Total Funding Allocation</i>	209,200	351,325	180,800	(170,525)	-48.5%
	<i>Authorized Positions</i>					
	Manager of Lab Services	1	1	1	-	
	WPC Laboratory Administrator	-	1	-	(1)	
	<i>Total Authorized Positions</i>	1	2	1	(1)	-50.0%

Operations**Description**

Laboratory Services - Operations is responsible for the laboratories at Reservoir #6 and Hartford Water Pollution Control Facilities.

The Reservoir #6 Laboratory is responsible for the extensive testing and analysis of the District's raw water, water in various stages of treatment, and treated water throughout the distribution system, in accordance with State and Federal requirements. Duties of the laboratory unit include the physical, chemical, and biological testing of water samples, the preparation of reports for various regulatory agencies, and the preparation of special reports in response to problem or complaint investigations, and compliance testing to maintain State certification requirements. The Reservoir #6 Water Treatment Facility is the site of the District's water treatment laboratory that enables District staff to undertake additional and more sophisticated water quality testing. Recent security measures have resulted in additional testing requirements on the laboratory.

The Laboratory, located at the Hartford Water Pollution Control Facility, is responsible for testing samples of wastewater and sludge from various locations throughout the Hartford facility and the District's other Water Pollution Control Plants. Biological testing on samples from the District's four WPC facilities is done at the Hartford laboratory, as is the testing and monitoring of septic tank deliveries and sludge from non-member towns.

The routine sampling and testing of wastewater and sludge are performed at the East Hartford, Rocky Hill, and Poquonock facilities under the direction of each plant's supervisor. More sophisticated testing, such as ammonia and other nitrogen species, oxygen demand and fecal coliform testing as required by National Pollutant Discharge Elimination System (NPDES) permits, is performed at the Hartford laboratory facility. Special testing on sewage/sludge samples and DEEP-approved industrial wastes is performed as required.

Brainard Road laboratory staff provides process control support and guidance for all WPC facilities. The staff also supports the WPC Administration on environmental issues, reviews industrial NPDES permit applications, advises on sludge processing services, monitors odor emissions, and provides technical assistance for research and development on special projects.

Operations**Budget Commentary**

The Laboratory Services- Operations proposed budget for 2027 is \$1,585,600 which is decreased by \$30,095 or 1.9% below the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Decrease of \$65,995 or 7.5% below the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees, offset by a decrease in 150% Overtime to reflect full staffing levels.

Operations: Increase of \$35,900 or 6.1% above the prior appropriation

- *Outside Testing & Lab Services* are increasing due to market rates.
- *Seminars & Conventions* are increasing due to rising costs and greater participation in professional development opportunities, partially offset by a decrease in *Laboratory Supplies*.

Maintenance: Remains unchanged.

- *Laboratory Equipment* is unchanged from the prior year. Expenditures primarily support specialized analytical and water-quality testing equipment and related components.

Operations

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	690,872	810,000	767,000	(43,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	50,000	55,000	30,000	(25,000)	
501050	Overtime 200%	10,000	12,000	12,000	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	3,000	3,000	6,000	3,000	
501070	Longevity Pay	3,695	3,695	2,700	(995)	
	<i>Total Payroll</i>	757,567	883,695	817,700	(65,995)	-7.5%
	<i>Operations</i>					
511010	Clothing Allowance	5,150	5,150	6,000	850	
511100	Seminars & Conventions	-	-	20,000	20,000	
512080	Outside Services	80,000	80,000	80,000	-	
512710	Outside Testing & Lab Services	252,000	252,000	272,000	20,000	
513010	Office Supplies	850	850	900	50	
513040	Laboratory Supplies	245,000	245,000	240,000	(5,000)	
513050	Water Conservation Supplies	2,500	2,500	2,500	-	
514030	Propane Gas	6,500	6,500	6,500	-	
	<i>Total Operations</i>	592,000	592,000	627,900	35,900	6.1%
	<i>Maintenance</i>					
521040	Laboratory Equipment	140,000	140,000	140,000	-	
	<i>Total Maintenance</i>	140,000	140,000	140,000	-	0.0%
	<i>Total Expenditure Classification</i>	1,489,567	1,615,695	1,585,600	(30,095)	-1.9%
	<i>Funding Allocation</i>					
	Sewer Allocation 48%	714,992	775,533	761,088	(14,446)	
	Water Allocation 52%	774,575	840,162	824,512	(15,649)	
	<i>Total Funding Allocation</i>	1,489,567	1,615,695	1,585,600	(30,095)	-1.9%
	<i>Authorized Positions</i>					
	Chemist	2	2	1	(1)	
	Laboratory Technician	1	2	4	2	
	Microbiologist	1	1	1	-	
	Water Treatment Plant Operator	1	1	1	-	
	WPC Process Analyst	1	1	-	(1)	
	<i>Total Authorized Positions</i>	6	7	7	-	0.0%

Water Pollution Control

Administration
Hartford
East Hartford
Poquonock
Rocky Hill
Tunnel Pump Station



COO – Water Pollution Control

Summary

Description

The Water Pollution Control (WPC) activity is responsible for the processing and treatment of wastewater that flows into the District's East Hartford, Hartford, Poquonock, and Rocky Hill facilities. Treatment is accomplished in accordance with the standards of National Pollutant Discharge Elimination System (NPDES) permits issued by the Connecticut Department of Energy and Environmental Protection (DEEP). Water pollution control, or wastewater treatment, is one of the most important yet often overlooked environmental services provided by the MDC.

Budget Commentary

The 2027 budget for the WPC Administration and Water Pollution Control Facilities is \$27,225,300, which is an increase of \$2,508,165 or 10.1% above the prior year's appropriation. Budget details regarding the activity and departments are provided on succeeding pages. The budgeted positions are unchanged in 2027.

COO – Water Pollution Control

Summary

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	697,296	821,300	837,200	15,900	
Hartford	17,181,281	17,669,580	18,262,300	592,720	
East Hartford	1,520,311	1,642,320	1,573,100	(69,220)	
Poquonock	1,167,133	1,537,665	1,563,800	26,135	
Rocky Hill	1,397,364	1,416,670	1,521,300	104,630	
Tunnel Pump Station	-	1,629,600	3,467,600	1,838,000	
Total Summary by Activity	21,963,385	24,717,135	27,225,300	2,508,165	10.1%
<u>Summary by Major Account</u>					
Payroll					
Regular Pay	6,261,465	6,610,000	6,968,000	358,000	
Overtime 100%	-	-	-	-	
Overtime 150%	441,200	453,600	488,500	34,900	
Overtime 200%	182,800	187,300	179,500	(7,800)	
Temporary	-	-	-	-	
Standby/Premium	130,200	134,200	140,200	6,000	
Longevity	26,610	25,935	25,000	(935)	
Total Payroll	7,042,275	7,411,035	7,801,200	390,165	5.3%
Operations	13,472,110	15,758,600	17,798,800	2,040,200	12.9%
Maintenance	1,449,000	1,547,500	1,625,300	77,800	5.0%
Summary by Major Account	21,963,385	24,717,135	27,225,300	2,508,165	10.1%
<u>Funding Allocation</u>					
Sewer Allocation 100%	21,963,385	24,717,135	27,225,300	2,508,165	
Water Allocation 0%	-	-	-	-	
Total Funding Allocation	21,963,385	24,717,135	27,225,300	2,508,165	10.1%
<u>Authorized Positions</u>					
Administration	2	2	2	-	
Hartford	42	45	45	-	
East Hartford	5	4	4	-	
Poquonock	4	4	4	-	
Rocky Hill	6	5	5	-	
Tunnel Pump Station	-	-	-	-	
	59	60	60	-	0.0%

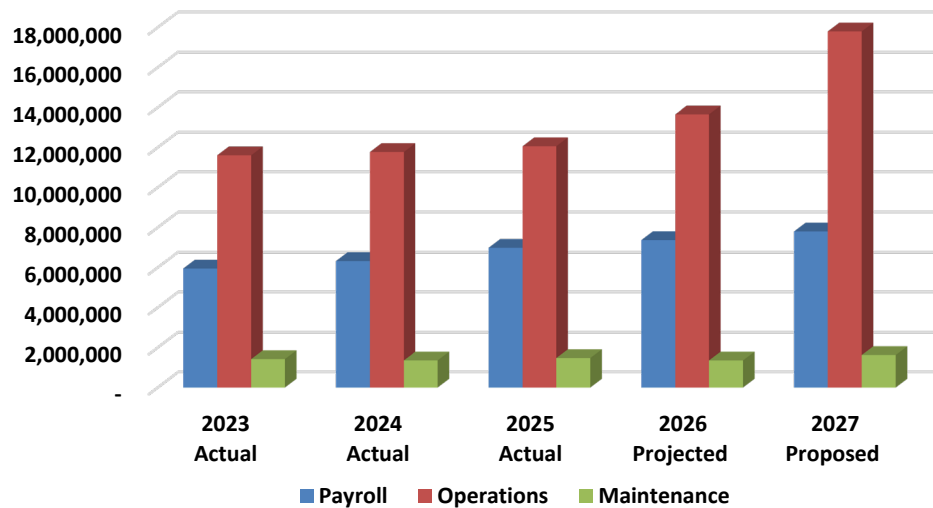
COO – Water Pollution Control

Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	313,872	349,955	556,141	788,650
Hartford	15,387,818	15,583,813	16,078,796	17,116,635
East Hartford	1,271,870	1,267,267	1,494,043	1,463,211
Poquonock	908,984	957,482	1,108,534	1,265,622
Rocky Hill	1,095,711	1,291,294	1,283,607	1,333,619
Tunnel Pump Station	-	-	-	407,400
Total Summary by Activity	18,978,256	19,449,812	20,521,121	22,375,138
<u>Summary by Major Account</u>				
Payroll				
Regular Pay	5,149,366	5,482,503	6,034,301	6,487,930
Overtime 100%	-	-	-	-
Overtime 150%	521,999	568,165	649,280	586,762
Overtime 200%	134,495	125,844	152,263	135,538
Temporary	-	-	-	-
Standby/Premium	117,795	120,305	127,040	133,375
Longevity	23,745	24,250	22,768	25,426
Total Payroll	5,947,400	6,321,066	6,985,652	7,369,031
Operations	11,608,888	11,772,151	12,061,163	13,651,143
Maintenance	1,421,967	1,356,594	1,474,305	1,354,964
Summary by Major Account	18,978,256	19,449,812	20,521,121	22,375,138
<u>Funding Allocation</u>				
Sewer Allocation 100%	18,978,256	19,449,812	20,521,121	22,375,138
Water Allocation 0%	-	-	-	-
Total Funding Allocation	18,978,256	19,449,812	20,521,121	22,375,138

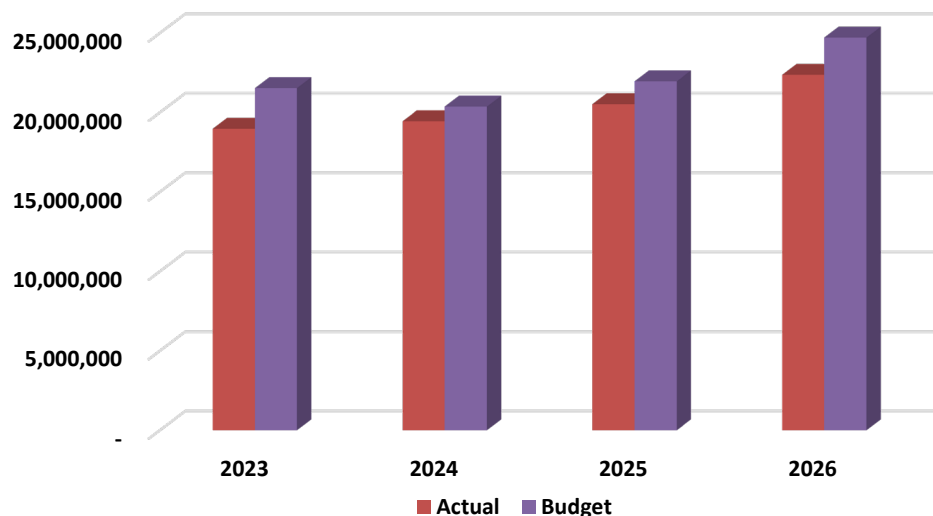
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	5,947,400	6,321,066	6,985,652	7,369,031	7,801,200
Operations	11,608,888	11,772,151	12,061,163	13,651,143	17,798,800
Maintenance	1,421,967	1,356,594	1,474,305	1,354,964	1,625,300
Total	18,978,256	19,449,812	20,521,121	22,375,138	27,225,300

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	21,537,206	20,373,122	21,963,385	24,717,135
Actual	18,978,256	19,449,812	20,521,121	22,375,138
Variance	2,558,950	923,310	1,442,264	2,341,997

Administration**Description**

The Water Pollution Control - Administration department is responsible for overseeing the four WPC Facilities in the District. This department consists of the Manager of WPC, who has an essential role in overseeing the daily activities of the facilities. This department plays a major role in maintaining the sludge and septage sales contracts as well as managing the Capital Improvement Projects for the East Hartford, Hartford, Poquonock, Rocky Hill, and Tunnel Pump Station facilities.

Budget Commentary

The Water Pollution Control Administration budget for 2027 is \$837,200 which is an increase of \$15,900 or 1.9% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$16,000 or 4.2% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.

Operations: Decrease of \$100 or 0.0% below the prior year's appropriation.

- *Business Travel* decreased, primarily offset by increases in *Meeting Expenses* and *Office Supplies*.

Administration

Commitment Item	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Payroll</u>					
501010 Regular Pay	361,936	380,000	396,000	16,000	
501030 Overtime 100%	-	-	-	-	
501040 Overtime 150%	-	-	-	-	
501050 Overtime 200%	-	-	-	-	
501020 Temporary Pay	-	-	-	-	
501060 Standby & Premium Pay	-	-	-	-	
501070 Longevity Pay	600	600	600	-	
Total Payroll	362,536	380,600	396,600	16,000	4.2%
<u>Operations</u>					
511100 Seminars & Conventions	13,360	13,500	13,500	-	
511110 Business Travel	-	1,200	-	(1,200)	
511120 Meeting Expenses	1,500	3,000	4,000	1,000	
511210 Books & Periodicals	1,000	500	500	-	
511220 Dues & Memberships	2,900	3,600	3,600	-	
512310 Permits	98,200	98,200	98,200	-	
512710 Outside Testing & Lab Services	216,800	319,200	319,200	-	
512840 Licenses & Registration	500	500	500	-	
513010 Office Supplies	500	1,000	1,100	100	
Total Operations	334,760	440,700	440,600	(100)	0.0%
Total Expenditure Classification	697,296	821,300	837,200	15,900	1.9%
<u>Funding Allocation</u>					
Sewer Allocation 100%	697,296	821,300	837,200	15,900	
Water Allocation 0%	-	-	-	-	
Total Funding Allocation	697,296	821,300	837,200	15,900	1.9%
<u>Authorized Positions</u>					
Manager of WPC	1	1	1	-	
Assistant Manager of WPC	1	1	1	-	
Total Authorized Positions	2	2	2	-	0.0%

Hartford**Description**

The Hartford Water Pollution Control unit is responsible for the primary and secondary treatment of wastewater that flows directly into the Hartford Water Pollution Control Facility (HWPCF) from Bloomfield, Hartford, Newington, West Hartford, and parts of Wethersfield and Windsor, as well as sludge delivered via force mains from the East Hartford and Rocky Hill facilities. Sludge from the Poquonock facility in Windsor is delivered by tanker truck.

The HWPCF also receives septic tank loads from member and non-member towns and sludge from the towns of Simsbury, Southington, Suffield, Windsor Locks, South Windsor, Enfield, Coventry, New Hartford, and Plainfield, and other facilities on a spot market basis.

Operational procedures at the plant include grit and screenings removal, wet weather pumping/storage, primary sedimentation, aeration for the biological breakdown of sewage, final clarification, effluent disinfection during the summer months, and thickening, dewatering, and incineration of sludge. Plant effluent pumping is performed when Connecticut River levels are elevated. This activity also handles routine maintenance/repair of its equipment and structures.

The HWPCF operates with three shifts, seven days per week, for all treatment processes, including primary, secondary, thickening, dewatering, and incineration, and will also include waste heat recovery for electricity production.

Budget Commentary

The 2027 budget for Water Pollution Control - Hartford, totals \$18,262,300, which is an increase from the prior year's appropriation by \$592,720 or 3.4%. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$418,020 or 7.9% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.
- *Overtime Pay, Standby & Premium Pay* and *Longevity Pay* are expected to increase due to anticipated participation and contractual obligations for eligible employees.

Operations: Increase of \$122,700 or 1.1% above the prior year's appropriation.

- *Fuel* and *Diesel Fuel* costs have increased based on projections from the 2027 commodity pricing sheet.
- Costs for *Incinerator Ash Disposal* and *Polymers* have risen in accordance with updated contractual agreements.
- *Materials from Stock* is increasing due to higher material costs and inflation.
- *DEEP Nitrogen Credits* decreased to align with historical spending trends, while various other appropriations were adjusted to reflect anticipated 2027 expenditures.

Maintenance: Increase of \$52,000 or 4.9% above the prior year's appropriation.

- *Treatment Equipment* and *Tool & Work Equipment* are increasing due to anticipated increases in equipment and costs.

Hartford

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	4,350,386	4,660,000	5,048,000	388,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	340,000	351,000	375,000	24,000	
501050	Overtime 200%	134,000	138,000	138,000	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	114,000	118,000	124,000	6,000	
501070	Longevity Pay	19,445	18,680	18,700	20	
	Total Payroll	4,957,831	5,285,680	5,703,700	418,020	7.9%
	<i>Operations</i>					
511010	Clothing Allowance	72,000	75,000	77,000	2,000	
511050	Employee Education Program	6,250	6,250	6,300	50	
511070	Employee Reimbursement	2,000	3,650	3,000	(650)	
512050	Custodial Services	8,300	8,500	8,500	-	
512080	Outside Services	123,000	113,000	116,000	3,000	
512400	Disposal/Removal Fees	356,800	356,800	365,000	8,200	
512410	Refuse Collection & Disposal	38,000	39,000	40,000	1,000	
512420	Incinerator Ash Disposal	780,000	800,000	840,000	40,000	
512850	DEEP Nitrogen Credits	325,000	325,000	290,000	(35,000)	
513010	Office Supplies	5,800	5,800	6,000	200	
513020	Janitorial Supplies	6,500	6,500	6,500	-	
513080	Communication Equipment & Supp.	4,000	4,000	4,000	-	
513140	Electrical Supplies	3,700	3,700	3,700	-	
513160	Chemical/Oil Spill Supplies	2,000	2,000	2,000	-	
513400	Small Tools & Equipment	4,100	4,100	4,100	-	
513690	Materials From Stock	1,150,000	1,175,000	1,220,000	45,000	
513710	Fuel	1,550,000	1,711,600	1,712,000	400	
513720	Diesel Fuel	-	44,000	50,000	6,000	
513740	Oil & Lubricants	4,000	4,000	3,500	(500)	
514010	Electricity	5,324,000	5,101,000	5,101,000	-	
515010	Aluminum Sulfate	95,000	102,000	102,000	-	
515060	Sodium Hypochlorite	48,000	48,000	48,000	-	
515080	Polymers	1,200,000	1,250,000	1,305,000	55,000	
515140	Water Treatment Chemicals	36,000	36,000	35,000	(1,000)	
515320	Odor Control Chemicals	40,000	70,000	70,000	-	
519100	Printing	1,000	1,000	1,000	-	
523140	Other Equipment Rental	32,000	32,000	31,000	(1,000)	
	Total Operations	11,217,450	11,327,900	11,450,600	122,700	1.1%
	<i>Maintenance</i>					
521080	Tool & Work Equipment	6,000	6,000	8,000	2,000	
521100	Treatment Equipment	1,000,000	1,050,000	1,100,000	50,000	
	Total Maintenance	1,006,000	1,056,000	1,108,000	52,000	4.9%
	Total Expenditure Classification	17,181,281	17,669,580	18,262,300	592,720	3.4%
	<i>Funding Allocation</i>					
	Sewer Allocation 100%	17,181,281	17,669,580	18,262,300	592,720	
	Water Allocation 0%	-	-	-	-	
	Total Funding Allocation	17,181,281	17,669,580	18,262,300	592,720	3.4%

Hartford

Authorized Positions	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
Assistant WPC Superintendent	1	1	1	-	
Administrative Clerk	1	1	1	-	
WPC Crew Leader	-	-	13	-	
WPC Crew Leader 1	12	-	-	-	
WPC Crew Leader 2	1	13	-	(13)	
WPC Plant Operator 1	-	-	9	9	
WPC Plant Operator 2	21	22	14	(8)	
WPC Plant Operator Trainee	1	2	1	(1)	
WPC Supervisor	4	5	5	-	
WPC Plant Superintendent	1	1	1	-	
Total Authorized Positions	42	45	45	-	0.0%

East Hartford**Description**

The East Hartford Water Pollution Control unit is responsible for the primary and secondary treatment of wastewater that flows into the East Hartford Water Pollution Control Facility (EHWPCF) from East Hartford and small sections of South Windsor and Manchester. Ongoing procedures at the facility include screening, grinding, grit removal, primary sedimentation, aeration for the biological breakdown of sewage, final clarification, effluent disinfection (chlorination during the summer), flow measurement, and pumping of removed solids to the Hartford facility for processing. Plant effluent pumping is performed when Connecticut River levels are elevated. This sub-activity is also responsible for the routine maintenance and repair of its equipment and structures. Basic laboratory testing is performed on site daily. The facility is staffed on a one-shift, five-day-a-week basis with scheduled facility checks on weekends and holidays.

Budget Commentary

The East Hartford WPC budget for 2027 is \$1,573,100, which is below the prior year's appropriation by \$69,220 or 4.2%. The budgeted positions are unchanged in 2027.

Payroll: Decrease of \$93,020 or 14.7% below the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees. The employee count associated with this budget was transferred to WPC Hartford in 2026; however, the related payroll funding remained in this budget until 2027.
- *Longevity Pay* has decreased to align with anticipated participation and the provisions of the current contractual agreement for eligible employees.

Operations: Increase of \$23,000 or 2.8% above the prior year's appropriation.

- *Materials from Stock, Electricity, Diesel Fuel* and various other allotments are increasing due to market rates and contracts with a partial offset to *Disposal/Removal Fees* and *DEEP Nitrogen Credits*.

Maintenance: Increase of \$800 or 0.4% above the prior year's appropriation.

- Increase is primarily attributable to reallocation of funds from *Treatment Equipment* to *Tools & Work Equipment*, partially offset by a decrease in *Safety Equipment*.

East Hartford

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	512,536	575,000	483,000	(92,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	27,000	27,000	27,000	-	
501050	Overtime 200%	23,500	23,500	23,500	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	5,400	5,400	5,400	-	
501070	Longevity Pay	1,575	1,620	600	(1,020)	
	Total Payroll	570,011	632,520	539,500	(93,020)	-14.7%
	<u>Operations</u>					
511010	Clothing Allowance	7,800	7,800	7,800	-	
512050	Custodial Services	2,500	2,500	2,500	-	
512080	Outside Services	300	300	4,000	3,700	
512400	Disposal/Removal Fees	42,000	30,000	28,500	(1,500)	
512410	Refuse Collection & Disposal	1,200	1,500	3,000	1,500	
512710	Outside Testing & Lab Services	400	400	400	-	
512850	DEEP Nitrogen Credits	30,000	30,000	20,000	(10,000)	
513010	Office Supplies	1,700	1,700	1,700	-	
513020	Janitorial Supplies	1,500	1,500	1,500	-	
513080	Communication Equipment & Supp.	2,000	2,000	2,000	-	
513140	Electrical Supplies	600	600	1,600	1,000	
513160	Chemical/Oil Spill Supplies	500	500	500	-	
513400	Small Tools & Equipment	2,500	2,500	2,500	-	
513690	Materials From Stock	62,500	75,000	78,000	3,000	
513710	Fuel	42,000	42,000	42,000	-	
513720	Diesel Fuel	8,600	8,600	12,800	4,200	
514010	Electricity	494,500	550,000	565,000	15,000	
515140	Water Treatment Chemicals	-	-	4,200	4,200	
515060	Sodium Hypochlorite	45,900	48,100	48,100	-	
515110	Sodium Bisulfite	22,600	23,600	25,500	1,900	
	Total Operations	769,100	828,600	851,600	23,000	2.8%
	<u>Maintenance</u>					
521020	Safety Equipment	4,200	4,200	1,000	(3,200)	
521080	Tool & Work Equipment	1,000	1,000	181,000	180,000	
521100	Treatment Equipment	176,000	176,000	-	(176,000)	
	Total Maintenance	181,200	181,200	182,000	800	0.4%
	Total Expenditure Classification	1,520,311	1,642,320	1,573,100	(69,220)	-4.2%
	<u>Funding Allocation</u>					
	Sewer Allocation 100%	1,520,311	1,642,320	1,573,100	(69,220)	
	Water Allocation 0%	-	-	-	-	
	Total Funding Allocation	1,520,311	1,642,320	1,573,100	(69,220)	-4.2%

	2025 Adopted	2026 Adopted	2027 Adopted	\$ Change	% Change
Authorized Positions					
WPC Crew Leader	-	-	1	1	
WPC Crew Leader 1	1	1	-	(1)	
WPC Plant Operator 1	1	-	1	1	
WPC Plant Operator 2	2	2	1	(1)	
WPC Supervisor	1	1	1	-	
Total Authorized Positions	5	4	4	-	0.0%

Poquonock**Description**

The Poquonock Water Pollution Control unit is responsible for the primary and secondary treatment of wastewater that flows into the Poquonock Water Pollution Control Facility (PWPCF) from northern Windsor, Bradley International Airport, and part of East Granby. Ongoing duties and procedures include grit removal, primary sedimentation, operation of trickling filters for the biological breakdown of sewage, final clarification, flow measurement, effluent disinfection, and the operation of the sludge digestion tanks. Poquonock is also responsible for the routine maintenance and repair of facility equipment and structures. Basic laboratory testing is performed on site each weekday. The facility is staffed on a one-shift, five-day-a-week basis with scheduled facility checks on weekends and holidays.

Budget Commentary

The WPC Poquonock proposed budget for 2027 is \$1,563,800, which is \$26,135 or 1.7% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$16,135 or 3.1% above the prior year's appropriation.

- *Regular Pay* and *Overtime* include increments and cost-of-living increases for eligible employees.
- *Longevity Pay* has increased due to participation and a new contractual agreement for eligible employees.

Operations: Decrease of \$15,000 or 1.7% below the prior year's appropriation.

- *Outside Services* are increasing due to anticipated nitrogen and stormwater control requirements.
- *Refuse Collection & Disposal, Materials from Stock, Electricity, Sodium Hypochlorite, Sodium Bisulfite, and Water Treatment Chemicals* increased due to anticipated operational needs and rising costs.
- *Sludge Removal, DEEP Nitrogen Credits, and Polyaluminum Chloride* decreased based on projected 2027 spending and operational requirements.

Maintenance: Increase \$25,000 or 17.7% above the prior year's appropriation.

- *Treatment Equipment* is increasing due to primary pump rebuild work needed.

Poquonock

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	440,013	455,000	468,000	13,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	44,200	45,600	56,500	10,900	
501050	Overtime 200%	15,300	15,800	8,000	(7,800)	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	5,400	5,400	5,400	-	
501070	Longevity Pay	2,820	3,465	3,500	35	
	Total Payroll	507,733	525,265	541,400	16,135	3.1%
	<u>Operations</u>					
511010	Clothing Allowance	5,800	5,800	6,000	200	
512080	Outside Services	-	-	15,000	15,000	
512400	Disposal/Removal Fees	35,000	15,000	15,000	-	
512410	Refuse Collection & Disposal	4,500	4,500	6,400	1,900	
512430	Sludge Removal	48,800	292,500	280,000	(12,500)	
512850	DEEP Nitrogen Credits	200,000	200,000	190,000	(10,000)	
513010	Office Supplies	2,500	2,500	2,500	-	
513690	Materials From Stock	20,500	20,500	28,500	8,000	
513710	Fuel	10,000	29,300	29,300	-	
513740	Oil & Lubricants	8,500	9,000	9,500	500	
514010	Electricity	52,000	52,000	61,500	9,500	
515040	Polyaluminum Chloride	87,500	175,000	136,000	(39,000)	
515060	Sodium Hypochlorite	18,000	20,000	25,000	5,000	
515110	Sodium Bisulfite	15,800	15,800	16,200	400	
515140	Water Treatment Chemicals	-	29,000	35,000	6,000	
	Total Operations	508,900	870,900	855,900	(15,000)	-1.7%
	<u>Maintenance</u>					
521020	Safety Equipment	2,000	2,000	2,000	-	
521100	Treatment Equipment	148,500	139,500	164,500	25,000	
	Total Maintenance	150,500	141,500	166,500	25,000	17.7%
	Total Expenditure Classification	1,167,133	1,537,665	1,563,800	26,135	1.7%
	<u>Funding Allocation</u>					
	Sewer Allocation 100%	1,167,133	1,537,665	1,563,800	26,135	
	Water Allocation 0%	-	-	-	-	
	Total Funding Allocation	1,167,133	1,537,665	1,563,800	26,135	1.7%
	<u>Authorized Positions</u>					
	WPC Crew Leader	-	-	1	1	
	WPC Crew Leader 1	1	1	-	(1)	
	WPC Plant Operator 1	-	-	1	1	
	WPC Plant Operator 2	2	2	1	(1)	
	WPC Satellite Plant Supervisor	1	1	-	(1)	
	WPC Supervisor	-	-	1	1	
	Total Authorized Positions	4	4	4	-	0.0%

Rocky Hill**Description**

The Rocky Hill Water Pollution Control unit is responsible for the primary and secondary treatment of wastewater that flows into the Rocky Hill Water Pollution Control Facility (RHWPCF) from Rocky Hill (all but the southwest corner tributary which flows to the Mattabassett District) and portions of Wethersfield, Newington and Cromwell. Ongoing procedures at the facility include flow measurement, screenings grinding, grit removal, primary sedimentation, aeration for biological breakdown of sewage, final clarification, effluent disinfection (chlorination during the summer), and the pumping of removed solids to the Hartford facility for processing. Storm water collected inside the facility's flood protection dike is pumped back to the Connecticut River when river levels return to normal. The Rocky Hill sub-activity is also responsible for the routine maintenance and repair of facility equipment and structures. Basic laboratory testing is performed on site on a daily basis. The facility is staffed on a one-shift, five-day-a-week basis with scheduled facility checks on weekends and holidays.

Budget Commentary

The Rocky Hill 2027 proposed budget is \$1,521,300, which is \$104,630 or 7.4% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$33,030 or 5.6% above the prior year's appropriation.

- *Regular Pay* and *Longevity Pay* includes increments and cost-of-living increases for eligible employees.

Operations: Increase of \$71,600 or 10.2% above the prior year's appropriation.

- *Outside Services*, *Materials from Stock*, *Diesel Fuel*, and *Electricity* increased due to higher market rates and projections included in the 2027 Commodity Pricing Report, as well as anticipated contractual obligations.

Maintenance: Remains unchanged.

- Maintenance expenditures are primarily driven by *Treatment Equipment*, with additional costs for *Safety Equipment* and *Tools & Work Equipment* to support 2027 operations.

Rocky Hill

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	596,594	540,000	573,000	33,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	30,000	30,000	30,000	-	
501050	Overtime 200%	10,000	10,000	10,000	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	5,400	5,400	5,400	-	
501070	Longevity Pay	2,170	1,570	1,600	30	
	Total Payroll	644,164	586,970	620,000	33,030	5.6%
	<u>Operations</u>					
511010	Clothing Allowance	7,200	7,200	7,200	-	
512050	Custodial Services	2,000	2,000	2,000	-	
512080	Outside Services	400	400	4,000	3,600	
512400	Disposal/Removal Fees	39,000	30,000	30,000	-	
512410	Refuse Collection & Disposal	2,500	2,500	2,500	-	
512850	DEEP Nitrogen Credits	20,000	20,000	20,000	-	
513010	Office Supplies	1,800	1,800	1,800	-	
513020	Janitorial Supplies	3,000	3,000	3,000	-	
513400	Small Tools & Equipment	2,500	2,500	2,500	-	
513690	Materials From Stock	42,000	52,000	57,000	5,000	
513720	Diesel Fuel	29,500	30,000	33,000	3,000	
514010	Electricity	462,000	522,000	582,000	60,000	
515060	Sodium Hypochlorite	30,000	30,000	30,000	-	
	Total Operations	641,900	703,400	775,000	71,600	10.2%
	<u>Maintenance</u>					
521020	Safety Equipment	3,000	3,000	3,000	-	
521080	Tool & Work Equipment	3,300	3,300	3,300	-	
521100	Treatment Equipment	105,000	120,000	120,000	-	
	Total Maintenance	111,300	126,300	126,300	-	0.0%
	Total Expenditure Classification	1,397,364	1,416,670	1,521,300	104,630	7.4%
	<u>Funding Allocation</u>					
	Sewer Allocation 100%	1,397,364	1,416,670	1,521,300	104,630	
	Water Allocation 0%	-	-	-	-	
	Total Funding Allocation	1,397,364	1,416,670	1,521,300	104,630	7.4%
	<u>Authorized Positions</u>					
	WPC Crew Leader	-	-	1	1	
	WPC Crew Leader 1	1	1	-	(1)	
	WPC Plant Operator 2	3	2	3	1	
	WPC Plant Operator Trainee	1	1	-	(1)	
	WPC Satellite Plant Supervisor	1	1	-	(1)	
	WPC Supervisor	-	-	1	1	
	Total Authorized Positions	6	5	5	-	0.0%

Tunnel Pump Station**Description**

The Hartford Water Pollution Control Facility (HWPCF) will be responsible for operating the Tunnel Pump Station (TPS). The TPS includes the infrastructure related to collecting and pumping wastewater from the 200' deep combined sewer overflow (CSO) storage tunnel to the HWPCF. The tunnel will collect CSOs and store them until HWPCF has adequate treatment capacity to treat the stored CSOs. Given the significant nature of the TPS, the TPS operating budget is being developed separately from the HWPCF. Major equipment in the TPS includes screening and grit removal, 50 million gallons of pumping capacity, tunnel dehumidification, odor control and backup generators. The TPS is connected to the HWPCF via a large pipe that will carry wastewater from the TPS to the HWPCF.

Budget Commentary

The 2027 budget for the Tunnel Pump Station (TPS) is \$3,467,600. TPS construction is anticipated to be completed in early 2027 and turned over to WPC for normal operations. The 2027 TPS operating budget was developed based on projected operating requirements, as there have been no actual operating costs. Future operating budgets will be developed based on gained operational experience. An important element of the TPS budget is driven by its intended wet weather use, and as such, no precise weather-driven prediction of annual operations can be made 12-18 months in advance, so it is prudent that some level of conservative budgeting be applied to the TPS operating budget. The proposed TPS operating budget primarily reflects anticipated energy consumption, mainly in dehumidification (to protect mechanical infrastructure within the TPS) that will operate continuously. Initial maintenance costs will be low as the infrastructure is new. There are no 2027 budgeted staff positions allocated solely to the TPS.

Payroll: Remains unchanged.

Operations: Increase of \$1,838,000 or 115.8% above the prior year's appropriation.

- Increase is primarily attributable to budgeting a full year of operations in 2027, compared to a partial year of operations budgeted in 2026.

Maintenance: Remains unchanged.

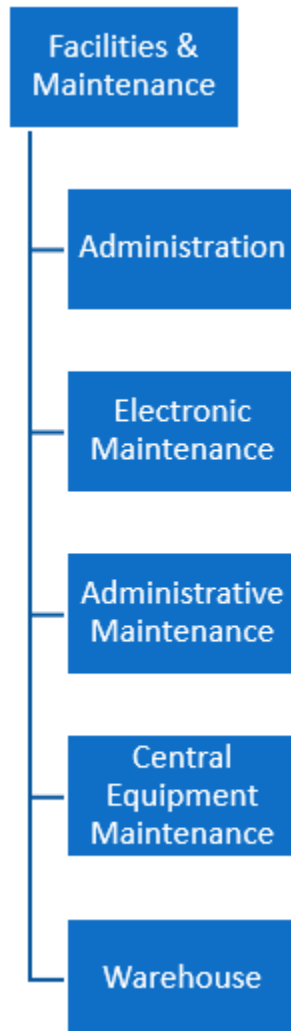
- *Tool & Work Equipment* and *Treatment Equipment* initial maintenance costs will be low as the infrastructure is new.

Tunnel Pump Station

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	-	-	-	-	0.0%
	<u>Operations</u>					
512050	Custodial Services	-	3,200	3,200	-	
512080	Outside Services	-	1,000	20,000	19,000	
512400	Disposal/Removal Fees	-	57,000	130,000	73,000	
512410	Refuse Collection & Disposal	-	8,000	16,000	8,000	
513020	Janitorial Supplies	-	4,000	6,000	2,000	
513080	Communication Equipment & Supp.	-	1,500	1,500	-	
513140	Electrical Supplies	-	1,000	1,000	-	
513160	Chemical/Oil Spill Supplies	-	1,000	1,000	-	
513400	Small Tools & Equipment	-	1,800	1,800	-	
513690	Materials From Stock	-	10,000	20,000	10,000	
513710	Fuel	-	100,000	200,000	100,000	
513720	Diesel Fuel	-	10,000	20,600	10,600	
513740	Oil & Lubricants	-	1,600	2,000	400	
514010	Electricity	-	1,385,000	3,000,000	1,615,000	
515320	Odor Control Chemicals	-	2,000	2,000	-	
	Total Operations	-	1,587,100	3,425,100	1,838,000	115.8%
	<u>Maintenance</u>					
521080	Tool & Work Equipment	-	2,500	2,500	-	
521100	Treatment Equipment	-	40,000	40,000	-	
	Total Maintenance	-	42,500	42,500	-	0.0%
	Total Expenditure Classification	-	1,629,600	3,467,600	1,838,000	112.8%
	<u>Funding Allocation</u>					
	Sewer Allocation 100%	-	1,629,600	3,467,600	1,838,000	
	Water Allocation 0%	-	-	-	-	
	Total Funding Allocation	-	1,629,600	3,467,600	1,838,000	112.8%

Facilities & Maintenance

Administration
Electronic Maintenance
Administrative Maintenance
Central Equipment Maintenance
Warehouse



COO – Facilities & Maintenance

Summary

Description

The Facilities & Maintenance activities, comprised of Administration, Electronic Maintenance, Administrative Maintenance, Central Equipment Maintenance and Warehouse, are responsible for repairing and maintaining all District buildings and grounds, building systems' process equipment and machinery at plants and pump stations, and all District radio and instrumentation equipment. The activity also has primary responsibility for the daily operation of 71 sewer pump stations, 17 water pump stations, 7 water storage tanks, 3 standpipes, and 3 distribution reservoirs.

Budget Commentary

The Facilities & Maintenance proposed budget for 2027 is \$15,246,600, which is \$1,067,580 or 7.5% above the prior year's appropriation in support of current year programs and operations. Budget details regarding the activity and departments are provided on succeeding pages. There is an increase in budgeted positions in 2027.

COO – Facilities & Maintenance

Summary

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	564,423	600,425	737,300	136,875	
Facilities and Electronic Maintenance	6,131,263	6,317,395	6,799,500	482,105	
Administrative Facilities Maintenance	1,669,440	1,611,410	1,745,000	133,590	
Central Equipment Maintenance	4,470,733	4,744,470	5,033,900	289,430	
Warehouse	865,261	905,320	930,900	25,580	
Total Summary by Activity	13,701,120	14,179,020	15,246,600	1,067,580	7.5%
<u>Summary by Major Account</u>					
Payroll					
Regular Pay	6,223,860	6,465,000	6,920,000	455,000	
Overtime 100%	-	-	-	-	
Overtime 150%	661,000	728,450	804,000	75,550	
Overtime 200%	155,000	176,000	219,000	43,000	
Temporary Help	-	-	-	-	
Standby & Premium Pay	56,700	61,520	83,100	21,580	
Longevity Pay	8,895	9,795	9,200	(595)	
Total Payroll	7,105,455	7,440,765	8,035,300	594,535	8.0%
Operations	4,608,990	4,643,080	5,086,600	443,520	9.6%
Maintenance	1,986,675	2,095,175	2,124,700	29,525	1.4%
Total Summary by Major Account	13,701,120	14,179,020	15,246,600	1,067,580	7.5%
<u>Funding Allocation</u>					
Sewer Allocation 49%	6,713,549	6,947,717	7,470,834	523,114	-
Water Allocation 51%	6,987,571	7,231,303	7,775,766	544,466	-
Total Funding Allocation	13,701,120	14,179,020	15,246,600	1,067,580	7.5%
<u>Authorized Positions</u>					
Administration	3	3	4	1	
Facilities and Electronic Maintenance	31	30	30	-	
Central Equipment Maintenance	15	15	15	-	
Warehouse	6	6	6	-	
Total Authorized Positions	55	54	55	1	1.9%

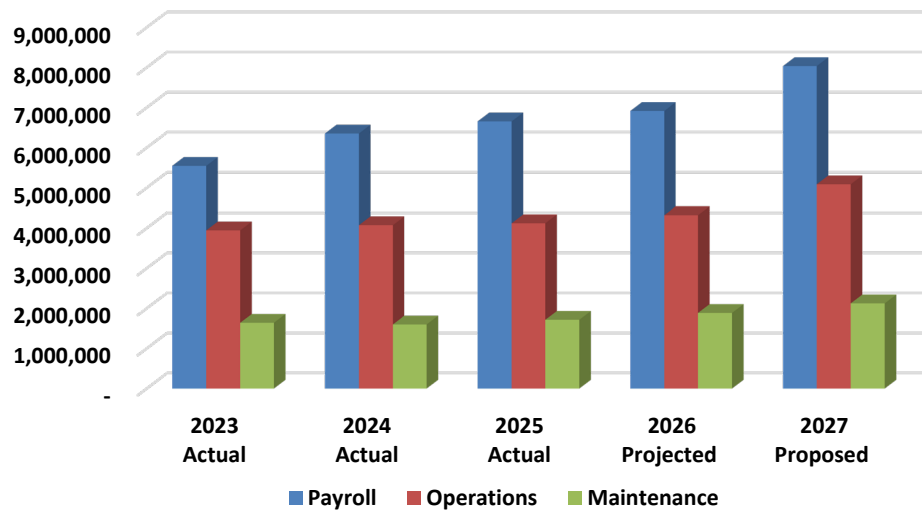
COO – Facilities & Maintenance

Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	288,576	527,706	569,597	589,327
Facilities and Electronic Maintenance	5,219,888	5,448,740	5,670,877	5,799,964
Administrative Facilities Maintenance	1,400,492	1,504,585	1,521,267	1,489,646
Central Equipment Maintenance	3,567,308	3,784,592	3,929,595	4,408,715
Warehouse	656,196	761,366	801,741	835,635
Total Summary by Activity	11,132,460	12,026,990	12,493,076	13,123,287
<u>Summary by Major Account</u>				
Payroll				
Regular Pay	4,783,634	5,568,495	5,904,101	6,186,686
Overtime 100%	-	-	-	-
Overtime 150%	563,498	615,250	580,151	555,298
Overtime 200%	146,412	110,125	105,963	107,127
Temporary Help	-	-	840	-
Standby & Premium Pay	43,793	50,700	55,425	56,675
Longevity Pay	9,058	8,920	9,270	9,808
Total Payroll	5,546,394	6,353,490	6,655,750	6,915,594
Operations	3,944,891	4,074,685	4,121,839	4,321,409
Maintenance	1,641,175	1,598,814	1,715,487	1,886,284
Total Summary by Major Account	11,132,460	12,026,990	12,493,076	13,123,287
<u>Funding Allocation</u>				
Sewer Allocation 49%	5,454,800	5,893,300	6,121,600	6,430,500
Water Allocation 51%	5,677,660	6,133,690	6,371,476	6,692,787
Total Funding Allocation	11,132,460	12,026,990	12,493,076	13,123,287

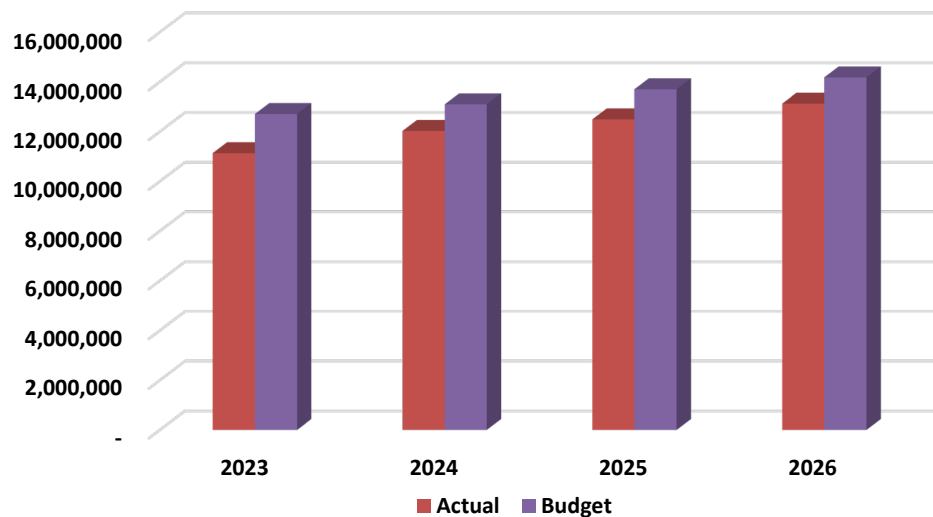
Expenditure History

Expenditures by Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	5,546,394	6,353,490	6,655,750	6,915,594	8,035,300
Operations	3,944,891	4,074,685	4,121,839	4,321,409	5,086,600
Maintenance	1,641,175	1,598,814	1,715,487	1,886,284	2,124,700
Total	11,132,460	12,026,990	12,493,076	13,123,287	15,246,600

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	12,707,413	13,096,991	13,701,120	14,179,020
Actual	11,132,460	12,026,990	12,493,076	13,123,287
Variance	1,574,953	1,070,001	1,208,044	1,055,733

Administration**Description**

The Manager of Maintenance is responsible for the planning and scheduling of the preventive maintenance for, as well as the repair of, equipment, vehicles and District-wide structures. The Maintenance Administration unit is staffed by the Manager of Maintenance, a Director of Facilities, and an Admin Clerk.

Budget Commentary

The Maintenance Administration proposed budget for 2027 is \$737,300 which is an increase of \$136,875 or 22.8% above the prior year's appropriation. There is an increase in budgeted positions in 2027.

Payroll: Increase of \$135,925 or 23.3% above the prior year's appropriation.

- *Regular Pay* and *Standby & Premium Pay* includes increments and cost-of-living increases for eligible employees and one new position *Controls System Engineer* partially offset by a decrease in *Overtime*.
- *Longevity Pay* has increased due to participation and a new contractual agreement for eligible employees.

Operations: Increase of \$950 or 6.0% above the prior year's appropriation.

- *Clothing Allowance* in accordance with contractual agreements for eligible employees.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	544,373	580,000	715,000	135,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	3,000	3,150	-	(3,150)	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	4,000	4,000	
501070	Longevity Pay	1,200	1,425	1,500	75	
	Total Payroll	548,573	584,575	720,500	135,925	23.3%
	<i>Operations</i>					
511010	Clothing Allowance	850	850	1,800	950	
511100	Seminars & Conventions	6,000	6,000	6,000	-	
511120	Meeting Expenses	1,000	1,000	1,000	-	
511220	Dues & Memberships	1,000	1,000	1,000	-	
512070	Consultant Services	1,000	1,000	1,000	-	
513010	Office Supplies	6,000	6,000	6,000	-	
	Total Operations	15,850	15,850	16,800	950	6.0%
	Total Expenditure Classification	564,423	600,425	737,300	136,875	22.8%
	<i>Funding Allocation</i>					
	Sewer Allocation 49%	276,567	294,208	361,277	67,069	
	Water Allocation 51%	287,856	306,217	376,023	69,806	
	Total Funding Allocation	564,423	600,425	737,300	136,875	22.8%
	<i>Authorized Positions</i>					
	Manager of Maintenance	1	1	1	-	
	Administrative Clerk	1	1	1	-	
	Controls System Engineer	-	-	1	1	
	Director of Facilities	1	1	1	-	
	Total Authorized Positions	3	3	4	1	33.3%

Facilities & Electronic Maintenance

Description

The Facilities and Electronic Maintenance sub-activity is responsible for the operation and maintenance of 17 water pump stations, 71 wastewater pump stations, 7 storage tanks, 3 standpipes, and 3 distribution reservoirs. Other responsibilities include: maintaining and repairing machinery equipment and process systems at the District's water and wastewater treatment facilities; fabrication and machining of materials and parts needed to carry out repairs; and maintenance and updating of electrical system services and equipment on a District-wide basis.

Facilities and Electronic Maintenance are also responsible for major repairs and maintenance associated with the structures and facilities at the District's water and wastewater treatment plants, Headquarters, and other structures of the District (excluding the water supply facilities). Duties include repairing windows, walls, doors, roofs, floors, office renovation, and yearly inspections of all District facilities as part of long-range planning responsibilities.

This sub-activity also handles the repair, maintenance and updating of all electronic systems, devices and equipment located at plants, pump stations and other structures of the District, as well as the maintenance of communication equipment and the District's radio-based pump station alarm system.

Budget Commentary

The Facilities and Electronic Maintenance proposed 2027 budget is \$6,799,500, an increase of \$482,105 or 7.6% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$328,905 or 7.8% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.
- *Overtime Pay* increase due to higher operational demand.
- *Longevity* has decreased based upon participation.

Operations: Increase of \$142,000 or 9.7% above the prior year's appropriation.

- *Electricity and Fuel* increased due to rising costs, as well as other allocated costs.

Maintenance: Increase of \$11,200 or 1.8% above the prior year's appropriation.

- *Information System R&M* increase due to contractual cost increases.

Facilities & Electronic Maintenance

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	3,470,663	3,550,000	3,748,000	198,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	483,000	531,300	605,000	73,700	
501050	Overtime 200%	100,000	110,000	151,000	41,000	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	38,200	42,020	59,000	16,980	
501070	Longevity Pay	2,900	2,575	1,800	(775)	
	Total Payroll	4,094,763	4,235,895	4,564,800	328,905	7.8%
	<u>Operations</u>					
511010	Clothing Allowance	45,000	45,000	55,000	10,000	
512080	Outside Services	30,000	30,000	30,000	-	
512350	Ground Care	250,000	250,000	250,000	-	
512410	Refuse Collection & Disposal	6,500	6,500	6,800	300	
513010	Office Supplies	6,000	6,000	6,000	-	
513080	Communication Equipment & Supp.	13,000	13,000	13,700	700	
513120	Safety Supplies	15,000	15,000	15,000	-	
513140	Electrical Supplies	20,000	20,000	20,000	-	
513400	Small Tools & Equipment	10,000	10,000	10,000	-	
513690	Materials From Stock	175,000	200,000	200,000	-	
513710	Fuel	35,000	35,000	40,000	5,000	
514010	Electricity	820,000	840,000	966,000	126,000	
	Total Operations	1,425,500	1,470,500	1,612,500	142,000	9.7%
	<u>Maintenance</u>					
513540	Tanks	35,000	35,000	35,000	-	
521020	Safety Equipment	18,000	18,000	18,000	-	
521070	Pump Station Equipment	135,000	135,000	135,000	-	
521080	Tool & Work Equipment	50,000	50,000	50,000	-	
522010	Facilities R&M	150,000	150,000	150,000	-	
522030	Information System R&M	223,000	223,000	234,200	11,200	
	Total Maintenance	611,000	611,000	622,200	11,200	1.8%
	Total Expenditure Classification	6,131,263	6,317,395	6,799,500	482,105	7.6%
<u>Funding Allocation</u>						
	Sewer Allocation 49%	3,004,319	3,095,523	3,331,755	236,231	
	Water Allocation 51%	3,126,944	3,221,872	3,467,745	245,874	
	Total Funding Allocation	6,131,263	6,317,395	6,799,500	482,105	7.6%

Authorized Positions

Asst. Facility Maintenance Superintendent	-	1	-	(1)	
Electrical Maint Supervisor	1	1	1	-	
Electronic Technician	5	4	4	-	
Electronic Technician 2	1	1	1	-	
Facility Maintainer 1	3	2	2	-	
Facility Maintenance Superintendent	1	-	1	1	
Instrumentation Tech 1	2	2	4	2	
Instrumentation Tech Trainee	-	-	1	1	
Machinist/Maint. Mechanic 2	12	12	11	(1)	
Maintenance Planner	1	1	1	-	
Pump Station Supervisor	1	1	1	-	
Plant & Pump Station Maint Supervisor	1	1	1	-	
Senior Maintenance Mechanic	1	2	1	(1)	
Senior Instrumentation Control Sys Tech	2	2	1	(1)	
Total Authorized Positions	31	30	30	-	0.0%

Administrative Facilities**Description**

The Administrative Facilities Maintenance program addresses all maintenance and repair tasks associated with the District's Headquarters Building at 555 Main Street as well as 125 Maxim Road, 60 Murphy Road, and 235 Brainard Road, Hartford. The unit's responsibilities include: operation and maintenance of the building's heating, ventilation, and air conditioning systems; building and grounds maintenance; electrical and plumbing maintenance; custodial services; security services; and interior renovations and painting.

Budget Commentary

The 2027 proposed budget for the Administrative Facilities is \$1,745,000, which is an increase of \$133,590 or 8.3% above the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Increase of \$133,590 or 9.3% above the prior year's appropriation.

- Increase is driven by higher *Custodial Services* costs resulting from contractual agreements, as well as increased *Fuel* and *Electricity* expenses due to global market factors.

Maintenance: Remains unchanged.

- Maintenance expenditures support repairs and maintenance of facilities.

Administrative Facilities

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	-	-	-	-	-
	<u>Operations</u>					
512050	Custodial Services	433,890	370,860	400,000	29,140	
512080	Outside Services	13,000	13,000	13,000	-	
512410	Refuse Collection & Disposal	60,000	65,000	70,000	5,000	
513020	Janitorial Supplies	25,000	25,000	25,000	-	
513690	Materials From Stock	3,000	3,000	3,000	-	
513710	Fuel	160,000	160,000	184,000	24,000	
514010	Electricity	484,550	484,550	560,000	75,450	
514050	Heating & Air Conditioning	320,000	320,000	320,000	-	
	Total Operations	1,499,440	1,441,410	1,575,000	133,590	9.3%
	<u>Maintenance</u>					
522010	Facilities R&M	170,000	170,000	170,000	-	
	Total Maintenance	170,000	170,000	170,000	-	0.0%
	Total Expenditure Classification	1,669,440	1,611,410	1,745,000	133,590	8.3%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	818,026	789,590	855,050	65,459	
	Water Allocation 51%	851,414	821,820	889,950	68,131	
	Total Funding Allocation	1,669,440	1,611,410	1,745,000	133,590	8.3%

Central Equipment Maintenance

Description

Central Equipment Maintenance (CEM) is responsible for fleet repair and maintenance, repair and maintenance of various stationary engines located in plants and pump stations, and engine-driven, pneumatic, hydraulic, and electrical tools and equipment used throughout the District. CEM also supports other functions and activities through its welding/fabricating shop, both in the shop and at remote locations. In addition, CEM is responsible for the operation, maintenance, repair, and housekeeping of the Vehicle Maintenance Facility (VMF) at 50 Murphy Road, Hartford.

Budget Commentary

The Central Equipment Maintenance proposed budget for 2027 is \$5,033,900, which is above the prior year's appropriation by \$289,430 or 6.1%. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$104,125 or 5.8% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.
- *Overtime Pay* has increased due to higher operational demands.
- *Longevity Pay* has increased due to increased participation and a new contractual agreement for eligible employees.

Operations: Increase of \$166,980 or 10.3% above the prior year's appropriation.

- *Diesel, Gasoline, and Electricity* are increasing due to global market conditions.

Maintenance: Increase of \$18,325 or 1.4% above prior year's appropriation.

- *Information Systems R&M* is increasing primarily due to higher contractual rate increases, partially offset by reduced expenditures for *Power Operated Equipment*.

Central Equipment Maintenance

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	1,589,608	1,690,000	1,790,000	100,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	85,000	95,000	98,000	3,000	
501050	Overtime 200%	10,000	16,000	17,000	1,000	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	500	1,500	1,600	100	
501070	Longevity Pay	2,750	3,475	3,500	25	
	Total Payroll	1,687,858	1,805,975	1,910,100	104,125	5.8%
	<u>Operations</u>					
511010	Clothing Allowance	21,000	23,000	27,000	4,000	
511030	Meals Allowance	-	-	-	-	
511050	Employee Education Program	15,000	15,000	15,000	-	
511070	Employee Reimbursement	-	120	300	180	
511120	Meeting Expenses	1,000	1,000	1,000	-	
511220	Dues & Memberships	12,000	13,500	3,000	(10,500)	
512070	Consultant Services	90,000	90,000	81,200	(8,800)	
512090	Security Services	5,000	5,000	5,000	-	
512310	Permits	1,000	1,000	10,900	9,900	
512410	Refuse Collection & Disposal	21,000	26,000	26,000	-	
513010	Office Supplies	4,000	4,000	4,000	-	
513090	Shop Supplies	100	100	100	-	
513140	Electrical Supplies	1,000	1,000	1,000	-	
513400	Small Tools & Equipment	25,000	25,000	25,000	-	
513450	Hardware	12,000	12,000	15,000	3,000	
513690	Materials From Stock	375,000	393,500	393,500	-	
513710	Fuel	41,000	41,000	45,000	4,000	
513720	Diesel Fuel	420,600	420,600	490,000	69,400	
513730	Gasoline	389,200	389,200	460,000	70,800	
513770	Auto Parts	20,000	20,000	20,000	-	
513780	Tires & Tubes	100	100	100	-	
514010	Electricity	64,000	69,000	77,000	8,000	
514020	Natural/Industrial Gas	13,000	13,000	13,000	-	
514030	Propane Gas	6,500	6,500	6,500	-	
515330	Wash-Bay Chemicals	30,000	45,000	50,000	5,000	
523140	Other Equipment Rental	9,700	9,700	9,700	-	
523170	Subscription Based Services	-	-	12,000	12,000	
	Total Operations	1,577,200	1,624,320	1,791,300	166,980	10.3%
	<u>Maintenance</u>					
521020	Safety Equipment	21,000	23,100	23,100	-	
521060	Power Operated Equipment	234,675	258,075	256,400	(1,675)	
521080	Tool & Work Equipment	189,000	207,900	207,900	-	
521090	Transportation Equipment	556,000	611,600	611,600	-	
521110	Stationary Power Equipment	85,000	93,500	93,500	-	
522010	Facilities R&M	120,000	120,000	140,000	20,000	
	Total Maintenance	1,205,675	1,314,175	1,332,500	18,325	1.4%
	Total Expenditure Classification	4,470,733	4,744,470	5,033,900	289,430	6.1%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	2,190,659	2,324,790	2,466,611	141,821	
	Water Allocation 51%	2,280,074	2,419,680	2,567,289	147,609	
	Total Funding Allocation	4,470,733	4,744,470	5,033,900	289,430	6.1%

Central Equipment Maintenance

Authorized Positions	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
Administrative Assistant	1	1	1	-	
Equipment Fabricator	1	1	1	-	
Fleet Supervisor	1	1	1	-	
Fleet Superintendent	1	1	1	-	
Vehicle and Equip. Mechanic	9	9	9	-	
Vehicle and Equip. Rep. Crew Leader	2	2	2	-	
Total Authorized Positions	15	15	15	-	0.0%

Warehouse**Description**

The Warehouse department is responsible for managing the sewer and water inventories, which include spare parts, miscellaneous materials and capital spare parts.

Budget Commentary

The Warehouse department's proposed budget for 2027 is \$930,900, which has increased \$25,580 or 2.8% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$25,580 or 3.1% above the prior year's appropriation.

- *Regular Pay, Standby & Premium Pay, and Overtime* include increments, cost-of-living increases for eligible employees and contractual agreements.
- *Longevity* has increased based upon participation.

Operations: Remains unchanged.

- *Outside Services* mainly comprise expenditures for the Materials Handling System required to maintain warehouse safety and health compliance.

Warehouse

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	619,216	645,000	667,000	22,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	90,000	99,000	101,000	2,000	
501050	Overtime 200%	45,000	50,000	51,000	1,000	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	18,000	18,000	18,500	500	
501070	Longevity Pay	2,045	2,320	2,400	80	
	Total Payroll	774,261	814,320	839,900	25,580	3.1%
	<u>Operations</u>					
511010	Clothing Allowance	10,500	10,500	10,500	-	
512080	Outside Services	59,000	59,000	59,000	-	
513010	Office Supplies	1,000	1,000	1,000	-	
513400	Small Tools & Equipment	2,000	2,000	2,000	-	
519020	Postage	18,000	18,000	18,000	-	
521020	Safety Equipment	500	500	500	-	
	Total Operations	91,000	91,000	91,000	-	0.0%
	Total Expenditure Classification	865,261	905,320	930,900	25,580	2.8%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%	423,978	443,606	456,141	12,534	
	Water Allocation 51%	441,283	461,714	474,759	13,046	
	Total Funding Allocation	865,261	905,320	930,900	25,580	2.8%
	<u>Authorized Positions</u>					
	Inventory Stock Clerk	2	2	2	-	
	Stock Services Crew Leader	2	2	2	-	
	Stock Services Supervisor	1	1	1	-	
	Stock Specialist	1	1	1	-	
	Total Authorized Positions	6	6	6	-	0.0%

Water Treatment & Supply

Administration

Water Treatment

West Hartford

Bloomfield

Facilities & Ground Maintenance

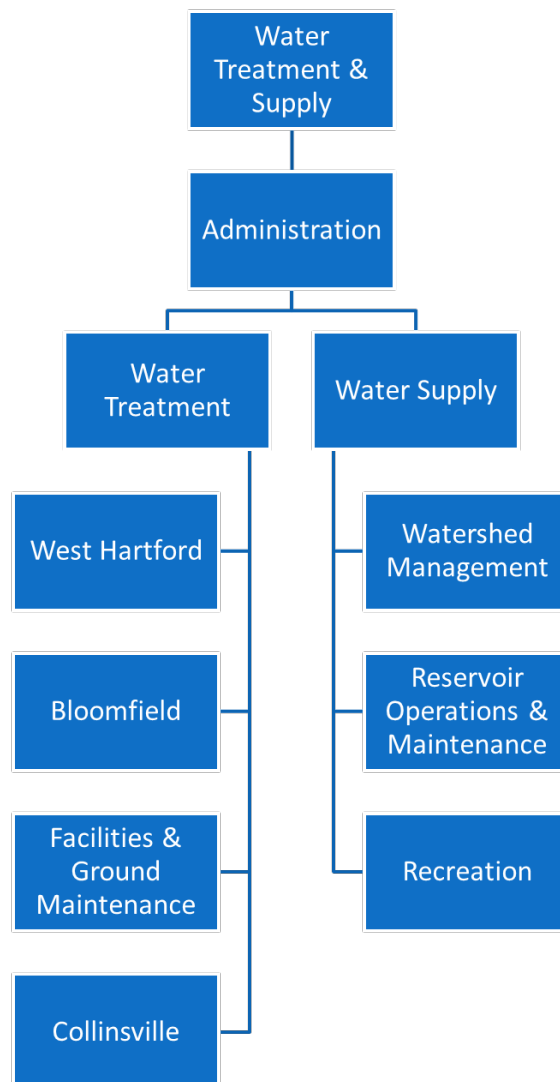
Collinsville

Water Supply

Watershed Maintenance

Reservoir Operations & Maintenance

Recreation



COO – Water Treatment & Supply

Summary

Description

The Water Treatment and Supply Department is responsible for the management, treatment and transmission of the District's water supplies, and for associated programs related to the District's role as a regional water utility.

The Department, which is headed by the Manager of Water Treatment, comprises of the following activities: Water Treatment, which includes the West Hartford, Bloomfield and Collinsville Water Treatment Facilities; and Supply, which includes the Watershed Management, Reservoir Operation and Maintenance and Recreation activities.

Budget Commentary

The Water Treatment and Supply department budget for 2027 is \$10,648,000, an increase of \$736,320 or 7.4% above the prior year's appropriation. Budget details regarding the activity and departments are provided on succeeding pages. The budgeted positions are unchanged in 2027.

COO – Water Treatment & Supply

Summary

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	838,139	882,875	1,072,300	189,425	
West Hartford	3,147,988	3,163,365	2,953,700	(209,665)	
Bloomfield	1,788,602	1,944,475	2,098,500	154,025	
Facilities & Ground Maintenance	1,038,697	1,206,590	1,761,400	554,810	
Collinsville	219,200	233,300	242,300	9,000	
Waterhshed Management	346,011	369,275	378,300	9,025	
Reservoir Operations & Maintenance	1,916,070	2,085,800	2,115,400	29,600	
Recreation	26,000	26,000	26,100	100	
Total Summary by Activity	9,320,707	9,911,680	10,648,000	736,320	7.4%
<u>Summary by Major Account</u>					
Payroll					
Regular Pay	4,292,357	4,640,000	4,878,000	238,000	
Overtime 100%	-	-	-	-	
Overtime 150%	370,000	370,000	375,000	5,000	
Overtime 200%	158,000	190,000	215,000	25,000	
Temporary Help	15,000	-	45,000	45,000	
Standby & Premium Pay	61,000	64,500	65,000	500	
Longevity Pay	13,150	12,130	11,300	(830)	
Total Payroll	4,909,507	5,276,630	5,589,300	312,670	5.9%
Operations	3,811,050	4,008,900	3,989,500	(19,400)	-0.5%
Maintenance	600,150	626,150	1,069,200	443,050	70.8%
Capital Outlay	-	-	-	-	0.0%
Total Summary by Major Account	9,320,707	9,911,680	10,648,000	736,320	7.4%

Funding Allocation

Sewer Allocation 0%	-	-	-	-	
Water Allocation 100%	9,320,707	9,911,680	10,648,000	736,320	
Total Funding Allocation	9,320,707	9,911,680	10,648,000	736,320	7.4%

Authorized Positions

Administration	5	5	6	1	
West Hartford	9	8	8	-	
Bloomfield	6	7	7	-	
Facilities & Ground Maintenance	8	9	9	-	
Collinsville	-	-	-	-	
Reservoir Operations & Maintenance	2	2	2	-	
Water Supply	10	11	10	(1)	
Recreation	-	-	-	-	
Total Authorized Positions	40	42	42	-	0.0%

COO – Water Treatment & Supply

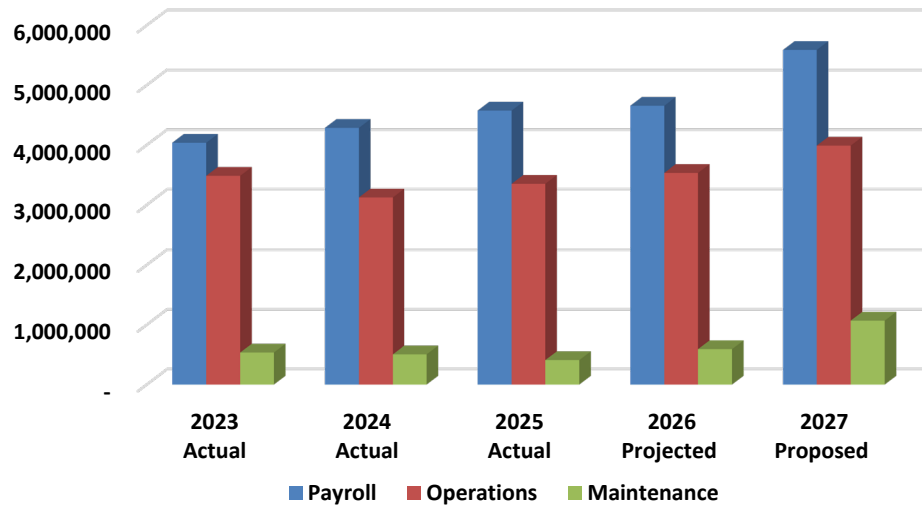
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	741,326	780,258	843,560	909,200
West Hartford	2,779,458	2,545,488	2,710,455	2,831,900
Bloomfield	1,570,107	1,606,671	1,602,248	1,657,800
Facilities & Ground Maintenance	934,185	966,527	1,041,877	1,159,300
Collinsville	166,416	154,667	165,618	170,300
Waterhshed Management	306,829	313,006	337,238	352,800
Reservoir Operations & Maintenance	1,552,354	1,540,285	1,621,452	1,679,900
Recreation	7,548	8,415	12,996	20,500
<i>Total Summary by Activity</i>	8,058,221	7,915,315	8,335,444	8,781,700
<u>Summary by Major Account</u>				
Payroll				
Regular Pay	3,515,922	3,748,733	4,004,457	4,105,200
Overtime 100%	-	-	-	-
Overtime 150%	338,968	339,664	350,091	320,300
Overtime 200%	130,073	133,537	152,708	161,100
Temporary Help	1,737	816	3,024	3,500
Standby & Premium Pay	39,227	51,963	52,885	54,000
Longevity Pay	11,330	11,700	12,015	12,200
<i>Total Payroll</i>	4,037,257	4,286,413	4,575,181	4,656,300
Operations	3,484,849	3,123,680	3,350,989	3,533,200
Maintenance	536,115	505,223	409,274	592,200
Capital Outlay	-	-	-	-
<i>Total Summary by Major Account</i>	8,058,221	7,915,315	8,335,444	8,781,700
<u>Funding Allocation</u>				
Sewer Allocation 0%	-	-	-	-
Water Allocation 100%	8,058,221	7,915,315	8,335,444	8,781,700
<i>Total Funding Allocation</i>	8,058,221	7,915,315	8,335,444	8,781,700

COO – Water Treatment & Supply

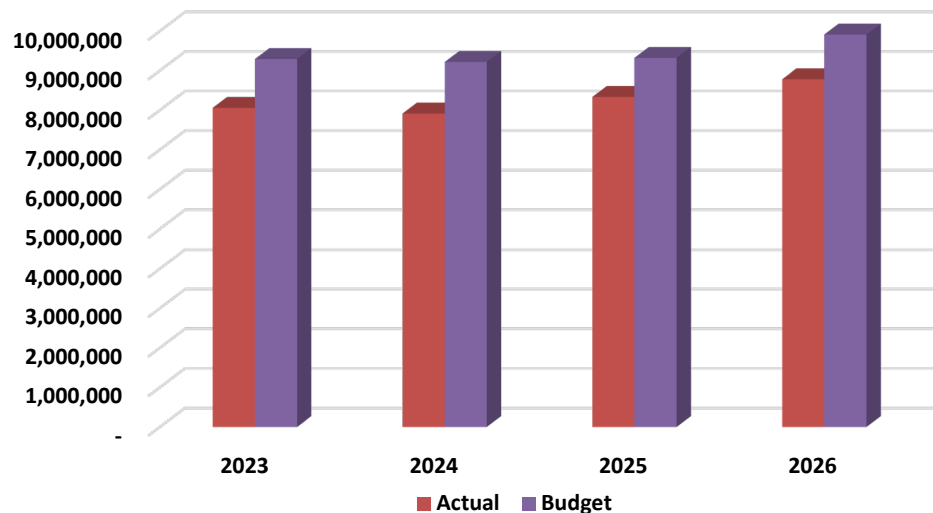
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	4,037,257	4,286,413	4,575,181	4,656,300	5,589,300
Operations	3,484,849	3,123,680	3,350,989	3,533,200	3,989,500
Maintenance	536,115	505,223	409,274	592,200	1,069,200
Total	8,058,221	7,915,315	8,335,444	8,781,700	10,648,000

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	9,292,383	9,219,496	9,320,707	9,911,680
Actual	8,058,221	7,915,315	8,335,444	8,781,700
Variance	1,234,162	1,304,181	985,263	1,129,980

Administration**Description**

The Administration activity is responsible for the overall administration and management of the Water Treatment and Water Supply department. The Manager of Water Treatment heads the Administration unit with support from Assistant Managers and administrative staff.

Budget Commentary

The 2027 Water Treatment and Supply Administration proposed budget is \$1,072,300, an increase of \$189,425 or 21.5% above the prior year's appropriation. Realigning positions to reflect the cost of service between the Operating and Capital budgets.

Payroll: Increase of \$188,425 or 22.8% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees, and realigning one position to reflect the cost of service between the Operating and Capital budgets: Assistant Manager of Water Treatment & Supply position.
- *Longevity* has increased based upon participation.

Operations: Increase of \$1,000 or 1.8% above the prior year's appropriation.

- *Seminars and Conventions* and *Meeting Expenses* are increasing due to rising costs and more attendees, partially offset by a decrease in *Permits*.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<i>Payroll</i>					
501010	Regular Pay	766,039	810,000	999,000	189,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	20,000	15,000	15,000	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Help	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	2,050	2,275	1,700	(575)	
	<i>Total Payroll</i>	788,089	827,275	1,015,700	188,425	22.8%
	<i>Operations</i>					
511010	Clothing Allowance	2,550	3,000	3,000	-	
511100	Seminars & Conventions	16,000	17,000	18,000	1,000	
511120	Meeting Expenses	800	1,000	2,000	1,000	
511220	Dues & Memberships	1,800	1,800	1,800	-	
512080	Outside Services	20,000	25,000	25,000	-	
512310	Permits	2,500	2,500	1,500	(1,000)	
513010	Office Supplies	5,900	5,000	5,000	-	
511070	Employee Reimbursement	500	300	300	-	
	<i>Total Operations</i>	50,050	55,600	56,600	1,000	1.8%
	<i>Total Expenditure Classification</i>	838,139	882,875	1,072,300	189,425	21.5%
	<i>Funding Allocation</i>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	838,139	882,875	1,072,300	189,425	
	<i>Total Funding Allocation</i>	838,139	882,875	1,072,300	189,425	21.5%
	<i>Authorized Positions</i>					
	Administrative Assistant	2	2	2	-	
	Assistant Manager of Water Treatment & Supply	-	-	1	1	
	Manager of Water Treatment & Supply	2	2	2	-	
	WT Plant Superintendent	1	1	1	-	
	<i>Total Authorized Positions</i>	5	5	6	1	20.0%

West Hartford**Description**

The Water Treatment, West Hartford, sub-activity is responsible for the West Hartford Treatment Facility, an operation that involves the daily treatment of more than 40 million gallons of water, the washing and maintenance of slow sand filter beds, and the maintenance of treatment equipment.

Budget Commentary

The West Hartford Water Treatment proposed budget for 2027 is \$2,953,700. This is a decrease of \$209,665 or 6.6% below the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$50,035 or 5.0% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.
- *Longevity Pay* has increased based upon participation.

Operations: Decrease of \$249,700 or 12.5% below the prior year's appropriation.

- *Fuel, Electricity, Chemicals, and Materials from Stock* are increasing due to global market conditions.
- *Outside Services* decreasing to a grounds maintenance contract being moved to cost center 2210020030 – *WT&S: Facilities & Grounds Maintenance* to better align with business function.

Maintenance: Decrease of \$10,000 or 6.5% below the prior year's appropriation.

- *Facilities R&M* costs decreased to align with anticipated spending.

West Hartford

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	864,748	835,000	880,000	45,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	110,000	100,000	105,000	5,000	
501050	Overtime 200%	40,000	40,000	40,000	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	26,500	30,000	30,000	-	
501070	Longevity Pay	3,140	2,865	2,900	35	
	Total Payroll	1,044,388	1,007,865	1,057,900	50,035	5.0%
	<u>Operations</u>					
511010	Clothing Allowance	7,100	14,000	14,000	-	
512080	Outside Services	452,000	452,000	18,000	(434,000)	
512410	Refuse Collection & Disposal	10,000	10,000	10,000	-	
513020	Janitorial Supplies	1,000	1,000	1,000	-	
513120	Safety Supplies	1,500	1,500	1,500	-	
513170	Bedwash Supplies	30,000	30,000	30,000	-	
513400	Small Tools & Equipment	3,500	3,500	2,500	(1,000)	
513690	Materials From Stock	8,000	8,000	15,000	7,000	
513710	Fuel	82,000	75,000	86,300	11,300	
513720	Diesel Fuel	2,000	3,000	3,000	-	
514010	Electricity	250,000	360,000	414,000	54,000	
515020	Sodium Hydroxide	345,000	331,000	354,000	23,000	
515050	Hydrofluosilicic Acid	126,000	91,000	91,000	-	
515060	Sodium Hypochlorite	340,000	340,000	360,000	20,000	
515100	Orthophosphate	280,000	280,000	350,000	70,000	
511070	Employee Reimbursement	500	500	500	-	
	Total Operations	1,938,600	2,000,500	1,750,800	(249,700)	-12.5%
	<u>Maintenance</u>					
521100	Treatment Equipment	125,000	115,000	115,000	-	
522010	Facilities R&M	40,000	40,000	30,000	(10,000)	
	Total Maintenance	165,000	155,000	145,000	(10,000)	-6.5%
	Total Expenditure Classification	3,147,988	3,163,365	2,953,700	(209,665)	-6.6%
	<u>Funding Allocation</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	3,147,988	3,163,365	2,953,700	(209,665)	
	Total Funding Allocation	3,147,988	3,163,365	2,953,700	(209,665)	-6.6%
	<u>Authorized Positions</u>					
	Certified WT Crew Leader	1	2	2	-	
	Water Plant Operator in Training	1	1	1	-	
	Water Treatment Plant Crew Leader	2	1	1	-	
	Water Treatment Plant Operator	2	1	1	-	
	Water Treatment Plant Operator 1	1	1	1	-	
	Water Treatment Plant Shift Supv.	1	1	1	-	
	Water Treatment Plant Ops Supv.	1	1	1	-	
	Total Authorized Positions	9	8	8	-	0.0%

Bloomfield**Description**

The Water Treatment, Bloomfield, sub-activity is responsible for the operation of the Bloomfield (Reservoir No. 6) Water Treatment Facility. This operation includes the daily treatment of more than 15 million gallons of water, backwashing and maintenance of rapid sand filter beds, equipment and other structures.

Budget Commentary

The 2027 proposed budget for Bloomfield Water Treatment totals \$2,098,500, an increase of \$154,025 or 7.9% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$61,025 or 7.4% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.
- *Longevity* has decreased based upon participation.

Operations: Increase of \$102,000 or 10.3% above the prior year's appropriation.

- *Fuel, Electricity, Chemicals, and Materials from Stock* and are increasing due to global market conditions.

Maintenance: Decrease of \$9,000 or 6.6% below the prior year's appropriation.

- *Facilities R&M* costs are decreasing to align with anticipating spending, partially offset by *Treatment Equipment* costs increasing.

Bloomfield

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	595,452	660,000	721,000	61,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	67,000	70,000	75,000	5,000	
501050	Overtime 200%	55,000	60,000	55,000	(5,000)	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	30,000	30,000	30,000	-	
501070	Longevity Pay	1,250	975	1,000	25	
	Total Payroll	748,702	820,975	882,000	61,025	7.4%
	<u>Operations</u>					
511010	Clothing Allowance	12,000	13,000	10,000	(3,000)	
511070	Employee Reimbursement	500	600	600	-	
512080	Outside Services	24,000	26,000	29,000	3,000	
512410	Refuse Collection & Disposal	7,700	8,500	8,500	-	
513020	Janitorial Supplies	500	-	-	-	
513400	Small Tools & Equipment	800	-	-	-	
513690	Materials From Stock	6,000	6,000	6,000	-	
513710	Fuel	40,000	40,000	60,000	20,000	
514010	Electricity	198,000	250,000	275,000	25,000	
515010	Aluminum Sulfate	140,000	140,000	140,000	-	
515020	Sodium Hydroxide	95,000	110,000	120,000	10,000	
515050	Hydrofluosilicic Acid	56,000	37,000	37,000	-	
515060	Sodium Hypochlorite	110,000	130,000	138,000	8,000	
515090	Powdered Carbon	117,000	125,000	140,000	15,000	
515100	Orthophosphate	100,000	100,000	124,000	24,000	
	Total Operations	907,500	986,100	1,088,100	102,000	10.3%
	<u>Maintenance</u>					
521020	Safety Equipment	2,400	2,400	2,400	-	
521100	Treatment Equipment	85,000	90,000	96,000	6,000	
522010	Facilities R&M	45,000	45,000	30,000	(15,000)	
	Total Maintenance	132,400	137,400	128,400	(9,000)	-6.6%
	Total Expenditure Classification	1,788,602	1,944,475	2,098,500	154,025	7.9%
	<u>Funding Allocation</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	1,788,602	1,944,475	2,098,500	154,025	
	Total Funding Allocation	1,788,602	1,944,475	2,098,500	154,025	7.9%
	<u>Authorized Positions</u>					
	Certified WT CL	1	2	2	-	
	WT Plant Crew Leader	2	2	2	-	
	WT Plant Operations Supervisor	1	1	1	-	
	WT Plant Operator	1	1	1	-	
	WT Plant Operator 1	1	1	1	-	
	Total Authorized Positions	6	7	7	-	0.0%

Facilities & Grounds Maintenance

Description

The Water Treatment Facilities & Grounds Maintenance sub-activity is responsible for the lands adjacent to the watershed areas (including roads and grounds) associated with the series of reservoirs in West Hartford and Bloomfield.

Budget Commentary

The Water Treatment Facilities & Grounds Maintenance budget for 2027 is \$1,761,400, an increase of \$554,810 or 46.0% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$61,560 or 5.8% above the prior year's appropriation.

- *Regular Pay* and *Overtime* include increments and cost-of-living increases.

Operations: Increase of \$40,000 or 38.8% above the prior year's appropriation.

- *Outside Services* is increasing due to the cost of additional Portalet rental fees and increased storm related costs (tree removal, etc.).

Maintenance: Increase of \$453,250 or 911.1% above the prior year's appropriation.

- *Facilities R&M* increasing due to increased storm related costs (tree removal, etc.).
- *Water Treatment R&M* is increasing due to a grounds maintenance contract being moved from cost center 2210020010 - WT&S: West Hartford to better align with business function.

Facilities & Grounds Maintenance

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	796,207	905,000	951,000	46,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	113,000	115,000	120,000	5,000	
501050	Overtime 200%	23,000	30,000	40,000	10,000	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	500	500	1,000	500	
501070	Longevity Pay	3,240	3,340	3,400	60	
	Total Payroll	935,947	1,053,840	1,115,400	61,560	5.8%
	<u>Operations</u>					
511010	Clothing Allowance	12,000	10,000	10,000	-	
512080	Outside Services	25,000	80,000	120,000	40,000	
513400	Small Tools & Equipment	3,000	-	-	-	
513430	Rock Sand & Dirt	15,000	13,000	13,000	-	
	Total Operations	55,000	103,000	143,000	40,000	38.8%
	<u>Maintenance</u>					
521010	Land Equipment	15,000	15,000	15,000	-	
521020	Safety Equipment	750	750	1,000	250	
521080	Tool & Work Equipment	3,000	5,000	5,000	-	
522010	Facilities R&M	12,000	12,000	22,000	10,000	
522090	Water Treatment R&M	-	-	443,000	443,000	
522110	Reservoir R&M	12,000	12,000	12,000	-	
522120	Service Roads R&M	5,000	5,000	5,000	-	
	Total Maintenance	47,750	49,750	503,000	453,250	911.1%
	Total Expenditure Classification	1,038,697	1,206,590	1,761,400	554,810	46.0%
	<u>Funding Allocation</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	1,038,697	1,206,590	1,761,400	554,810	
	Total Funding Allocation	1,038,697	1,206,590	1,761,400	554,810	46.0%
	<u>Authorized Positions</u>					
	Facilities Maintainer 2	2	2	2	-	
	Facilities Maintainer 1	4	5	5	-	
	Facilities Maintainer Crew Leader	1	1	1	-	
	Sr Water Supply Maintenance Supv.	1	1	1	-	
	Total Authorized Positions	8	9	9	-	0.0%

Collinsville**Description**

The Water Treatment, Collinsville sub-activity, is responsible for the treatment of approximately 460,000 gallons per day of water that is provided to the Connecticut Water Company's Collinsville division pursuant to an agreement. The operation includes treatment of water, backwashing and maintenance of the filtration system and maintenance of the treatment equipment and building structure.

Budget Commentary

The 2027 proposed budget for Water Treatment, Collinsville is \$242,300, an increase of \$9,000 or 3.9% above the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Increase of \$10,000 or 4.7% above the prior year's appropriation.

- *Fuel* increasing due to global market conditions.
- *Chlorine* is reduced and offset by other increased costs of *Water Treatment Chemicals* and *Sludge Removal*.

Maintenance: Decrease of \$1,000 or 4.8% below the prior year's appropriation.

- *Facilities R&M* reduced to align with planned spending.

Collinsville

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	-	-	-	-	0.0%
	<u>Operations</u>					
512080	Outside Services	7,500	7,500	7,500	-	
512410	Refuse Collection & Disposal	1,700	1,800	1,800	-	
512430	Sludge Removal	9,000	9,000	10,000	1,000	
513690	Materials From Stock	6,000	6,000	6,000	-	
513710	Fuel	24,000	20,000	30,000	10,000	
514010	Electricity	72,000	94,000	94,000	-	
515010	Aluminum Sulfate	7,500	7,500	7,500	-	
515030	Chlorine	44,000	40,000	37,000	(3,000)	
515100	Orthophosphate	8,500	8,500	8,500	-	
515140	Water Treatment Chemicals	18,000	18,000	20,000	2,000	
	Total Operations	198,200	212,300	222,300	10,000	4.7%
	<u>Maintenance</u>					
521100	Treatment Equipment	18,000	18,000	18,000	-	
522010	Facilities R&M	3,000	3,000	2,000	(1,000)	
	Total Maintenance	21,000	21,000	20,000	(1,000)	-4.8%
	Total Expenditure Classification	219,200	233,300	242,300	9,000	3.9%
	Funding Allocation					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	219,200	233,300	242,300	9,000	
	Total Funding Allocation	219,200	233,300	242,300	9,000	3.9%

Watershed Management

Description

The Watershed Management unit is responsible for protecting the health of the public water supply watershed lands that drain to the MDC's drinking water supplies and managing MDC's land holdings and natural resources, including forests, wildlife, water, and sand and gravel, in order to maintain safe and optimum sources of water supply. Duties include developing and implementing sustainable forestry and wildlife management practices on MDC lands, planning and overseeing timber harvesting operations, supervision of contract loggers, implementing erosion and sediment controls, conducting the annual Watershed Inspection Program to prevent potential sources of pollution on non-MDC owned watershed lands, making recommendations for the acquisition of watershed land, overseeing enforcement of environmental laws and regulations to protect water quality, conducting reservoir and stream sampling, and implementing emergency spill response. In addition, personnel conduct various forestry and watershed protection educational programs and projects.

Budget Commentary

The Watershed Management 2027 proposed budget totals \$378,300, an increase of \$9,025 or 2.4% above the prior year's appropriation. The budgeted positions are unchanged in 2027.

Payroll: Increase of \$9,025 or 3.2% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees.

Operations: Remains unchanged.

- Operations expenditures are primarily driven by contracted services and in-house grounds care costs.

Maintenance: Remains unchanged.

- Maintenance expenditures provide for *Tool & Work Equipment* needed to maintain watershed facilities and grounds.

Watershed Management

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	259,036	280,000	289,000	9,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	375	375	400	25	
	Total Payroll	259,411	280,375	289,400	9,025	3.2%
	<u>Operations</u>					
511010	Clothing Allowance	2,000	2,000	2,000	-	
511070	Employee Reimbursement	-	400	400	-	
512080	Outside Services	42,000	42,000	42,000	-	
512350	Ground Care	25,000	26,000	26,000	-	
512840	Licenses & Registration	1,000	1,000	1,000	-	
513160	Chemical/Oil Spill Supplies	1,100	-	-	-	
513400	Small Tools & Equipment	5,000	-	-	-	
519100	Printing	1,500	1,500	1,500	-	
	Total Operations	77,600	72,900	72,900	-	0.0%
	<u>Maintenance</u>					
521080	Tool & Work Equipment	9,000	16,000	16,000	-	
	Total Maintenance	9,000	16,000	16,000	-	0.0%
	Total Expenditure Classification	346,011	369,275	378,300	9,025	2.4%
	<u>Funding Allocation</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	346,011	369,275	378,300	9,025	
	Total Funding Allocation	346,011	369,275	378,300	9,025	2.4%
	<u>Authorized Positions</u>					
	Forester	1	1	1	-	
	Natural Resources Administrator	1	1	1	-	
	Total Authorized Positions	2	2	2	-	0.0%

Reservoir Operations & Maintenance

Description

The Reservoir Operations and Maintenance unit operates and maintains water supply reservoirs, dams, raw water transmission pipelines, pump stations and tunnels, service roads, hydroelectric power facilities and recreation facilities. The unit is also responsible for balancing reservoir levels and control of water releases to the Farmington River. The unit performs emergency spill response to protect the reservoirs. The unit maintains District lands and the associated roads, bridges, fences, signs, and performs construction duties as required. The unit provides plumbing, electrical and maintenance support to the Water Treatment Department as needed.

Budget Commentary

The 2027 proposed Reservoir Operations and Maintenance budget of \$2,115,400 is increasing by \$29,600 or 1.4% above the prior year's appropriation. The budgeted positions are decreasing in 2027.

Payroll: Decrease of \$57,400 or 4.5% below the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees. Reduction in *Regular Pay* due to the removal of a *Hydroelectric Plant Supervisor position*, which is partially offset by an increase in *Temporary Pay* and *Overtime*.
- *Longevity Pay* has decreased due to the contractual agreement for eligible employees.

Operations: Increase of \$80,000 or 14.2% above the prior year's appropriation.

- *Electricity* and *Fuel* are increasing due to global market conditions.
- *Outside Services* increasing due to costs of USGS gages being moved from cost center 8500010010 – Goodwin.

Maintenance: Increase of \$7,000 or 3.0% above the prior year's appropriation.

- Increased costs of *R&M* partially offset by reductions in equipment.

Reservoir Operations & Maintenance

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	1,010,875	1,150,000	1,038,000	(112,000)	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	60,000	70,000	60,000	(10,000)	
501050	Overtime 200%	40,000	60,000	80,000	20,000	
501020	Temporary Pay	15,000	-	45,000	45,000	
501060	Standby & Premium Pay	4,000	4,000	4,000	-	
501070	Longevity Pay	3,095	2,300	1,900	(400)	
	Total Payroll	1,132,970	1,286,300	1,228,900	(57,400)	-4.5%
	<u>Operations</u>					
511010	Clothing Allowance	14,600	16,000	18,000	2,000	
512050	Custodial Services	18,000	18,000	21,000	3,000	
512080	Outside Services	65,000	65,000	104,000	39,000	
512390	Riparian	275,000	275,000	275,000	-	
512410	Refuse Collection & Disposal	4,500	4,500	4,500	-	
513690	Materials From Stock	4,000	4,000	5,000	1,000	
513710	Fuel	75,000	80,000	100,000	20,000	
514010	Electricity	90,000	100,000	115,000	15,000	
515310	Fertilizer & Weed Control Chemicals	10,000	-	-	-	
523140	Other Equipment Rental	12,000	-	-	-	
	Total Operations	568,100	562,500	642,500	80,000	14.2%
	<u>Maintenance</u>					
521010	Land Equipment	20,000	32,000	32,000	-	
521080	Tool & Work Equipment	20,000	20,000	20,000	-	
521170	Mains & Manholes Equipment	4,000	4,000	-	(4,000)	
521180	Fire Equipment	3,000	3,000	-	(3,000)	
522010	Facilities R&M	48,000	58,000	62,000	4,000	
522110	Reservoir R&M	70,000	70,000	70,000	-	
522120	Service Roads R&M	50,000	50,000	60,000	10,000	
	Total Maintenance	215,000	237,000	244,000	7,000	3.0%
	Total Expenditure Classification	1,916,070	2,085,800	2,115,400	29,600	1.4%
	<u>Funding Allocation</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	1,916,070	2,085,800	2,115,400	29,600	
	Total Funding Allocation	1,916,070	2,085,800	2,115,400	29,600	1.4%
	<u>Authorized Positions</u>					
	Facility Maintenance Crew Leader	1	1	1	-	
	Facility Maintainer 1	4	2	3	1	
	Facility Maintainer 2	1	5	5	-	
	Hydroelectric Plant Supervisor	3	2	-	(2)	
	Sr Water Supply Maintenance Supv.	1	1	1	-	
	Total Authorized Positions	10	11	10	(1)	-9.1%

Recreation**Description**

The Recreation unit is responsible for the operation and maintenance of the Lake McDonough Recreation Area during the summer recreation season. The unit maintains the grounds, reservoir levels, roads, beaches, boat house, and restroom facilities, and works closely with the Patrol Department and Summer Recreational staff.

Budget Commentary

The 2027 Recreation proposed budget is \$26,100, an increase of \$100 or 0.4%. There are no budgeted positions in 2027, unchanged from the prior year.

Payroll: Remains unchanged.

- No changes are anticipated in 2027.

Operations: Decrease of \$2,700 or 16.9% below the prior year's appropriation.

- *Recreation & Field Supplies* decreasing to align with planned spending.

Maintenance: Increase of \$2,800 or 28.0% above the prior year's appropriation.

- *Facilities R&M* is increasing to align with planned spending, partially offset by decreases to *Land Equipment*.

Recreation

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	-	-	-	-	0.0%
	<u>Operations</u>					
512260	Agency Hire	3,500	3,500	3,500	-	
513130	Recreation & Field Supplies	5,000	5,000	2,300	(2,700)	
523140	Other Equipment Rental	7,500	7,500	7,500	-	
	Total Operations	16,000	16,000	13,300	(2,700)	-16.9%
	<u>Maintenance</u>					
521010	Land Equipment	5,000	5,000	2,800	(2,200)	
522010	Facilities R&M	5,000	5,000	10,000	5,000	
	Total Maintenance	10,000	10,000	12,800	2,800	28.0%
	Total Expenditure Classification	26,000	26,000	26,100	100	0.4%
	<u>Funding Allocations</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	26,000	26,000	26,100	100	
	Total Funding Allocation	26,000	26,000	26,100	100	0.4%

Patrol

Administration
Recreation



COO – Patrol

Summary

Description

Patrol is responsible for the security and surveillance of the District's water supply reservoirs, dams, water treatment facilities, watershed and some non-watershed lands (including land open to the public for recreation), recreational areas, and roadways in and adjacent to District properties.

Budget Commentary

The 2027 proposed budget for the Patrol Administration and Recreation is \$1,773,300, an increase of \$242,075 or 15.8% above the prior year's appropriation. Budget details regarding the activity and departments are provided on succeeding pages. There is an increase in budgeted positions in 2027.

COO – Patrol

Summary

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Administration	1,167,201	1,327,525	1,544,600	217,075	
Recreation	223,500	203,700	228,700	25,000	
Total Patrol	1,390,701	1,531,225	1,773,300	242,075	15.8%
<u>Summary by Major Account</u>					
Payroll					
Regular Pay	796,126	935,000	1,092,000	157,000	
Overtime 100%	-	-	-	-	
Overtime 150%	15,000	15,000	15,000	-	
Overtime	15,000	15,000	15,000	-	
Temporary Help	100,000	100,000	125,000	25,000	
Standby & Premium Pay	10,400	10,400	10,400	-	
Longevity Pay	1,575	2,025	2,100	75	
Total Payroll	938,101	1,077,425	1,259,500	182,075	16.9%
Operations	450,100	447,800	507,800	60,000	13.4%
Maintenance	2,500	6,000	6,000	-	0.0%
Total Summary by Major Account	1,390,701	1,531,225	1,773,300	242,075	15.8%

Funding Allocations

Sewer Allocation 0%	-	-	-	-	
Water Allocation 100%	1,390,701	1,531,225	1,773,300	242,075	
Total Funding Allocation	1,390,701	1,531,225	1,773,300	242,075	15.8%

Authorized Positions

Administration	7	8	9	1	
Recreation	-	-	-	-	
Total Positions	7	8	9	1	12.5%

COO – Patrol

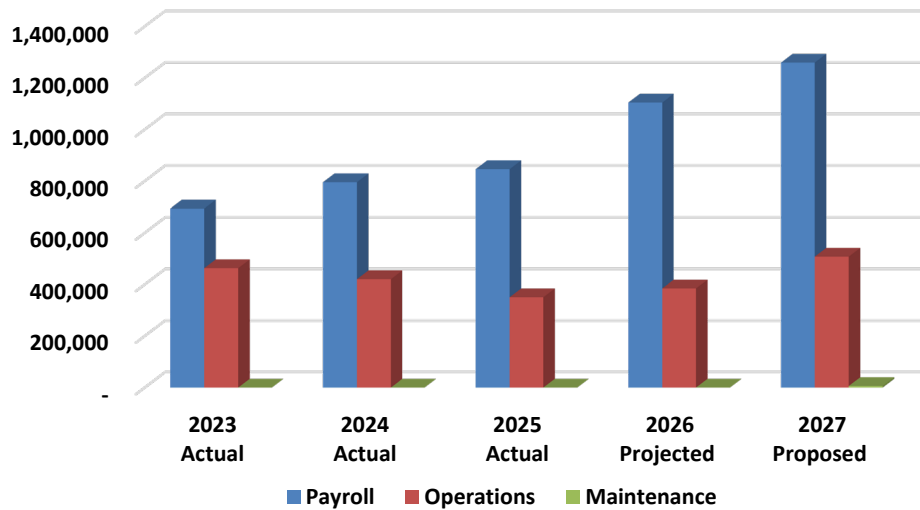
Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Administration	972,739	1,028,324	1,057,333	1,242,700
Recreation	184,220	187,572	139,064	246,400
Total Patrol	1,156,959	1,215,895	1,196,397	1,489,100
<u>Summary by Major Account</u>				
Payroll				
Regular Pay	673,500	713,821	750,696	908,500
Overtime 100%	-	-	-	-
Overtime 150%	4,895	8,991	11,901	15,000
Overtime	6,863	4,216	3,821	15,000
Temporary Help	-	60,858	71,957	153,700
Standby & Premium Pay	6,283	5,955	6,099	10,400
Longevity Pay	2,175	1,575	1,575	2,000
Total Payroll	693,716	795,415	846,050	1,104,600
Operations	463,243	420,481	350,348	384,500
Maintenance	-	-	-	-
Total Summary by Major Account	1,156,959	1,215,895	1,196,397	1,489,100
<u>Funding Allocations</u>				
Sewer Allocation 0%	-	-	-	-
Water Allocation 100%	1,156,959	1,215,895	1,196,397	1,489,100
Total Funding Allocation	1,156,959	1,215,895	1,196,397	1,489,100

COO – Patrol

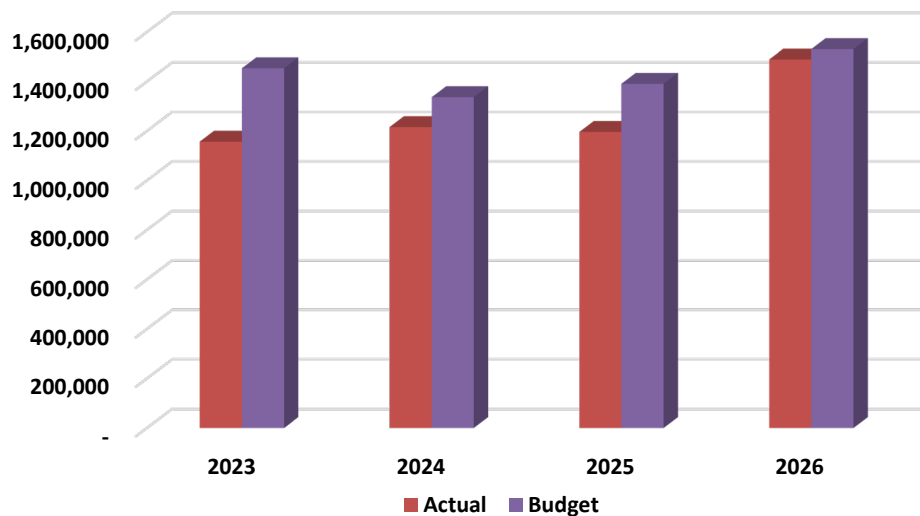
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	693,716	795,415	846,050	1,104,600	1,259,500
Operations	463,243	420,481	350,348	384,500	507,800
Maintenance	-	-	-	-	6,000
Total	1,156,959	1,215,895	1,196,397	1,489,100	1,773,300

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	1,453,642	1,336,903	1,390,701	1,531,225
Actual	1,156,959	1,215,895	1,196,397	1,489,100
Variance	296,683	121,008	194,304	42,125

Administration**Description**

The Patrol Department was created in 2006 and is led by a Patrol Commander. Patrol is responsible for the security and surveillance of the District's water supply reservoirs, dams, water treatment facilities, recreation areas, watershed and some non-watershed lands (including land open to the public for recreation), and roadways in and adjacent to District properties. Patrol is responsible for the enforcement of MDC ordinances, state and local laws including fish and game, boating and motor vehicle regulations. When requested, District patrol officers assist State and local police. Officers undergo a training program mandated by the State and complies with all State requirements for law enforcement personnel with special police powers. Security forces will continue to focus on security issues to a greater degree in light of world events.

Budget Commentary

The Patrol Administration proposed budget for 2027 is \$1,544,600, which is \$217,075 or 16.4% above the prior year's appropriation. There is an increase in budgeted positions in 2027.

Payroll: Increase of \$157,075 or 16.1% above the prior year's appropriation.

- *Regular Pay* includes increments and cost-of-living increases for eligible employees, as well as the addition of (1) *District Patrol Officer* position.
- *Longevity Pay* has increased due to contractual agreements for eligible employees.

Operations: Increase of \$60,000 or 17.4% above the prior year's appropriation.

- *Meeting Expenses* and *Recreation & Field Supplies* increased due to new staff, offset by a reduction in *Tools* and *Seminars & Conventions*.
- *Security Services* increased due to new contract and staffing new guard station.

Maintenance: Remains unchanged.

Administration

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	796,126	935,000	1,092,000	157,000	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	15,000	15,000	15,000	-	
501050	Overtime 200%	15,000	15,000	15,000	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	10,400	10,400	10,400	-	
501070	Longevity Pay	1,575	2,025	2,100	75	
	Total Payroll	838,101	977,425	1,134,500	157,075	16.1%
	<u>Operations</u>					
511010	Clothing Allowance	900	10,000	10,000	-	
511100	Seminars & Conventions	1,500	1,500	1,000	(500)	
511120	Meeting Expenses	500	500	1,000	500	
511210	Books & Periodicals	300	300	300	-	
511220	Dues & Memberships	5,000	5,000	5,000	-	
512070	Consultant Services	8,000	8,000	8,000	-	
512080	Outside Services	12,000	6,000	6,000	-	
512090	Security Services	273,050	278,300	338,300	60,000	
513010	Office Supplies	2,500	2,500	2,500	-	
513080	Communication Equipment & Supp.	11,000	17,000	17,000	-	
513120	Safety Supplies	500	500	500	-	
513130	Recreation & Field Supplies	1,000	1,000	4,500	3,500	
513820	Tools	350	3,500	-	(3,500)	
521020	Safety Equipment	10,000	10,000	10,000	-	
	Total Operations	326,600	344,100	404,100	60,000	17.4%
	<u>Maintenance</u>					
521050	Office Furniture Equipment	2,500	6,000	6,000	-	
	Total Maintenance	2,500	6,000	6,000	-	0%
	Total Expenditure Classification	1,167,201	1,327,525	1,544,600	217,075	16.4%
	<u>Funding Allocation</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	1,167,201	1,327,525	1,544,600	217,075	
	Total Funding Allocation	1,167,201	1,327,525	1,544,600	217,075	16.4%
	<u>Authorized Positions</u>					
	Assistant Conservation Ranger	2	3	2	(1)	
	Conservation Ranger	3	3	3	-	
	District Patrol Commander	1	1	1	-	
	District Patrol Officer	1	1	3	2	
	Total Authorized Positions	7	8	9	1	12.5%

Recreation**Description**

The Recreation unit is responsible for the supervision of swimming, boating and traffic control at Lake McDonough during the summer recreation season. Specific responsibilities include: lifeguard duties, ticket sales, boat rentals and launching, record keeping, radio communication, report writing, assisting in the upkeep of the area, and supervision of parking. The Recreation unit works closely with Water Supply and Patrol Administration to provide safe and enjoyable recreational activities at Lake McDonough.

Budget Commentary

The Recreation proposed budget for 2027 totals \$228,700 which is an increase of \$25,000 or 12.3% above the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Payroll: Increase of \$25,000 or 25.0% above the prior year's appropriation.

- *Temporary Pay* increased due to additional seasonal staffing requirements.

Operations: Remains unchanged.

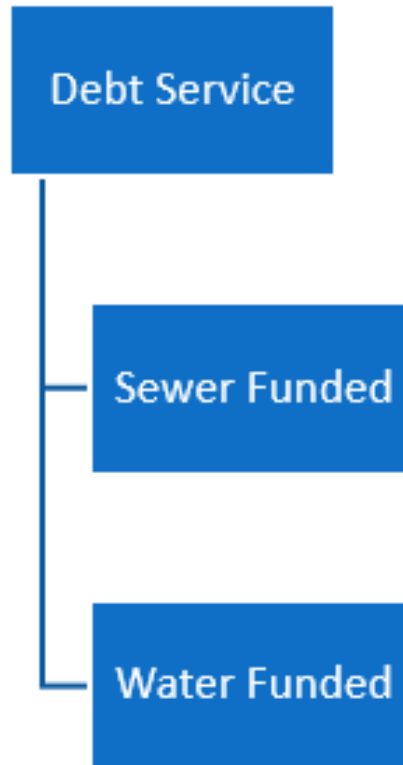
- Operations expenditures are primarily driven by *Security Services*, with additional costs for *Recreation and Field Supplies*, *Clothing Allowances*, *Communication Equipment*, and *Safety Supplies*.

Recreation

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501030	Overtime 100%	-	-	-	-	
501040	Overtime 150%	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	100,000	100,000	125,000	25,000	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	100,000	100,000	125,000	25,000	25.0%
	<u>Operations</u>					
511010	Clothing Allowance	500	500	500	-	
512090	Security Services	120,000	100,000	100,000	-	
513080	Communication Equipment & Supp.	500	500	500	-	
513120	Safety Supplies	500	500	500	-	
513130	Recreation & Field Supplies	2,000	2,200	2,200	-	
	Total Operations	123,500	103,700	103,700	-	0.0%
	Total Expenditure Classification	223,500	203,700	228,700	25,000	12.3%
	<u>Funding Allocations</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	223,500	203,700	228,700	25,000	
	Total Funding Allocation	223,500	203,700	228,700	25,000	12.3%

Debt Service

Sewer Funded
Water Funded



Summary

Description

The Debt Service account provides funding for the payment of interest and principal due on outstanding water, sewer, and combined bonded debt. Additionally, this account reflects the cost of interest and note issuance expenses when paid directly from the operating budget.

Budget Commentary

The Debt Service proposed budget for 2027 is \$98,316,200. This is an increase of \$2,778,127 or 2.9% above the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Increase of \$2,778,127 or 2.9% above the prior year's appropriation.

- *Interest on Bonds and Principal on Bonds* are increasing due to bond activity in 2026.

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<i>Operations</i>						
512020	Legal Services	150,000	150,000	173,000	23,000	
517120	Int & Note Issue Expense	749,284	998,731	357,700	(641,031)	
517060	Water Bond Principal	28,389,147	31,476,775	32,011,900	535,125	
517090	Water Interest on Bonds	16,696,471	18,596,941	18,512,800	(84,141)	
540020	Sewer Bond Principal	26,085,194	28,398,716	30,100,200	1,701,484	
540030	Sewer Interest on Bonds	15,551,714	15,916,910	17,160,600	1,243,690	
<i>Total Expenditure Classification</i>		87,621,810	95,538,073	98,316,200	2,778,127	2.9%
<i>Funding Allocation</i>						
Sewer Allocation		42,129,956	44,923,568	47,647,400	2,723,832	
Water Allocation		45,491,854	50,614,505	50,668,800	54,295	
<i>Total Funding Allocation</i>		87,621,810	95,538,073	98,316,200	2,778,127	2.9%

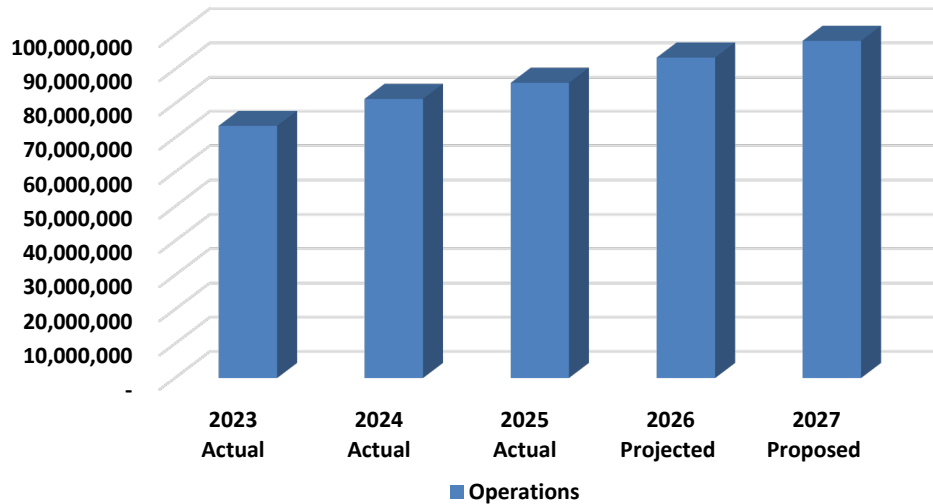
Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<i>Operations</i>				
512020	Legal Services	61,008	124,353	123,939	91,078
517120	Int & Note Issue Expense	303,919	150,373	28,717	874,398
517060	Water Bond Principal	23,660,648	25,080,909	27,730,139	30,505,750
517090	Water Interest on Bonds	13,641,400	14,703,092	16,550,969	18,423,429
540020	Sewer Bond Principal	20,892,616	25,341,886	26,085,194	27,631,070
540030	Sewer Interest on Bonds	14,955,263	15,974,336	15,551,714	15,912,067
	<i>Total Expenditure Classification</i>	73,514,854	81,374,949	86,070,673	93,437,792
	<i>Funding Allocation</i>				
	Sewer Allocation	35,917,600	41,396,189	41,711,577	44,090,366
	Water Allocation	37,597,255	39,978,759	44,359,096	49,347,426
	<i>Total Funding Allocation</i>	73,514,854	81,374,949	86,070,673	93,437,792

Debt Service

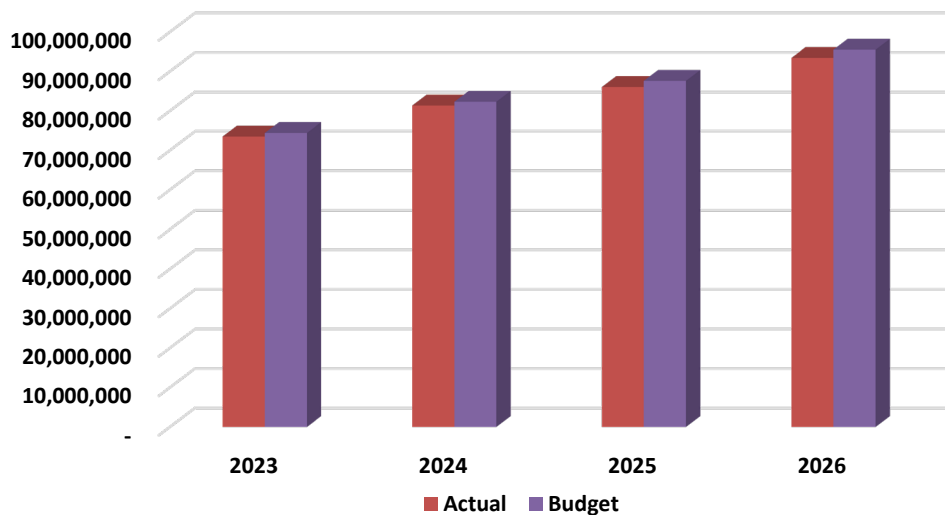
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Operations	73,514,854	81,374,949	86,070,673	93,437,792	98,316,200
Total	73,514,854	81,374,949	86,070,673	93,437,792	98,316,200

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	74,427,401	82,338,486	87,621,810	95,538,073
Actual	73,514,854	81,374,949	86,070,673	93,437,792
Variance	912,547	963,537	1,551,137	2,100,281

Debt Service

7000010010

Sewer

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Operations</u>					
512020	Legal Services	75,000	75,000	95,000	20,000	
540020	Principal Bonds	26,085,194	28,398,716	30,100,200	1,701,484	
540030	Interest On Bonds	15,551,714	15,916,910	17,160,600	1,243,690	
517120	Int & Note Issue Expense	418,048	532,942	291,600	(241,342)	
	Total Expenditure Classification	42,129,956	44,923,568	47,647,400	2,723,832	6.1%
	<u>Funding Allocation</u>					
	Sewer Allocation 100%	42,129,956	44,923,568	47,647,400	2,723,832	
	Water Allocation 0%	-	-	-	-	
	Total Funding Allocation	42,129,956	44,923,568	47,647,400	2,723,832	6.1%

Debt Service

7000010010

Water

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Operations</u>						
512020	Legal Services	75,000	75,000	78,000	3,000	
517060	Principal Bonds	28,389,147	31,476,775	32,011,900	535,125	
517090	Interest On Bonds	16,696,471	18,596,941	18,512,800	(84,141)	
517120	Int & Note Issue Expense	331,236	465,789	66,100	(399,689)	
Total Expenditure Classification		45,491,854	50,614,505	50,668,800	54,295	0.1%
<u>Funding Allocation</u>						
Sewer Allocation 0%		-	-	-	-	
Water Allocation 100%		45,491,854	50,614,505	50,668,800	54,295	
Total Funding Allocation		45,491,854	50,614,505	50,668,800	54,295	0.1%

Employee Benefits

Summary

Description

The Employee Benefits department comprises all direct costs for employee medical insurance and other employee benefits. The District provides a comprehensive medical insurance program for all of its full-time employees, a major element of the fringe benefit package, and for retirees. The District provides a defined benefit pension program for all full-time employees. The pension plan requires employees to contribute a specified percentage of their weekly wages (excluding overtime) to the pension fund, while the District contributes the balance needed to maintain an actuarially sound fund. In addition, this budget reflects the District's costs for Social Security and Unemployment Compensation Insurance.

Budget Commentary

The 2027 Employee Benefits budget totals \$30,257,900, increasing by \$61,810 or 0.2% above the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Increase of \$61,810 or 0.2% above the prior year's appropriation.

- *Pension, Social Security, and Medicare* costs are increasing due to employee increments and cost-of-living adjustments, partially offset by reductions in *Medical Services* and *OPEB Trust Contributions* resulting from the realignment of 15 full-time employees to the Capital budget.

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<i>Operations</i>						
503010	Medical Services	9,579,454	10,215,700	9,949,000	(266,700)	
503050	Medicare Part B	661,754	680,700	819,000	138,300	
503060	OPEB Trust Contribution	7,929,257	7,853,120	7,306,600	(546,520)	
503100	Pension Regular	8,274,127	8,375,970	8,555,700	179,730	
503110	Social Security	2,739,160	2,824,000	3,381,000	557,000	
503120	Unemployment Compensation	46,575	46,600	46,600	-	
512070	Consultant Services	200,000	200,000	200,000	-	
Total Expenditure Classification		29,430,327	30,196,090	30,257,900	61,810	0.2%
<i>Funding Allocation</i>						
Sewer Allocation 45%		13,243,647	13,588,241	13,616,055	27,815	
Water Allocation 55%		16,186,680	16,607,849	16,641,845	33,996	
Total Funding Allocation		29,430,327	30,196,090	30,257,900	61,810	0.2%

Employee Benefits

7100010010

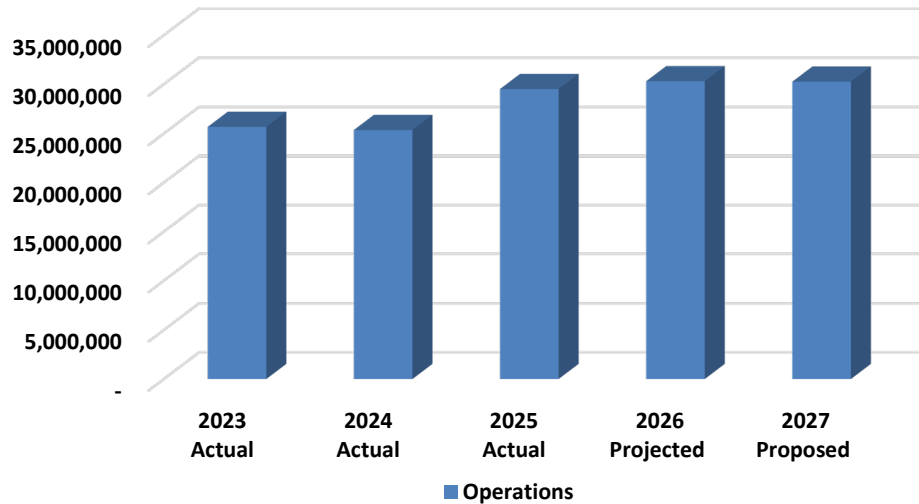
Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<i>Operations</i>				
503010	Medical Services	7,264,235	6,112,000	9,579,454	10,215,672
503050	Medicare Part B	630,177	668,882	695,969	700,836
503060	OPEB Trust Contribution	7,148,406	7,592,895	7,929,257	7,853,114
503100	Pension Regular	7,872,627	8,072,003	8,274,127	8,375,967
503110	Social Security	2,577,318	2,758,407	2,856,821	2,961,204
503120	Unemployment Compensation	37,996	17,329	9,863	9,500
512070	Consultant Services	152,105	140,068	162,342	187,000
	<i>Total Expenditure Classification</i>	25,682,864	25,361,584	29,507,833	30,303,293
	<i>Funding Allocation</i>				
	Sewer Allocation 45%	11,557,300	11,412,700	13,278,500	13,636,500
	Water Allocation 55%	14,125,564	13,948,884	16,229,333	16,666,793
	<i>Total Funding Allocation</i>	25,682,864	25,361,584	29,507,833	30,303,293

Employee Benefits

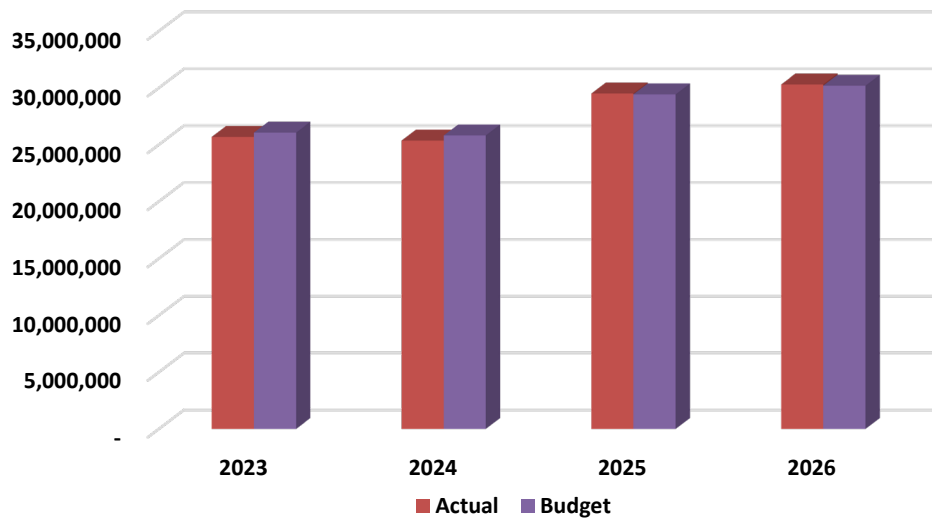
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Operations	25,682,864	25,361,584	29,507,833	30,303,293	30,257,900
Total	25,682,864	25,361,584	29,507,833	30,303,293	30,257,900

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	26,065,489	25,816,964	29,430,327	30,196,090
Actual	25,682,864	25,361,584	29,507,833	30,303,293
Variance	382,625	455,380	(77,506)	(107,203)

General Insurance

Summary**Description**

The General Insurance account encompasses the costs of insurance policies that provide coverage for the District structures and contents (excluding dams). Coverage includes protection against fire, earthquake, flood, vandalism and damage to specialized equipment. In addition, this account provides coverage to insure District vehicles for fire, theft, and vandalism when garaged.

The Liability-Compensation insurance program provides funding for claims by the public for bodily injury or property damage resulting from District operations and for injury/illness claims by District employees. In addition, this account supports the cost of specialty insurance coverage for commissioners and employees, machinery and performance indemnification, and the cost of service fees from insurance brokers, consultants, and providers of technical/specialized support.

The Self-Insurance program was initiated in 1987, at which time the District began self-insuring workers' compensation claims. Starting in 1988, the program was expanded to include the property and liability areas. This account provides a contribution to the District Self-Insurance Fund for payments of claims anticipated during the coming year that fall within self-insured retention levels.

Budget Commentary

The General Insurance budget for 2027 totals \$3,585,700, which is \$489,828, or 15.8%, above the prior year's appropriation for insurance policies, including deductibles and self-insurance funding requirements. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Increase of \$489,828 or 15.8% above the prior year's appropriation.

- *Insurance coverages* have increased based on quotes provided by consultants in the current market conditions, as well as an increased funding to the *Liability – Claims* account in 2027.

General Insurance

7200010010

Summary

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Operations</u>					
512080	Outside Services	119,000	119,000	122,600	3,600	
519320	General Insurance	297,427	349,289	383,600	34,311	
519330	General Property	693,394	677,312	631,100	(46,212)	
519340	Theft Liability	5,492	5,492	5,700	208	
519350	Police Liability Insurance	10,150	11,450	11,500	50	
519360	Fiduciary Liability	20,963	21,667	22,300	633	
519370	Auto Liability	153,765	170,125	185,500	15,375	
519380	Public Liability	80,750	80,750	85,800	5,050	
519390	Liability-Claims	-	508,289	1,000,000	491,711	
519410	Umbrella Liability	621,430	679,684	741,800	62,116	
519430	Workers Compensation Excess Coverage	129,915	129,915	140,400	10,485	
519450	Pollution Liability Insurance	-	83,455	66,500	(16,955)	
519470	Cyber Insurance	16,683	17,273	19,000	1,727	
519480	Flood Insurance	216,224	242,171	169,100	(73,071)	
519490	Drone Insurance	-	-	800	800	
	Total Expenditure Classification	2,365,193	3,095,872	3,585,700	489,828	15.8%
	<u>Funding Allocation</u>					
	Sewer Allocation 49%*	946,077	1,516,977	1,756,993	195,931	
	Water Allocation 51%**	1,419,116	1,578,895	1,828,707	293,897	
	Total Funding Allocation	2,365,193	3,095,872	3,585,700	489,828	15.8%

*In 2025, the Sewer Allocation Rate was 40%

**In 2025, the Water Allocation Rate was 60%

General Insurance

7200010010

Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<u>Operations</u>				
512080	Outside Services	105,235	109,143	95,000	95,000
519320	General Insurance	-	-	256,650	1,026,601
519330	General Property	847,363	939,746	743,131	-
519340	Theft Liability	5,175	5,414	5,492	5,492
519350	Police Liability Insurance	10,150	10,150	10,475	11,450
519360	Fiduciary Liability	21,730	22,744	23,639	24,542
519370	Auto Liability	128,026	139,315	157,855	170,125
519380	Public Liability	141,044	131,276	81,534	81,534
519390	Liability-Claims	-	-	-	508,289
519400	Fidelity Bond	2,477	2,277	2,277	2,477
519410	Umbrella Liability	525,719	579,669	635,993	684,755
519430	Workers Compensation Excess Coverage	121,723	127,372	129,915	129,915
519450	Pollution Liability Insurance	57,703	60,396	60,396	60,396
519470	Cyber Insurance	19,055	16,683	16,822	17,237
519480	Flood Insurance	171,999	179,921	179,590	157,040
519490	Drone Insurance	-	-	197	790
	Total Expenditure Classification	2,157,399	2,324,105	2,398,966	2,975,643
	<u>Funding Allocation</u>				
	Sewer Allocation 49%*	863,000	929,600	959,600	1,458,100
	Water Allocation 51%**	1,294,399	1,394,505	1,439,366	1,517,543
	Total Funding Allocation	2,157,399	2,324,105	2,398,966	2,975,643

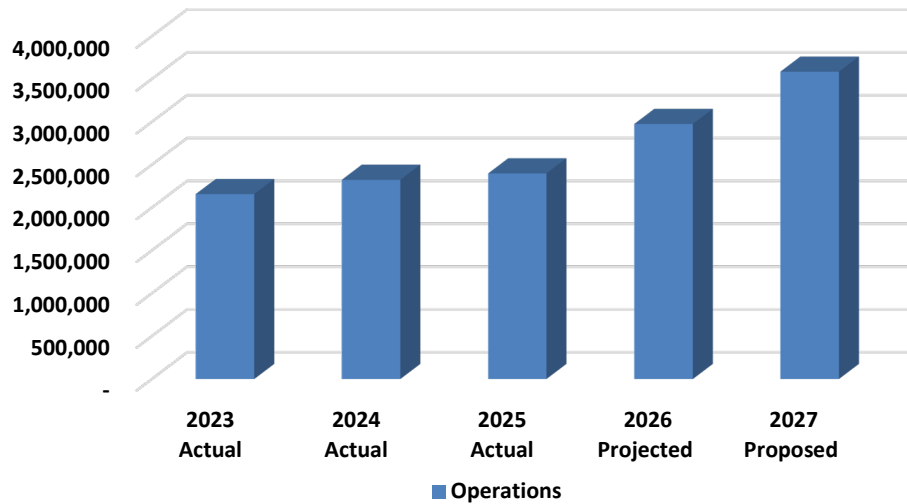
*In 2025, the Sewer Allocation Rate was 40%

**In 2025, the Water Allocation Rate was 60%

General Insurance

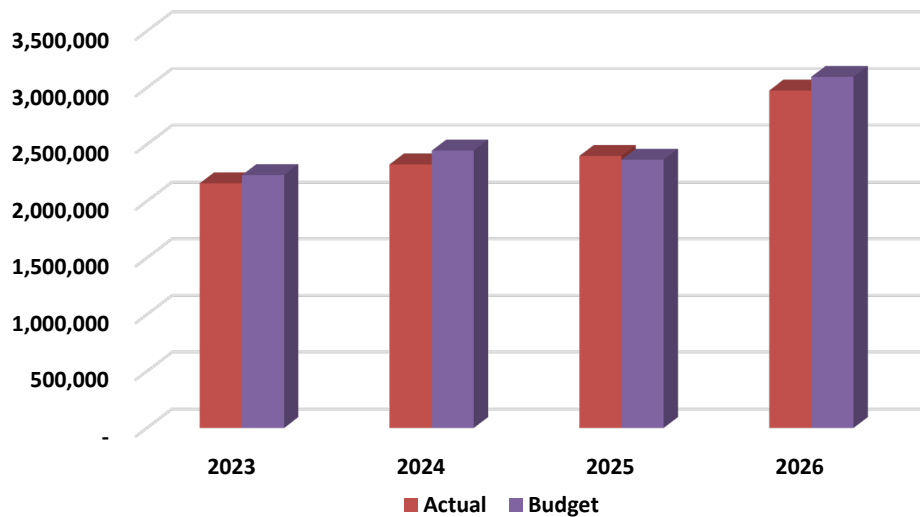
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Operations	2,157,399	2,324,105	2,398,966	2,975,643	3,585,700
Total	2,157,399	2,324,105	2,398,966	2,975,643	3,585,700

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	2,229,737	2,446,236	2,365,193	3,095,872
Actual	2,157,399	2,324,105	2,398,966	2,975,643
Variance	72,338	122,131	(33,773)	120,229

Taxes & Fees

Summary

Description

The District annually pays taxes on property it owns in several non-member towns, including Avon; Barkhamsted; Burlington; Colebrook; Farmington; Glastonbury; Hartland; New Hartford; Manchester; Simsbury; Granville, MA; Sandisfield, MA; and Tolland, MA. These properties are primarily used as controlled watershed areas necessary to protect the quality of water that flows into the District's supply reservoirs.

Budget Commentary

The Taxes and Fees budget for 2027 remains unchanged at \$3,810,500. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Remains unchanged.

- The budget is unchanged for 2027.

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Operations</u>					
512320	Property Appraisal	10,500	10,500	10,500	-	
519510	Property Taxes	3,800,000	3,800,000	3,800,000	-	
	Total Expenditure Classification	3,810,500	3,810,500	3,810,500	-	0.0%
	<u>Funding Allocation</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	3,810,500	3,810,500	3,810,500	-	
	Total Funding Allocation	3,810,500	3,810,500	3,810,500	-	0.0%

Taxes & Fees

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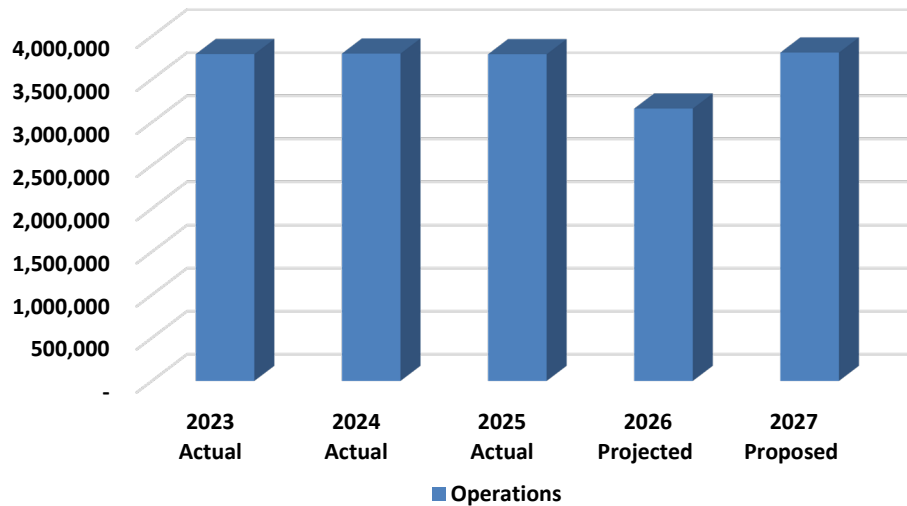
Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
	<i>Operations</i>				
512320	Property Appraisal	-	-	-	-
519510	Property Taxes	3,792,780	3,798,576	3,791,262	3,160,000
	<i>Total Expenditure Classification</i>	3,792,780	3,798,576	3,791,262	3,160,000
	<i>Funding Allocation</i>				
	Sewer Allocation 0%	-	-	-	-
	Water Allocation 100%	3,792,780	3,798,576	3,791,262	3,160,000
	<i>Total Funding Allocation</i>	3,792,780	3,798,576	3,791,262	3,160,000

Taxes & Fees

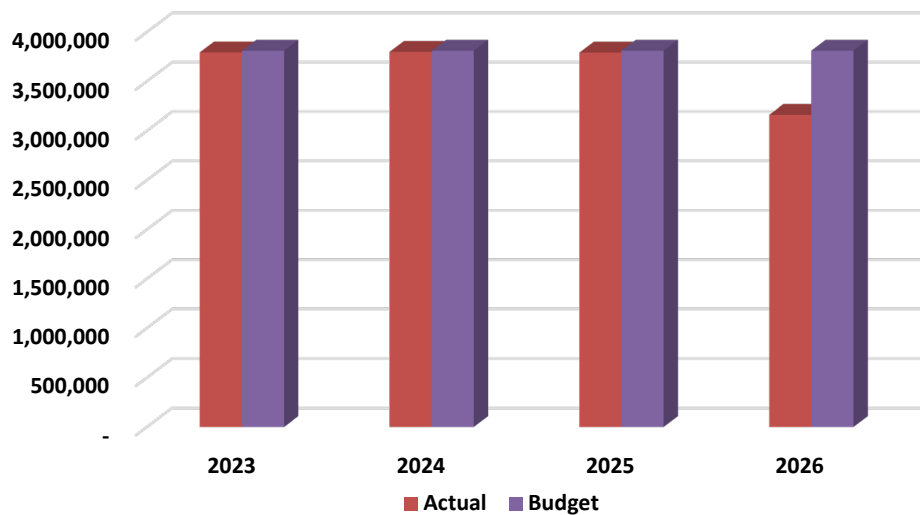
Expenditure History

Expenditures By Category



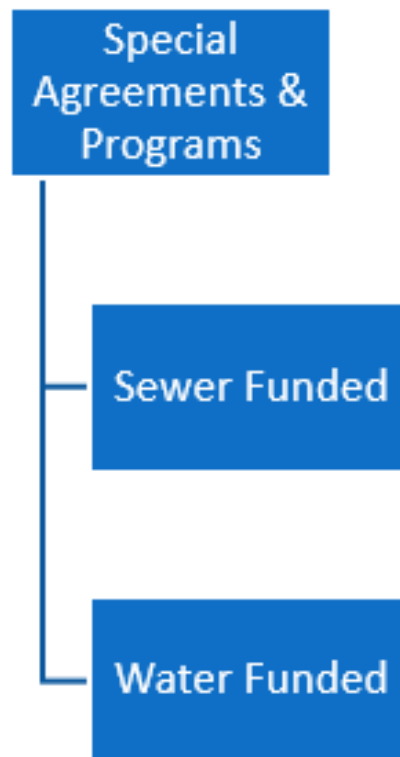
	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Operations	3,792,780	3,798,576	3,791,262	3,160,000	3,810,500
Total	3,792,780	3,798,576	3,791,262	3,160,000	3,810,500

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	3,810,500	3,810,500	3,810,500	3,810,500
Actual	3,792,780	3,798,576	3,791,262	3,160,000
Variance	17,720	11,924	19,238	650,500

Special Agreements & Programs



Special Agreements & Programs

Summary

Description

The Special Agreements and Programs budget reflects the costs of special agreements, specific consultant engagements, and other activities not allocated to departmental budgets. The proposed budget for 2027 totals \$4,192,200, increasing by \$51,300 or 1.2% above the prior year's appropriation.

The *Colebrook Reservoir Maintenance* is US Army Corps of Engineers for the maintenance of the Colebrook Reservoir.

The *Mattabassett District* account provides for charges (per written agreement) by Mattabassett to treat sanitary sewer flows it receives from portions of the District's Newington and Rocky Hill system.

The *New Britain* account provides for charges (per written agreement) by the City of New Britain to convey and treat the sanitary sewer flow it receives from a portion of the District's Newington system.

The *Berlin* account provides for charges incurred in the operation of the Berlin sewer system in connection with services provided to Newington and Rocky Hill per written agreement.

The *Meter Services* account represents costs associated with water distribution system interconnections per written agreement with The Connecticut Water Company and the Town of Berlin. It also includes costs for water supplied to a portion of the District's Newington system and for a share of the cost of the maintenance and operation of the Berlin sewer system in connection with services provided to Newington and Rocky Hill per written agreement. The account also represents charges by the Town of Glastonbury (per written agreement) to convey and treat sanitary sewer flow it receives from a portion of the District's East Hartford system.

The *Lock Box Fee* is for an automated banking service that processes the District's water and sewer bills.

Legal Services provides payments for the District's collection attorneys.

Septic Reimbursements are the result of the 1997 Sewer User Charge Study. As a result, the District Board established a septic tank clean-out reimbursement program for property owners within the District's member towns who do not have access to the sewer system but support the District's General Fund through their property taxes.

The *Riverfront Recapture* account reflects maintenance expenditures and ranger services associated with Riverfront Recapture, Inc.'s (RRI) regional parks system in Hartford and East Hartford.

There are no budgeted positions in 2027, unchanged from the prior year.

Special Agreements & Programs

Summary

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<u>Summary by Activity</u>					
Sewer	1,985,866	1,985,900	2,045,200	59,300	
Water	2,955,000	2,155,000	2,147,000	(8,000)	
Total Summary by Activity	4,940,866	4,140,900	4,192,200	51,300	1.2%

Funding Allocation

Sewer Allocation	1,985,866	1,985,900	2,045,200	59,300	
Water Allocation	2,955,000	2,155,000	2,147,000	(8,000)	
Total Funding Allocation	4,940,866	4,140,900	4,192,200	51,300	1.2%

Special Agreements & Programs

Summary

Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
<u>Summary by Activity</u>				
Sewer	1,395,654	1,716,597	1,735,631	1,738,133
Water	2,011,441	1,905,613	2,699,312	1,927,444
Total Summary by Activity	3,407,096	3,622,209	4,434,943	3,665,577

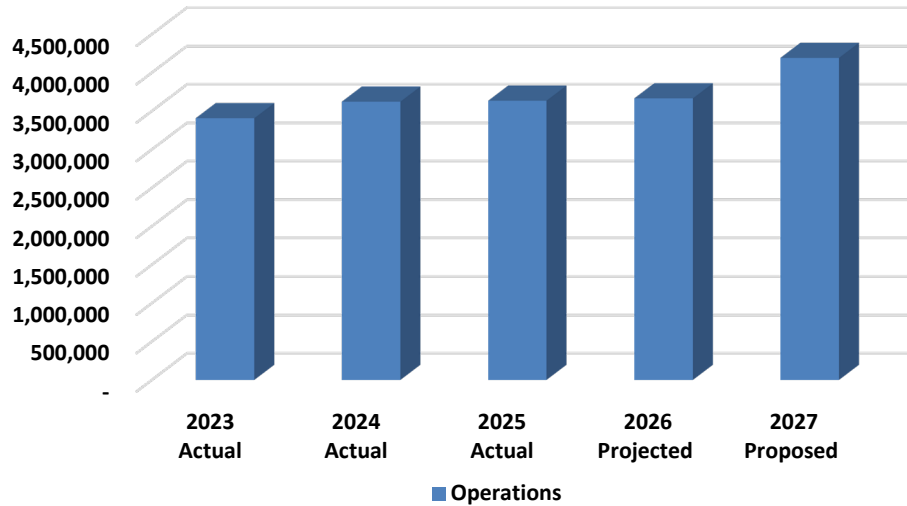
Funding Allocation

Sewer Allocation	1,395,654	1,716,597	1,735,631	1,738,133
Water Allocation	2,011,441	1,905,613	2,699,312	1,927,444
Total Funding Allocation	3,407,096	3,622,209	4,434,943	3,665,577

Special Agreements & Programs

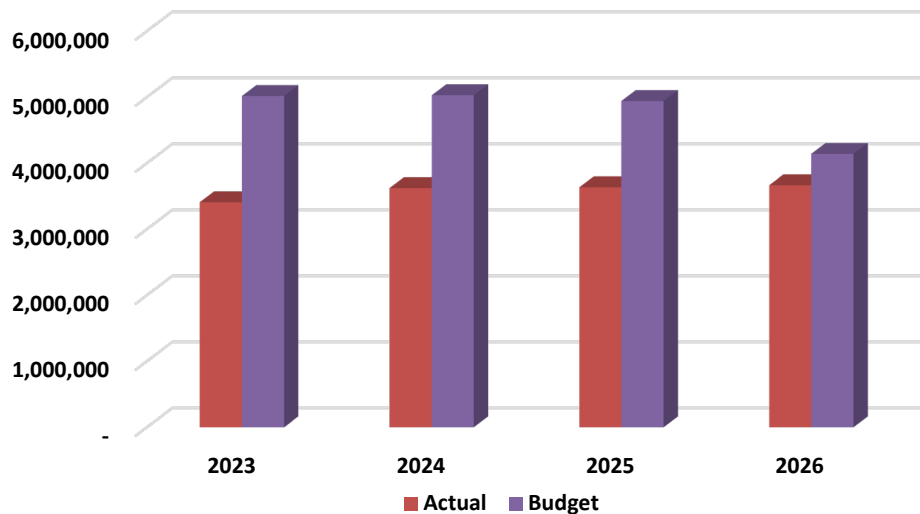
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Operations	3,407,096	3,622,209	3,634,943	3,665,577	4,192,200
Total	3,407,096	3,622,209	3,634,943	3,665,577	4,192,200

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	5,016,385	5,028,520	4,940,866	4,140,900
Actual	3,407,096	3,622,209	3,634,943	3,665,577
Variance	1,609,289	1,406,311	1,305,923	475,323

Sewer**Budget Commentary**

The Special Agreements and Programs budget totals \$2,045,200 for 2027, an increase of \$59,300 or 3.0% above the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Increase of \$59,300 or 3.0% above the prior year's appropriation.

- *Legal Services* increasing due to costs being moved over from *Special Agreements – Water*.
- *Mattabassett District* increasing to align with anticipated costs.

Special Agreements & Programs

7400010010

Sewer

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Operations</u>					
512020	Legal Services	25,000	25,000	60,000	35,000	
512070	Consultant Services	100,000	100,000	100,000	-	
512080	Outside Services	50,000	50,000	50,000	-	
512860	Septic Reimbursement	100,000	100,000	100,000	-	
512880	Mattabassett District	809,993	810,000	834,300	24,300	
512900	New Britain	369,873	369,900	369,900	-	
512940	Berlin	531,000	531,000	531,000	-	
	Total Expenditure Classification	1,985,866	1,985,900	2,045,200	59,300	3.0%
	<u>Funding Allocation</u>					
	Sewer Allocation 100%	1,985,866	1,985,900	2,045,200	59,300	
	Water Allocation 0%	-	-	-	-	
	Total Funding Allocation	1,985,866	1,985,900	2,045,200	59,300	3.0%

Water**Budget Commentary**

The Special Agreements and Programs budget totals \$2,147,000 for 2027, representing a decrease of \$8,000, or 0.4%, below the prior year's appropriation. There are no budgeted positions in 2027, unchanged from the prior year.

Operations: Decrease of \$8,000 or 0.4% below the prior year's appropriation.

- *Lock Box Fee* and *Meter Services* are increasing due to variable price increases, offset by a decrease in *Legal Services*.

Special Agreements & Programs

7400010010

Water

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Operations</u>					
512910	West Branch Reservoir Maintenance	800,000	-	-	-	
512820	Lock Box Fee	120,000	120,000	145,000	25,000	
514040	Meter Services	10,000	10,000	12,000	2,000	
512080	Outside Services	50,000	50,000	50,000	-	
512020	Legal Services	75,000	75,000	40,000	(35,000)	
512920	Collection Services	400,000	400,000	400,000	-	
512930	Lobbyist-(Fed/State)	150,000	150,000	150,000	-	
512070	Consultant Services	50,000	50,000	50,000	-	
512870	Operational Fuel	100,000	100,000	100,000	-	
512370	Riverfront Recapture	1,200,000	1,200,000	1,200,000	-	
	Total Expenditure Classification	2,955,000	2,155,000	2,147,000	(8,000)	-0.4%
	<u>Funding Allocation</u>					
	Sewer Allocation 0%	-	-	-	-	
	Water Allocation 100%	2,955,000	2,155,000	2,147,000	(8,000)	
	Total Funding Allocation	2,955,000	2,155,000	2,147,000	(8,000)	-0.4%

Contingencies

Contingencies

8000010010

Summary

Description

The Contingencies appropriation is set aside for emergencies and other unanticipated expenditures that may arise during the year. The transfer of funds from Contingencies to cover expenditures requires prior approval of the Board of Finance and the District Board.

Budget Commentary

The DEEP sewer Contingency for \$1,980,000 is unchanged for 2027. There are no budgeted positions in 2027, unchanged from the prior year.

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
549000	Contingency	1,980,000	1,980,000	1,980,000	-	0.0%
<i>Funding Allocation--(Composite)</i>						
	Sewer Allocation 100%	1,980,000	1,980,000	1,980,000	-	
	Water Allocation 0%	-	-	-	-	
	<i>Total Funding Allocation</i>	1,980,000	1,980,000	1,980,000	-	0.0%

Contingencies

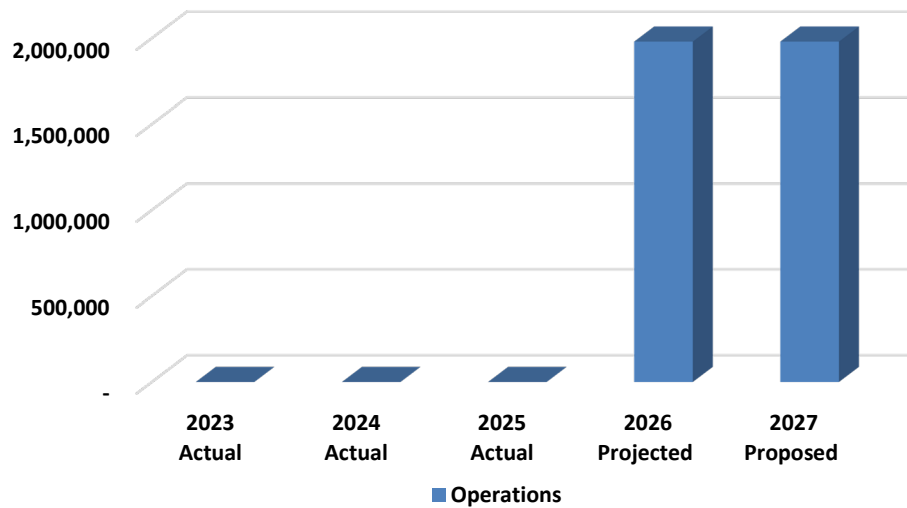
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Summary

Commitment Item	Expenditure Classification	2023 Actual	2024 Actual	2025 Actual	2026 Projected
549000	Contingencies	-	-	-	1,980,000
<i>Funding Allocation--(Composite)</i>					
	Sewer Allocation 100%	-	-	-	1,980,000
	Water Allocation 0%	-	-	-	-
	Total Funding Allocation	-	-	-	1,980,000

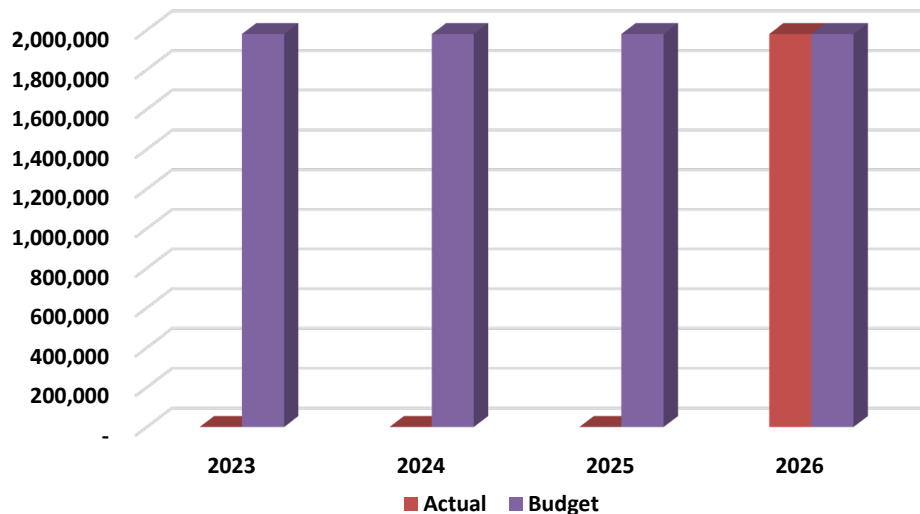
Expenditure History

Expenditures By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Operations	-	-	-	1,980,000	1,980,000
Total	-	-	-	1,980,000	1,980,000

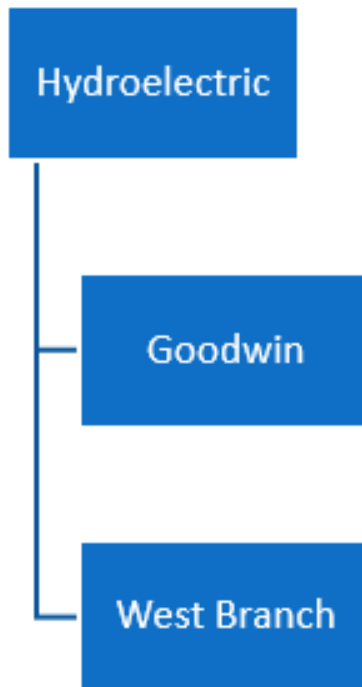
Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	1,980,000	1,980,000	1,980,000	1,980,000
Actual	-	-	-	1,980,000
Variance	1,980,000	1,980,000	1,980,000	-

Hydroelectric

Goodwin
West Branch



Hydroelectric

Summary

Description

Revenue in support of hydroelectric expenditures is derived from: the sale of power produced at the District's Goodwin and West Branch (Colebrook) Hydroelectric power facilities; interest earned from the investment of available cash; surplus funds (if available) designated to support the expenditure budget and other miscellaneous nonrecurring revenue consisting of capacity revenue for Goodwin and West Branch. In 2020, the District ceased operating the West Branch Hydroelectric Power Facility and no longer generates revenue from the facility. In 2027, the District has ceased operating the Goodwin Hydroelectric Power Facility and no longer generates revenue from the facility.

Revenue Highlights

The 2027 Hydroelectric revenue budget does not include revenue from power sales because the District has ceased operating the Goodwin Hydroelectric Power Facility. The revenue budget is supported by contributions from net revenue. The total budget of \$538,000 decreased by \$1,037,388, or 65.8%, below the prior year's appropriation.

Hydroelectric Revenues	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
Power Sales	\$492,788	\$844,700	\$0	(\$844,700)	
Misc. Nonrecurring Revenue	59,412	-	-	\$0	
Contributions from Net Revenue	1,178,547	730,688	538,000	(\$192,688)	
<i>Total Hydroelectric Revenue</i>	<i>\$1,730,747</i>	<i>\$1,575,388</i>	<i>\$538,000</i>	<i>(\$1,037,388)</i>	<i>-65.8%</i>

Expenditure Highlights

The 2027 Hydroelectric budget totals \$538,000, decreased by \$1,037,388, or 65.8%, from the prior year's appropriation.

Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
<i><u>Summary by Activity</u></i>					
Goodwin	1,611,647	1,453,788	463,000	(990,788)	
Development	-	-	-	-	
West Branch	119,100	121,600	75,000	(46,600)	
<i>Total Summary by Activity</i>	<i>1,730,747</i>	<i>1,575,388</i>	<i>538,000</i>	<i>(1,037,388)</i>	<i>-65.8%</i>
<i><u>Summary by Major Account</u></i>					
Payroll	-	-	-	-	
Operations	423,700	715,700	528,000	(187,700)	
Maintenance	128,500	129,000	10,000	(119,000)	
Capital Outlay	-	-	-	-	
Contingencies	-	-	-	-	
Contributions to General Fund	1,178,547	730,688	-	(730,688)	
<i>Total Summary by Major Account</i>	<i>1,730,747</i>	<i>1,575,388</i>	<i>538,000</i>	<i>(1,037,388)</i>	<i>-65.8%</i>

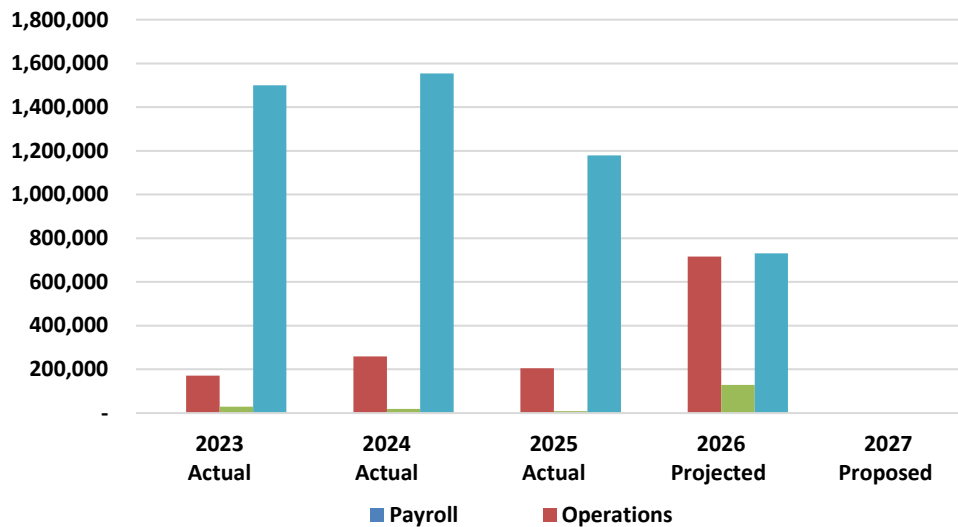
Details regarding Hydroelectric operations appear on the pages that follow.

There are no authorized positions adopted for 2027.

Hydroelectric

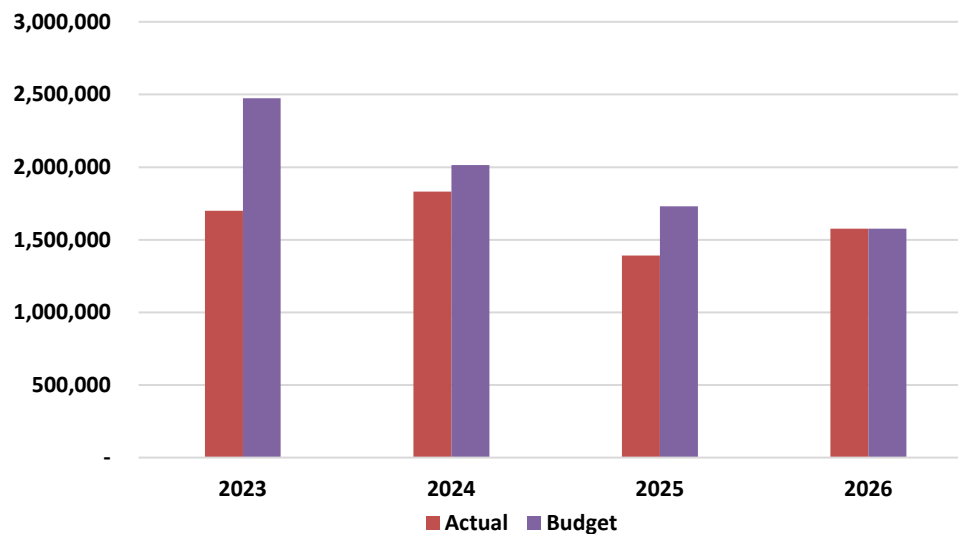
Expenditure History

By Category



	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Proposed
Payroll	-	-	-	-	-
Operations	171,548	259,358	204,147	715,700	528,000
Maintenance	28,446	18,010	8,982	129,000	10,000
Contributions	1,500,000	1,554,000	1,178,547	730,688	-
Total	1,699,994	1,831,368	1,391,676	1,575,388	538,000

Expenditures versus Budget



B/(W)	2023	2024	2025	2026
Budget	2,473,850	2,013,700	1,730,747	1,575,388
Actual	1,699,994	1,831,368	1,391,676	1,575,388
Variance	773,856	182,332	339,070	-

Goodwin**Description**

The MDC's Goodwin hydroelectric power facility is located at the MDC's Goodwin Dam in Hartland, Connecticut. The Goodwin hydro facility was constructed to operate 24-hours per day, provided sufficient river flows to generate power. During a typical operating year, Goodwin generated approximately 12,500,000 kilowatt-hours of electricity, enough power to serve 2,000 homes for one year. In 2027, the District has ceased operating the Goodwin Hydroelectric Power Facility and no longer generates revenue from the facility.

Budget Commentary

The Goodwin Hydroelectric budget for 2027 is \$463,000 which is \$990,788 or 68.2% below the prior year's appropriation for hydroelectric power operations.

Operations: Decrease of \$173,100 or 27.6% below the prior year's appropriation.

- *Consultant Services* and *Outside Services* reduced to reflect current operations.
- *Office Supplies, Small Tools & Equipment, and Oil & Lubricants* no longer required, partially offset by an increase to *Tools*.
- *Electricity* increased because the plant is no longer generating its own electricity and heating.

Maintenance: Decrease of \$87,000 or 89.7% below the prior year's appropriation.

- Reduced *Hydro Equipment* and *Office Furniture Equipment*.

Contributions to General Fund: Decrease of \$730,688 or 100.0% below the prior year's appropriation.

- There will be a reduction in contributions for sewer operations in 2027.

Goodwin

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	-	-	-	-	-
	<u>Operations</u>					
512070	Consultant Services	120,000	400,000	275,000	(125,000)	
512080	Outside Services	150,000	150,000	50,000	(100,000)	
513010	Office Supplies	1,500	1,500	-	(1,500)	
513400	Small Tools & Equipment	2,600	2,600	-	(2,600)	
513580	Fish	25,000	32,000	32,000	-	
513690	Materials From Stock	1,000	2,000	2,000	-	
513740	Oil & Lubricants	5,000	6,000	-	(6,000)	
513820	Tools	3,500	3,500	6,000	2,500	
514010	Electricity	25,000	25,500	85,000	59,500	
519100	Printing	3,000	3,000	3,000	-	
	Total Operations	336,600	626,100	453,000	(173,100)	-27.6%
	<u>Maintenance</u>					
521050	Office Furniture Equipment	1,500	2,000	-	(2,000)	
521120	Hydro Equipment	85,000	85,000	-	(85,000)	
522010	Facilities R&M	10,000	10,000	10,000	-	
	Total Maintenance	96,500	97,000	10,000	(87,000)	-89.7%
	<u>Contributions</u>					
540070	Contribution to General Fund	1,178,547	730,688	-	(730,688)	-100.0%
	Total Expenditure Classification	1,611,647	1,453,788	463,000	(990,788)	-68.2%

West Branch**Description**

The MDC's West Branch (formerly known as Colebrook) hydroelectric power facility, previously operated at the US Army Corps of Engineers' Colebrook River Reservoir and Dam in Colebrook, Connecticut, has been removed from service.

Budget Commentary

The West Branch Hydroelectric budget for 2027 is \$75,000, a decrease of \$46,600 or 38.3% below the prior year's appropriation.

Operations: Decrease of \$14,600 or 16.3% below the prior year's appropriation.

- *Consultant Services, Outside Services, and Materials From Stock* decreasing due to operational changes, offset slightly by *Permits* price increases.

Maintenance: Decrease of \$32,000 or 100.0% below the prior year's appropriation.

- *Maintenance* costs are not planned for 2027.

West Branch

Commitment Item	Expenditure Classification	2025 Adopted	2026 Adopted	2027 Proposed	\$ Change	% Change
	<u>Payroll</u>					
501010	Regular Pay	-	-	-	-	
501050	Overtime 200%	-	-	-	-	
501020	Temporary Pay	-	-	-	-	
501060	Standby & Premium Pay	-	-	-	-	
501070	Longevity Pay	-	-	-	-	
	Total Payroll	-	-	-	-	-
	<u>Operations</u>					
512070	Consultant Services	40,000	40,000	30,000	(10,000)	
512080	Outside Services	20,000	20,000	15,000	(5,000)	
512310	Permits	5,000	7,000	7,500	500	
513690	Materials From Stock	100	100	-	(100)	
514010	Electricity	22,000	22,500	22,500	-	
	Total Operations	87,100	89,600	75,000	(14,600)	-16.3%
	<u>Maintenance</u>					
521120	Hydro Equipment	2,000	2,000	-	(2,000)	
522010	Facilities R&M	30,000	30,000	-	(30,000)	
	Total Maintenance	32,000	32,000	-	(32,000)	-100.0%
	Total Expenditure Classification	119,100	121,600	75,000	(46,600)	-38.3%