

AUBURN SEWERAGE DISTRICT

OFFICE TELLEPHONE: 207-784-6469

Regular meeting of the Trustees of the Auburn Sewerage District will be held **in-person at the Auburn Sewerage District office at 268 Court Street on Tuesday, November 18, 2025 @ 4:00P.M.**

AGENDA

1. Approve Minutes of Regular Meeting of October 21, 2025.
2. Introductions, welcome Michael Abbott as District Engineer.
3. Financial Report Update - ***Mike Bailey***
4. Open Session / Public Comment.
5. New Business
 - Proposed Rate Schedule.
 - Health Insurance Options.
6. LACWA Apportionment & Financials
7. Old Business
 - Extension Investments.
 - 2026 Draft budget review.
8. Project Update.
9. Executive Session pursuant to 1 M.R.S.A § 405(6)(A) to discuss a Personnel Matter.
10. Adjourn Regular Meeting.

Upcoming:

- Sewer Trustee Meeting December 16, 2025.
- Joint Budget Workshop December 17, 2025 5:00pm
- Public Hearing, budget adoption December 17, 2025 5:15pm

October 21st, 2025

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The regular meeting of the trustees of the Auburn Sewerage District was held in person at the Auburn Sewerage District office at 268 Court Street on **Tuesday, October 21st, 2025, at 4:00 pm.**

Members present: Robert Cavanagh (Treasurer), Denis Bergeron, Stephen Ness (President), Patrick DeFilipp, and Stephen Milks. (Mayor's Representative) **Also Present:** Michael Broadbent (Superintendent) and Michael Bailey (Finance Director).

Approve Minutes of Regular Meeting of September 16th, 2025 – Motioned by Stephen Milks, seconded by Robert Cavanagh, it was unanimously voted **to approve the minutes of the Regular Meeting of September 16th, 2025.**

Financial Report – Revenues and expenses remain close to budget, with minor timing-related variances. Interest income is below budget due to maintaining liquidity for the Lewiston storm surge tank project and the decision not to renew certificates of deposit. As of September 2025, no additional project funds have been drawn by Lewiston. The Maine Municipal Bond Bank has requested documentation detailing the expenditure of the total \$4 million allocation, emphasizing the need to utilize remaining funds promptly. LACWA will invoice the District for its remaining \$340,000 prior to Lewiston's next draw. Significant debt payments were made in September, including \$456,000 related to LACWA pass-through debt and \$324,000 in Auburn Sewerage District debt. Cash reserves decreased accordingly, with a current balance of \$2.2 million, which remains sufficient to meet existing debt obligations and operational needs.

Open Session -As no one from the public was in attendance, the Open Session was closed.

NEW BUSINESS

Draft Water and Sewer Expansion Studies – Wright Pierce Engineers completed a draft report estimating the costs of extending water and sewer lines along Broad Street, parts of Hackett Road, and connecting to Washington Street North. The report was distributed to all Trustees before the meeting. Verrill Law is reviewing the District's legal ability to invest in these main extensions. Their preliminary findings indicate that such investments may not be allowed for a publicly formed utility, though PUC Chapter sixty-five may provide a conditional exception. A full legal report is expected at the November Trustee meeting.

2026 Draft Budget – Draft budgets were distributed at the meeting and made available to the public. Some budget components remain pending, including figures from the Clean Water Authority and updated health insurance costs, both of which are expected to increase. The budget also accounts for higher expenses related to the new storm surge tank's debt retirement, increased District contributions for water meter and reading costs, and revised estimates for replacing the Washington Street Pumping Station. Patrick DeFilipp requested clarification regarding the meter change expenses, highlighting the depreciation. Denis Bergeron also questioned the order of operations when presenting a rate change to our customers.

Lewiston Auburn Clean Water Authority

Cost Apportionment – The apportionment rate of 60% Lewiston and 40% Auburn has been held for October.

LACWA Operations Report – The October operating report shows the Authority is performing well overall. Biosolids deliveries are on schedule, the cogeneration facility is running efficiently, septic receiving revenue exceeds projections, and efficiency remains satisfactory.

OLD BUSINESS

Facilities Assessment Update – Weston and Sampson has made substantial progress on the facilities assessment, completing reviews of the District’s garage storage and administrative space needs. A preliminary zoning memo has been received but not yet reviewed. Conceptual site layouts are in development, and the project is expected to be completed on schedule before year-end.

Washington Street Pumping Station Update – Wright-Pierce has finished the 30% design drawings, and after staff review, the project has been approved to move directly to 90% design. The project’s location, concepts, responsibilities, and scope are confirmed, allowing the engineer to focus on detailed specifications. The preliminary cost estimate has risen to approximately \$2.2 million.

CSO Masterplan Update – Thighe-Bond is finalizing the CSO Master Plan Update, with a draft review expected by the end of October and the final report due to DEP at the end of November.

Project Update

DOT Paving Project; Center Street – Northeast Paving is progressing slowly on Center Street due to seasonal temperature limitations for surface pavement. Two crews are working—shimming during the day and paving at night, requiring night shift personnel from the District(s) to raise gate valves. Two manholes needed readjustment after extended traffic exposure. The Maine DOT Utility Coordinator has been contacted for support.

Siphon Cleaning – Vortex has finished cleaning and inspecting all three siphons. The initial findings indicate they are generally clean, with some hardened grease noted. A full report will be prepared for future presentation to the Board.

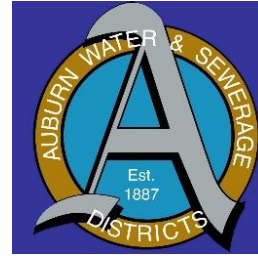
On the motion of Stephen Milks, seconded by Robert Cavanagh, there was a unanimous vote to adjourn the meeting.

Respectfully submitted,

Tiffany Spence

Tiffany Spence

Memo



To: Sewer District Trustees
From: Michael Broadbent, Superintendent
CC: Files
Date: 11/14/2025
Re: Discussion of November Agenda Items

Sewer Trustees

Financial Report Highlights

Revenues remain slightly above budget and expenses are slightly under budget. We closed out a \$20k grant this month related to a fiscal sustainability plan from 2022. That amount is recorded in other income. Interest income is off from budget due to the liquidity needed to fund the storm surge tank with Lewiston and not renewing the CDs as a result. As of October 2025, Lewiston has drawn \$3.8 million out of \$4 million available for the project. There was no debt payments made in October 2025. Cash has increased slightly as a result. Cash on hand of \$2.4 million is sufficient to service existing debt and fund operations.

New Business

Proposed Rate Schedule

To better understand the District's options for increasing rates, the Superintendent has prepared a presentation of the options and a timeline for 2026. The Sewerage District must follow Maine Statutes, providing public notification and a public hearing before making the new rates effective.

Health Insurance Options

One of the unknown variables for the 2026 budget was health insurance costs. The District was given the impression there would be a rate increase but we had no idea how much, so we factored in a 10% increase as a place holder in October. Much to our surprise we received notification the first week of November that our health insurance would go up 28.8%. This was very concerning to us and we scheduled meetings with our current vendor Cross Insurance and with Maine Municipal Association (MMEHT).

Included in the packets is a break down and cost comparison of the different options. These options follow our current practice of 15% Employee / 85% District split along with the District funding a Health Reimbursement Account with our current vendor Flores. Over the past several years the District has utilized around $\leq 37\%$ of our HRA, so we've kept that projection for 2026.

While this is not the news we hoped to hear so late in the budget process, I feel our negotiations have yielded the best savings for both the employees and the District. Due to the negotiations of staff, the overall increase to both the District and employees will be 25%.

Action Item** Vote to proceed with renewing our current plan with Cross Insurance.

Lewiston Auburn Clean Water Authority

Cost Apportionment

The apportionment rate continues to be off balanced, meaning it's shifted more in Auburn's favor(expense)over the second half of the year. This was previously tied to the dry weather but now staff is unsure of the cause.

LACWA Operations Report

Biosolids deliveries are on schedule and going well, the co-generation facilities are running well although there was a set-back with the #1 unit recently. Septic receipts continue to exceed projections and effluent quality has been very good for the past month. Additionally, the Authority has provided their draft 2026 budget. The budget was in-line with our projections so it will not make an impact to our current projections.

Old Business

Extension Investments

Both Districts asked Verrill Dana to review the logistics of the District's ability to invest in extensions of our systems. Included with the packets is a memo provided by Michael Hodgins. If we have follow-up questions, we can always schedule to have Michael in attendance at a future meeting.

In summary, Mr. Hodgins made the following determinations. The District has the discretion to either invest or to not invest in extensions of our system. The Maine Public Utilities Commission has on record, April 1988, the Auburn Water District submitted an order to not invest in extensions of our system. This Order was voted on by the Trustee Board and approved by Auburn City Council prior to submission with the PUC. Consistent with this, the Sewer District made a similar decision and adopted a policy regarding extension investments. These actions are consistent with the actions of other utilities around the state at that time.

While we could elect to reverse these decisions, there are other statutory requirements that would prohibit the District's from investing in extensions because they could lead to a rate increase.

2026 Budget Review

Included with the packet is the updated draft budget. There were a few adjustments to this since last month. Updated health insurance costs were factored into the budget and we increased the COLA adjustment based on the CPU index and the industry survey completed by KMA Human Resource Consulting (see attached).

Additionally, we made some reductions in the proposed equipment expenditures.

Project Update

DOT Paving Projects – Center Street

Northeast Paving is making very slow progress on Center Street. Their largest challenge now is the seasonal temperatures which do not permit the application of surface pavement. They're currently running two crews primarily shimming during the day and surface pavement at night. This requires two crew members to be in at night to raise gate valves.

There were two manholes that had to be re-adjusted because they were subjected to traffic impacts for well over a month. I've reached out to the Maine Department of Transportation Utility Coordinator for support.

Facilities Assessment

There has been no noted progress on this project over the last month.

Washington Street Pumping Station

The consultant is working on 90% design drawings; the project is progressing on schedule.

Taylor Brook re-design.

The consultant will be collecting initial survey data starting 11/17/2025.

Upcoming: Sewer Trustee Meeting, December 16, 2025 4:00pm, joint budget workshop, December 17, 2025 5:00pm, Public hearing and budget adoption, December 17, 2025 5:15pm.

AUBURN SEWER - FINANCIAL INFORMATION

Sewer Metered Revenue - Versus Prior Year

Month	2025	2024	MTD Change	%	YTD Change	%
January	\$368,576	\$337,824	\$30,752	9.1%	\$30,752	9.10%
February	\$327,577	\$356,311	(\$28,734)	-8.1%	\$2,018	0.29%
March	\$339,120	\$336,063	\$3,057	0.9%	\$5,075	0.49%
April	\$357,697	\$376,670	(\$18,973)	-5.0%	(\$13,898)	-0.99%
May	\$328,875	\$338,467	(\$9,592)	-2.8%	(\$23,490)	-1.35%
June	\$339,666	\$374,199	(\$34,533)	-9.2%	(\$58,023)	-2.74%
July	\$367,388	\$340,707	\$26,681	7.8%	(\$31,342)	-1.27%
August	\$348,772	\$337,357	\$11,415	3.4%	(\$19,927)	-0.71%
September	\$361,940	\$384,476	(\$22,535)	-5.9%	(\$42,462)	-1.33%
October	\$385,093	\$360,198	\$24,896	\$0	(\$17,566)	-0.50%
November		\$319,509	(\$319,509)	-100.0%	(\$337,076)	-8.73%
December		\$312,566	(\$312,566)	-100.0%	(\$649,642)	-15.56%
Year-to-Date:	\$3,524,705	\$4,174,347				

Sewer Metered Gallons Sold

Month	2025	2024	MTD Change	%	YTD Change	%
January	40,978,761	48,300,327	(7,321,566)	-15.16%	(7,321,566)	-15.16%
February	44,263,147	43,330,144	933,003	2.15%	(6,388,563)	-6.97%
March	41,691,007	46,113,452	(4,422,445)	-9.59%	(10,811,009)	-7.85%
April	41,161,483	42,113,148	(951,665)	-2.26%	(11,762,674)	-6.54%
May	44,379,274	43,762,840	616,434	1.41%	(11,146,240)	-4.98%
June	43,568,105	45,688,902	(2,120,797)	-4.64%	(13,267,037)	-4.93%
July	44,489,507	42,742,343	1,747,163	4.09%	(11,519,873)	-3.69%
August	49,581,943	45,409,704	4,172,239	9.19%	(7,347,634)	-2.06%
September	47,900,641	54,232,549	(6,331,908)	-11.68%	(13,679,542)	-3.32%
October	46,653,029	48,220,643	(1,567,614)	-3.25%	(15,247,156)	-3.32%
November	0	41,101,500	(41,101,500)	-100.00%	(56,348,656)	-11.25%
December	0	40,978,761	(40,978,761)	-100.00%	(97,327,417)	-17.96%
Year-to-Date:	444,666,896	541,994,313				

SEWER Capital Spending Versus Budget

Capital Expenses - 2025	*Budget	*YTD Actual
JCB Loader	\$12,500	
Suitcase Generators	\$600	
E-6 Generator	\$50,000	\$81,365
Moose/Worthy P.S Generator hook-ups	\$10,000	\$62,641
Pipe Saw	\$1,500	\$367
Locator	\$2,750	\$2,787
Misc Tools	\$5,000	\$2,019
Utility Billing Software	\$26,165	\$19,761
Accounting Software	\$18,000	\$5,566
Office improvements	\$8,000	
Ergonomic Office Furniture	\$2,000	\$1,210
4 Computers, I-pad	\$3,600	1,303.35
Equipment	\$140,115	\$177,019
2024 Lining Projects	187,000.00	95,049.95
2024 Manhole Adjustments	186,000.00	
Miller Street Investigation	100,000.00	58,545.61
Siphon Cleaning	10,000.00	60,697.81
Taylor Brook Bridge	30,000.00	
2025 Lining Projects, Granite, Loring	60,000.00	2,155.00
Paving Projects, MH Adjustments	206,000.00	252,744.23
Court/Mechanics Row Separation Project	100,000.00	2,500.00
Androscoggin River siphon	50,000.00	
Washington Street Pumping Station	1,500,000.00	24,339.83
Storm Surge Tank	4,000,000.00	3,806,944.68
Projects (total includes benefit costs on labor)	6,429,000.00	4,302,977.11
Total Capital	\$6,569,115	\$4,479,996

Sewer Metered Revenue - Versus Budget

Month	2025	BUDGET	MTD Change	%	YTD Change	%
January	\$344,280	\$368,576	(\$24,297)	-6.6%	(\$24,297)	-6.59%
February	\$355,274	\$327,577	\$27,697	8.5%	\$3,400	0.49%
March	\$339,120	\$337,065	\$2,056	0.6%	\$5,456	0.53%
April	\$357,697	\$363,038	(\$5,341)	-1.5%	\$115	0.01%
May	\$328,875	\$352,510	(\$23,635)	-6.7%	(\$23,520)	-1.34%
June	\$339,666	\$333,940	\$5,726	1.7%	(\$17,795)	-0.85%
July	\$367,388	\$336,931	\$30,457	9.0%	\$12,663	0.52%
August	\$348,772	\$334,121	\$14,651	4.4%	\$27,313	0.99%
September	\$361,940	\$367,929	(\$5,989)	-1.6%	\$21,324	0.68%
October	\$385,093	\$340,501	\$44,593	13.1%	\$65,917	1.90%
November	\$0	\$361,871	(\$361,871)	-100.00%	(\$295,954)	-7.74%
December	\$0	\$325,941	(\$325,941)	-100.00%	(\$621,895)	-14.99%
Year-to-Date:	\$3,528,105	\$4,150,000				

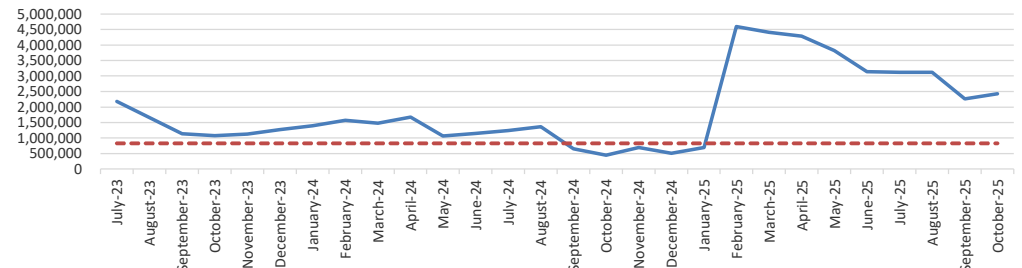
Sewer Gross Payroll

Month	2025	Budget	MTD Change	%	YTD Change	%
January	\$43,076	\$51,217	(\$8,141)	-16%	(\$8,141)	-15.89%
February	\$39,367	\$43,921	(\$4,554)	-10%	(\$12,695)	-13.34%
March	\$47,686	\$53,136	(\$5,450)	-10%	(\$18,145)	-12.24%
April	\$51,219	\$51,348	(\$129)	0%	(\$18,274)	-9.15%
May	\$39,100	\$53,451	(\$14,351)	-27%	(\$32,626)	-12.89%
June	\$43,115	\$42,807	\$308	1%	(\$32,318)	-10.92%
July	\$60,433	\$52,501	\$7,932	15%	(\$24,386)	-7.00%
August	\$51,410	\$52,772	(\$1,362)	-3%	(\$25,747)	-6.42%
September	\$31,283	\$44,591	(\$13,308)	-30%	(\$39,055)	-8.76%
October	\$67,945	\$51,072	\$16,873	33%	(\$22,182)	-4.46%
November	\$0	\$54,944	(\$54,944)	-100.00%	(\$77,126)	-13.98%
December	\$0	\$41,169	(\$41,169)	-100.00%	(\$118,295)	-19.95%
Year-to-Date:	\$474,634	\$592,929				

AUBURN SEWER DISTRICT CUSTOMER ACCOUNTS RECEIVABLE

Aging	Current	30 day	60 day	90 day	120 day	Finance Chgs	Other	Totals
October	\$ 164,043.93	\$ 32,492.36	\$ 9,130.51	\$ 7,998.60	\$ 22,457.72	\$ 2,492.20	\$ (68.94)	\$ 238,546.38
	68.8%	13.6%	3.8%	3.4%	9.4%	1.0%	0.0%	
September	\$ 181,246.64	\$ 40,923.06	\$ 8,587.95	\$ 12,618.48	\$ 23,195.50	\$ 2,745.29	-68.94	269,247.98
August	\$ 164,785.40	\$ 32,855.68	\$ 9,386.93	\$ 11,838.29	\$ 23,307.60	\$ 2,734.38	-	244,908.28
July	\$ 179,342.22	\$ 38,673.66	\$ 8,817.66	\$ 14,614.00	\$ 18,940.08	\$ 2,670.03	0	263,057.65

AUBURN SEWER DISTRICT Cash On Hand



**AUBURN SEWERAGE DISTRICT
BALANCE SHEET
PERIOD ENDING - October 31, 2025**

	<u>10/31/2025</u>	<u>12/31/2024</u>
Property, Plant and Equipment:		
Plant in Service	38,939,765.80	38,904,979.87
Less: Accumulated Depreciation	(19,371,531.76)	(18,971,531.76)
	<u>19,568,234.04</u>	<u>19,933,448.11</u>
Construction Work In Progress	4,529,804.19	1,649,788.62
Current Assets:		
Cash/Money Market	2,422,772.96	1,051,118.32
Accounts Receivable	236,823.14	260,825.56
Construction Assessments	0.00	0.00
City of Auburn Debt	165,714.66	234,868.01
Inventory	105,278.39	125,888.40
PrePays	8,570.81	(0.51)
Total Current Assets	<u>2,939,159.96</u>	<u>1,672,699.78</u>
Investments:		
CD's	0.09	3,748,941.41
Total Investments	<u>0.09</u>	<u>3,748,941.41</u>
Deferred Charges	0.00	0.00
Total Assets	<u><u>27,037,198.28</u></u>	<u><u>27,004,877.92</u></u>

	<u>10/31/2025</u>	<u>12/31/2024</u>
Equity Capital	21,847,961.95	21,409,386.19
Long Term Debt	4,330,683.70	4,580,683.70
Equipment Leases	71,659.31	42,349.03
Current Liabilities:		
Current Portion of LTD	291,392.68	443,065.36
Accounts Payable	364,180.53	435,129.50
Accrued Interest & Other	65,119.84	89,559.22
Customer Deposits	16,460.00	17,705.00
Pre-Treatment Costs	(48,416.78)	(13,000.08)
Accrued LAWPCA	98,157.05	0.00
Total Current Liabilities	<u>786,893.32</u>	<u>972,459.00</u>
Total Equity & Liabilities	<u><u>27,037,198.28</u></u>	<u><u>27,004,877.92</u></u>

**AUBURN SEWERAGE DISTRICT
OPERATING STATEMENT - TRUSTEES' REPORT
TEN MONTHS ENDED OCTOBER 31, 2025**

	October	2025	Y-T-D THRU October 2025		
	YTD - 2024	BUDGET	ACTUAL	BUDGET	VARIANCE
<u>REVENUES:</u>					
Metered Income	\$3,500,802	\$4,150,000	3,524,705.03	\$3,465,005	\$59,700
Industrial Surcharge	34,890	43,000	26,758	36,062	(9,304)
Shared Debt with City	20,696	42,000	20,696	35,000	(14,304)
Jobbing & Mdse. - NET	17,663	20,000	53,169	16,667	36,502
Sewer Assessments	41,398	25,000	23,625	20,833	2,792
Finance Charges	4,959	6,500	4,894	5,417	(523)
Interest Income	139,751	156,000	47,624	130,000	(82,376)
Industrial Treatment Sampling	35,417	45,000	35,427	37,500	(2,073)
Capacity Fees (SDS)	67,125	40,000	27,375	33,333	(5,958)
Other Income	-	-	19,860	0	19,860
TOTAL REVENUES	3,862,701	4,527,500	3,784,132	3,779,817	4,314
			83.58%	83.33%	< Standard
<u>EXPENSES:</u>					
Payroll	433,785	592,929	474,634	496,816	(22,182)
Employee Benefits	144,842	309,444	194,275	257,870	(63,595)
Maint. of Sewers	45,161	99,669	35,979	83,058	(47,079)
Lift Stations	99,235	94,593	102,444	78,828	23,617
Maint. of Buildings	45,573	50,649	55,387	42,208	13,179
Maint. of Trucks	28,972	38,600	22,961	32,167	(9,206)
Office Expense	36,610	38,389	30,379	31,991	(1,612)
Collection Expense	494	(325)	560	(271)	831
General Expense	8,463	7,812	9,551	6,510	3,041
Insurance	56,620	54,556	44,582	45,463	(882)
Legal & Accounting Fees	44,885	10,879	16,741	9,066	7,675
Billing Expense	56,620	95,726	57,849	79,772	(21,923)
L.A.W.P.C.A.	1,715,563	2,059,354	1,741,082	1,716,128	24,954
SUB-TOTAL	2,716,821	3,452,275	2,786,423	2,879,604	(93,181)
Interest	143,334	163,024	138,436	122,268	16,168
TOTAL EXPENSES	2,860,154	3,615,299	2,924,860	3,001,872	(77,013)
			80.90%	83.33%	< Standard
Bonds - Principal Payments	291,393	443,065	151,672	151,672	0
SURPLUS FROM OPERATIONS	711,154	469,136	707,600	626,273	81,327

Auburn Sewer District
Accounts Payable Check Register
October 1, 2025 thru October 31, 2025

<u>Check</u>	<u>Date</u>	<u>Per</u>	<u>Vendor</u>	<u>Inv Date</u>	<u>Description</u>	<u>Amount</u>
8146	10/3/2025	9	City of Auburn	9/20/2025	Traffic Detail Misc Expense-Mains-Mnt	404.00
						<u>404.00</u>
8147	10/3/2025	9	Grainger	9/12/2025	OEM Blower Expense-Washington St PS	222.79
						<u>222.79</u>
8148	10/3/2025	9	Rent-It Of Maine, Inc.	9/22/2025	Mini Excavator Rental-Center High St Paving 2025	1,861.50
8148	10/3/2025	9	Rent-It Of Maine, Inc.	9/22/2025	Mini Excavator Rental-High DOT-Rt4 Turner-Vets Bridge202	1,861.50
						<u>3,723.00</u>
8149	10/3/2025	9	Selco Plumbing	9/12/2025	Parts Expense-Washington St PS	6.14
8149	10/3/2025	9	Selco Plumbing	9/12/2025	Parts Expense-Washington St PS	12.65
						<u>18.79</u>
8150	10/16/2025	10	Anne Littlefield	10/10/2025	Void & Credit chk 8150 A/R - Customer Accts Rec	-37.89
8150	10/10/2025	10	Anne Littlefield	10/10/2025	Final Overpd A/R - Customer Accts Rec	37.89
						<u>0.00</u>
8151	10/10/2025	10	Northeast Safety Inc	9/26/2025	Flaggers-Merrow Rd Force Main Misc Expense-Mains-Mnt	2,538.00
						<u>2,538.00</u>
8152	10/10/2025	9	FW Webb, Inc.	9/16/2025	Sump Pump and Supplies Expense-Washington St PS	529.18
8152	10/10/2025	9	FW Webb, Inc.	9/16/2025	Sump Pump and Supplies Expense-Washington St PS	79.92
						<u>609.10</u>
8153	10/20/2025	10	City of Auburn	10/4/2025	Traffic Detail DOT-Rt4 Turner-Vets Bridge202	2,398.75
						<u>2,398.75</u>

Auburn Sewer District
Accounts Payable Check Register
October 1, 2025 thru October 31, 2025

<u>Check</u>	<u>Date</u>	<u>Per</u>	<u>Vendor</u>	<u>Inv Date</u>	<u>Description</u>	<u>Amount</u>
8154	10/20/2025	10	Lew-Auburn Water Pollution	10/1/2025	Oct Ops Accrued - LAWPCA	112,751.40
						<u>112,751.40</u>
8155	10/20/2025	10	Maine Municipal Assoc.	10/1/2025	Worker's Comp Insurance - Workers Comp	1,722.00
						<u>1,722.00</u>
8156	10/20/2025	11	Maine Municipal Emp.Hlth.	11/1/2025	39021-Ins A/P - Due to AWD	103.82
8156	10/20/2025	11	Maine Municipal Emp.Hlth.	11/1/2025	39021-Ins Employee Benefits	114.30
						<u>218.12</u>
8157	10/20/2025	10	Spencer Group	10/1/2025	Patching-Manholes-Center St DOT-Rt4 Turner-Vets Bridge202	900.00
						<u>900.00</u>
8164	10/24/2025	10	Andros. Registry Of Deeds	10/24/2025	Lien Placement Lien Release Fees	144.00
						<u>144.00</u>
8165	10/24/2025	10	Auburn Water District	10/20/2025	Sept Expenses A/P - Due to AWD	70,046.03
						<u>70,046.03</u>
8166	10/24/2025	10	Cameron Tire & Service	10/17/2025	Replace Radiator and Hose Truck #37 (2015 GMC Sierra)	879.50
						<u>879.50</u>
8167	10/24/2025	10	Gagne & Sons	10/2/2025	Mortar- Center St Manholes DOT-Rt4 Turner-Vets Bridge202	240.64
8167	10/24/2025	9	Gagne & Sons	9/30/2025	Mortar for Manholes DOT-Rt4 Turner-Vets Bridge202	240.64
						<u>481.28</u>
8168	10/24/2025	10	Keller America Inc.	10/2/2025	Transducer-Miller St Misc Expense-Mains-Mnt	794.54
						<u>794.54</u>
8169	10/24/2025	10	National Water Main CleaningCo	9/22/2025	Relining - Fourth 2024 FOURTH STREET RELINI	35,543.69

Auburn Sewer District
Accounts Payable Check Register
October 1, 2025 thru October 31, 2025

<u>Check</u>	<u>Date</u>	<u>Per</u>	<u>Vendor</u>	<u>Inv Date</u>	<u>Description</u>	<u>Amount</u>
8169	10/24/2025	10	National Water Main CleaningCo	9/22/2025	Relining - Dunn Dunn St Re-Line	1,591.00
8169	10/24/2025	10	National Water Main CleaningCo	9/22/2025	Relining - Marian 2024 MARION DRIVE RE-LINING	33,353.19
8169	10/24/2025	10	National Water Main CleaningCo	9/22/2025	Relining - Granite Granite - Lining 2025	6,434.18
8169	10/24/2025	10	National Water Main CleaningCo	9/22/2025	Relining - Loring Loring - Lining 2025	19,841.19
						<u>96,763.25</u>
8170	10/27/2025	10	Andros. Registry Of Deeds	10/27/2025	Release/Place Liens Lien Release Fees	59.00
						<u>59.00</u>
8171	10/31/2025	10	Doris Pareneau	10/31/2025	Refund Tenant DepBal A/R - Customer Accts Rec	37.81
						<u>37.81</u>
8172	10/31/2025	10	City of Auburn	10/18/2025	Traffic Detail DOT-Rt4 Turner-Vets Bridge202	959.50
						<u>959.50</u>
8173	10/31/2025	10	Northeast Safety Inc	10/10/2025	Flaggers - Center St DOT-Rt4 Turner-Vets Bridge202	3,120.75
						<u>3,120.75</u>
<u>Grand Total</u>						<u>298,791.61</u>

	Current Plan Anthem PPO 2000 - 2025	Proposed Plan - 25% Increase Anthem PPO 2000 - 2026	MMEHT Option A MMEHT Katadin PPO 500- 2026	MMEHT Option B MMEHT Moosehead PPO 1500- 2026	MMEHT Option C MMEHT Permaquid PPO 2500 - 2026
<i>Employee Portion</i>					
Employee only	122.68	153.35	203.91	188.12	180.98
Employee/Spouse	245.35	306.69	457.4	421.98	405.96
Employee/Children	226.95	283.69	332.72	306.96	295.3
Family	380.30	475.38	457.4	421.98	405.96
	<u>975.29</u>	<u>1,219.11</u>	<u>1451.43</u>	<u>1339.04</u>	<u>1,288.20</u>
Increase over PY					
Employee \$		30.67	81.23	65.44	58.30
Employee %		25%	66%	53%	48%
Employee/Spouse \$		61.34	212.05	176.63	160.61
Employee/Spouse %		25%	86%	72%	65%
Employee/Children \$		56.74	105.77	80.01	68.35
Employee/Children %		25%	47%	35%	30%
Family \$		95.08	77.10	41.68	25.66
Family %		25%	20%	11%	7%
<i>Employer Portion</i>					
Employee only	695.17	868.97	1155.49	1066	1025.53
Employee/Spouse	1,390.34	1,737.93	2591.92	2391.19	2300.41
Employee/Children	1,286.07	1,607.59	1885.44	1739.42	1673.37
Family	2,155.03	2,693.79	2591.92	2391.19	2300.41
	<u>5,526.62</u>	<u>6,908.28</u>	<u>8224.77</u>	<u>7587.8</u>	<u>7299.72</u>
Increase over PY					
Employee \$		173.79	460.32	370.83	330.36
Employee %		25%	66%	53%	48%
Employee/Spouse \$		347.59	1,201.58	1,000.85	910.07
Employee/Spouse %		25%	86%	72%	65%
Employee/Children \$		321.52	599.37	453.35	387.30
Employee/Children %		25%	47%	35%	30%
Family \$		538.76	436.89	236.16	145.38
Family %		25%	20%	11%	7%
Total Monthly Cost	<u>6,501.91</u>	<u>8,127.38</u>	<u>9,676.20</u>	<u>8,926.84</u>	<u>8,587.92</u>
Total \$ Increase		1,625.48	3,174.29	2,424.93	2,086.01
Total % Increase		25%	49%	37%	32%
Net		<u>1,625.48</u>	<u>3,174.29</u>	<u>2,424.93</u>	<u>2,086.01</u>
Total % Increase		25%	49%	37%	32%
<i>Annualized</i>					
Employee only	117,770.38	147,212.98	195,753.60	180,593.28	173,737.44
Employee/Spouse	39,256.79	49,070.99	73,183.68	67,516.08	64,952.88
Employee/Children	72,625.15	90,781.44	106,471.68	98,226.24	94,496.16
Family	273,816.03	342,270.03	329,326.56	303,822.36	292,287.96
	<u>503,468.35</u>	<u>629,335.44</u>	<u>704,735.52</u>	<u>650,157.96</u>	<u>625,474.44</u>
Life Insurance Discount		-	-7160.4	-7160.4	-7160.4
HRA Exposure (37% Estimated)	75,850	93,240	43,512	77,700	94,794.00
	<u>579,318.35</u>	<u>722,575.44</u>	<u>741,087.12</u>	<u>720,697.56</u>	<u>713,108.04</u>
\$ Increase from PY		143,257	161,769	141,379	133,789.69
% increase from PY		24.73%	27.92%	24.40%	23.09%

EE	12
Emp & Sp.	2
Emp & Child	4
Family	9

Lewiston Auburn Clean Water Authority											
Monthly Cost Apportionment Summary											
Cost Apportionment Summary - First Half of 2025											
Lewiston Sewer Division						Auburn Sewerage District					
Month	Initial %	Intial \$	Op Data %	Op Data \$	Difference \$		Initial %	Intial \$	Op Data %	Op Data \$	Difference \$
January	63.00%	\$177,583.46	62.49%	\$176,145.87	\$1,437.58	#####	37.00%	\$104,295.05	37.51%	\$105,732.63	(\$1,437.58)
February	63.00%	\$177,583.46	61.19%	\$172,481.45	\$5,102.00	#####	37.00%	\$104,295.05	38.81%	\$109,397.05	(\$5,102.00)
March	63.00%	\$177,583.46	62.80%	\$177,019.70	\$563.76	#####	37.00%	\$104,295.05	37.20%	\$104,858.80	(\$563.76)
April	62.00%	\$174,764.67	62.46%	\$176,061.31	(\$1,296.64)	#####	38.00%	\$107,113.83	37.54%	\$105,817.19	\$1,296.64
May	62.00%	\$174,764.67	62.66%	\$176,625.07	(\$1,860.40)	#####	38.00%	\$107,113.83	37.34%	\$105,253.43	\$1,860.40
June	62.00%	\$174,764.67	62.04%	\$174,877.42	(\$112.75)	#####	38.00%	\$107,113.83	37.96%	\$107,001.08	\$112.75
Six Month Adjustment			62.27%		\$3,833.55				37.73%		(\$3,833.55)
Cost Apportionment Summary - Second Half of 2025											
Lewiston Sewer Division						Auburn Sewerage District					
Month	Initial %	Intial \$	Op Data %	Op Data \$	Difference \$		Initial %	Intial \$	Op Data %	Op Data \$	Difference \$
July	62.00%	\$174,764.67	59.63%	\$168,084.15	\$6,680.52	#####	38.00%	\$107,113.83	40.37%	\$113,794.35	(\$6,680.52)
August	62.00%	\$174,764.67	60.36%	\$170,141.86	\$4,622.81	#####	38.00%	\$107,113.83	39.64%	\$111,736.64	(\$4,622.81)
September	62.00%	\$174,764.67	59.95%	\$168,986.16	\$5,778.51	#####	38.00%	\$107,113.83	40.05%	\$112,892.34	(\$5,778.51)
October	60.00%	\$169,127.10	59.14%	\$166,702.94	\$2,424.16	#####	40.00%	\$112,751.40	40.86%	\$115,175.56	(\$2,424.16)
November	58.00%	\$163,489.53	59.77%	\$168,478.78	(\$4,989.25)	#####	42.00%	\$118,388.97	40.23%	\$113,399.72	\$4,989.25
December	58.00%	\$163,489.53	59.77%	\$168,478.78	(\$4,989.25)	#####	42.00%	\$118,388.97	40.23%	\$113,399.72	\$4,989.25
Six Month Total Adj			59.77%		\$19,505.99				40.23%		(\$19,505.99)
Average / Adjustments year end			61.27%		\$23,339.54				38.73%		(\$23,339.54)
Data on this summary sheet applies to operations cost only, capital expenses are apportioned on a yearly basis and determined by the final year end apportionment for the previous year.											

LACWA Capital Needs and Funding Analysis

TBP 10/18/25

	O&M Expense	Misc Acct Revenue	Reserve For Replacement	Reserve Balance	Replacement Reserve Need	Total Debt Service	Dryer Debt	CSO Tank Debt	Total Annual Cost
	Includes Quasi accounts	(Septic, Ind Lic, Compost, etc)	Expenditures	(year end avail for future)	(current exp + amt to reach goal)	(all current bonds)			
				\$1,268,348					
2026	\$3,995,260	\$841.934	\$315,000	\$1,053,348	\$100,000	\$1,347,331		\$678,748	\$5,279,405
2027	\$4,075,165	\$850.353	\$355,000	\$898,348	\$200,000	\$1,340,743		\$1,204,612	\$5,970,167
2028	\$4,156,669	\$858.857	\$350,000	\$748,348	\$200,000	\$1,333,730		\$1,204,612	\$6,036,154
2029	\$4,239,802	\$867.445	\$275,000	\$673,348	\$200,000	\$1,194,939		\$1,204,612	\$5,971,907
2030	\$4,324,598	\$876.120	\$160,000	\$713,348	\$200,000	\$1,187,674		\$1,204,612	\$6,040,764
2031	\$4,411,090	\$884.881	\$200,000	\$713,348	\$200,000	\$1,016,278		\$1,204,612	\$5,947,099
2032	\$4,091,312	\$893.730	\$200,000	\$713,348	\$200,000	\$218,887	\$665,517	\$1,204,612	\$5,486,598
2033	\$4,173,138	\$902.667	\$200,000	\$713,348	\$200,000	\$218,887	\$665,517	\$1,204,612	\$5,559,487
2034	\$4,256,601	\$911.694	\$200,000	\$713,348	\$200,000	\$218,887	\$665,517	\$1,204,612	\$5,633,923
2035	\$4,341,733	\$920.811	\$200,000	\$713,348	\$200,000	\$218,887	\$665,517	\$1,204,612	\$5,709,938
2036	\$4,428,567	\$930.019	\$200,000	\$713,348	\$200,000	\$59,014	\$665,517	\$1,204,612	\$5,627,691

Assumptions

2026 figures "draft"

Default annual "escalation factor" on revenue 1% and O&M expense 2%.

Annual Cost Apportionment 37% Auburn 63% Lewiston

Annual Cost Apportionment CSO tank 30% Auburn 70% Lewiston

Reserve target \$440,453- \$660,680

Assumed Solids Bay and Influent Jockey pump(s) funded from CSO Contingency

Assumed \$8,000,000 SRF loan at 2.5% starting 2027 - CSO Tank

Solids dryer \$10M project @2.5% starting 2032- No grant monies assumed

Assumed \$400,000 operational savings from Dryer starting in 2032

	Lewiston Share	Low Cost difference		Auburn Share	Auburn Cost Difference
2026	\$3,326,025			\$1,953,380	
2027	\$3,845,528	\$519,503		\$2,124,639	\$171,259
2028	\$3,887,100	\$41,572		\$2,149,054	\$24,415
2029	\$3,846,625	-\$40,475		\$2,125,283	-\$23,771
2030	\$3,890,004	\$43,380		\$2,150,760	\$25,477
2031	\$3,830,995	-\$59,009		\$2,116,104	-\$34,656
2032	\$3,540,879	-\$290,116		\$1,945,718	-\$170,385
2033	\$3,586,799	\$45,920		\$1,972,687	\$26,969
2034	\$3,633,694	\$46,895		\$2,000,229	\$27,541
2035	\$3,681,584	\$47,889		\$2,028,354	\$28,126
2036	\$3,629,768	-\$51,815		\$1,997,923	-\$30,431



Human.
Resources.
Consulting.

Salary Increase Trend Report 2025-26

2026 Projections

Increase Types:

- o **49%** of organizations plan to provide either COLA or Merit (not both).
- o **43%** plan to offer multiple types of increases (COLA, Merit, market adjustments).
- o **8%** indicated they were still determining increases for 2026.

Projected Increases:

- o COLA: **2.9%** (Range of 2% to 3.9%, reported by 80% of participants)
- o Merit: **3.4%** (Range of 2% to 5%, reported by 80% of participants)
- o Market adjustments/promotions: Average increase of **3.5%**

Broader Economic Context (BLS Data)

Consumer Price Index (CPI):
Increased by 2.9% for the
12 months ending 8/25.

Employment Cost Index:
Compensation costs rose 3.6% for
the 12 months ending June 2025.

Social Security COLA:
Increase to be released 10/25.
Estimates of 2.7%.

	District Implemented Cola	CPIU Increases	Health insurance increase	Wage Scale adjustments	Bonuses
2010	2%	0%		30year step added to scale	
2011	0%	0%			
2012	2%	3.60%	12% Decrease,switched plans		
2013	2%	1.70%	7.50%		
2014	1.60%	1.50%	4%		
2015	1.70%	1.70%	9%		
2016	0.50%	0%	8.25%		
2017	0.50%	0.30%	12% decrease, Cross Ins		
2018	2%	2.00%	14.46%		Trustees Voted to eliminate license stipends
2019	2.80%	2.80%	2.95%	New wage scale adopted	
2020	1.60%	1.60%	-3.80%		
2021	1.30%	1.30%	5.90%		
2022	5.90%	5.90%	0%		3200/year
2023	0%	8.70%	0%	New wage scale adopted, 9.5%	2000/year
2024	3.20%	3.20%	5%		0-\$2,000 Based on Qualifications
2025	2.50%	2.50%	8.90%		0-\$2,000 2024 49% Utilization
2026	3.50%	2.80%	25%		0-\$2,000 2025 64% Utilization

To: Auburn Water & Sewerage District Trustees
From: Michael Hodgins and Grady Hogan; Verrill Dana, LLP
Re: Local Matching Funds for Sewer and Water Main Extension Grant
Date: November 7, 2025

I. Introduction.

The City of Auburn (“the City”) has the potential to receive a substantial federal grant to fund the extension of water and sewer lines to support future development. The grant is contingent on raising \$2 million in local matching funds and the City has asked if the Auburn Water District and Auburn Sewerage District (collectively, “the Districts”) could contribute toward the matching funds. The Districts have asked what legal authority they have to (1) contribute to the grant’s matching funds, and in the alternative, (2) decline to contribute.

As addressed in more detail below, the Auburn Sewerage District (“Sewerage District”) and Auburn Water District (“Water District”) possess discretionary authority to fund sewer and water main extensions, subject to certain procedural requirements. This authority could plausibly be used to provide matching funds for a federal grant if the federal grant were to be specifically allocated for sewer and water main extensions. However, the authority of the Districts is *discretionary*, and the Districts are not obligated to provide grant matching funds. Moreover, pursuant to Maine Statute, the Water District elected “to make no investment” in water main extensions in 1988. This policy arguably would create conflict between efforts to contribute matching funds for the grant to extend water mains, and past or future requirements that individuals or developers self-fund main extensions. Additionally, should the Water District provide matching funds, it may require a rate increase that is not “just and reasonable” for the current rate payers. Therefore, the City of Auburn itself is best suited to provide the local matching funds.

II. Sources of Legal Authority.

The Water District and Sewerage District are distinct, quasi-municipal corporations with authority and obligations conferred by their respective charters, adopted bylaws, state statutes, and state regulations. The Maine Legislature established the Sewerage District by Private and Special Law in 1917 and set forth the Sewerage District’s charter.¹ The Legislature established the Water District by Private and Special Law in 1923 and set forth the Water District’s charter.² These charters contain various provisions, discussed below, that provide governance structures for the Districts and authorize the Districts to undertake actions required for the provision of sewerage and water services.

Additional authority and obligations are conferred on the Districts by state statute. Title 35-A, Chapters 61, 64, 64-a, 65, and 67 of the Maine Revised Statutes apply to water districts.

¹ P&SL 1917, c. 193.

² P&SL 1923, c. 60.

Title 38, Chapter 10 of the Maine Revised Statutes applies to sewer districts. Additionally, the Auburn Water District is subject to regulations of the Public Utilities Commission (“the Commission”) contained within Chapters 62, 63, 65, 68, and 69 of the Commission’s rules.

III. The Districts Possess Discretionary Authority to Fund Water Main and Sewer Line Extensions, Subject to Certain Limitations.

Both the Water District and Sewerage District possess discretionary authority to fund line extensions, subject to certain restrictions. The Water District’s charter authorizes the district, subject to approval of the Auburn City Council and Public Utilities Commission, to issue bonds “for the purpose of . . . making extensions, additions and improvements to its water supply system.”³ Maine statute further authorizes water districts to establish rates to provide payment of the interest and principal of indebtedness created by the utility,⁴ establish a system development charge on new connections to “finance capital outlays for water system expansion,”⁵ and increase its debt limit via a referendum process.⁶ Similarly, the Sewerage District’s charter authorizes the District to “issue bonds for such improvements and extensions of the system as may be deemed necessary” by the District, subject to approval by the Public Utilities Commission.⁷

Despite the authority conferred on the Water and Sewerage Districts to fund line extensions, such authority is *discretionary*. Statute specifically provides that the Water Utility “may choose to make no investment in a water main extension or service line and may require persons requesting a water main extension or service line to advance the utility the full cost of construction.”⁸ Like most water districts in Maine, the Water District officially elected to make no investment in water main extensions, which was approved by the Auburn City Council, and filed record of this decision with the Public Utilities Commission in April 1988.⁹ An attempt by the Water District to contribute matching funds to a federal grant for water main extensions arguably violates the Water District’s existing policy to make no investment in service line extensions.

Water districts are free to revise their policy regarding sewer extensions and update the filing with the Public Utilities Commission. Some water districts have taken this step in order to cover certain costs associated with utility main extensions, like the cost of opening up roadways for installation of new mains. However, any change to a utility’s water main extension policy is subject to the broadly applicable requirement that rates, regulations, and practices not be unjustly discriminatory, and a contribution of matching funds *without* revising the Water District’s extension policy may be unfair to past or future developers.

³ Charter, Auburn Water District, P&SL 1923, c. 60 § 13.

⁴ 35-A M.R.S. § 6105(4).

⁵ 35-A M.R.S. § 6107

⁶ 35-A M.R.S. § 6413-A.

⁷ Charter, Auburn Sewerage District, P&SL 1917, c. 193 § 4.

⁸ 35-A M.R.S. § 6106(1).

⁹ This filing and approval by the City of Auburn was confirmed in discussions with PUC staff on October 29, 2025.

Moreover, water utilities are subject to the statutory requirement that their rates are “just and reasonable.”¹⁰ Were the Water District to contribute significant matching funds, it may require a rate increase for existing customers. If the Water District sought to contribute matching funds, it may necessitate a rate increase subject to approval by the Public Utilities Commission. The Water District last increased its rates in early 2020.¹¹ At that time, the Water District projected for 2020 operating revenues of \$4,301,790, operating expenses of \$2,974,082, plus an interest expenditure on existing bonds of \$135,264. Since 2020, the Water District issued two new bonds, a \$2 million bond in 2022 for system upgrades, and a \$626,939 bond in 2024 to purchase a Vacuum Truck.¹² Given the Water District’s operating budget and existing debt obligations, a significant matching grant contribution may require rate increases for existing customers. It is possible such a rate increase – intended to fund main extensions for undefined future development rather than to serve existing customers or specific property owners who requested an extension – would not be approved as “just and reasonable” by the Public Utilities Commission.

As for the Sewerage District, statute requires that the Sewerage District “coordinate” with municipal officers in the development of municipal growth management plans and ordinances and in the consideration of development applications that may affect operations of the Sewerage District.¹³ But there is no requirement, in statute or elsewhere, that a sewer district invest in a line extension favored by the relevant municipality. Moreover, the Sewerage District has adopted a Sewer Main Extension policy that requires the property owners who desire a sewer extension to pay for the full cost of installation,¹⁴ similar to the statutory language applicable to the Water District.

IV. Other Municipal Revenue Sources are More Appropriate.

The City of Auburn is better suited to providing the matching funds. In contrast to the Water District and Sewerage District which would require uncertain Public Utilities Commission approval to provide matching funds, the City of Auburn may be able to cover the local match from any unencumbered TIF revenue it has, as water and sewer mains are allowable expenses for TIF dollars. The City could also elect to use its general funds and/or finance the capital expenditure because the expansion is of greater general public benefit, than the “benefit” provided to sewer and water customers.

¹⁰ 35-A M.R.S. §§ 301(1), 6105(2).

¹¹ *Auburn Water District*, Request for Approval of Rate Change, No. 2019-00332, Approved Tariffs (Me. P.U.C. Mar. 1, 2020).

¹² *Auburn Water District*, Request for Approval of Issue of Securities, No. 2022-00092 (Me. P.U.C. Mar. 29, 2022); *Auburn Water District*, Request for Approval of Issue of Securities, No. 2024-00112 (Me. P.U.C. May 17, 2024).

¹³ 38 M.R.S. § 1037.

¹⁴ Sewer Main Extension, Policy and Procedures, Auburn Sewerage District.

AUBURN SEWERAGE DISTRICT 2026 BUDGET

Draft - November 13, 2025

Trustees:

**Stephen Ness, President
Robert Cananagh, Treasurer
Stephen Milks, Mayor's Rep
Denis Bergeroen
Patrick DeFilipp
Vacant
Vacant**

Officers:

**Mike Broadbent, Superintendent
Mike Bailey, Finance Director**

AUBURN SEWERAGE DISTRICT

2025 Budget

Rate Change

8.00%

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	YTD 2025 as of 7-31-25	Projected 2025	BUDGET 2026	% Change	Notes
Metered Sales - Residential	\$2,251,513	\$2,325,338	\$2,602,625	\$1,450,000	\$846,598	\$1,451,310	\$1,527,333		Assumes 8% increase from rate increases, prorated for 2/3 of the year. Assume 0% increase from Growth/Usage
Metered Sales - Commercial	778,844	803,983	866,747	2,300,000	\$1,350,910	\$2,315,846	\$2,422,667		Assumes 8% increase from rate increases, prorated for 2/3 of the year. Assume 0% increase from Growth/Usage
Metered Sales - Industrial	382,751	442,145	495,284	280,000	\$161,602	\$277,033	\$294,933		Assumes 8% increase from rate increases, prorated for 2/3 of the year. Assume 0% increase from Growth/Usage
Metered Sales - Public Authorities	170,063	179,724	206,368	120,000	\$69,789	\$119,639	\$126,400		Assumes 8% increase from rate increases, prorated for 2/3 of the year. Assume 0% increase from Growth/Usage
Total Metered Sales	\$3,583,171	\$3,751,189	\$4,171,024	\$4,150,000	\$2,428,900	\$4,163,828	\$4,371,333	5.3%	
Industrial Surcharges	49,273	52,462	40,631	43,000	18,446	31,622	43,000		Assumes 0% increase from Growth/Usage
City of Auburn - Shared Debt	41,392	41,392	41,392	42,000	24,145	41,392	42,000		From Debt Schedule
Jobbing & Miscellaneous	9,092	8,316	(14,689)	20,000	35,623	61,068	60,000		Jobbing (shown net 2017 forward) - 3yr avg. Netted with expenses.
Assessments	29,021	11,349	48,148	25,000	9,000	15,429	29,506		3 Year Avg
Finance Charges	5,919	6,408	5,935	6,500	3,318	5,688	6,500		Assume No Change
Interest Income	5,068	13,623	176,403	156,000	41,459	71,073	70,000		Annualized from CY YTD
Industrial Pre-Treatment Fees	50,400	50,400	42,500	45,000	24,802	42,517	45,000		Per LAWPCA
Sewer Capacity Fees	28,125	37,239	73,875	40,000	12,750	21,857	46,413		3 Year Avg
Total Revenues	\$3,801,460	\$3,972,379	\$3,972,379	\$4,527,500	\$2,598,443	\$4,454,474	\$4,713,752	4.1%	
Payroll	423,438	512,375	584,559	592,929	323,996	555,422	651,407		See salary tab
Employee Benefits	195,704	272,678	184,465	304,443	138,584	305,400	324,789		See Schedule - Includes 10% increase in healthcare premiums
Employee Recognition	0.0	0.0	0.0	5,000.0	766.0	5,000	5,000		\$10,000 split between water and sewer for employee recognition at Broadbent's discretion.
Maintenance of Sewers	154,888	109,666	65,725	99,669	19,180	32,880	69,574		See Backup Schedule
Maintenance of Lift Stations	102,060	74,372	115,989	94,593	57,376	98,358	123,143		See Backup Schedule
Maintenance of Buildings	49,394	51,256	62,313	50,649	40,344	69,161	60,724		See Backup Schedule
Maintenance of Vehicles	21,311	36,373	33,155	38,600	19,003	31,600	31,600		2650-123, 2650-124, 2650-125
Office Expense	47,983	30,597	61,815	38,389	27,331	40,756	87,477		See Backup Schedule
Collection Expense	(151)	(1,400)	575	(325)	163	244	(325)		Cost of Items - Net.
General Expense	10,999	4,000	11,017	7,812	7,226	12,387	10,669		See Backup Schedule
Insurances	55,753	57,728	56,697	54,556	31,928	54,733	61,360		See Backup Schedule
Legal & Accounting	11,810	7,351	48,443	10,879	10,513	18,023	16,147		See Schedule
Billing Expense	74,186	88,292	68,270	95,726	42,011	72,020	162,726		See Backup Schedule
LAWPCA - Treatment	1,784,269	2,018,701	1,818,476	2,059,354	1,217,410	2,072,751	2,072,751		LACWA budget
Sub - Total	\$2,931,645	\$3,261,988	\$3,111,501	\$3,452,275	\$1,935,830	\$3,368,734	\$3,677,043	6.5%	
Interest (bonds and leases)	114,542	185,668	170,141	267,669	99,474	170,527	221,560		See Backup Schedule
Total Expenses	\$3,046,187	\$3,447,656	\$3,281,642	\$3,719,944	\$2,035,304	\$3,539,261	\$3,898,603	4.8%	
Net from Operations	\$755,274	\$524,723	\$690,737	\$807,556	\$563,139	\$915,214	\$815,149		
Debt Reduction (bonds)	355,634	558,962	516,494	518,065	151,673	518,065	506,235		See Backup Schedule
Surplus from Operations	\$399,640	(\$34,239)	\$174,243	\$289,491	\$411,466	\$397,148	\$308,914		
General Equipment	41,932	113,080	131,750	140,115	90,924	140,115	206,600		See Backup Schedule
Capital Projects	640,865	424,000	585,000	5,427,672	3,849,598	5,427,672	3,267,614		See Backup Schedule
Change in Cash after Capital	(\$283,157)	(\$571,319)	(\$542,507)	(\$5,278,296)	(\$3,529,056)	(\$5,170,639)	(\$3,165,299)		
Total Expenses	4,084,618	4,543,698	4,514,886	9,805,796	6,127,499	9,625,113	7,879,051		Total Expenses, Bond Payments, General Equipment

11/14/2025

AUBURN SEWERAGE DISTRICT 2026 Budget

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	BUDGET 2026	Notes
EMPLOYEE BENEFITS							
Health Insurance	126,859	189,181	132,216	213,757.3	213,757.30	217,640	See Health Schedule, includes allocation from AWD
FICA	35,694	43,061	36,043	41,175.82	41,175.82	49,833	FICA = wages X 7.65%
ICMA 401 Plan	27,658	31,328	28,269	32,294.75	32,294.75	39,084	6% rate for participants - Payroll
Unemployment Insurance	872	872	872	872.00	872.00	872	Maine Municipal
Clothing, Misc	-911	2,629	17,034	10,200.00	17,000.00	17,000	Clothing, Other Misc, Training
MSRS Retirement Plan	2,287	2,287	1,260	2,426.68	300.00	360	ME-PERS (Billed Monthly from AWD). GTL only starting 2025
TOTAL:	\$192,459	\$269,358	\$215,693	\$300,727	\$305,400	\$324,789	

11/14/2025

AUBURN SEWERAGE DISTRICT 2026 BUDGET

	Actual 2022	Actual 2023	Actual 2024	BUDGET 2025	YTD 2025 as of 7-31-25	PROJECTED 2025	BUDGET 2026	Notes
MAINTENANCE OF SEWERS								
Contracted Work, Materials	82,109	88,309	28,406	62,387	9,276	15,902	44,205	T Berry, Road Openings, Paving, Manholes, Maint - (3yr Avg)
Other	72,779	21,357	37,319	37,282	9,904	16,978	25,368	Dig Safe (up 4% 2026), Drug Tests, RR Crossings - (3 yr Avg)
TOTAL:	\$154,888	\$109,666	\$65,725	\$99,669	\$19,180	\$32,880	\$69,574	
MAINTENANCE OF LIFT STATIONS								
Electricity	49,702	41,688	73,437	54,400	42,660	73,132	80,445	Power @ Lift Stations
Repairs	48,989	26,339	36,937	35,757	11,346	19,450	37,422	Power Products, Supplies, - (3yr Avg)
All Other	3,369	6,345	5,615	4,436	3,369	5,775	5,276	Landscaping, Lawn Mowing
TOTAL:	\$102,060	\$74,372	\$115,989	\$94,593	\$57,376	\$98,358	\$123,143	
MAINTENANCE OF BUILDINGS								
Miscellaneous	3,229	3,269	4,011	3,346	2,167	3,714	3,556	Misc
Electricity	3,393	3,612	5,458	3,239	2,966	5,084	5,592	Power for garage + barn
Heat	7,095	8,387	8,817	8,500	5,688	9,751	10,000	Natural Gas for Building (Unitil)
Supplies	16,566	17,103	17,981	17,652	12,874	22,069	18,430	Towels, Rags, Janitorial Supplies, Security, Fire Extinguishers
Repairs, Maintenance	19,111	18,885	26,046	17,912	16,650	28,543	23,146	Office Cleaning, Maintenance, Trash Removal, Thayer
TOTAL:	\$49,394	\$51,256	\$62,313	\$50,649	\$40,344	\$69,161	\$60,724	
OFFICE EXPENSE:								
Computer Support	27,833	11,343	42,032	17,517	12,458	21,357	66,177	NDS, SCADA, Website, IT Services, Munlink, KAMSTRUP Services
Mailing Costs	1,601	2,673	2,700	2,417	800	1,372	1,882	Postage, postage meter rental
Electricity	1,734	1,875	2,729	1,570	2,208	3,785	4,163	Power for 268 Court Street
Supplies	3,905	2,270	2,425	2,918	1,424	2,441	2,872	Paper, toner, forms, etc.
Telephone	3,448	2,524	1,979	2,717	1,081	1,854	2,609	Office Phone Lines
Membership/Service Fees	2,526	3,009	3,000	3,028	889	1,524	2,353	Maine Municipal Assoc., Trustee Fees
Miscellaneous	3,524	3,250	3,250	4,066	3,817	6,543	4,439	Bank fees, Ads, Newsletters, Training. 3 year average
Machine Maint. Contract	1,942	1,972	2,000	2,310	593	1,016	1,643	Copier lease/maintenance
Answering Service	1,470	1,682	1,700	1,846	504	864	1,339	Answering service off hours
TOTAL:	\$47,983	\$30,598	\$61,815	\$38,389	\$27,331	\$40,756	\$87,477	

11/14/2025

AUBURN SEWERAGE DISTRICT 2026 BUDGET

	Actual 2022	Actual 2023	Actual 2024	BUDGET 2025	YTD 2025 as of 7-31-25	PROJECTED 2025	BUDGET 2026	Notes
GENERAL EXPENSE:								
Equipment Maintenance	10,999	4,000	9,291	7,812	6,059	10,386	8,669	Power Products, Other
Other Misc	0	0	1,727	0	1,167	2,001	2,000	Misc.
TOTAL:	\$10,999	\$4,000	\$11,017	\$7,812	\$7,226	\$12,387	\$10,669	
INSURANCE EXPENSE								
Workman's Compensation	15,273	16,618	14,365	14,348	7,144	12,247	14,626	
Commercial Package	31,827	32,500	31,272	31,563	18,032	30,912	34,003	Assumes 10% Increase
Auto	4,404	4,535	4,832	4,565	2,780	4,766	5,242	Assumes 10% Increase
Umbrella	4,248	4,075	6,228	4,081	3,972	6,809	7,489	Assumes 10% Increase
TOTAL:	\$55,753	\$57,728	\$56,697	\$54,556	\$31,928	\$54,733	\$61,360	
LEGAL & ACCOUNTING:								
Accounting	0	0	35,773	0	0	0	0	MRWA
Audit	4,000	5,400	7,600	5,930	5,930	10,165	10,400	Auditor (RHR Smith) - Based on signed EL
Legal	7,810	2,251	5,071	4,949	4,584	7,858	5,747	Skelton, Taintor & Abbott/Verrill (4 yr Avg)
TOTAL:	\$11,810	\$7,651	\$48,443	\$10,879	\$10,513	\$18,023	\$16,147	
BILLING EXPENSE								
Other	50,000	50,000	38,661	50,000	29,167	50,000	100,000	Meter Reads Paid to AWD. Increased in CY due to meter changeout
Billing Items	24,186	38,292	29,608	42,226	12,845	22,020	59,226	NDS Billing, Customer Notices, Munilink
Bad Debts	0	0	0	3,500	0	0	3,500	Write-Off Bad Debts (3 year avg)
TOTAL:	\$74,186	\$88,292	\$68,270	\$95,726	\$42,011	\$72,020	\$162,726	

Vehicle Summary Page 5

	Actual 2023	Actual 2024	Projected 2025	BUDGET 2026	Notes
VEHICLES: SEWER					
Unit #35, 2013 Vacuum Truck	10,611	26,500	17,574	18,000	Gas & Maintenance
Unit #37, 2015 GMC Sierra	5,400	1,588	11,841	7,000	Gas & Maintenance
Unit #40, Ford F350 P/U	5,250	8,265	3,162	6,000	Gas & Maintenance
All Other Vehicle Related	50	21	0	600	Durand Flusher/Other
TOTAL:	\$21,311	\$36,373	\$32,577	\$31,600	

11/4/2025

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	BUDGET 2026
Operating Expenses						
Chemicals & Amendment	\$163,922	\$250,872	\$230,958	\$250,000	\$201,618	\$235,000
Equipment Repair & Maint.	\$322,372	\$224,222	\$200,436	\$300,000	\$290,000	\$345,000
Building & Grounds	\$148,270	\$164,446	\$109,647	\$159,000	\$159,000	\$155,000
Vehicle Expenses	\$24,143	\$110,845	\$80,553	\$102,000	\$100,000	\$110,000
Residuals Disposals	\$703,966	\$781,343	\$699,183	\$720,000	\$680,000	\$720,000
Lab & Analytical	\$73,577	\$72,552	\$90,394	\$85,000	\$80,000	\$43,500
Pretreatment	\$8,275	\$19,630	\$14,413	\$22,000	\$22,000	\$24,000
Safety	\$24,561	\$22,402	\$25,750	\$26,000	\$25,000	\$26,000
Electrical	\$164,275	\$201,923	\$249,891	\$288,500	\$287,500	\$318,000
Fuels	\$59,500	\$48,355	\$29,070	\$55,000	\$46,000	\$55,000
Water	\$11,183	\$7,715	\$7,715	\$8,500	\$7,800	\$8,200
Landfill Monitoring	\$30,614	\$25,249	\$15,519	\$30,000	\$28,000	\$33,000
PFAS Contingency	\$0	\$0	\$0	\$0	\$0	\$0
Other Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL Operating:	\$1,734,658	\$1,929,554	\$1,753,529	\$2,046,000	\$1,926,918	\$2,072,700
Administrative Expenses						
Office Expense	\$10,691	\$11,920	\$19,819	\$19,500	\$19,500	\$20,500
Telephone & Communications	\$16,679	\$20,055	\$22,494	\$20,000	\$20,500	\$20,800
Insurance	\$96,302	\$145,428	\$148,733	\$165,000	\$160,604	\$175,000
Legal & Audit	\$12,050	\$15,260	\$14,950	\$24,000	\$17,000	\$20,000
Advertising	\$1,614	\$15,861	\$14,099	\$3,000	\$2,000	\$6,000
Salaries & Wages	\$1,031,748	\$1,004,361	\$1,036,364	\$1,120,000	\$1,100,000	\$1,185,000
Employee Benefits	\$341,741	\$511,644	\$339,260	\$442,000	\$420,000	\$440,000
Professional Development	\$14,046	\$17,207	\$19,825	\$25,000	\$17,000	\$22,000
Licensing Fees	\$27,761	\$30,077	\$31,459	\$32,750	\$32,000	\$33,260
TOTAL Administrative	\$1,552,632	\$1,771,813	\$1,647,003	\$1,851,250	\$1,788,604	\$1,922,560
Sub-Total O&M Expenses	\$3,287,290	\$3,701,367	\$3,400,532	\$3,897,250	\$3,715,522	\$3,995,260
Capital Expenses						
CF Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Replacement Reserve	\$108,539	\$0	\$126,799	\$176,352	\$176,352	\$100,000
Plant & Equipment	\$150,597	\$87,330	\$102,563	\$51,000	\$220,050	\$0
TOTAL Capital Expenses	\$259,136	\$87,330	\$229,362	\$227,352	\$396,402	\$100,000
TOTAL OPERATING EXPENSES:	\$3,546,426	\$3,788,697	\$3,629,894	\$4,124,602	\$4,111,924	\$4,095,260
Debt Service Expenses						
Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$108,539	\$90,160	\$168,838	\$87,928	\$88,329	\$330,142
Fees	\$68,597	\$76,794	\$0	\$70,382	\$70,402	\$96,480
Bond Principal	\$1,263,405	\$1,269,112	\$1,313,003	\$1,319,703	\$1,319,703	\$1,599,456
TOTAL DEBT SERVICE EXPENSES	\$1,440,541	\$1,436,066	\$1,481,841	\$1,478,013	\$1,478,434	\$2,026,078
TOTAL EXPENSES:	\$4,986,967	\$5,224,763	\$5,111,735	\$5,602,615	\$5,590,358	\$6,121,338
Revenues:						
Septic Revenue	\$473,700	\$463,376	\$693,776	\$540,000	\$655,897	\$644,634
Industrial Revenue	\$67,500	\$59,650	\$69,200	\$60,000	\$57,000	\$60,000
Septic Licenses	\$5,500	\$18,080	\$0	\$5,500	\$5,500	\$5,500
Outside Waste to Digestors	\$48,418	\$0	\$0	\$0	\$0	\$0
Interest Revenue	\$4,861	\$25,096	\$61,947	\$35,000	\$60,000	\$40,000
Compost Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$61,425	\$111,052	\$138,481	\$101,560	\$98,360	\$91,800
TOTAL REVENUE	\$661,404	\$677,254	\$963,404	\$742,060	\$876,757	\$841,934
NET BUDGET COST:	\$4,325,563	\$4,547,509	\$4,148,331	\$4,860,555	\$4,713,601	\$5,279,404
ASD Share (estimated @ 37%)	\$1,672,878	\$1,819,004	\$1,659,332	\$1,944,222	\$1,885,440	\$1,953,379
ASD Pre-Treatment Fee	\$54,492	\$54,492	\$54,492	\$49,000	\$54,492	\$59,000
Total to O&M	\$1,726,922	\$1,873,048	\$1,713,376	\$1,993,222	\$1,939,932	\$2,072,751

AUBURN SEWERAGE DISTRICT 2026 BUDGET

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Projected 2025	BUDGET 2026
BONDS & NOTES & LEASES						
Principal	\$355,634	\$558,962	\$807,349	\$518,065	\$443,065	\$506,235
Interest	\$114,542	\$185,668	\$141,583	\$267,669	\$163,024	\$221,560
TOTAL:	\$470,176	\$744,630	\$948,932	\$785,734	\$606,089	\$727,794

CURRENT INDEBTEDNESS BALANCES:

<u>Issue</u>	<u>Issue Date</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Term</u>	<u>Interest</u>	<u>Notes</u>
2007	2007	\$161,099	\$79,902	\$6,056	20 years	1.62%	CSO Work per 06 & 07 Master Plans
2009	2009	\$129,836	\$31,971	\$2,806	20 years	1.01%	CSO & Main Lining - Various Streets
2009-ARRA	2009	\$289,749	\$82,785	\$4,139	20 years	0.00%	Perryville CSO Work (City 50%)
2017	2017	\$600,000	\$50,000	\$20,807	20 years	3.54%	Main Replacements, CSO, Various Other
2022	2022	\$3,400,000	\$200,000	\$120,880	20 years	3.54%	Up Front Payment of Storm Surge Tanks
2025 Volvo Lease	2025	\$29,310	\$6,133	\$3,517	5 years	12.00%	Loader lease
2026	2026	\$2,200,000	\$81,317	\$65,424	20 years	3.02%	Washington Street Pump Station -Estimate
TOTAL CURRENT DEBT: - CURRENT BONDS:		\$4,580,684	\$444,658	\$223,630			
				(\$2,070) < Less: City of Auburn Reimbursement			
				\$221,560 < Net Interest Expense			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	AUBURN SEWERAGE DISTRICT - LONG TERM DEBT PAYMENT SCHEDULE																	
2																		
3		2007		2009		2009-ARRA		2017		2022		2025 Loader Lease		2026 Estimate - WS Pump Station		TOTAL		
4	Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Yearly Totals
5	2003															0.00	0.00	0.00
6	2004															0.00	0.00	0.00
7	2005															0.00	0.00	0.00
8	2006															0.00	0.00	0.00
9	2007															0.00	0.00	0.00
10	2008	59,832.00	34,491.60													59,832.00	34,491.60	94,323.60
11	2009	60,801.00	24,421.09			41,392.68	19,657.13									102,193.68	44,078.22	146,271.90
12	2010	61,786.00	24,325.87	27,223.00	9,544.46	82,785.36	39,314.26									171,794.36	73,184.59	244,978.95
13	2011	62,787.00	23,316.43	27,497.00	8,766.22	82,785.36	21,726.76									173,069.36	53,809.41	226,878.77
14	2012	63,805.00	22,290.68	27,776.00	7,024.23	82,785.36	4,139.26									174,366.36	33,454.17	207,820.53
15	2013	64,837.00	21,248.17	28,056.00	6,742.18	82,785.36	4,139.26									175,678.36	32,129.61	207,807.97
16	2014	65,889.00	20,188.95	28,339.00	6,457.30	82,785.36	4,139.26									177,013.36	30,785.51	207,798.87
17	2015	66,955.00	19,112.41	28,625.00	6,169.54	82,785.36	4,139.26									178,365.36	29,421.21	207,786.57
18	2016	68,041.00	18,018.56	28,915.00	5,878.94	82,785.36	4,139.26									179,741.36	28,036.76	207,778.12
19	2017	69,142.00	16,908.87	29,206.00	5,585.30	82,785.36	4,139.26	0.00	12,233.87							181,133.36	38,865.30	219,998.66
20	2018	70,263.00	15,777.28	29,502.00	5,288.79	82,785.36	4,139.26	50,000.00	28,232.00							232,550.36	53,437.33	285,987.69
21	2019	71,401.00	14,629.34	29,800.00	4,989.24	82,785.36	4,139.26	50,000.00	27,602.00							233,986.36	51,359.84	285,346.20
22	2020	72,557.00	13,462.77	30,100.00	4,686.63	82,785.36	4,139.26	50,000.00	26,892.00							235,442.36	49,180.66	284,623.02
23	2021	73,733.00	12,277.38	30,405.00	4,381.02	82,785.36	4,139.26	50,000.00	26,097.00							236,923.36	46,894.66	283,818.02
24	2022	74,928.00	11,072.75	30,711.00	4,072.26	82,785.36	4,139.26	50,000.00	25,207.00		61,497.00					238,424.36	105,988.27	344,412.63
25	2023	76,141.00	9,848.56	31,022.00	3,760.47	82,785.36	4,139.26	50,000.00	24,232.00	200,000.00	136,660.00					439,948.36	178,640.29	618,588.65
26	2024	77,375.00	8,604.60	31,335.00	3,445.47	82,785.36	4,139.26	50,000.00	23,177.00	200,000.00	131,720.00					441,495.36	171,086.33	612,581.69
27	2025	78,628.00	7,340.44	31,652.00	3,127.34	82,785.36	4,139.26	50,000.00	22,037.00	200,000.00	126,380.00	5,475.64	4,174.31			448,541.00	167,198.35	615,739.36
28	2026	79,902.00	6,055.84	31,971.00	2,805.93	82,785.36	4,139.26	50,000.00	20,807.00	200,000.00	120,880.00	6,132.72	3,517.23	81,317.34	65,424.39	532,108.42	223,629.65	755,738.08
29	2027	81,197.00	4,750.43	32,295.00	2,481.37	82,785.36	4,139.26	50,000.00	19,522.00	200,000.00	115,320.00	6,868.65	2,781.31	83,811.42	62,930.32	536,957.43	211,924.69	748,882.12
30	2028			32,620.00	2,153.41	82,785.36	4,139.26	50,000.00	18,167.00	200,000.00	109,620.00	7,692.89	1,957.07	86,381.99	60,359.75	459,480.24	196,396.49	655,876.73
31	2029			32,950.00	1,822.22	41,392.48	4,139.26	50,000.00	16,674.50	200,000.00	103,700.00	8,616.03	1,033.92	89,031.40	57,710.33	421,989.91	185,080.23	607,070.15
32	2030							50,000.00	15,065.00	200,000.00	97,560.00			91,762.07	54,979.66	341,762.07	167,604.66	509,366.73
33	2031							50,000.00	13,288.00	200,000.00	91,280.00			94,576.50	52,165.24	344,576.50	156,733.24	501,309.74
34	2032							50,000.00	11,465.50	200,000.00	84,860.00			97,477.24	49,264.49	347,477.24	145,589.99	493,067.23
35	2033							50,000.00	9,599.00	200,000.00	78,340.00			100,466.96	46,274.78	350,466.96	134,213.78	484,680.74
36	2034							50,000.00	7,739.00	200,000.00	71,408.00			103,548.37	43,193.37	353,548.37	122,340.37	475,888.74
37	2035							50,000.00	5,849.00	200,000.00	64,196.00			106,724.29	40,017.45	356,724.29	110,062.45	466,786.74
38	2036							50,000.00	3,890.00	200,000.00	56,710.00			109,997.62	36,744.12	359,997.62	97,344.12	457,341.74
39	2037							50,000.00	1,955.00	200,000.00	49,002.00			113,371.34	33,370.39	363,371.34	84,327.39	447,698.73
40	2038									200,000.00	41,220.00			116,848.54	29,893.19	316,848.54	71,113.19	387,961.73
41	2039									200,000.00	33,188.00			120,432.39	26,309.34	320,432.39	59,497.34	379,929.73
42	2040									200,000.00	25,026.00			124,126.16	22,615.57	324,126.16	47,641.57	371,767.73
43	2041									200,000.00	16,806.00			127,933.22	18,808.51	327,933.22	35,614.51	363,547.73
44	2042									200,000.00	8,450.00			131,857.04	14,884.69	331,857.04	23,334.69	355,191.73
45	2043													135,901.22	10,840.51	135,901.22	10,840.51	146,741.73
46	2044													140,069.43	6,672.30	140,069.43	6,672.30	146,741.73
47	2045													144,365.48	2,376.25	144,365.48	2,376.25	146,741.73
48	TOTAL	1,400,000.00	328,140.02	600,000.00	99,182.32	1,655,707.00	155,204.83	1,000,000.00	359,730.87	4,000,000.00	1,623,823.00	34,785.93	13,463.85	2,200,000.02	734,834.65	10,746,127.47	3,294,490.48	13,764,647.30

PAYROLL SUMMARY

AUBURN WATER DISTRICT		2025	2025	2026
		<u>Budget</u>	<u>Projected</u>	<u>PROPOSED</u>
Base Salaries & Wages (Including bonuses)		1,332,404	1,176,703	1,395,801
Overtime (based on historical)		73,013	67,089	73,523
Stand-By Duty Pay		48,915	56,986	62,451
Temporary/Summer Help		16,529	5,020	5,020
Potential Discretionary Step Increases in Pay Plan		21,972		17,400
Reimbursement from LWD for Watershed Mgr		(43,759)	(43,763)	(46,199)
Reimbursement from LWD for SCADA Tech		(32,085)	(47,362)	(49,019)
Reimbursement from LWD for UV Plant Mgr		(54,803)	(54,787)	(57,846)
Reimbursement from LWD for additional SCADA tech		(23,535)	(35,204)	(32,240)
LWD Reimbursement from Education and Outreach		(27,716)	0	(29,106)
PFMLA (1%)		13,324	3,331	13,958
TOTAL:		\$1,324,259	\$1,128,013	\$1,353,744
AUBURN SEWERAGE DISTRICT		2025	2025	2026
		<u>Budget</u>	<u>Projected</u>	<u>PROPOSED</u>
Base Salaries & Wages (Including Bonuses)		538,246	504,738	651,407
Overtime (based on historical)		10,795	24,047	26,353
Stand-By Duty Pay		7,888	10,215	11,195
Temporary/Summer Help		4,000	0	4,000
Potential Discretionary Step Increases in Pay Plan		9,296	0	13,012
PFMLA (1%)		5,382	1,346	6,514
TOTAL:		\$575,606	\$540,346	\$712,481
Combined Water & Sewer =		\$1,899,865	\$1,668,359	\$2,066,225

HEALTH INSURANCE SUMMARY

CURRENT (2025) Health Insurance Cost
PLAN = PPO-2000

Employee	District	Plan	Monthly	Monthly	Monthly
			Total Premium	Employee Cost	District Cost
1	AWD	Emp & Child	\$1,513.02	\$226.95	\$1,286.07
2	AWD	EE	\$817.85	\$122.68	\$695.17
3	AWD	Family	\$2,535.33	\$380.30	\$2,155.03
4	AWD	EE	\$817.85	\$122.68	\$695.17
5	AWD	Emp & Sp.	\$1,635.70	\$245.35	\$1,390.34
6	AWD	EE	\$817.85	\$122.68	\$695.17
7	AWD	Family	\$2,535.33	\$380.30	\$2,155.03
8	AWD	Emp & Child	\$1,513.02	\$226.95	\$1,286.07
9	AWD	Emp & Sp.	\$1,635.70	\$245.35	\$1,390.34
10	AWD	Emp & Child	\$1,513.02	\$226.95	\$1,286.07
11	AWD	EE	\$817.85	\$122.68	\$695.17
12	AWD	Family	\$2,535.33	\$380.30	\$2,155.03
13	AWD	Emp & Child	\$1,513.02	\$226.95	\$1,286.07
14	AWD	EE	\$817.85	\$122.68	\$695.17
15	AWD	Family	\$2,535.33	\$380.30	\$2,155.03
16	AWD	EE	\$817.85	\$122.68	\$695.17
17	AWD	EE	\$817.85	\$122.68	\$1,978.91
18	AWD	Family	\$2,535.33	\$380.30	\$2,155.03
19	AWD	Family	\$2,535.33	\$380.30	\$2,155.03
1	ASD	EE	\$817.85	\$122.68	\$695.17
2	ASD	None	\$0.00	\$0.00	\$0.00
3	ASD	EE	\$817.85	\$122.68	\$695.17
4	ASD	EE	\$817.85	\$122.68	\$695.17
5	ASD	EE	\$817.85	\$122.68	\$695.17
6	ASD	Family	\$2,535.33	\$380.30	\$2,155.03
7	ASD	Family	\$2,535.33	\$380.30	\$2,155.03
8	ASD	Family	\$2,535.33	\$380.30	\$2,155.03
9	ASD	EE	\$817.85	\$122.68	\$695.17
28	MONTHLY EXPENSE:		\$41,955.70	\$6,293.35	\$36,946.08
	ANNUAL EXPENSE:		\$503,468.35	\$75,520.25	\$443,352.96
			ASD Annual share:	38.6%	\$171,012.36
			AWD Annual Share:	61.4%	\$272,340.60
			TOTAL:		\$443,352.96

PROJECTED (2026) Cost with Cross/Anthem Balance Funded
PLAN = PPO-2000

Monthly Total Premium	Monthly Employee Cost	Monthly District Cost	Monthly Life District Cost
\$1,891.28	\$283.69	\$1,636.22	\$28.63
\$1,022.31	\$153.35	\$896.60	\$27.63
\$3,169.17	\$475.38	\$2,725.42	\$31.63
\$1,022.31	\$153.35	\$895.60	\$26.63
\$2,044.62	\$306.69	\$1,769.56	\$31.63
\$1,022.31	\$153.35	\$893.60	\$24.63
\$3,169.17	\$475.38	\$2,738.42	\$44.63
\$1,891.28	\$283.69	\$1,650.22	\$42.63
\$2,044.62	\$306.69	\$1,768.56	\$30.63
\$1,891.28	\$283.69	\$1,643.22	\$35.63
\$1,022.31	\$153.35	\$913.60	\$44.63
\$3,169.17	\$475.38	\$2,729.42	\$35.63
\$1,891.28	\$283.69	\$1,635.22	\$27.63
\$1,022.31	\$153.35	\$899.60	\$30.63
\$3,169.17	\$475.38	\$2,719.42	\$25.63
\$1,022.31	\$153.35	\$895.60	\$26.63
\$1,022.31	\$153.35	\$904.60	\$35.63
\$3,169.17	\$475.38	\$2,729.42	\$35.63
\$3,169.17	\$475.38	\$2,729.42	\$35.63
\$1,022.31	\$153.35	\$895.60	\$26.63
\$0.00	\$0.00	\$22.63	\$22.63
\$1,022.31	\$153.35	\$900.60	\$31.63
\$1,022.31	\$153.35	\$895.60	\$26.63
\$1,022.31	\$153.35	\$895.60	\$26.63
\$3,169.17	\$475.38	\$2,739.42	\$45.63
\$3,169.17	\$475.38	\$2,724.42	\$30.63
\$3,169.17	\$475.38	\$2,722.42	\$28.63
\$1,022.31	\$153.35	\$897.60	\$28.63
\$52,444.62	\$7,866.69	\$45,467.57	
\$629,335.44	\$94,400.32	\$545,610.81	
ASD share:	33.9%	\$185,079.54	
AWD Share:	66.1%	\$360,531.26	
TOTAL:		\$545,610.81	

Set Up HRA Account

12 Single (EE)	\$6,000.00	\$72,000.00
6 Emp/Sp/Child	\$12,000.00	\$72,000.00
9 Family	\$12,000.00	\$108,000.00
HRA Fees - AWD	\$1,412.00	\$1,412.00
HRA Fees - ASD	\$932.00	\$932.00
Total =		\$254,344.00

Worst Case - 100% Utilization

	\$254,344.00
	\$545,610.81
	\$799,954.81

ASD Cost:	33.9%	\$271,356.92
AWD Cost:	66.1%	\$528,597.88

TOTAL PLAN COST: \$799,954.81
Estimates based on 37% HRA Utilization

ASD Share:	\$31,628.44
AWD Share:	\$61,611.56
	\$93,240.00

ASD Cost:	33.9%	\$217,639.98
AWD Cost:	66.1%	\$423,554.83

TOTAL PLAN COST: \$641,194.81

**AUBURN WATER DISTRICT
AUBURN SEWERAGE DISTRICT
2026 Equipment Budget**

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Equipment Budget	COST	AWD SHARE	ASD SHARE	Notes
<u>Vehicles, Equipment, facilities</u>				
Crew Truck - Water	\$60,000	\$60,000	\$0	UV Plant
Equipment Trailer	\$50,000	\$25,000	\$25,000	Water/Sewer Split
Meter department tools	\$3,000	\$3,000	\$0	Split Water/Sewer Purchase
Crew Truck #37	\$100,000	\$0	\$100,000	Sewer only
Conduit Bender	\$11,000	\$5,500	\$5,500	Water/Sewer Split
W-3 Generator	\$50,000	\$0	\$50,000	Sewer only
Risk and Resiliency Plan Update	\$5,000	\$0	\$5,000	1/2 LWD
W-7, Control Pane	\$5,000	\$0	\$5,000	Sewer only
North Auburn Dam SCADA	\$4,400	\$4,400	\$0	1/2 LWD
Townsend Brook Scada	\$4,400	\$4,400	\$0	1/2 LWD
Lab	\$5,000	\$5,000	\$0	1/2 LWD
Plant Operations	\$86,100	\$86,100	\$0	1/2 LWD
Lab Service Visit	\$5,175	\$5,175	\$0	1/2 LWD
Lab Intake Inspection and Cleaning	\$2,448	\$2,448	\$0	1/2 LWD
	\$391,523	\$201,023	\$190,500	
<u>Office & Administrative</u>				
Fixed Asset Software	\$15,000	\$7,500	\$7,500	Lumen
Office improvements	\$10,000	\$5,000	\$5,000	
4 Computers, I-pad	\$7,200	\$3,600	\$3,600	
Office & Admin Sub-Total	\$32,200	\$16,100	\$16,100	
	\$423,723	\$217,123	\$206,600	

**AUBURN WATER DISTRICT
AUBURN SEWERAGE DISTRICT**

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2026 Project Capital Improvement Projects (not budgeted in regular O&M)

Water District Projects		BUDGET	Notes
	<u>Main Replacement FT</u>	<u>COST</u>	
Orchard Street Main Replacement	700	\$140,000	
Conant Street Main Replacement	1000	\$200,000	
Dexter Ave Main Replacement	400	\$80,000	
Seventh Street Main Replacement	325	\$65,000	
Morrow Road Main Replacement	150	\$30,000	
Paving Projects		\$66,000	
Kamstrup Meters		\$2,667,355	
Lakeshore Drive MPI		\$750,000	Split with Lewiston
Taylor Pond Meter Pit		\$20,000	
MILEAGE TOTAL:	<u>0.49</u>	WATER TOTALS:	<u>\$4,018,355</u>

Sewer District Projects		BUDGET	Notes
	<u>Main Replacement FT</u>	<u>COST</u>	
Morrow Rd		\$50,000.00	
Taylor Brook		\$200,000.00	
Infiltration Studies		\$100,000.00	
Relining Projects		\$274,000.00	
Paving Projects		\$102,000.00	
Washington Street Pumping Station		\$2,200,000	Bond Project
Storm Surge Tank		\$341,614	Bonded 4MM in PY
MILEAGE TOTAL:	<u>0.00</u>	SEWER TOTALS:	<u>\$3,267,614</u>