

## Greater Augusta Utility District Board Agenda

Monday, March 23, 2026 6:00 PM

22 Arsenal Street District Meeting Room, Augusta, Maine

1. Welcome - Knight
2. Introduce Board members
3. Introduce GAUD employees, consultants and guests
4. Agenda additions
5. Old Business
  - a. Approve meeting minutes - pages 34 - 36 - **Motion**
  - b. Rate committee update - pages 13 - 28 - **Motion**
  - c. Project updates – pages 5 - 6
  - d. General Manager’s report – pages 7 - 8
  - e. PFAS “forever chemicals” - page
  - f. PFAS litigation options update - pages 29 - 32
6. New business
  - a. Review financial statements - pages 9 - 11
  - b. Review liens
  - c. Communications update
  - d. HR update
  - e. Executive Session - Acquisition of Property Discussion
  - f. Public comment
7. Adjourn - **Motion**

### Attachments:

- Minutes
- Financial statements

**Attendees:**

<input type="checkbox"/> Knight – Chair	<input type="checkbox"/> Tudman Walker	<input type="checkbox"/> Sawyer	<input type="checkbox"/> Begin
<input type="checkbox"/> Paradis – Clerk	<input type="checkbox"/> Munson	<input type="checkbox"/> Taylor	<input type="checkbox"/> Payne
<input type="checkbox"/> Corey – Treasurer	<input type="checkbox"/> Luke	<input type="checkbox"/> Dennett	<input type="checkbox"/> Tarbuck

A quorum consists of 4 voting Trustees. The table below reflects my best understanding of current terms.

<b>Name</b>	<b>Role</b>	<b>Term expiration</b>	<b>Original</b>	<b>Years served</b>
Ken Knight	Chair	9/19/2028	11/5/2003	22.4
Bob Corey	Treasurer	11/5/2026	3/17/2016	10.0
Pat Paradis	Clerk	1/5/2029	1/5/2017	9.2
Tim Dennett	Augusta	11/5/2026	4/17/2025	0.9
Keth Luke	Augusta - non voting		6/1/2016	9.8
Cecil Munson	Augusta	1/5/2029	1/5/2017	9.2
Brad Sawyer	Augusta	2/4/2028	11/15/2016	9.3
Keith Taylor	Hallowell		9/2/2024	1.5
Kara Tudman Walker	Hallowell - non-voting		9/2/2024	1.5

Guests:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

Executive sessions are described in [MRS Title 1 Section 405](#). Executive sessions may only be called by a public recorded vote of 3/5 of the members, present and voting.

Upcoming holidays and meetings now on the fourth Monday of each month.

Monday, April 20, 2026	Patriots' Day	Holiday
Monday, April 27, 2026	Regular meeting	22 Arsenal
Monday, May 18, 2026	Regular meeting (3rd Monday due to holiday)	22 Arsenal
Monday, May 25, 2026	Memorial Day	Holiday
Friday, June 19, 2026	Juneteenth	Holiday
Monday, June 22, 2026	Regular meeting	22 Arsenal

**Training opportunities**

April 9, Maine Water Utilities Association meeting Augusta Civic Center

1. Welcome
2. Introduce Board members
3. Introduce GAUD employees, consultants and guests
4. Agenda additions
5. Old business

a. Approve meeting minutes - **Motion**

<b>Motion:</b> I move to accept the Board meeting minutes for February 23, 2026.			
M	2nd	For	Against

b. Rate committee update - **Motion**

The rate committee (Bob Corey, Cecil Munson, Mike Payne, Brian Tarbuck) met on March 11, 2026.

The rate setting schedule is on its own page.

The Board needs to select rates to propose to the Maine Public Utilities commission at this meeting in order for rates to go into effect on or about July 1, 2026. This information is published and made available prior to the public rate hearing to be held at the next regular meeting of the Board on Monday, April 27, 2026.

<b>Motion:</b> I move to approve the proposal to Maine PUC for a water rate increase of X%. I also move to approve the proposal of sewer rates at Y% and stormwater rates at Z%.			
M	2nd	For	Against

c. Project updates - Begin

Andy will provide updates regarding the District’s capital improvement projects.

d. General Manager’s report - Tarbuck

Brian will provide updates not otherwise covered in this report.

e. PFAS “forever chemicals” update

Andy covered our current PFAS issues in the project summary.

f. PFAS litigation options - Motion

Jamie Belleau will be present to answer questions regarding proposed litigation to recover PFAS related expenses.

Please see an email thread and document provided by Keith Taylor to help understand his experience with this sort of litigation and some options the Board can consider to help meet these expensive challenges head on.

6. New business

a. Review financial statements

Mike Payne will review the financial statements from February, 2026.

The latest communication from RKO regarding the 2024 audited financial statements was on March 11, 2026.

Tim Gill advised us that the audit reports should be completed by the end of March, 2026.

b. Review liens

There are no liens to review this month.

c. Communications update - Meredith Strang-Burgess

Meredith will provide updates for the board.

d. HR update - Alan Burton

Alan will provide updates for the board.

e. Executive session to discuss land acquisition

Motion: I move to enter executive session to discuss property acquisition pursuant to MRS §405 6 C.

M	2nd	For	Against
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f. Public comment

7. Adjourn

**Motion:** I move that this body stand adjourned.

M Sawyer	2nd	For	Against
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## Summary of Capital Improvement Projects

### **CIP #23015 - Riverside Drive PFAS/PFOA pilot study - \$848,404 spent to date**

**Status:** The contractor is expected to finish by the end of the month with the shell of the addition. The brick work is nearing completion, the seamless metal roof will be installed this week, and the interior finishes are expected to be finished this week. Our treatment vessels have arrived and we are gearing up to place these in the building in the next several weeks. Our connecting piping and fittings have been ordered to tie our new and old systems together. We are still shooting to be online this summer.

**Scope:** Mitigate PFAS at the Riverside Drive Treatment Building

**Purpose:** Comply with State and Federal requirements.

**Budget:** We are projecting \$15M in total funding for PFAS mitigation and continue to refine project scope

**Schedule:** Planned for Q2 2026

### **CIP #25032 - New Groundwater Source to Mitigate PFAS - \$121,470 spent to date**

**Status:** The second 8-inch test well produced approximately the same yield as the first along with more promising water quality results. We found it necessary to continue our groundwater research in North Augusta to identify the full capacity of what we are looking for.

**Scope:** New source, part of our larger PFAS buildout with our Riverside Drive Solution

**Purpose:** Maintain 2 million gallons/day of backup supply without PFAS contamination.

**Budget:** Combined with the Riverside Drive budget of \$15M.

**Schedule:** Ongoing, likely finishing in 2027 if permitting is a concern.

### **CIP# 24024 - Brooks and St. Catherine Street - \$43,303 spent to date**

**Status:** This project is winterized and on hold until the spring of 2026.

**Scope:** Replace approximately 600 feet of 6" unlined cast iron water main, 350 feet of 8" VCP sewer main and 700 feet of storm upgrades.

**Purpose:** Mutual road reconstruction project with COA, updating aging infrastructure.

**Budget:** Water (\$248k), Sewer/Storm (\$198k).

**Schedule:** Planned for Q3 2025 into 2026

### **CIP #23009 & #24019 - TL2 & TL4 - Station Consolidation - \$212,572 spent to date**

The environmental review documents were submitted and need to be reworked for higher level environmental impacts.

### **CIP# 25011 - Davenport Street Storm Drain - \$40,821 spent to date**

**Status:** The contract is expected to start as soon as the local road postings are lifted.

**Scope:** Separate 1,000 feet of storm main from the combined sewer and remove 3 catch basins, and 1,100 feet of water main.

**Purpose:** CSO abatement and storm separation and replacement of aging infrastructure (1911 WM).

**Budget:** \$480,000 (storm main), \$450,000 (water main)

**Schedule:** Complete Q3 2026, Completion by October 30, 2026, (more likely by June of 2026)

### **CIP# 25017 - Amherst Street Water Main & Storm Drain - \$14,661 spent to date**

Status: Bidding.

Scope: Replace 640 feet of 6-inch cast iron water main with 8" ductile iron, and Separate 400 feet of storm main from the combined sewer and remove 4 catch basins.

Purpose: The water main is over 100 yrs old and has been identified as deficient in fire flow capacity. The storm work seems like a good fit on this street to remove 4 catch basins from the sewer.

Budget: \$357,500 (water main), \$120,000 (storm main)

Schedule: Complete Q4 2025/Q2 2026

**CIP# 25052 - Memorial Drive Stormwater Separation - \$24,993 spent to date**

Status: 85% Design. We have spent a lot of time getting our storm main alignment in the best location possible. This is a deep install in a high traffic area, but will serve as a major storm collector for separation in this area. We are hopeful to leverage funding from the clean water SRF program to abate 2-3 CSOs in our combined system. Alignment options are still being assessed as we deal with MDOT/COA and property owners.

Scope: Install 1,200 feet of 30-inch diameter Stormwater main.

Purpose: Part of a multi-phase stormwater separation project in the Memorial Circle area to separate over 60 catch basins from the sewer system. The first phase will be a large storm main in Memorial Drive from Gage Street and up West Crescent. Future phases will include spurs to Western Avenue, Swan and Green Streets.

Budget: \$1.5M (storm main)

Schedule: TBD, formulating a plan with MDOT work.

**CIP# 25051 - Eastern Avenue Water Main Replacement - \$3,124 spent to date**

Status: Design. We are 80% through our design efforts. We will likely put this out to bid during the summer/fall of 2026 for 2027 Construction (pending budget constraints).

Scope: 6,300 feet of 12-inch water main between Hospital Street and Cony Road.

Purpose: The 6 & 8-inch unlined cast iron mains have a high break history, approaching 100 years old. In 2025 we fixed 3 leaks with more than 6 along this route. This project will likely be phased into smaller segments for affordability.

Budget: \$4M (water main)

Schedule: TBD, formulating a plan with MDOT work.

## General Manager's Report

The following employees have a March hire date:

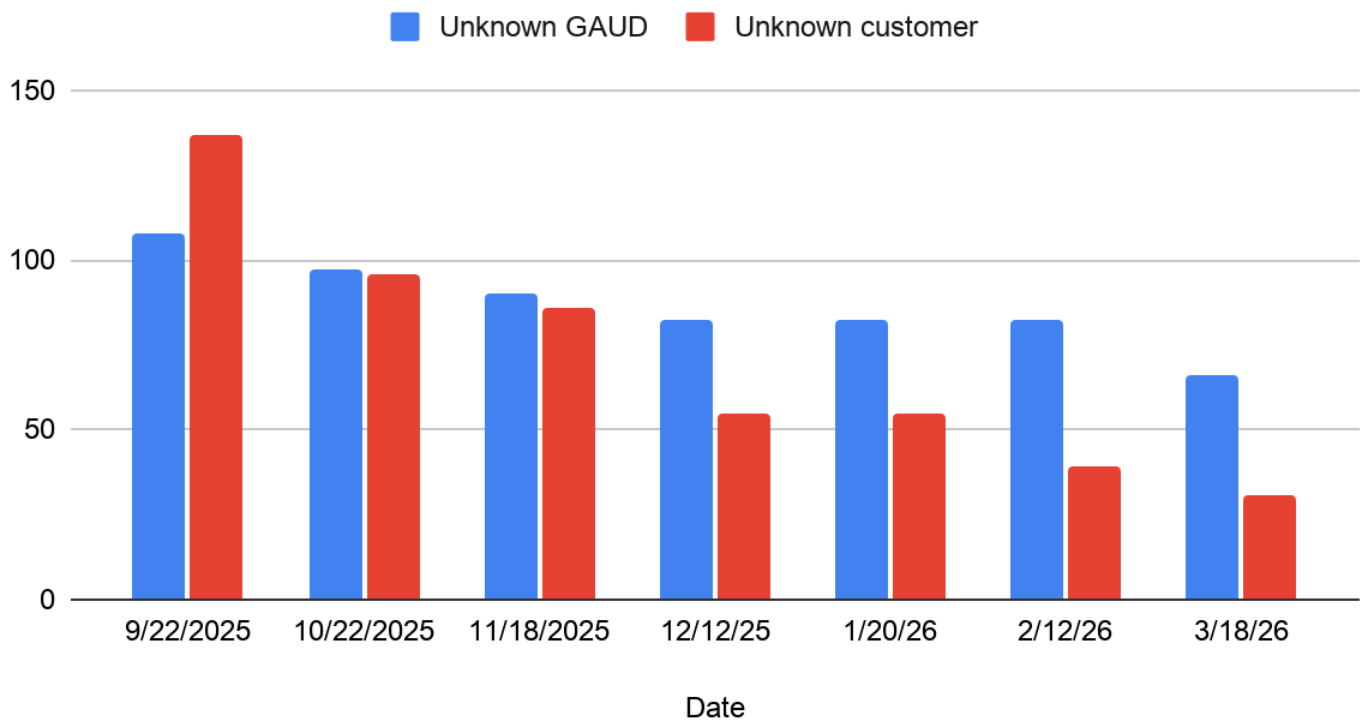
Name	Years
Isreal Colpitt	8.0
Michael Saharic	2.0

### Lead and copper

Progress continues on identifying lead service lines that are either owned by the customer or by GAUD.

The chart below shows the progress we've made in identifying unknown service types. The goal is to get the number of unknown pipes to zero. To date we have not identified any GAUD owned lead services. We have identified 9 customer owned lead services.

## Unknown GAUD and Unknown customer



Our goal remains to have all "unknown" services identified by January, 2028.

## Challenges

- We received a drinking water violation for failing to notify the Drinking Water Program by the end of 2025 that we had notified customers of the results of lead and copper testing in their drinking water. We had done everything we needed to do to comply with the rule and easily met the limits for both lead and copper. However because I sent the certification to the state in March and not December it's a violation that will be added to the annual consumer confidence report. This is no one's fault but mine though I'm disappointed that this can't be waived.
- The Maine Department of Labor rescinded our membership in the SHAPE program due to the number of repeat issues found during annual inspections and a high injury rate. We are trying to meet with SHAPE personnel for a more in depth review of their findings as some of them don't seem to align with reality. We can reapply in a year so when we do that, I want to have a stronger chance of success.
- We lost a promising young engineer named Julian Dixon to a change in career and move to Massachusetts. We're sad to see him go, happy to see him advance his career.

## Activities

- Dam emergency action plan completed
- 2 of 3 Kennebec County emergency planning sessions completed
- PFAS sampling - will collect PFAS samples from our primary well field on a quarterly basis starting in March, 2026 and going through the end of the year for compliance purposes.

## Goals Q1 update

See attached sheet for a status update regarding Board goals for 2026.

**GREATER AUGUSTA UTILITY DISTRICT**

**Financial Highlights for February 2026**

**Water Division**

**Income Statement:** Water revenue for the month ending February 28, 2026 totaled **\$1.0M** which is **2% below budget** and approximately **\$16K above** the same period last year. Expenses for the same period totaled **\$750K** which is **2% below budget** and approximately **\$27K below** the same period last year.

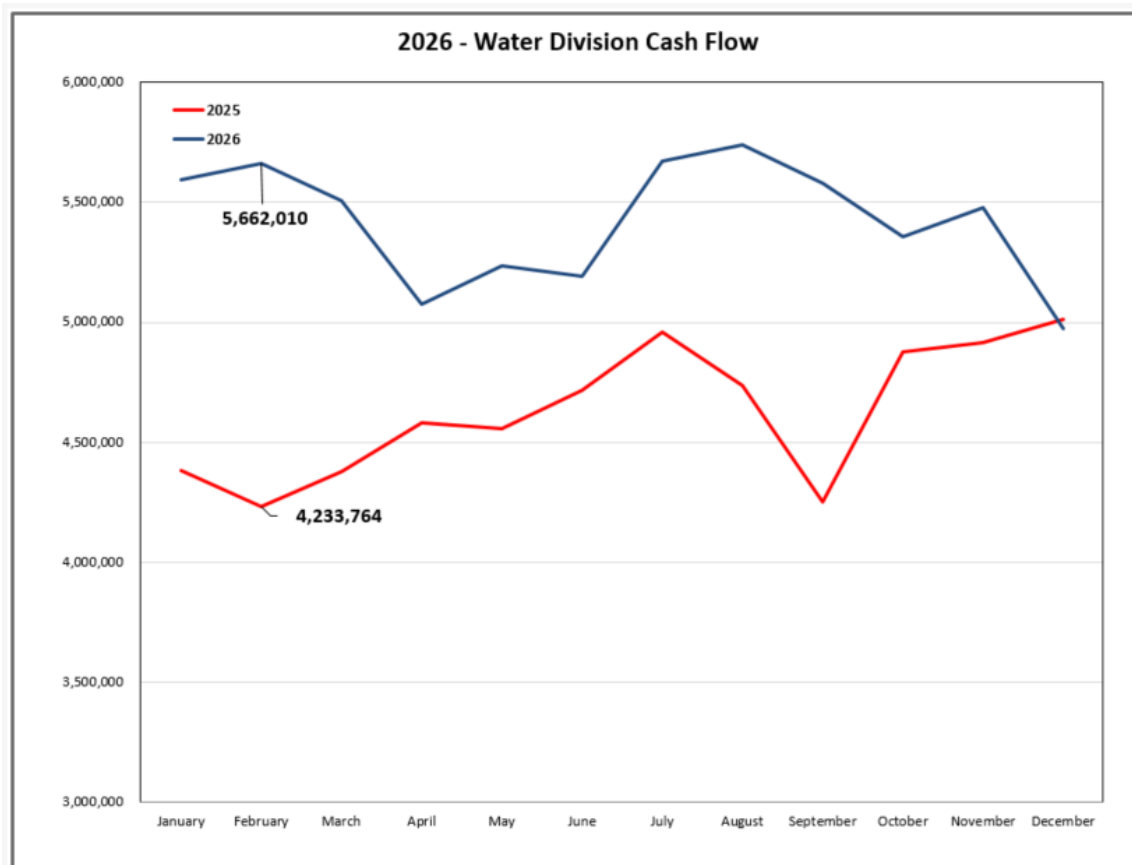
**Water Revenue**

	<b>Budget</b>	<b>Actual YTD</b>	<b>% Used</b>
Metered	4,392,963	584,032	13%
Fire Protection	2,459,060	409,685	17%
Investment income	12,000	8,277	69%
Other Income/Grants	104,952	45,016	43%
<b>Sum:</b>	<b>6,968,975</b>	<b>1,047,010</b>	<b>15%</b>

**Water Expenses**

	<b>Budget</b>	<b>Actual YTD</b>	<b>% Used</b>
Labor and fringe	2,441,057	394,941	16%
Power	275,000	46,016	17%
Supplies	589,650	46,740	8%
Debt interest	92,186	15,550	17%
Depreciation	1,003,435	180,609	18%
Other	663,068	65,658	10%
	<b>5,064,396</b>	<b>749,514</b>	<b>15%</b>
<b>Revenue - expense</b>	<b>1,904,579</b>	<b>297,496</b>	

**Cash Flow:** Cash at the beginning of the month was **\$5.6M**. Revenue of **\$467K** was collected. O&M expenses were **\$268K**. CIP expenses were **\$131K**. Cash at the end of the month was **\$5.7M**.



**GREATER AUGUSTA UTILITY DISTRICT**

**Financial Highlights for February 2026**

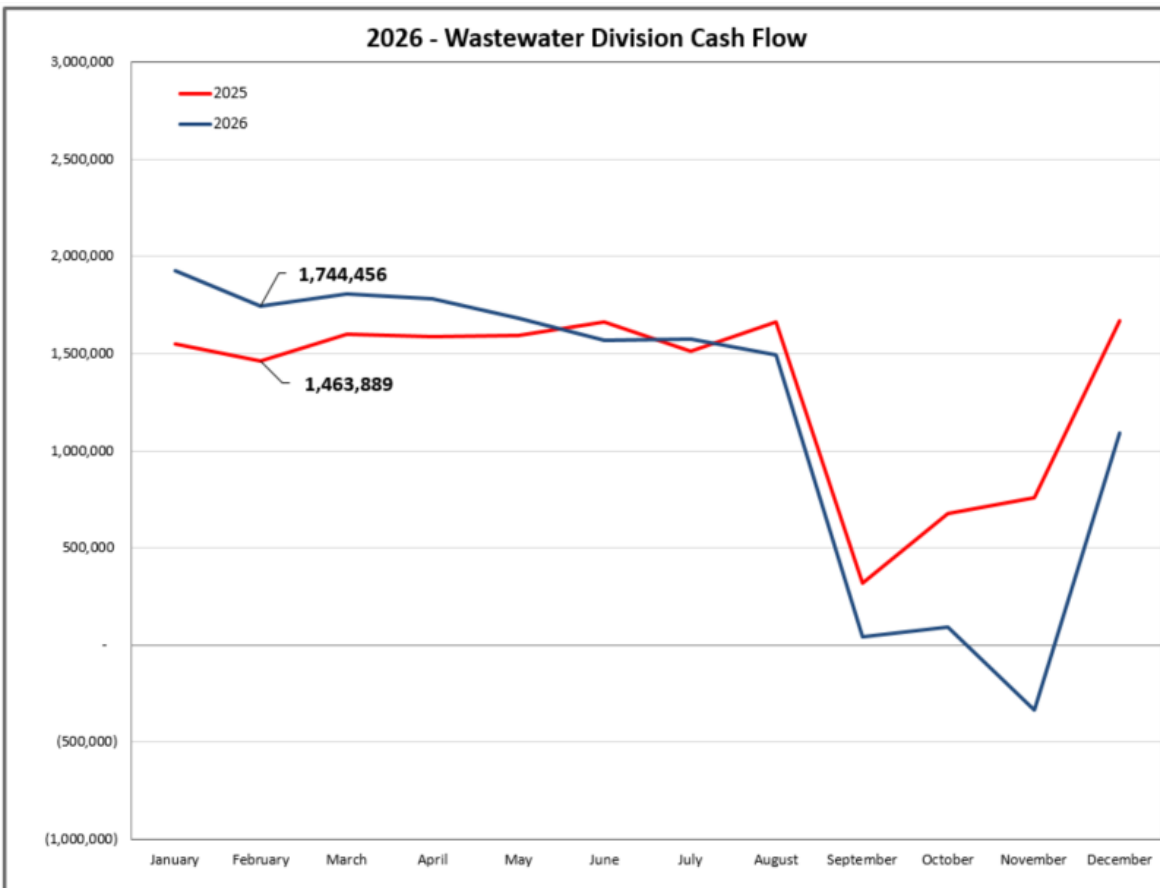
**Sewer Division**

**Income Statement:** Sewer revenue for the month ending February 28, 2026 totaled **\$1.1M** which is **3% below budget** and approximately **\$4K below** the same period last year. Expenses for the same period totaled **\$760K** which is **3% under budget** and approximately **\$44K below** the same period last year.

Sewer Revenue			
	Budget	Actual YTD	% Used
Flat rate	30,836	5,124	17%
Metered	5,991,524	814,309	14%
Trunkline	939,184	146,966	16%
Investment income	12,000	8,277	69%
Other Income/Grants	365,692	76,800	21%
<b>Sum:</b>	<b>7,339,236</b>	<b>1,051,475</b>	<b>14%</b>

Sewer Expenses			
	Budget	Actual YTD	% Used
Labor and fringe	1,946,431	273,668	14%
Power	354,450	52,092	15%
Supplies	336,800	42,989	13%
Debt interest	239,124	36,755	15%
Depreciation	1,480,229	238,934	16%
Other	1,184,194	115,665	10%
	<b>5,541,228</b>	<b>760,103</b>	<b>14%</b>
Revenue - expense	1,798,008	291,372	

**Cash Flow:** Cash at the beginning of the month was **\$1.9M**. Revenue of **\$531K** was collected. O&M expenses totaled **\$518K**. CIP expenses were **\$193K**. Cash at the end of the month was **\$1.7K**.



**GREATER AUGUSTA UTILITY DISTRICT**

**Financial Highlights for February 2026**

**Storm Division**

**Income Statement:** Storm revenue for the month ending February 28, 2026 totaled **\$649K** which is **2% below budget** and approximately **\$52K below** the same period last year. Expenses for the same period totaled **\$445K** which is **2% below budget** and approximately **\$16K below** the same period last year.

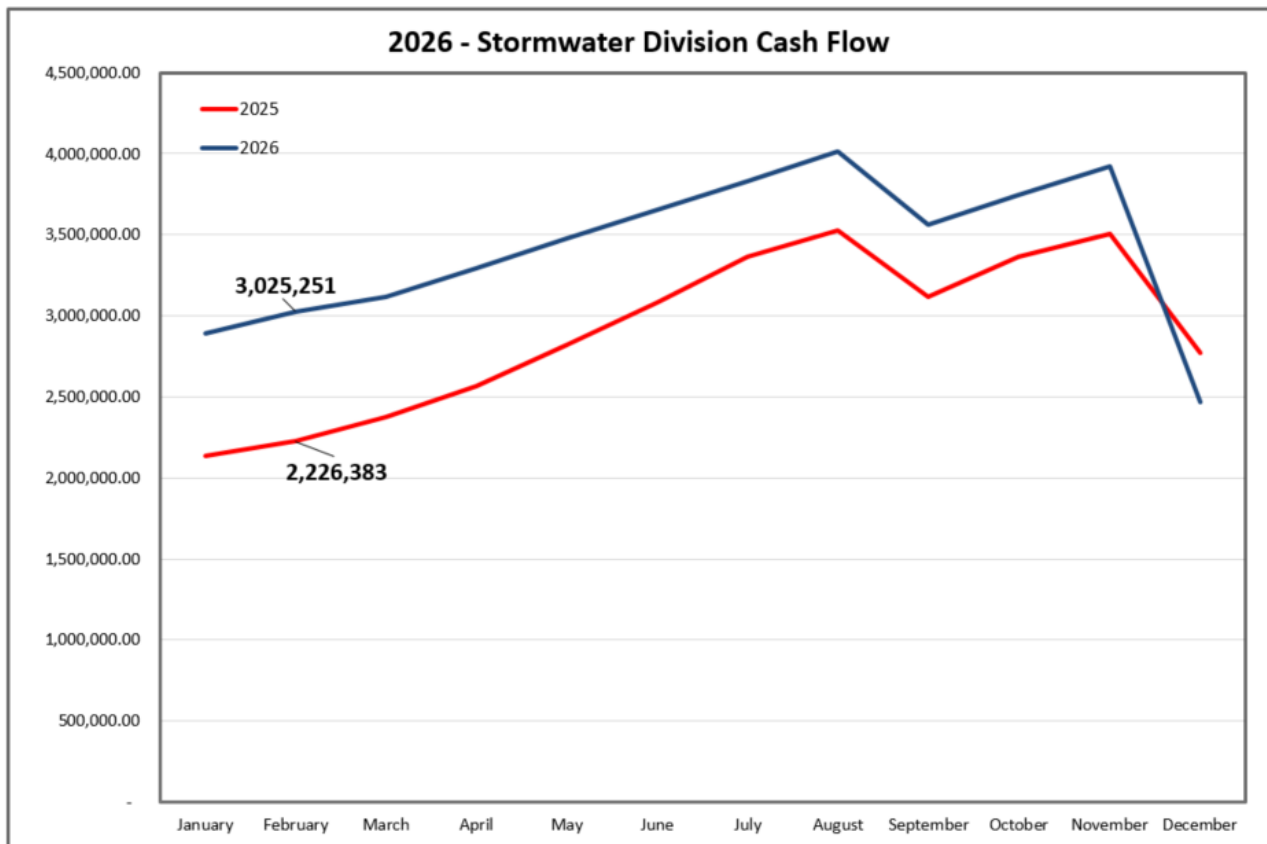
**Storm Revenue**

	Budget	Actual YTD	% Used
Stormwater	4,186,015	636,185	15%
Investment income	12,000	8,277	69%
Other Income/Grants	-	4,201	0%
<b>Sum:</b>	<b>4,198,015</b>	<b>648,662</b>	<b>15%</b>

**Storm Expenses**

	Budget	Actual YTD	% Used
Labor and fringe	1,312,424	204,952	16%
Power	151,000	21,320	14%
Supplies	185,650	29,723	16%
Debt interest	66,794	9,084	14%
Depreciation	913,376	145,302	16%
Other	372,478	34,975	9%
	<b>3,001,722</b>	<b>445,355</b>	<b>15%</b>
<b>Revenue - expense</b>	<b>1,196,293</b>	<b>203,307</b>	

**Cash Flow:** Cash at the beginning of the month was **\$2.9M**. Revenue of **\$266K** was collected. O&M expenses were **\$133K**. Cash at the end of the month was **\$3.0M**.



## Rate setting timeline

<u>Date</u>	<u>Task</u>	<u>Timeline</u>	<u>Regulatory summary</u>
Monday, February 23, 2026	February Board meeting		
Friday, March 20, 2026	Bill inserts to customers	<i>optional</i>	<i>no regulatory requirement to do this</i>
Monday, March 23, 2026	March Board meeting		<b>Last meeting to set rates to meet July 1 deadline</b>
Friday, March 27, 2026	Publish supporting materials / file with PUC and PA	hearing date - 30 days	<b>at least 30 days before</b> public hearing
Monday, April 6, 2026	Mail notice of public hearing	<i>hearing date - 21 days</i>	must be in mailboxes 14 days before public hearing (see below)
Monday, April 13, 2026	Publish notice of public hearing	hearing date - 14 days	at least 14 days before public hearing: customer notice ( <b>mail about one week before this date to ensure 14 day deadline is met</b> ) send copy to MPUC and PA (email) website / Facebook etc ( <i>optional</i> )
<b>Monday, April 27, 2026</b>	<b>April Board meeting &amp; rate public hearing</b>	<b>This drives all other dates</b>	<b>Public hearing</b>
Thursday, May 7, 2026	Soonest date to file rates w/ MPUC	hearing date + 10 days	<b>at least 10 days</b> after but no more than 30 days after public hearing
Monday, May 18, 2026	May Board meeting - <b>VOTE</b>		<b>vote to approve final rates with MPUC</b>
Wednesday, May 27, 2026	30 day petition period ends / <b>rates must be filed with PUC no later than today</b>	hearing date + 30 days	at least 10 days after but <b>no more than 30 days</b> after public hearing
Saturday, June 6, 2026	Earliest effective date of rates	filing date + 30 days	at least one month after rates filed with PUC

When will customers see the effects of the rate changes in their bills?

Rate change	June 6, 2026
Start of new rates	June 22, 2026
Customers receive bill for new rates	August 14, 2026
Payment due on new rates	September 9, 2026

## 2026 Operating Budget Highlights

The 2026 operating budget is enclosed for approval by the Board of Trustees. The budget represents anticipated revenues and expenses between January 1, 2026 and December 31, 2026.

The table below summarizes the 2026 budget and compares it to the 2025 projections for operations and maintenance.

Division	2025 Projections		2026 Proposed Budget		Change	
	Revenue	Expense	Revenue	Expense	Revenue	Expense
Water	\$ 6,857,915	\$ 4,746,399	\$ 6,968,975	\$ 5,064,396	1.6%	6.7%
Sewer	\$ 7,304,995	\$ 5,264,818	\$ 7,339,236	\$ 5,541,228	0.5%	5.3%
Storm	\$ 4,346,977	\$ 2,867,153	\$ 4,198,015	\$ 3,001,722	-3.4%	4.7%
<b>Total</b>	<b>\$ 18,509,887</b>	<b>\$ 12,878,370</b>	<b>\$ 18,506,226</b>	<b>\$ 13,607,346</b>	<b>0.0%</b>	<b>5.7%</b>

Total overall budgeted revenue for 2026 shows no increase from the 2025 projections. This consists of a 2% increase in the water division, a 0% change in the sewer division, and a 3% decrease in the storm division. All three divisions' service revenues for 2026 have increased over the 2025 projections due to the effect of rate increases that were done in July 2025 of which a portion carries over into 2026. The 2026 service revenues do not include any potential rate increases that may occur in July. Rate changes that may take place will be discussed late 2025/early 2026.

Total budgeted expenses for 2026 are \$13.6M. Labor accounts for 42%, depreciation 25%, other 16%, supplies 8%, power 6% and debt interest 3%.

Total budgeted expenses for 2026 increased by 6% from the 2025 projections. The consists of a 7% increase in the water division, a 5% increase in the sewer division and an 5% increase in the storm division.

The 2026 budget for salaries and fringe benefits as presented includes two (2) positions that are currently vacant: one (1) utility worker and one (1) meter shop worker. The utility worker expense has been allocated amongst the divisions while the meter shop worker is allocated to the water division only. We've budgeted a 9% increase in health insurance costs for 2026. We're projecting 3% increase in other benefits.

The proposed budget reflects a wage increase of 5% for all personnel effective on or about January 1, 2026. The current union contract expired on December 31, 2024. We've completed union negotiations for the 2025-2027 contract. The agreement has been fully executed.

Power is budgeted to increase by \$36K or 5%. This increase is due to CMP looking for approval from the PUC for a sizeable rate increase for transmission and distribution. We do two different things to help offset our power costs. We've taken part in a solar project and receive credits for that. Additionally, we lock in electricity supply rates through a competitive bid process.

Other expenses are budgeted to increase by \$168K or 8% for multiple reasons. This increase is primarily due to various software contracts, the catch basin cleaning contract, chemical prices rising, and business insurance costs.

2026 Water, Sanitary & Storm Budgets As of  
11/24/2025

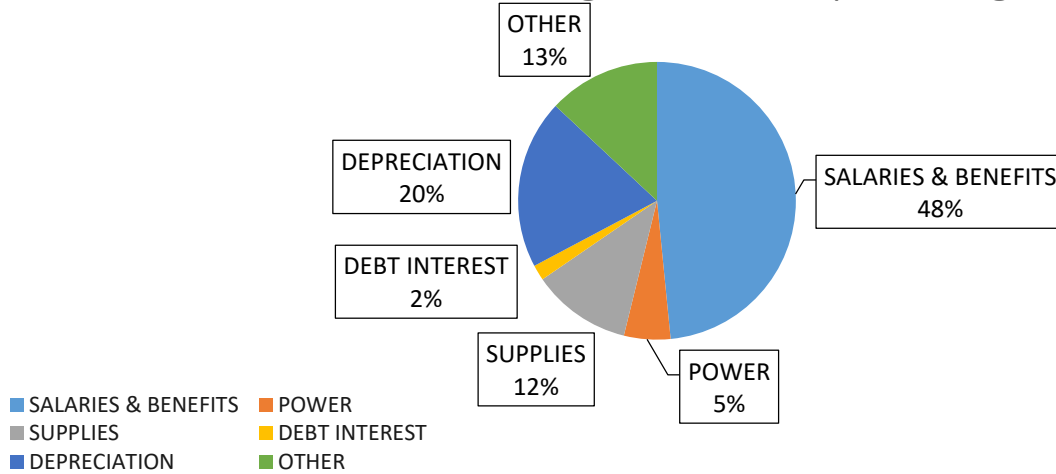
Water	Account	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Projected	2026 Proposed	% Change
	METERED	\$ 2,533,826	\$ 2,752,787	\$ 2,901,986	\$ 3,600,601	\$ 4,023,739	\$ 4,392,963	9.2%
	FIRE PROTECTION	\$ 1,419,571	\$ 1,573,991	\$ 1,710,093	\$ 2,059,697	\$ 2,413,335	\$ 2,459,060	1.9%
	INVESTMENT INCOME	\$ 266	\$ 3,721	\$ 33,812	\$ 48,083	\$ 48,816	\$ 12,000	-75.4%
	OTHER	\$ 276,972	\$ 572,883	\$ 1,514,552	\$ 1,105,946	\$ 372,025	\$ 104,952	-71.8%
		\$ 4,230,635	\$ 4,903,381	\$ 6,160,443	\$ 6,814,327	\$ 6,857,915	\$ 6,968,975	1.6%
	SALARIES & BENEFITS	\$ 1,363,636	\$ 1,583,356	\$ 1,589,734	\$ 1,878,476	\$ 2,245,890	\$ 2,441,057	8.7%
	POWER	\$ 172,224	\$ 192,902	\$ 218,487	\$ 283,890	\$ 260,964	\$ 275,000	5.4%
	SUPPLIES	\$ 380,342	\$ 346,998	\$ 342,125	\$ 554,624	\$ 551,971	\$ 589,650	6.8%
DEBT INTEREST	\$ 122,729	\$ 110,319	\$ 96,174	\$ 111,576	\$ 86,591	\$ 92,186	6.5%	
DEPRECIATION	\$ 947,849	\$ 927,787	\$ 983,389	\$ 966,457	\$ 997,435	\$ 1,003,435	0.6%	
OTHER	\$ 484,892	\$ 540,650	\$ 496,433	\$ 561,900	\$ 603,548	\$ 663,068	9.9%	
	\$ 3,471,672	\$ 3,702,013	\$ 3,726,342	\$ 4,356,925	\$ 4,746,399	\$ 5,064,396	6.7%	
<b>TOTAL</b>	\$ 758,963	\$ 1,201,369	\$ 2,434,101	\$ 2,457,403	\$ 2,111,516	\$ 1,904,579		

Sanitary	Account	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Projected	2026 Proposed	% Change
	FLAT RATE	\$ 12,040	\$ 13,670	\$ 18,203	\$ 26,104	\$ 30,162	\$ 30,836	2.2%
	METERED	\$ 2,585,765	\$ 3,000,963	\$ 3,679,364	\$ 4,913,834	\$ 5,693,467	\$ 5,991,524	5.2%
	TRUNKLINE	\$ 799,761	\$ 894,675	\$ 996,757	\$ 884,235	\$ 894,537	\$ 939,184	5.0%
	INVESTMENT INCOME	\$ 266	\$ 3,721	\$ 33,776	\$ 48,083	\$ 48,816	\$ 12,000	-75.4%
	OTHER	\$ 410,515	\$ 883,579	\$ 1,081,679	\$ 1,290,338	\$ 638,013	\$ 365,692	-42.7%
		\$ 3,808,346	\$ 4,796,607	\$ 5,809,779	\$ 7,162,594	\$ 7,304,995	\$ 7,339,236	0.5%
	SALARIES & BENEFITS	\$ 1,128,599	\$ 1,366,585	\$ 1,461,570	\$ 1,480,517	\$ 1,783,717	\$ 1,946,431	9.1%
	POWER	\$ 245,604	\$ 241,769	\$ 274,771	\$ 376,928	\$ 340,319	\$ 354,450	4.2%
SUPPLIES	\$ 269,096	\$ 306,767	\$ 324,546	\$ 273,429	\$ 312,494	\$ 336,800	7.8%	
DEBT INTEREST	\$ 242,661	\$ 257,704	\$ 268,032	\$ 279,753	\$ 255,476	\$ 239,124	-6.4%	
DEPRECIATION	\$ 1,528,264	\$ 1,569,367	\$ 1,421,714	\$ 1,478,051	\$ 1,475,129	\$ 1,480,229	0.3%	
OTHER	\$ 659,960	\$ 888,662	\$ 1,026,120	\$ 1,036,757	\$ 1,097,683	\$ 1,184,194	7.9%	
	\$ 4,074,183	\$ 4,630,854	\$ 4,776,753	\$ 4,925,436	\$ 5,264,818	\$ 5,541,228	5.3%	
<b>TOTAL</b>	\$ (265,837)	\$ 165,754	\$ 1,033,026	\$ 2,237,159	\$ 2,040,177	\$ 1,798,008		

Storm	Account	2021 Actual	2022 Actual	2023 Actual	2024 Unaudited	2025 Projected	2026 Proposed	% Change
	CATCH BASINS	\$ 1,872,871	\$ 1,834,649	\$ 826,992	\$ 835,486	\$ 848,242	\$ 864,108	1.9%
	ERU	\$ 2,195,712	\$ 2,153,718	\$ 3,239,542	\$ 3,247,564	\$ 3,277,456	\$ 3,321,907	1.4%
	INVESTMENT INCOME	\$ 266	\$ 3,721	\$ 33,810	\$ 48,083	\$ 48,816	\$ 12,000	-75.4%
	OTHER	\$ 10,421	\$ 304,535	\$ 448,530	\$ 598,236	\$ 172,463	\$ -	-100.0%
		\$ 4,079,270	\$ 4,296,623	\$ 4,548,874	\$ 4,729,369	\$ 4,346,977	\$ 4,198,015	-3.4%
	SALARIES & BENEFITS	\$ 909,728	\$ 1,042,880	\$ 1,036,996	\$ 1,062,077	\$ 1,219,461	\$ 1,312,424	7.6%
	POWER	\$ 113,234	\$ 117,106	\$ 135,721	\$ 192,323	\$ 143,642	\$ 151,000	5.1%
	SUPPLIES	\$ 159,154	\$ 197,376	\$ 196,975	\$ 192,725	\$ 178,895	\$ 185,650	3.8%
DEBT INTEREST	\$ 84,181	\$ 65,054	\$ 69,109	\$ 65,244	\$ 65,189	\$ 66,794	2.5%	
DEPRECIATION	\$ 1,019,364	\$ 983,872	\$ 882,159	\$ 906,304	\$ 909,876	\$ 913,376	0.4%	
OTHER	\$ 380,973	\$ 430,521	\$ 451,782	\$ 400,943	\$ 350,090	\$ 372,478	6.4%	
	\$ 2,666,634	\$ 2,836,811	\$ 2,772,742	\$ 2,819,616	\$ 2,867,153	\$ 3,001,722	4.7%	
<b>TOTAL</b>	\$ 1,412,636	\$ 1,459,812	\$ 1,776,132	\$ 1,909,753	\$ 1,479,824	\$ 1,196,293		

<b>TOTAL ALL DIVISIONS</b>	\$ 1,905,762	\$ 2,826,934	\$ 5,243,259	\$ 6,604,314	\$ 5,631,517	\$ 4,898,880	
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## 2026 Drinking Water O&M Expense Budget



Revenues are projected at \$7.0M which is slightly higher the prior year. The increase of 7% in water revenues (metered and fire protection combined) is due to the effect of rate increases that were done in 2025 of which a portion carries over into 2026. These revenues do not include any potential rate increases for 2026.

Overall expenses for operations and maintenance will increase by approximately 7% to \$5.1M.

Labor and fringe benefits are forecasted at \$2.5M or 48% of the total budget.

- Wages make up approximately 66% of the labor and fringe benefits expense. Wages are budgeted with a 5% increase.
- Health Insurance accounts for 18% of the expense. There is a 9% increase in health insurance premiums budgeted for 2026. Employees pay 15% of health insurance costs and the district pays the remaining 85%. Dental insurance premiums are budgeted to increase by 2.4% for 2026. The district covers the cost of the employee only.
- The remaining costs consists of overtime, taxes, retirement OPEB commitments, workers' compensation, uniforms and pay to Trustees.
- Included in the 2026 budget are two (2) positions that are currently vacant: one (1) utility worker and one (1) meter shop worker. The utility worker expense has been allocated amongst the divisions while the meter shop worker is allocated to the water division only.

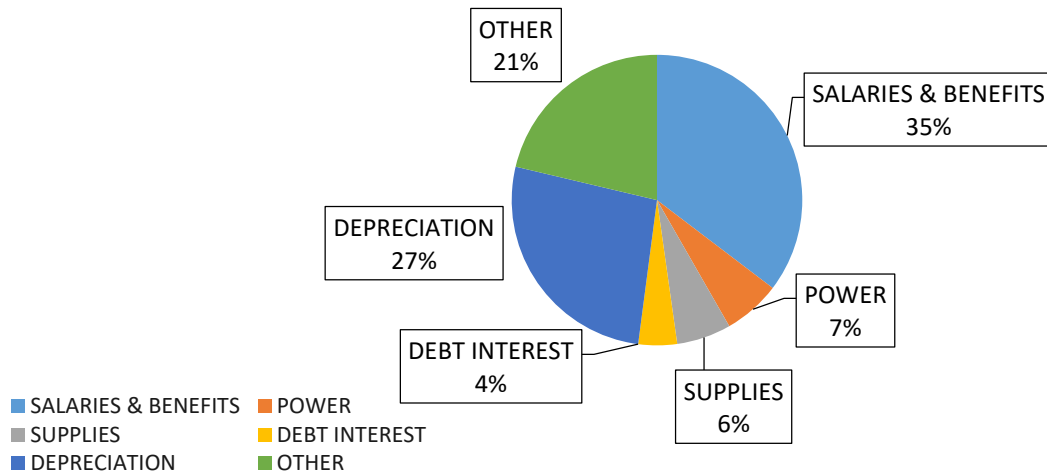
Debt interest is budgeted to increase by 6.5% which is due to normal decreases in amortization over the life of a loan.

Power is budgeted to increase by 5.4% in 2026 due to potential rate increases.

The "Other" category makes up 13% of the budget and includes a wide variety of expenses. Outside contractors, insurance, postage, chemicals, computer services and lawn mowing are all under the "other" umbrella. There is an increase of 10% in this category.

The supplies budget which includes construction supplies, computer supplies, safety supplies, office supplies, small tools, heating fuel, diesel, gasoline and equipment maintenance is \$590K which is 7% higher than 2025.

## 2026 Sewer O&M Expense Budget



Revenues are projected at \$7.3M, which is in line with 2025. Sewer services revenue is budgeted to increase by 5%. This is primarily due to the effect of rate increases that were done in 2025 of which a portion carries over into 2026. These revenues do not include any potential rate increases for 2026.

Expenses for operations and maintenance will increase by approximately 6% to \$5.6M.

Depreciation accounts for 27% of the expense budget.

Labor and fringe benefits are forecasted at \$2.0M or 35% of the total budget.

- Wages make up approximately 66% of the labor and fringe benefits expense. Wages are budgeted with a 5% increase.
- Health Insurance accounts for 18% of the expense. There is a 9% increase in health insurance premiums budgeted for 2026. Employees pay 15% of health insurance costs and the district pays the remaining 85%. Dental insurance premiums are budgeted to increase by 2.4% for 2026. The district covers the cost of the employee only.
- The remaining costs consist of overtime, taxes, retirement OPEB commitments, workers' compensation, uniforms and pay to Trustees.
- Included in the 2026 budget are two (2) positions that are currently vacant: one (1) utility worker and one (1) meter shop worker. The utility worker expense has been allocated amongst the divisions while the meter shop worker is allocated to the water division only.

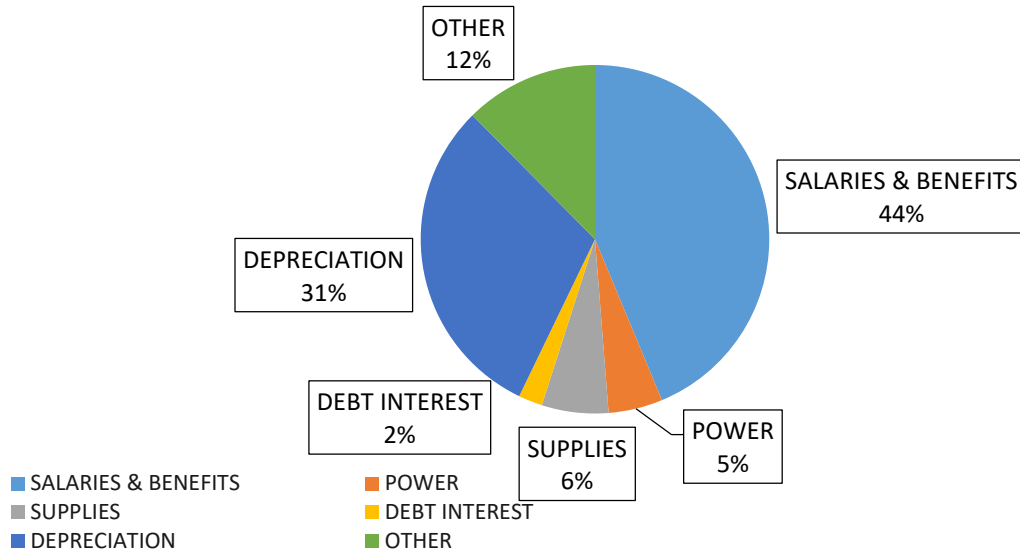
Debt interest is budgeted to decrease by 6% which is due to normal decreases in amortization over the life of a loan.

Power is budgeted to increase by 4% in 2026 due to potential rate increases.

The supplies budget which includes construction supplies, computer supplies, safety supplies, office supplies, small tools, heating fuel, diesel, gasoline and equipment maintenance is \$337K which is higher than 2025.

The "Other" expenses category makes up 21% of the budget and includes a wide variety of expenses. Other expenses are budgeted to increase by 8% for 2026. The majority of other expenses are based on flow and are allocated 59% sewer and 41% storm water.

## 2026 Stormwater O&M Expense Budget



Stormwater revenue is projected to be \$4.2M, which is slightly lower than 2025. Service revenues are budgeted to increase by 2%. This is primarily due to the effect of rate increases that were done in 2025 of which a portion carries over into 2026. These revenues do not include any potential rate increases for 2026.

Overall expenses for operations and maintenance will increase by 5% to \$3.0M.

Labor and fringe benefits are forecasted at \$1.3M or 44% of the total budget.

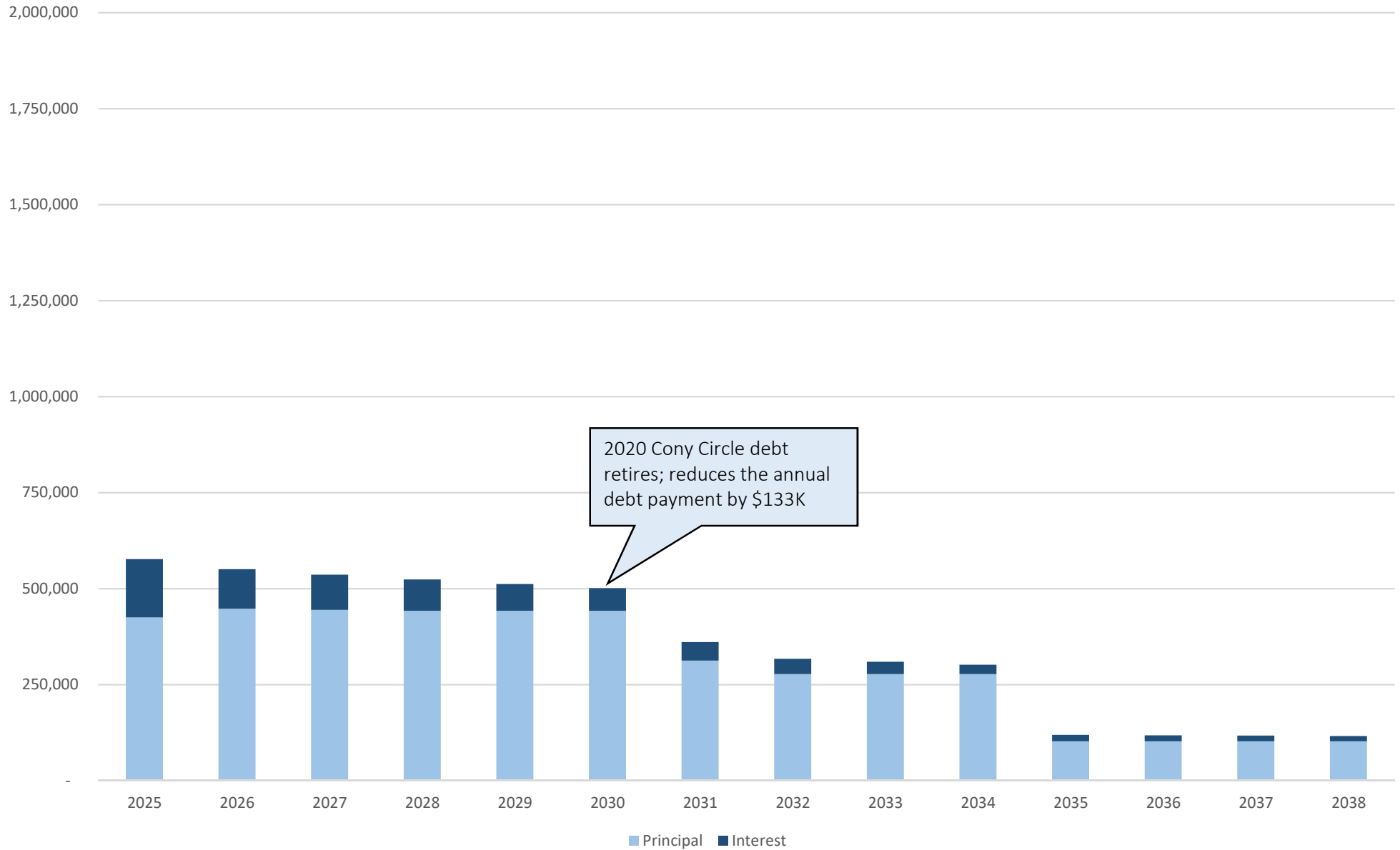
- Wages make up approximately 66% of the labor and fringe benefits expense. Wages are budgeted with a 5% increase.
- Health Insurance accounts for 18% of the expense. There is a 9% increase in health insurance premiums budgeted for 2026. Employees pay 15% of health insurance costs and the district pays the remaining 85%. Dental insurance premiums are budgeted to increase by 2.4% for 2026. The district covers the cost of the employee only.
- The remaining costs consist of overtime, taxes, retirement OPEB commitments, workers' compensation, uniforms and pay to Trustees.
- Included in the 2026 budget are two (2) positions that are currently vacant: one (1) utility worker and one (1) meter shop worker. The utility worker expense has been allocated amongst the divisions while the meter shop worker is allocated to the water division only.

Debt interest is budgeted to increase by 2.5% which is due to normal decreases in amortization over the life of a loan.

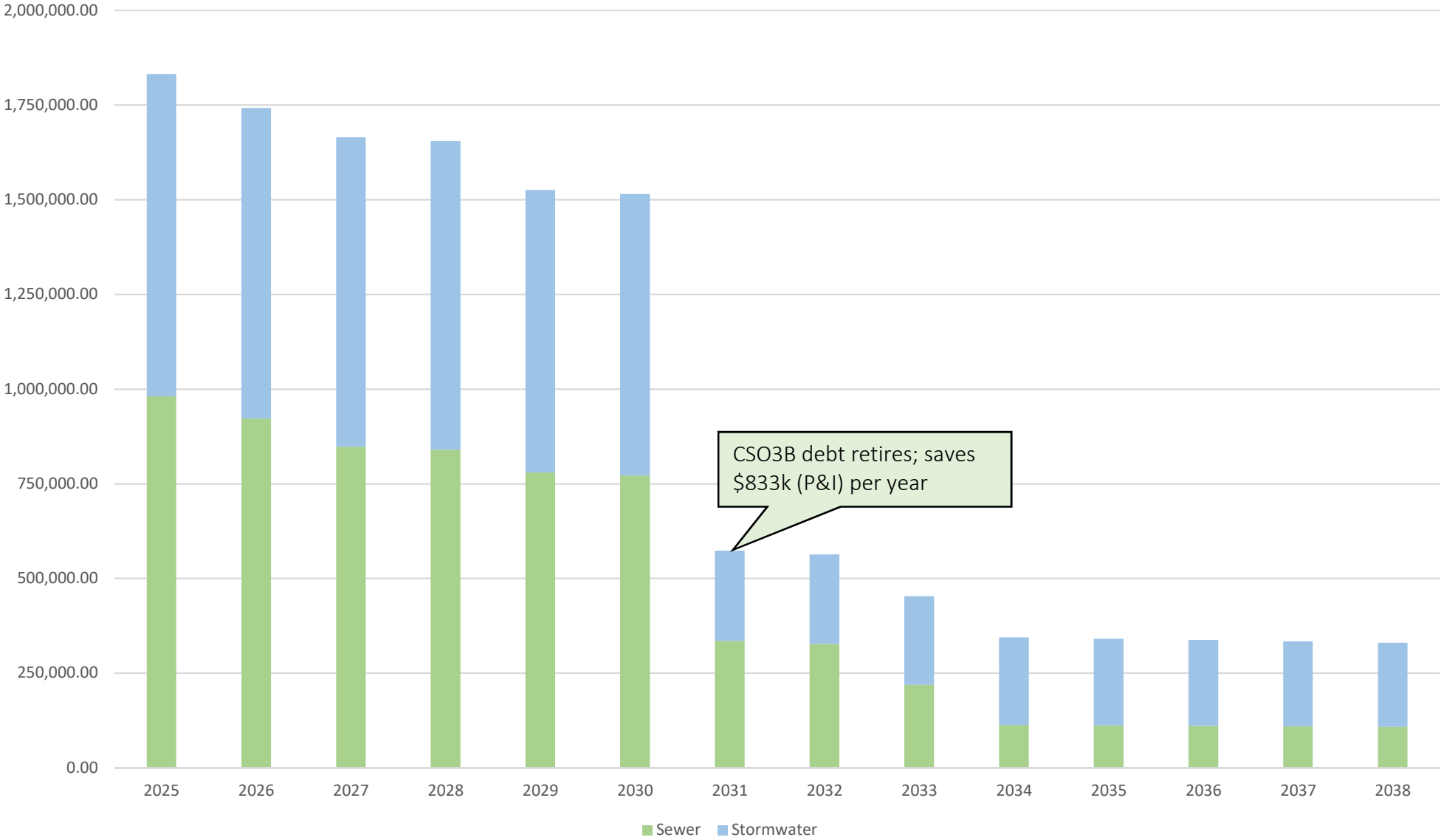
Power is budgeted to increase by 5% in 2026 due to potential rate increases.

The "Other" category makes up 12% of the budget and includes a wide variety of expenses. The majority of other expenses are based on flow and are allocated to 59% sewer and 41% storm water.

### Drinking Water division - Debt schedule - as of October 2025



### Sewer & Stormwater divisions - Debt schedule - as of October 2025



	<b>Water</b>
Total budget	\$ 2,500,000
Total proposed	\$ 2,388,645
Available	\$ 111,355

Year	Priority W	Cost center	Description	SUM of Water	SUM of Total est	Running sum
2026	1	Wells	Matching funds for PFAS removal equipment, total \$444	\$ 444,444	\$ 444,444	\$ 444,444
2026	2	Water pipe	Mains, Brooks Street, part of COA project, replace 620' of 6 inch cast iron water main with 8 inch ductile iron \$255 per foot, total \$200,310	\$ 200,310	\$ 200,310	\$ 644,754
2026	3	Water pipe	Mains, Davenport Street, part of COA project, replace 1,000' old main and removed three combined catch basins at \$500 per foot, total \$520,800	\$ 520,800	\$ 520,800	\$ 1,165,554
2026	4	Water pipe	Mains, Amherst Street, near former KMart; replace 700' of 6 inch cast iron water main with 8 inch ductile iron \$550 per foot, total \$525,800	\$ 525,800	\$ 525,800	\$ 1,691,354
2026	5	Split 1/3 1/3 1/3	12 Williams Street, shop, install ADA compliant showers / bathroom / locker room - carry forward from 2024 - year 2 of 3	\$ 21,666	\$ 65,000	\$ 1,713,021
2026	6	Pump sta, water	Granite Hill Estates - replace one of two 5 HP pumps; improve piping to reduce 90s and tees	\$ 55,000	\$ 55,000	\$ 1,768,021
2026	7	Split 1/3 1/3 1/3	Track loader implements, bush hog and pavement grinder	\$ 23,833	\$ 71,500	\$ 1,791,854
2026	8	Pump sta, water	North Augusta station - replace Weinman Series 1200 split case pump	\$ 11,809	\$ 11,809	\$ 1,803,663
2026	9	Pump sta, water	Western Station - replace Act-Pak meter	\$ 8,250	\$ 8,250	\$ 1,811,913
2026	10	Split 1/3 1/3 1/3	170 Hospital Street - building maintenance needed - paving estimate \$16K per JS 10/28/25 - insulation - roofing / plumbing / sewer service is cast iron underneath the slab - add natural gas line - Maine Natural Gas - year 1 of 2	\$ 21,666	\$ 65,000	\$ 1,833,580
2026	11	Split 1/3 1/3 1/3	Excavator, frost tooth; pin grabber; additional buckets	\$ 21,000	\$ 63,000	\$ 1,854,580
2026	12	Wells	Wells, Brookside Well, inspect and clean well and replace both the pump and motor, total \$198,000	\$ 198,000	\$ 198,000	\$ 2,052,580
2026	13	Split 1/3 1/3 1/3	Truck, acquire two pickups (one 1/2 ton and one 3/4 ton utility body) to replace truck 130 and 131	\$ 38,500	\$ 115,500	\$ 2,091,079
2026	14	Split 1/3 1/3 1/3	Truck, replace 1999 7 yard dump truck 62 - 26 years old	\$ 50,000	\$ 150,000	\$ 2,141,079
2026	15	Split 1/3 1/3 1/3	Relocate Cony Street grit dewatering site to State Street	\$ 10,000	\$ 30,000	\$ 2,151,079
2026	16	Split 1/3 1/3 1/3	Truck, replace truck 12 with 1 ton dump body with v-plow	\$ 31,500	\$ 94,500	\$ 2,182,578
2026	17	Pump sta, water	Kohls - replace obsolete GE Panametrics meter	\$ 6,000	\$ 6,000	\$ 2,188,578
2026	18	Wells	Enhance drinking water security	\$ 165,000	\$ 165,000	\$ 2,353,578
2026	19	Split 1/3 1/3 1/3	GPS (2) units for GIS and DigSafe	\$ 6,733	\$ 20,200	\$ 2,360,312
2026	20	Split 1/3 1/3 1/3	Storage, acquire four storage containers to alleviate storage issues	\$ 15,000	\$ 45,000	\$ 2,375,312
2026	21	Split 1/3 1/3 1/3	170 Hospital Street, security, update door access and CCTV at 170 Hospital Street garage site	\$ 13,333	\$ 40,000	\$ 2,388,645

	Stormwater	Sewer
Total budget	\$ 1,439,011	\$ 2,014,411
Sum of 2026 CIP projects	\$ 1,437,438	\$ 1,921,027
Available	\$ 1,573	\$ 93,384

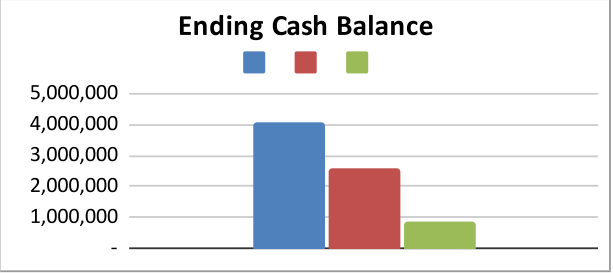
Year	Priority SS	Cost center	Description	SUM of Storm	SUM of Sewer	SUM of Sum_SS	SUM of Sum_all	SUM of SS_test	Running sum Storm	Running sum Sewer
2026	1	Sewer only	Mains, Brooks Street, part of COA project, replace 400' of sewer pipe with PVC at \$230 per foot, total \$136,400	\$ -	\$ 136,400	\$ 136,400	\$ 136,400	\$ 136,400	\$ -	\$ 136,400
2026	2	Storm pipe	Mains, Brooks Street, part of COA project, replace 640' of storm pipe with PVC at \$166 per foot, total \$116,864	\$ 116,864	\$ -	\$ 116,864	\$ 116,860	\$ 116,864	\$ 116,864	\$ 136,400
2026	3	Sewer pipe	Mains, Amherst Street, near former KMart; add 700' of stormwater pipe; separate 3 combined sewer basins, \$550 per foot, total \$429,000	\$ 175,890	\$ 253,110	\$ 429,000	\$ 429,000	\$ 429,000	\$ 292,754	\$ 389,510
2026	4	WWTP	WWTP, replace chemical feed pump	\$ 4,305	\$ 6,195	\$ 10,500	\$ 10,500	\$ 10,500	\$ 297,059	\$ 395,705
2026	5	WWTP	WWTP, rebuild waste activated sludge (WAS) pumps #1 and #3	\$ 5,597	\$ 8,054	\$ 13,650	\$ 13,650	\$ 13,650	\$ 302,656	\$ 403,759
2026	6	WWTP	WWTP, replace the Wiffle balls in the odor control tower	\$ 6,802	\$ 9,788	\$ 16,590	\$ 16,590	\$ 16,590	\$ 309,457	\$ 413,547
2026	7	WWTP	WWTP, replace AC in operations building	\$ 8,610	\$ 12,390	\$ 21,000	\$ 21,000	\$ 21,000	\$ 318,067	\$ 425,937
2026	8	WWTP	WWTP, Secondary clarifier 1, replace drive, rake arms and bridge	\$ 180,400	\$ 259,600	\$ 440,000	\$ 440,000	\$ 440,000	\$ 498,467	\$ 685,537
2026	9	Sewer pipe	Mains, Davenport Street, part of COA project, install 1,080' of new stormwater to separate three combined catch basins at \$400 per foot, total \$409,500	\$ 167,895	\$ 241,605	\$ 409,500	\$ 409,500	\$ 409,500	\$ 666,362	\$ 927,142
2026	10	WWTP	WWTP, replace main flow pump #1 (1980s pump) #2 has a bad motor; #4 replaced in 2019; #1 and #3 are both working	\$ 98,400	\$ 141,600	\$ 240,000	\$ 240,000	\$ 240,000	\$ 764,762	\$ 1,068,742
2026	11	Split 1/3 1/3 1/3	Relocate Cony Street grit dewatering site to State Street	\$ 10,000	\$ 10,000	\$ 20,000	\$ 30,000	\$ 20,000	\$ 774,762	\$ 1,078,742
2026	12	Split 1/3 1/3 1/3	12 Williams Street, shop, install ADA compliant showers / bathroom / locker room - carry forward from 2024 - year 2 of 3	\$ 21,666	\$ 21,666	\$ 43,333	\$ 65,000	\$ 43,333	\$ 796,429	\$ 1,100,408
2026	13	Split 1/3 1/3 1/3	Track loader implements, bush hog and pavement grinder	\$ 23,833	\$ 23,833	\$ 47,666	\$ 71,500	\$ 47,666	\$ 820,262	\$ 1,124,241
2026	14	Split 1/3 1/3 1/3	170 Hospital Street - building maintenance needed - paving estimate \$16K per JS 10/28/25 - insulation - roofing / plumbing / sewer service is cast iron underneath the slab - add natural gas line - Maine Natural Gas - year 1 of 2	\$ 21,666	\$ 21,666	\$ 43,333	\$ 65,000	\$ 43,333	\$ 841,928	\$ 1,145,907
2026	15	Split 1/3 1/3 1/3	Excavator, frost tooth; pin grabber; additional buckets	\$ 21,000	\$ 21,000	\$ 42,000	\$ 63,000	\$ 42,000	\$ 862,928	\$ 1,166,907
2026	16	Pump stations	PS8 Commerce Drive (2) pumps	\$ 14,760	\$ 21,240	\$ 36,000	\$ 36,000	\$ 36,000	\$ 877,688	\$ 1,188,147
2026	17	Sewer only	PS 14 Hallowell - add spare Muffin Monster	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 877,688	\$ 1,218,147
2026	18	Sewer pipe	Pipe relining	\$ 287,000	\$ 413,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 1,164,688	\$ 1,631,147
2026	19	Split 1/3 1/3 1/3	Truck, acquire two pickups (one 1/2 ton and one 3/4 ton utility	\$ 38,500	\$ 38,500	\$ 76,999	\$ 115,500	\$ 76,999	\$ 1,203,188	\$ 1,669,647
2026	20	Split 1/3 1/3 1/3	Truck, replace truck 12 with 1 ton dump body with v-plow	\$ 31,500	\$ 31,500	\$ 62,999	\$ 94,500	\$ 62,999	\$ 1,234,687	\$ 1,701,147
2026	21	Pump stations	PS 9 Grinder Replacement	\$ 10,250	\$ 14,750	\$ 25,000	\$ 25,000	\$ 25,000	\$ 1,244,937	\$ 1,715,897
2026	22	Split 1/3 1/3 1/3	Truck, replace 1999 7 yard dump truck 62 - 26 years old	\$ 50,000	\$ 50,000	\$ 99,999	\$ 150,000	\$ 99,999	\$ 1,294,937	\$ 1,765,896
2026	23	Storm pipe	T66 elevator for CCTV tractor	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ 24,000	\$ 1,318,937	\$ 1,765,896
2026	24	WWTP	WWTP, Grit Auger Repair	\$ 12,300	\$ 17,700	\$ 30,000	\$ 30,000	\$ 30,000	\$ 1,331,237	\$ 1,783,596
2026	25	Pump stations	PS 2 Bond Brook Rockingham pump station	\$ 4,920	\$ 7,080	\$ 12,000	\$ 12,000	\$ 12,000	\$ 1,336,157	\$ 1,790,676
2026	26	WWTP	Update fire alarm system at WWTP	\$ 10,250	\$ 14,750	\$ 25,000	\$ 25,000	\$ 25,000	\$ 1,346,407	\$ 1,805,426
2026	27	WWTP	WWTP, Grit Classifier (1 of 2)	\$ 55,965	\$ 80,535	\$ 136,500	\$ 136,500	\$ 136,500	\$ 1,402,372	\$ 1,885,961
2026	28	Split 1/3 1/3 1/3	GPS (2) units for GIS and DigSafe	\$ 6,733	\$ 6,733	\$ 13,467	\$ 20,200	\$ 13,467	\$ 1,409,105	\$ 1,892,694
2026	29	Split 1/3 1/3 1/3	Storage, acquire four storage containers to alleviate storage issues	\$ 15,000	\$ 15,000	\$ 30,000	\$ 45,000	\$ 30,000	\$ 1,424,105	\$ 1,907,694
2026	30	Split 1/3 1/3 1/3	170 Hospital Street, security, update door access and CCTV at	\$ 13,333	\$ 13,333	\$ 26,666	\$ 40,000	\$ 26,666	\$ 1,437,438	\$ 1,921,027

### Water - 3 Year Cash Forecast

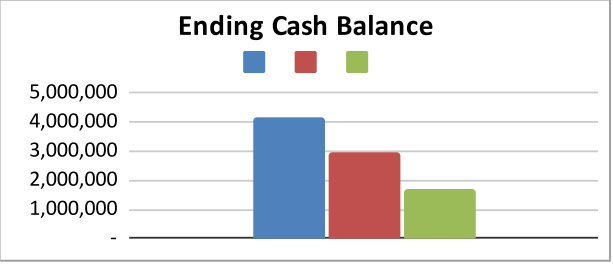
	2026	2027	2028
Capital projects, pipe	1,198,981	2,055,165	2,085,992
Capital projects, non-pipe	2,766,351	1,500,000	1,575,000
2025-26 typical customer monthly charge	<b>\$37.35</b>		

Estimated  
Estimated

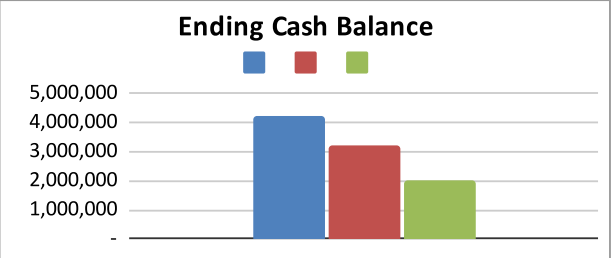
	0.00%	0.00%	0.00%
Option 1 Revenue (Customer & Other)	7,190,331	6,806,020	6,806,020
Option 1 New Revenues (Customer & Other)	7,190,331	6,806,020	6,806,020
Option 1 Ending cash balance	4,049,838	2,597,447	843,140
Option 1 New monthly cost for typical customer	\$ 37.35	\$ 37.35	\$ 37.35
Option 1 Approximate monthly increase for typical customer	\$ -	\$ -	\$ -



	3.00%	3.00%	3.00%
Option 2 Revenue (Customer & Other)	7,190,331	7,002,701	7,205,282
Option 2 New Revenues (Customer & Other)	7,272,282	7,087,110	7,292,223
Option 2 Ending cash balance	4,131,788	2,960,487	1,692,382
Option 2 New monthly cost for typical customer	\$ 38.47	\$ 39.62	\$ 40.81
Option 2 Approximate monthly increase for typical customer	\$ 1.12	\$ 1.15	\$ 1.19



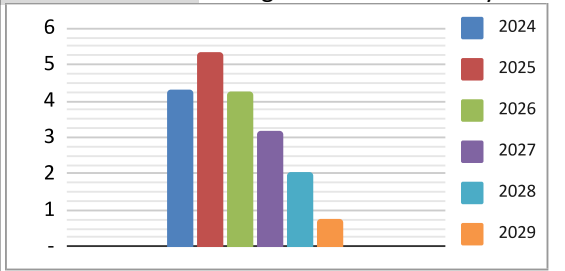
	7.00%	7.00%	7.00%
Option 3 Revenue (Customer & Other)	7,190,331	7,002,701	7,205,282
Option 3 New Revenues (Customer & Other)	7,381,549	7,199,655	7,408,144
Option 3 Ending cash balance	4,241,055	3,182,299	2,030,116
Option 3 New monthly cost for typical customer	\$ 39.96	\$ 42.76	\$ 45.76
Option 3 Approximate monthly increase for typical customer	\$ 2.61	\$ 2.80	\$ 2.99



		30.0%	3.2%	7.0%	7.0%	7.0%	7.0%	
Income Statement	Water Division	Actual 2024	Projected 2025	Proposed 2026	Projected 2027	Projected 2028	Projected 2029	
	Revenue	4,961,306	6,352,733	6,556,020	6,752,701	6,955,282	7,163,941	
	Rate Change (annualized)	1,488,392	203,287	458,921	472,689	486,870	501,476	6 rates start 7/1
	Rate Change (cash effect)	(868,229)	(118,584)	(267,704)	(275,735)	(284,007)	(292,528)	7 months of full rate collection = 12 - (start + 1)
	New Revenues	5,581,469	6,437,436	6,747,238	6,949,655	7,158,144	7,372,889	
	(Overall % change in rates)	30.0%	3.2%	7.0%	7.0%	7.0%	7.0%	
	Other income/(expenses)	105,680	420,841	634,311	250,000	250,000	250,000	Meter Reads, Cell Tower, Misc.
	Operations and Maintenance	1,413,731	1,416,483	1,527,718	1,604,104	1,684,309	1,768,525	5% annual increases
	Salaries, wages and benefits	1,887,827	2,245,890	2,441,057	2,563,110	2,691,265	2,825,829	5% annual increases
	Depreciation	952,754	997,435	1,012,397	1,027,582	1,042,996	1,058,641	Base + 1.5%
Interest expense	91,619	151,328	102,902	91,580	81,261	69,672	Per schedule	
Principal repayment	345,225	425,225	449,742	444,452	442,500	442,500	Per schedule	
Net	995,993	1,621,916	1,847,733	1,468,827	1,465,813	1,457,723		
Cash Flow	Beginning cash balance	1,994,047	4,302,077	5,346,257	4,241,055	3,182,299	2,030,116	
	Net income	995,993	1,621,916	1,847,733	1,468,827	1,465,813	1,457,723	
	Add back: noncash depreciation	952,754	997,435	1,012,397	1,027,582	1,042,996	1,058,641	
	Change in working capital/other	1,522,661	939,722	-	-	-	-	
	Pipe replacement projects	(908,905)	(1,510,927)	(1,198,981)	(2,055,165)	(2,085,992)	(2,117,282)	2x depreciation
	Known projects	(1,159,592)	-	-	-	-	-	
	Less: other capital spending	(897,054)	(2,059,073)	(2,766,351)	(1,500,000)	(1,575,000)	(1,653,750)	5% annual increases
	Grants	1,219,296	325,777	-	-	-	-	
	Loan forgiveness (TBD)	-	-	-	-	-	-	
	New debt	582,877	729,330	-	-	-	-	
Net change in cash for the year	2,308,030	1,044,180	(1,105,202)	(1,058,756)	(1,152,183)	(1,254,669)		
Ending cash balance	4,302,077	5,346,257	4,241,055	3,182,299	2,030,116	775,447	Target: \$750K	

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7

5.0% % annual increase O&M inflation  
5.0% % wage increase 2024 only



5.0% % annual increase construction inflation

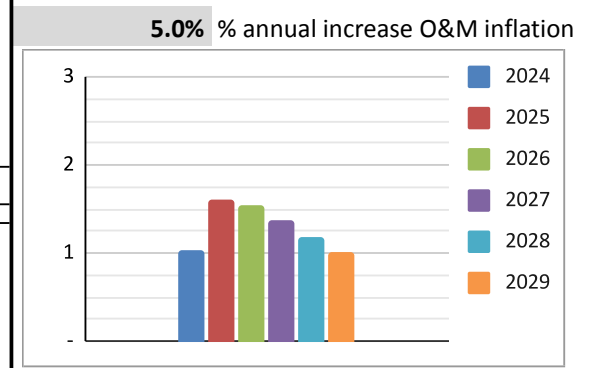
5.0% % annual increase construction inflation

**Pipe**  
1.00% percent of total miles of pipe  
\$700 Cost per foot of pipe  
\$4,804,800 cost of X% of pipe

<b>Wastewater - 3 Year Cash Forecast</b>					
		<b>2026</b>	<b>2027</b>	<b>2028</b>	
Capital projects		1,810,928	2,102,554	2,126,217	Estimated
2025-26 typical customer monthly charge		<b>\$54.23</b>			
Option 1		<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	
	Revenue (Customer & Other)	7,146,125	7,146,125	7,146,125	
	New Revenues (Customer & Other)	7,146,125	7,146,125	7,146,125	
	Ending cash balance	1,376,654	861,009	132,789	
	New monthly cost for typical customer	\$ 54.23	\$ 54.23	\$ 54.23	
Approximate monthly increase for typical customer	\$ -	\$ -	\$ -		
Option 2		<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	
	Revenue (Customer & Other)	7,146,125	7,321,002	7,501,126	
	New Revenues (Customer & Other)	7,218,991	7,396,054	7,578,429	
	Ending cash balance	1,449,520	1,183,804	887,888	
	New monthly cost for typical customer	\$ 55.86	\$ 57.53	\$ 59.26	
Approximate monthly increase for typical customer	\$ 1.63	\$ 1.68	\$ 1.73		
Option 3		<b>7.00%</b>	<b>7.00%</b>	<b>7.00%</b>	
	Revenue (Customer & Other)	7,146,125	7,321,002	7,501,126	
	New Revenues (Customer & Other)	7,316,145	7,496,123	7,681,500	
	Ending cash balance	1,546,674	1,381,027	1,188,182	
	New monthly cost for typical customer	\$ 58.03	\$ 62.09	\$ 66.43	
Approximate monthly increase for typical customer	\$ 3.80	\$ 4.06	\$ 4.35		

		30.0%	3.2%	7.0%	7.0%	7.0%	7.0%	
Income Statement	Sewer Division	Actual 2024	Projected 2025	Proposed 2026	Projected 2027	Projected 2028	Projected 2029	
	Revenue	4,586,508	5,648,497	5,829,249	6,004,126	6,184,250	6,369,778	
	Rate Change (annualized)	1,375,952	180,752	408,047	420,289	432,898	445,884	rates start 7/1 which reduces impact
	Rate Change (cash effect)	(802,639)	(105,439)	(238,028)	(245,168)	(252,524)	(260,099)	
	New Revenues	5,159,821	5,723,810	5,999,269	6,179,247	6,364,624	6,555,563	
	(Overall % change in rates)	30.0%	3.2%	7.0%	7.0%	7.0%	7.0%	
	Other income/(expenses)	1,348,402	1,581,366	1,316,876	1,316,876	1,316,876	1,316,876	Trunkline, Togus Debt, Misc.
	Operations and Maintenance	3,626,870	3,534,213	3,821,875	4,012,969	4,213,617	4,424,298	5% annual increases
	Depreciation	1,460,629	1,475,129	1,480,229	1,502,432	1,524,969	1,547,843	Base + 1.5%
	Interest expense	270,779	255,635	249,824	207,650	186,891	163,596	Per schedule
Principal repayment	1,493,829	1,430,577	1,503,183	1,338,597	1,347,620	1,306,636	Per schedule	
Net	(343,883)	609,622	261,034	434,475	408,403	430,065		
Cash Flow	Beginning cash balance	1,093,794	1,037,864	1,616,339	1,546,674	1,381,027	1,188,182	
	Net income	(343,883)	609,622	261,034	434,475	408,403	430,065	
	Add back: noncash depreciation	1,460,629	1,475,129	1,480,229	1,502,432	1,524,969	1,547,843	
	Change in working capital/other	(26,947)	182,962	-	-	-	-	
	Less: Other capital spending	(1,876,371)	(873,884)	(218,776)	(430,794)	(370,870)	(307,121)	Match depreciation + \$500K
	Less: WWTP spending			(523,845)	(550,037)	(577,539)	(606,416)	
	Less: pipe replace / maintenance		(1,678,172)	(1,068,307)	(1,121,722)	(1,177,808)	(1,236,699)	
	Grants	474,483	227,683	-	-	-	-	
	Loan forgiveness (TBD)	-	-	-	-	-	-	
	New debt	256,160	635,135	-	-	-	-	
Net change in cash for the year	(55,929)	578,475	(69,665)	(165,647)	(192,845)	(172,327)		
Ending cash balance	1,037,864	1,616,339	1,546,674	1,381,027	1,188,182	1,015,855	Target: \$375K	
	26.1%	31.3%	27.0%	26.8%	20.8%	16.9%	R&R = 10% of Prior Yr Revenue	
	28.6%	45.7%	40.5%	34.4%	28.2%	23.0%	WCR = 13% - 25% of O&M	

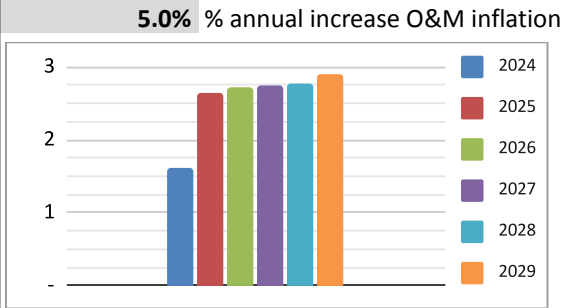
6 <== rate start month  
7 months of full rate collection = 12 - (start + 1)



Stormwater - 3 Year Cash Forecast					
		2026	2027	2028	
Capital projects		1,413,376	1,427,077	1,440,983	Estimated
2025-26 typical customer monthly charge		<b>\$12.96</b>			
Option 1		<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	
	Revenue (Customer & Other)	4,139,710	4,139,710	4,139,710	
	New Revenues (Customer & Other)	4,139,710	4,139,710	4,139,710	
	Ending cash balance	2,612,067	2,384,799	2,039,853	
	New monthly ERU cost for typical customer	\$ 12.96	\$ 12.96	\$ 12.96	
	Approximate monthly increase for typical customer	\$ -	\$ -	\$ -	
Option 2		<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	
	Revenue (Customer & Other)	4,139,710	4,263,478	4,388,793	
	New Revenues (Customer & Other)	4,191,280	4,315,692	4,442,562	
	Ending cash balance	2,663,637	2,612,351	2,570,257	
	New monthly cost for typical customer	\$ 13.35	\$ 13.75	\$ 14.16	
	Approximate monthly increase for typical customer	\$ 0.39	\$ 0.40	\$ 0.41	
Option 3		<b>7.00%</b>	<b>7.00%</b>	<b>7.00%</b>	
	Revenue (Customer & Other)	4,139,710	4,263,478	4,388,793	
	New Revenues (Customer & Other)	4,260,040	4,387,317	4,516,344	
	Ending cash balance	2,732,397	2,752,736	2,784,424	
	New monthly cost for typical customer	\$ 13.87	\$ 14.84	\$ 15.88	
	Approximate monthly increase for typical customer	\$ 0.91	\$ 0.97	\$ 1.04	

		0.0%	3.2%	7.0%	7.0%	7.0%	7.0%	
Income Statement	<b>Stormwater Division</b>	<b>Actual</b>	<b>Projected</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	
		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	
	Revenue	4,169,506	3,992,165	4,125,589	4,249,357	4,374,672	4,503,719	
	Rate Change (annualized)	-	133,424	288,791	297,214	306,124	315,156	
	Rate Change (cash effect)	-	(77,831)	(168,462)	(173,375)	(178,572)	(183,841)	
	New Revenues	4,169,506	4,125,589	4,245,919	4,373,196	4,502,223	4,635,034	
	(Overall % change in rates)	<b>0.0%</b>	<b>3.3%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.0%</b>	
	Other income/(expenses)	48,034	172,463	14,121	14,121	14,121	14,121	Miscellaneous
	Operations and Maintenance	1,900,706	1,892,088	2,021,552	2,122,630	2,228,761	2,340,199	<b>5% annual increases</b>
	Depreciation	887,192	909,876	913,376	927,077	940,983	955,098	Base + 1.5%
Interest expense	74,473	106,119	80,973	89,582	81,830	71,259	Per schedule	
Principal repayment	667,593	744,821	660,370	727,690	733,082	674,764	Per schedule	
Net	687,576	645,148	583,769	520,339	531,688	607,835		
Cash Flow	Beginning cash balance	1,804,587	1,617,491	2,648,628	2,732,397	2,752,736	2,784,424	
	Net income	687,576	645,148	583,769	520,339	531,688	607,835	
	Add back: noncash depreciation	887,192	909,876	913,376	927,077	940,983	955,098	
	Change in working capital/other	(190,528)	226,090	-	-	-	-	
	Less: capital spending	(1,955,995)	(1,460,852)	(1,413,376)	(1,427,077)	(1,440,983)	(1,455,098)	Match depreciation + \$500K
	Grants	206,649	158,219	-	-	-	-	
	Loan forgiveness							
New debt	178,010	552,656	-	-	-	-		
Net change in cash for the year	(187,096)	1,031,137	83,769	20,339	31,688	107,835		
Ending cash balance	<b>1,617,491</b>	<b>2,648,628</b>	<b>2,732,397</b>	<b>2,752,736</b>	<b>2,784,424</b>	<b>2,892,259</b>	<b>Target: \$375K</b>	
		<b>39.8%</b>	<b>63.5%</b>	<b>66.2%</b>	<b>66.0%</b>	<b>67.5%</b>	<b>68.1%</b>	R&R = 10% of Prior Yr Revenue
		<b>85.1%</b>	<b>140.0%</b>	<b>135.2%</b>	<b>129.7%</b>	<b>124.9%</b>	<b>123.6%</b>	WCR = 13% - 25% of O&M

6 <== rate start month  
7 months of full rate collection = 12 - (start + 1)



<b>2026 Cash Reserve Analysis</b>							
<b>Current Cash Reserve Policy \$750K/\$350K/\$350K vs 60 Days Cash On-hand</b>							
	<b>2026</b>				<b>60 Days Cash</b>	<b>Current Cash</b>	
<b>Division</b>	<b>O&amp;M and Debt</b>	<b>Annual Days</b>	<b>Cost Per Day</b>	<b>Days</b>	<b>On-hand</b>	<b>Reserve Policy</b>	<b>Variance</b>
Water	\$4,521,419	365	\$12,387	60	\$743,247	\$750,000	\$6,753
Sewer	\$5,574,882	365	\$15,274	60	\$916,419	\$375,000	-\$541,419
Storm	\$2,762,895	365	\$7,570	60	\$454,175	\$375,000	-\$79,175
<b>TOTAL</b>	<b>\$12,859,196</b>	<b>365</b>	<b>\$35,231</b>	<b>60</b>	<b>\$2,113,840</b>	<b>\$1,500,000</b>	<b>-\$613,840</b>

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## Fwd: PFAS - Greater Augusta Utility District - SL Environmental Law Group

1 message

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**Keith Taylor** <[ktaylor@greateraugustautilitydistrict.org](mailto:ktaylor@greateraugustautilitydistrict.org)>

Thu, Mar 19, 2026 at 2:29 PM

To: Brian Tarbuck <[btarbuck@greateraugustautilitydistrict.org](mailto:btarbuck@greateraugustautilitydistrict.org)>, Ken Knight <[kknight@greateraugustautilitydistrict.org](mailto:kknight@greateraugustautilitydistrict.org)>

Should this be an agenda item at our next meeting as well?

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Keith Taylor  
GAUD Hallowell Trustee  
207-615-9471

----- Forwarded message -----

From: **Ken Sansone** <[ksansone@slenvironment.com](mailto:ksansone@slenvironment.com)>

Date: Thu, Mar 19, 2026, 2:24 PM

Subject: Re: PFAS - Greater Augusta Utility District - SL Environmental Law Group

To: Keith Taylor <[ktaylor@greateraugustautilitydistrict.org](mailto:ktaylor@greateraugustautilitydistrict.org)>

Keith,

Hey — as I'm sure Ted mentioned, he's been working with us for a few years now on trying to get the word out about these opportunities.

The class action settlements between 3M/DuPont, and Tyco/BASF, and public water systems resolved only claims for impacts to drinking water supplies — it did not resolve claims for impacts to wastewater treatment operations. So it doesn't disqualify GUAD from, or really have any effect on GAUD's ability for, bringing claims for wastewater impacts against these same manufacturers.

If you'd like to discuss further, please just let me know.

Ken

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**From:** Keith Taylor <[ktaylor@greateraugustautilitydistrict.org](mailto:ktaylor@greateraugustautilitydistrict.org)>

**Sent:** Wednesday, March 18, 2026 3:46 PM

**To:** Ken Sansone <[ksansone@slenvironment.com](mailto:ksansone@slenvironment.com)>

**Subject:** Re: PFAS - Greater Augusta Utility District - SL Environmental Law Group

Hi Ken,

I received a follow up call from Ted Kenney about your sludge lawsuit, as he knows the GAUD general manager Brian Tarbuck. Before we get any further, Brian wondered if the fact that GAUD received PFAS payments, from what I presume was a class action lawsuit against 3M/DuPont, disqualifies GAUD from participating in the sludge matter. Let me know if you need more details.

Keith

On Thu, Mar 12, 2026 at 4:14 PM Ken Sansone <[ksansone@slenvironment.com](mailto:ksansone@slenvironment.com)> wrote:

Keith,

It was good talking on Tuesday — thanks again for reaching out. As we discussed, I'm attaching a draft legal services agreement between our group of firms and the District, as well as some information about claims for PFAS in wastewater treatment systems, and a list of the public agencies and other clients across the country we're assisting with PFAS, organized by state (I've also excerpted the Maine list, below).

After you've had a chance to review this information, please let me know how I can be helpful in getting this before the full Board for consideration — feel free to use my cell, 603-289-3579. We look forward to the opportunity to work with you and the District on this important matter.

Kenneth A. Sansone, *Partner*  
SL Environmental Law Group, P.C.  
4 Park Street, Suite 301, Concord, NH 03301  
(603) 227-6929

Brunswick Sewer District  
Brunswick Topsham Water District  
City of Bangor  
City of Portland  
City of Rockland  
City of Sanford  
City of South Portland  
Freeport Sewer District  
Kennebec Water District  
Kennebunk, Kennebunkport, & Wells Water District  
Mid-Coast Solid Waste Corp.  
Portland Water District  
Sanford Sewerage District  
Sanford Water District  
Scarborough Sanitary District  
South Berwick Water District  
Town of Camden  
Town of Falmouth  
York Sewer District  
Wells Sanitary District

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Keith Taylor  
GAUD Hallowell Trustee  
207-615-9471

**Keith Taylor**  
**GAUD Hallowell Trustee**  
**Opinion on potential PFAS lawsuit**  
**2/20/26**

In seeing that potentially participating in the PFAS lawsuit is on the agenda, I would like to provide some perspective from a technical viewpoint. I do realize that the water supply component of GAUD is not really my responsibility as a Hallowell Trustee, but I thought you folks might like to hear me out anyway.

Before retirement my job included assessment of PFAS contamination sources and migration in groundwater and surface water. I am also quite familiar with the subject as the Hallowell Water District, of which I am a board member, has a similar contamination problem.

As I understand it, the basis of the lawsuit would be to sue businesses that represent known or potential sources of PFAS discharges to the Kennebec River. These discharges are assumed to have contaminated the adjacent aquifer that is used by GAUD. Under this scenario, the river contributes water to the aquifer directly, or the pumping of the GAUD well drew river water into the aquifer. The PFAS groundwater contamination has required GAUD to build a PFAS treatment plant. Its construction and future operation represent the “damages” to GAUD.

Potential commercial upstream sources of PFAS to the Kennebec River include Huhtamaki, SAPPI, and perhaps the old Statler Tissue landfill. SAPPI has operated its own wastewater treatment plant since its inception while Huhtamaki currently sends its wastewater to the Kennebec Sanitary Treatment District (KSTD). The KSTD began operation in 1971 but the Huhtamaki plant has operated for at least 100 years, so Huhtamaki either treated its own wastewater before 1971, or more likely, directly discharged it to the river.

Other potential sources of PFAS discharges to the river include KSTD and any other upstream public wastewater treatment plants like Skowhegan. Treated water from these facilities that discharges to the river is known to contain PFAS as current treatment technologies don’t exist to cost-effectively remove it. Finally, based on my direct experience and in conversations with the Maine DEP, Fairfield has extensive PFAS groundwater contamination from the use of sewage sludge as fertilizer on farms. This groundwater ultimately discharges to the Kennebec River and therefore represents another possible source of PFAS in the river.

GAUD certainly doesn’t want to sue KSTD or Skowhegan and can’t sue Fairfield for their PFAS contributions, leaving the commercial facilities as potential lawsuit targets. There are two technical hurdles to prove that they were the source of PFAS in the GAUD aquifer.

The first is to prove that the type of PFAS in the GAUD aquifer originated from them. There are many, many PFAS compounds and some transform to other types of PFAS through time. All of the sources listed above may or may not have discharged the types of PFAS found in the GAUD aquifer. Obviously, it would be difficult to conclude that one source did and KSTD didn’t, for example.

The second issue is timing. Is the PFAS in the GAUD aquifer from ongoing river discharges or from historic ones? As another example, Huhtamaki could argue that they haven’t discharged any wastewater to the river for decades since it now goes to KSTD.

**Keith Taylor**  
**GAUD Hallowell Trustee**  
**Opinion on potential PFAS lawsuit**  
**2/20/26**

In summary, it would be virtually impossible to directly attribute the GAUD PFAS contamination to specific sources. However, I realize that many similar lawsuits result in a settlement before going to trial, simply because it can be easier for a business to pay a one-time penalty (perhaps through their insurance policy) than spending years in court.

I do not have an opinion either way as to whether GAUD should become party to a PFAS lawsuit except to point out that proving PFAS contamination cause and effect will not be straightforward. It could also raise unwanted attention to other potential sources such as KSTD or Skowhegan. I hope this information is helpful.

2026 Goals			
Category	Specific Goal / Objective	Timeline / Details	Status / Notes
Financial Management	Execute Rate Increases	Implement anticipated increases for drinking water, wastewater, and stormwater in 2026.	March 2026 board action with July 1 implementation
Financial Management	Grant Funding	Actively pursue grants (Northern Border, CDS, SRF) for infrastructure renewal.	Ongoing predominantly through DWP and DEP
Financial Management	Revenue Planning	Develop a 5-year plan to replace catch basin revenue with impervious area fees (Equivalent Residential Units).	not started; anticipate start in Q2 when GIS personnel have more time
Financial Management	Regulatory Financial Planning	Monitor financial impacts of future regulations (PFAS, lead, CSO, microplastics, health insurance).	Ongoing
Capital Improvement (CIP)	Execute Notable Projects	<ul style="list-style-type: none"> <li>• Davenport St (Water/Sewer Separation): \$1.0M</li> <li>• Brooks St (Pipe Replacement): \$0.45M</li> <li>• Amherst St (Sewer Separation): \$0.43M</li> <li>• Wastewater Treatment Equipment: \$1.0M</li> </ul>	
Capital Improvement (CIP)	Manchester Route 202 Project	Plan for the design phase and reapply for grant funding in Spring 2026.	Will consider an application in Fall, 2026 instead; may not be a good fit for Northern Border grant
Capital Improvement (CIP)	Long-Range Planning	Continue planning for long-range water sources, CSO requirements, and pipe replacements.	On track; multiple options under consideration
Regulatory	PFAS Removal System	Install PFAS removal system at Riverside Station by Q3 2026.	On track
Regulatory	Source Water Search	Continue looking for PFAS-free drinking water sources.	On track; multiple options under consideration
Regulatory	Regulatory Monitoring	Monitor actions regarding PFAS, arsenic, lead, MS4, and microplastics.	Ongoing
Communications	Emergency Outreach	Research emergency outreach systems (e.g. Reverse 911) possibly with Augusta public safety.	Good relationships w/ City of Augusta's PR person Haley Gauvin; we have access to a kind of reverse 911 system hosted by the COA
Communications	Crisis Planning	Update the crisis communication plan and create a master plan.	Started but needs additional emphasis
Communications	Public Education & Outreach	Continue newsletters, social media, and website updates focusing on rates, PFAS, and infrastructure.	Ongoing / working well
Communications	Relationship Maintenance	Maintain communications with municipalities, Maine DOT, MRWA, MWUA, and Trunkline membership.	Cummons: NEBRA board Begin: MWUA board Colpitt: Trenchless committee / MeWEA 2/9 presentation to Council city of Hallowell
Human Resources	Asset Planning	Update 5/10 year funded plans for CIP & Maintenance of district assets.	
Human Resources	Performance Reviews	Conduct 360 performance reviews with two key management staff members.	Summer, 2026
Human Resources	Professional Development	Continue providing opportunities for the entire staff.	
Human Resources	Stakeholder Engagement	Maintain relationships with regulators and groups like the SLCGP Planning Committee and local boards.	

# Greater Augusta Utility District Board Meeting Minutes

**Date:** February 23, 2026

**Attendees (Trustees):** Ken Knight, Bob Corey, Brad Sawyer, Cecil Munson, Pat Paradis, Kara Tudman Walker

**Non-Voting Member:** Keith Luke

**Staff & Consultants:** Brian Tarbuck (General Manager), Andy Begin (Assistant General Manager), Mike Payne (Finance Director), Alan Burton (HR Consultant), Meredith Strang Burgess (Communications Consultant), Randi Taylor (GAUD admin)

**Absent:** Tim Dennett, Keith Taylor

## I. Approval of Minutes

- **Motion:** Bob Corey moved to accept the board meeting minutes from January 26.
- **Second:** Pat Paradis.
- **Vote:** Approved by roll call vote.

## II. Committee and Project Updates

- **Rate Committee:** Bob Corey reported that the committee did not meet this month. March 27th was highlighted as an important date for setting the rate.
- **PFAS Removal and Filtration:** Pressure vessels for the PFAS removal system arrived last week. Construction is underway at the Riverside Drive building, with a goal to have the building weather-tight by the end of March for vessel installation. The team is deciding whether to use internal labor or bid out the piping work.
- **North Augusta Well Exploration:** Exploration continues, with one 8-inch test hole yielding a successful half-million gallons a day, and another test well scheduled for the current week. Re-engagement with the Dosties is underway for a potential pumping test near Mount Vernon Road.
- **Triangle Well:** Issues with water supply nervousness were resolved with leak repairs and the addition of a temporary pump, resulting in plenty of water in the system.
- **Street Projects:**
  - Brooks and St. Catherine projects are expected to start in April.
  - Davenport Street project is anticipated to start sooner than expected, in April/May, with an October 30th completion deadline.
  - Memorial Drive design is proving challenging due to placing a 30-inch pipe through a busy intersection.
  - Exploring alternatives for the Walgreens property due to difficulties working with the numerous LLC owners.
  - Eastern Avenue project (replacing 100-year-old infrastructure) is over 80% through planning and design, slated as a major project for next year.

## III. General Manager Report and Staff Recognition

- **Staff Recognition:** Brian Tarbuck congratulated Mike Morey on receiving the Sid Anthony Award for contributions to the drinking water field. Mike is planning to retire at the end of the year after 37 years of service. John Cummons received the President's Award from Andy Begin for his work, following Andy's term as President of the Maine Water Utilities Association.
- **Pipe Tapping Team:** The team (Scott Hoyt, Ryan Bucknam, and Colton Miller) won the state of Maine championship with a time of about 2:32.
- **External Engagements:** Updates were provided on lead copper replacement efforts and a cybersecurity presentation. Brian Tarbuck met with Hallowell Water District on PFAS treatment and

addressed the Hallowell City Council on rising sewer costs and the Long-Term Control Plan for combined sewer overflows (CSOs), which has achieved a 93% reduction since the early 1990s.

#### IV. Financial and Legal Matters

- **Financial Statements (January):** Mike Payne presented January financials.
  - **Water Division:** Revenues were \$553,000 (on budget); cash started at \$5 million and ended at \$5.6 million. The reason for the cash balance has to do with unspent but committed projects and grant money.
  - **Sewer Division:** Revenues were \$563,000; cash started at \$1.7 million and ended at \$1.9 million.
  - **Stormwater Division:** Revenues were \$365,000; cash started at \$2.8 million and ended at \$2.9 million.
  - The delayed 2024 audit is challenging confirmed starting numbers for 2025.

Budget Summary 2026		Revenue			Expenses			
Month	Division	Budget	Actual	Act / budg	Budget	Actual	Act / budg	Ending cash
1	Sewer	7.3	0.56	8%	5.5	0.4	7%	1.93
1	Stormwater	4.2	0.37	9%	3.0	0.2	8%	2.89
1	Water	7.0	0.55	8%	5.1	0.4	8%	5.60

- **29 Boothby Street Property Lien:**
  - **Motion:** Bob Corey moved to accept a \$5,000 offer from the potential buyer to release the district's lien claims on the city-foreclosed property.
  - **Second:** Pat Paradis.
  - **Vote:** Unanimously approved by roll call vote.
- **102 Northern Avenue Property Lien:**
  - **Motion:** Bob Corey moved to allow Brian Tarbuck the latitude to offer a \$350 settlement to resolve four liens totaling \$638, with authority to waive the liens if the deal fails.
  - **Second:** Pat Paradis.
  - **Vote:** Approved by roll call vote. Sawyer voted no.

#### V. Personnel Policy Update

- **Paid No Work Language:** Brian Tarbuck presented a draft update to the personnel policy regarding "paid no work" days (e.g., for severe weather/power loss) for non-union employees, proposing to treat them like a holiday, including premium pay for those required to work.
- **Motion:** Bob Corey moved to modify the personnel policy manual to include the "paid no work language," provided the wording avoids the term "snow day."
- **Second:** Pat Paradis.
- **Vote:** Unanimously approved by roll call vote.

#### VI. PFAS Litigation

- Bradley Sawyer proposed that the board take a vote on the PFAS litigation in March. The vote was placed on the agenda for the next month's meeting.

**The meeting was adjourned at 18:51**