WATER POLLUTION CONTROL AUTHORITY
FOR THE CITY OF BRIDGEPORT, CONNECTICUT

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

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FOR THE CITY OF BRIDGEPORT, CONNECTICUT
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Water Pollution Control Authority of
the City of Bridgeport, Connecticut

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Water Pollution Control Authority of the City of Bridgeport, Connecticut (the WPCA), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the WPCA's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the WPCA, as of June 30, 2025, and the respective changes in financial position and its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the WPCA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Water Pollution Control Authority of the City of Bridgeport, Connecticut, and do not purport to, and do not, present fairly the financial position of the City of Bridgeport, Connecticut, as of June 30, 2025, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WPCA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Board of Directors
Water Pollution Control Authority of
the City of Bridgeport, Connecticut

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements are not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2025, on our consideration of the WPCA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the WPCA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering WPCA's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 12, 2025

WATER POLLUTION CONTROL AUTHORITY
FOR THE CITY OF BRIDGEPORT, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS	
Current:	
Cash and Cash Equivalents	$ 9,784,339
Accounts and Liens Receivable, Net of Allowances for Doubtful Accounts of $5,157,189	8,869,700
Intergovernmental	322,869
Other Receivables	409,105
Due from Other Funds	2,276,899
Prepaid Assets	114,359
Total Current Assets	21,777,271
Noncurrent:	
Capital Assets Not Being Depreciated	14,331,335
Capital Assets Being Depreciated, Net of Depreciation	98,243,724
Total Noncurrent Assets	112,575,059
Total Assets	134,352,330
LIABILITIES	
Current:	
Accounts Payable and Accrued Expenses	2,816,084
Accrued Interest Payable	334,428
Short-Term Note Payable	4,876,016
Due to Other Funds of the City of Bridgeport	545,605
Current Portion of Long-Term Debt	2,800,232
Total Current Liabilities	11,372,365
Noncurrent:	
Long-Term Debt, Noncurrent Portion	25,116,208
Net OPEB Liability	2,413,196
Total Noncurrent Liabilities	27,529,404
Total Liabilities	38,901,769
NET POSITION	
Net Investment in Capital Assets	77,363,874
Unrestricted	18,086,687
Total Net Position	$ 95,450,561

See accompanying Notes to Financial Statements.

WATER POLLUTION CONTROL AUTHORITY
FOR THE CITY OF BRIDGEPORT, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2025

OPERATING REVENUES	
Sewer User Fees	$ 41,622,421
Miscellaneous Income	775,004
Total Operating Revenues	42,397,425
OPERATING EXPENSES	
Operation and Maintenance	31,229,058
Depreciation	8,155,093
Total Operating Expenses	39,384,151
OPERATING INCOME	3,013,274
NONOPERATING REVENUE (EXPENSE)	
Interest Income	24,276
Interest Expense	(945,510)
Intergovernmental Revenue	3,410,652
Net Nonoperating Expense	2,489,418
CHANGE IN NET POSITION	5,502,692
Net Position - Beginning of Year	89,947,869
NET POSITION - END OF YEAR	$ 95,450,561

See accompanying Notes to Financial Statements.

WATER POLLUTION CONTROL AUTHORITY
FOR THE CITY OF BRIDGEPORT, CONNECTICUT
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers and Users	$ 41,322,753
Payments to Suppliers	(30,197,925)
Payments to Employees	(673,653)
Proceeds from Interfund Services	43,548
Net Cash Provided by Operating Activities	10,494,723
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal Payments on Debt	(2,665,803)
Interest Paid on Debt	(811,588)
Proceeds from Debt Issued	3,462,646
Proceeds from Interim Funding Obligation - Clean Water Fund	2,047,933
Proceeds Received on Capital Grants - Clean Water Fund	3,410,652
Purchase of Capital Assets	(11,614,917)
Net Cash Used by Capital and Related Financing Activities	(6,171,077)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Received on Investments	24,276
Net Cash Provided by Investing Activities	24,276
NET INCREASE IN CASH AND CASH EQUIVALENTS	4,347,922
Cash and Cash Equivalents - Beginning of Year	5,436,417
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 9,784,339
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating Income	$ 3,013,274
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	8,155,093
Changes in Assets and Liabilities:	
(Increase) Decrease in:	
Accounts Receivable and Liens Receivable	(1,024,919)
Other Receivables	(49,753)
Prepaid Assets	10,000
Increase (Decrease) in:	
Accounts Payable and Accrued Expenses	(414,369)
Due to Other Funds of the City of Bridgeport	43,548
Compensated Absences	48,262
Net OPEB Liability	713,587
Net Cash Provided by Operating Activities	$ 10,494,723

See accompanying Notes to Financial Statements.

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Pursuant to an ordinance approved by the City Council (the Ordinance) of the City of Bridgeport, Connecticut (the City) on April 18, 1988, the Water Pollution Control Authority of the City of Bridgeport, Connecticut (the WPCA) was established, effective July 1, 1988, to operate and maintain the sewage system of the City as a self-sustaining activity. The Ordinance requires the WPCA to adopt its own budget and to be accounted for as a business-type activity of the City. The WPCA is governed by a board of directors consisting of nine members, four of whom are City officials and five of whom are appointed by the Mayor of the City and approved by the City Council. The financial statements present only the Water Pollution Control Authority of the City of Bridgeport, Connecticut, and do not purport to, and do not, present fairly the financial position of the City of Bridgeport, Connecticut, as of June 30, 2025, and the changes in its financial position and its cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Certain operations of the WPCA are conducted by the City and its employees in accordance with an agreement of understanding. This agreement outlines the operating and financial responsibilities of the WPCA and the City and also stipulates the methods by which certain overhead costs incurred by the City for providing these services are to be reimbursed by the WPCA.

B. Basis of Presentation

The accounts of the WPCA are organized on the basis of an enterprise fund, which is considered a separate accounting entity. The operations of the fund are accounted for through a separate set of self-balancing accounts that comprise its assets, liabilities, net position, revenues, and expenses.

C. Basis of Accounting

The WPCA utilizes the accrual basis of accounting, under which revenues are recognized when earned and expenses are recognized when incurred.

D. Cash and Cash Equivalents

For purposes of reporting cash flows, the WPCA considers all unrestricted and restricted highly liquid investments with an original maturity term of three months or less when purchased to be cash equivalents.

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Accounts Receivable, Net

Accounts receivable are carried at the original amount billed less an estimate made for doubtful accounts based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Recoveries of accounts receivable previously written off are recorded when received.

F. Capital Assets

Property, plant, and equipment are stated at cost. Donated capital assets are recorded at estimated acquisition value at the date of donation. Normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets being constructed over a period of time are classified as construction in progress. No depreciation is computed on these assets until they are complete and placed into service. Property, plant, and equipment are depreciated over the following estimated useful lives:

Buildings and Improvements	20 to 50 Years
Machinery and Equipment	5 to 20 Years
Distribution and Collection Systems	5 to 20 Years
Vehicles	5 Years

G. Net Other Postemployment Benefits (OPEB) Liability

The net OPEB liability is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The OPEB plan's fiduciary net position is determined using the same valuation methods that are used by the OPEB plan for purposes of preparing its statement of fiduciary net position. The net OPEB liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period. Additional details related to the net OPEB liability are in the City's basic financial statements and are available in a separately issued Annual Comprehensive Financial Report at www.bridgeportct.gov.

H. Compensated Absences

Employees earn compensated absences for various leave types, such as sick and vacation, in accordance with established employment policies and contractual agreements.

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Compensated Absences (Continued)

The liability for compensated absences reported in the statement of net position consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

I. Due to Other Funds of the City of Bridgeport and Self-Insurance

The City's General Fund pays for all expenses on behalf of the WPCA and bills the WPCA monthly for such expenses, as well as for certain overhead costs incurred by the City in connection with the WPCA's operations. The City also makes the principal and interest payments on its outstanding debt, and bills the WPCA for such payments.

The City self-insures for employee health benefits and workers' compensation. The WPCA is charged a premium for health benefits based on rates set by the City. Any underfunding at the City level will result in increased premiums in later years, but is not believed to be material to the WPCA. The WPCA is charged for the workers' compensation claims attributable to its employees based on actual costs. The WPCA recognizes a liability for workers' compensation claims payable and for claims incurred but not reported.

J. Revenues

Revenues are based on the WPCA authorized minimum charges and rates per 100 cubic feet applied to customer consumption of water. The WPCA accrues an estimate for services delivered but not billed at the end of each accounting period. The WPCA distinguished operating revenues and expenses from nonoperating. Operating revenues result from charges to customers for sewer treatment and related services. Operating expenses include the cost of operations, maintenance, sales and service, administrative expenses, and depreciation. All revenues and expenses not meeting this definition are reported as nonoperating or capital contributions.

Interest is levied on accounts that are 30 days past due. The WPCA has the authority to file liens on past due accounts. The liens are payable second to property taxes upon transfer of the respective properties.

NOTE 1 NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by any outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the WPCA or through external restrictions imposed by creditors, grantors, or laws or regulation of other governments. Restricted resources are used first to fund appropriations. The WPCA currently has no assets under restrictions. Unrestricted net position represents all other amounts that don't meet the definition of "net investment in capital assets" or "restricted."

L. Accounting Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

NOTE 2 CASH AND CASH EQUIVALENTS

As of June 30, 2025, cash and cash equivalents, including balances restricted for repayment of principal and interest on state loans and for capital improvements, consist of the following:

Demand Accounts	$ 9,783,214
Petty Cash	1,125
Total	$ 9,784,339

Responsibility for custodial credit risks of deposits rests with the City; accordingly, separate disclosure is not possible. Disclosure of the City's custodial credit risk of deposits is contained in the City's basic financial statements. The City's basic financial statements are available in a separately issued Annual Comprehensive Financial Report at www.bridgeportct.gov.

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions/ Transfers	Disposals/ Transfers	Ending Balance
Business-Type Activities:				
Capital Assets Not Being Depreciated:				
Construction In Progress	$ 6,817,746	$ 7,513,589	$ -	$ 14,331,335
Capital Assets Being Depreciated:				
Buildings and Improvements	127,191,224	1,073,400	-	128,264,624
Machinery and Equipment	17,029,776	967,924	-	17,997,700
Distribution and Collection Systems	123,387,058	2,060,004	-	125,447,062
Vehicles	4,022,176	-	-	4,022,176
Total Capital Assets Being Depreciated	271,630,234	4,101,328	-	275,731,562
Less: Accumulated Depreciation for:				
Buildings and Improvements	(106,390,332)	(4,253,398)	-	(110,643,730)
Machinery and Equipment	(15,356,123)	(598,130)	-	(15,954,253)
Distribution and Collection Systems	(43,698,497)	(3,236,017)	-	(46,934,514)
Vehicles	(3,887,793)	(67,548)	-	(3,955,341)
Total Accumulated Depreciation	(169,332,745)	(8,155,093)	-	(177,487,838)
Total Capital Assets Being Depreciated, Net	102,297,489	(4,053,765)	-	98,243,724
Business-Type Activities Capital Assets, Net	$ 109,115,235	$ 3,459,824	$ -	$ 112,575,059

Total depreciation expense was $8,155,093 for the year ended June 30, 2025.

Construction in progress consists primarily of costs for storm and sanitary sewer separation, the planning and building of additional facilities, and renovation of filter buildings.

NOTE 4 LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Bonds Payable:					
General Obligation Bonds	$ 8,648,347	$ 1,300,000	$ 457,618	$ 9,490,729	$ 519,286
Bond Premium	36,349	-	7,830	28,519	-
Total Bonds Payable	8,684,696	1,300,000	465,448	9,519,248	519,286
Net OPEB Liability	1,699,609	713,587	-	2,413,196	-
Compensated Absences	162,430	48,262	-	210,692	42,138
Clean Water Notes Payable from Direct Borrowing	18,224,209	2,162,646	2,200,355	18,186,500	2,238,808
Long-Term Liabilities	$ 28,770,944	$ 4,224,495	$ 2,665,803	$ 30,329,636	$ 2,800,232

NOTE 4 LONG-TERM DEBT (CONTINUED)

General Obligation Bonds and Clean Water Notes Payable at June 30, 2025, consists of the following:

Description	Amount
2009 General Obligation Bonds issued by the City on behalf of the WPCA, bearing interest at 2% to 5.7%	$ 601,523
2011 General Obligation Bonds issued by the City on behalf of the WPCA, bearing interest at 1.68% to 6.388%	139,579
2012 General Obligation Bonds issued by the City on behalf of the WPCA, bearing interest at 3% to 5%	732,600
2016 General Obligation Bonds issued by the City on behalf of the WPCA, bearing interest at 5%	658,390
2017 General Obligation Bonds issued by the City on behalf of the WPCA, bearing interest at 5%	647,821
2018 General Obligation Bonds issued by the city on behalf of the WPCA bearing interest at 5%	1,056,057
2019 General Obligation Bonds issued by the city on behalf of the WPCA bearing interest at 5%	719,759
2020 General Obligation Bonds issued by the city on behalf of the WPCA bearing interest at 5%	1,010,000
2022 General Obligation Bonds issued by the city on behalf of the WPCA bearing interest at 5%	1,105,000
2023 General Obligation Bonds issued by the city on behalf of the WPCA bearing interest at 6%	1,520,000
2024 General Obligation Bonds issued by the city on behalf of the WPCA bearing interest at 6%	1,300,000
Total	9,490,729
* Clean Water Notes Payable from Direct Borrowing: State of Connecticut Clean Water Fund Loans, bearing interest at 2%	18,186,500
Total General Obligation Bonds and Clean Water Notes Payable	$ 27,677,229

*Interim funding obligation 736-C1 was permanently financed subsequent to year end and as such is included in long-term debt.

NOTE 4 LONG-TERM DEBT (CONTINUED)

The WPCA does not have the authority to issue debt on its own behalf. All debt issued on behalf of the WPCA is considered debt of the City. The WPCA pays the principal and interest due on its allocable portion of the City's debt.

The annual debt service requirements relative to the outstanding general obligation bonds at June 30, 2025, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 519,286	$ 474,260	$ 993,546
2027	544,862	447,317	992,179
2028	618,391	417,779	1,036,170
2029	651,626	384,345	1,035,971
2030	681,507	348,858	1,030,365
2031-2035	2,598,311	1,307,521	3,905,832
2036-2040	2,563,713	642,333	3,206,046
2041-2045	1,281,595	148,776	1,430,371
2046-2050	31,438	1,574	33,012
Total	$ 9,490,729	$ 4,172,763	$ 13,663,492

The annual debt service requirements relative to the outstanding Clean Water Notes Payable at June 30, 2025, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	$ 2,238,808	$ 339,826	$ 2,578,634
2027	2,143,094	299,411	2,442,505
2028	2,102,638	256,739	2,359,377
2029	1,943,008	215,809	2,158,817
2030	1,719,530	178,718	1,898,248
2031-2035	5,127,729	532,469	5,660,198
2036-2040	2,428,704	145,492	2,574,196
2041-2045	482,989	9,889	492,878
Total	$ 18,186,500	$ 1,978,353	$ 20,164,853

Interim Funding Obligation 734-D - In addition, the WPCA has a short-term note payable of $4,876,016, which was issued for sewer construction. The note carries a 2% interest rate, and the principal becomes payable upon the permanent refinancing of the short-term note payable.

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS

The City provides certain health care benefits for retired employees through a single employer defined benefit plan in which the WPCA participates. The collective bargaining agreements stipulate the employees' covered and the percentage of contribution, if any, to the cost of health care benefits. Contributions by the City may vary according to length of service. The cost of providing postemployment health care benefits is shared between the City and the retired employee. Substantially all of the City's employees may become eligible for these benefits if they reach normal retirement age while working for the City. The cost of retiree health care benefits is recognized as an expense as claims are paid.

Disclosure of the OPEB plan is contained in the City's basic financial statements. WPCA reports its share of the OPEB liability of $2,413,196 and OPEB expense of $713,587.

NOTE 6 INTEREST COST

The total interest cost incurred during the year ended June 30, 2025, was $945,510.

NOTE 7 RISK MANAGEMENT

The WPCA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The WPCA and the City have implemented a program to account for and finance their uninsured risks of loss. Under this program, the City provides coverage for general liability insurance and employee health insurance, and the WPCA finances its own risks for workers' compensation. The WPCA purchases insurance coverage for its other insurable risks. Settled claims have not exceeded commercial coverage in any of the past three years.

The WPCA makes payments to the City for employee health claims based on actuarial estimates. The WPCA does not share in the exposure for the difference between payments to the City and actual claims paid; thus, no claim liability is reported by the WPCA.

For workers' compensation claims, the WPCA makes payments to the City based on actual claims paid by the City relating to WPCA employees. The WPCA recognizes a liability for workers' compensation claims payable and for claims incurred but not reported. At June 30, 2025, the claim liability is $7,500.

NOTE 8 EMPLOYEE BENEFITS

Employees of the WPCA are entitled to certain benefits through the City. These benefits include health care benefits and pension benefits. Information with respect to these benefits is contained in the City's basic financial statements.

NOTE 9 COMMITMENTS AND CONTINGENCIES

WPCA Agreements

The WPCA entered into a ten-year agreement (the Agreement) with an independent contractor Inframark LLC (the Contactor) to provide plant operations, maintenance, and management services to its two wastewater treatment facilities and collection system. This agreement expires on June 30, 2034.

The City and the Town of Trumbull also continue to maintain an Interlocal agreement, whereby all Trumbull located sewers connect into the Bridgeport WPCA sewer system. Trumbull pays the user fees collected from Trumbull residents to the Bridgeport WPCA at an agreed upon annual rate which is now the same rate as City ratepayers pay.

WPCA Consent Decrees

Under various consent decrees issued by the State of Connecticut Department of Environmental Protection (consent decrees), the WPCA is required to bring both of its treatment facilities in compliance with federal standards and eliminate certain combined storm and sanitary sewers. As of June 30, 2024, funding relating to these projects has been incurred and included in property and equipment values. Funding for these improvements are provided by the State of Connecticut's federally authorized Clean Water Fund (CWF) in the form of loans and grants, with such grants paying at least 30% of all project costs and the remainder of approved project costs up to 70 % are provided in the form of loans from the CWF at 2% interest on all the remaining loan debt service paid back by the WPCA and its ratepayers.

A total of $395 million in capital funds for the West Side and East Side Wastewater Treatment plants rebuild and associated required Combine Sewer Separation Outflow (CSO) work, fully eligible from the federal and state CWF grant and loan program, were authorized by the City Council in FY2019 and FY2021. This entire $395 million of planned upgrades are being funded from approved federal and state CWF grant and loan program funds. Grant funding approved for the Plant upgrades totals over 45% of the total projects. The remaining 55% portion of these expenditures constitute loan debt from the State DEEP Clean Water fund which is financed at 2% interest and will be repaid solely by the WPCA through its budgets through ratepayer fee collections. Design of the West Side plant started in FY2023 and is nearing completion in FY2026, with the construction of the West Side project planned to commence by FY2027 and be completed within three years thereafter. The East Side plant project is anticipated to commence design by FY2028.

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