PROPOSED COMPREHENSIVE
BUDGET REPORT



2026

Portland, Maine

PWD

Portland Water District

From Sebago Lake to Casco Bay

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Portland Water District

From Sebago Lake to Casco Bay

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225 Douglass Street
Portland, ME 04101

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Portland Water District Budget – Reader's Guide

Welcome to Portland Water District's 2025 Budget document. This document is intended to provide practical and pertinent information about Portland Water District's (PWD's) financial planning, policies, goals, and priorities for 2025 and beyond. The document holds a wealth of information including how water and wastewater revenues are used to support operations activities and infrastructure.

This Budget is a Policy Document.

The 2026 Budget document describes financial and operating policies, goals, and priorities for every PWD fund and department for the coming year and for the 5-year planning horizon. PWD's Mission Statement, Strategic Goals, and Board-Established Guidelines are found in the Introduction section. Significant Financial Policies are described in the section with that title.

This Budget is a Financial Plan.

The 2026 Budget document describes the costs of the services provided by PWD and how they are funded. The Revenue section presents the projected revenues from water sales, wastewater assessments, interest, and other income. The Departmental Expense section details expenditures by category and also by department for the Water Operations, Wastewater Operations, Environmental Services, Engineering Services, and Administrative Services Departments. The Capital Expenditures section presents details of major projects planned for 2026 and projected projects through 2030. The multi-year financial plan is included in the Appendix.

This Budget is a Means of Communication.

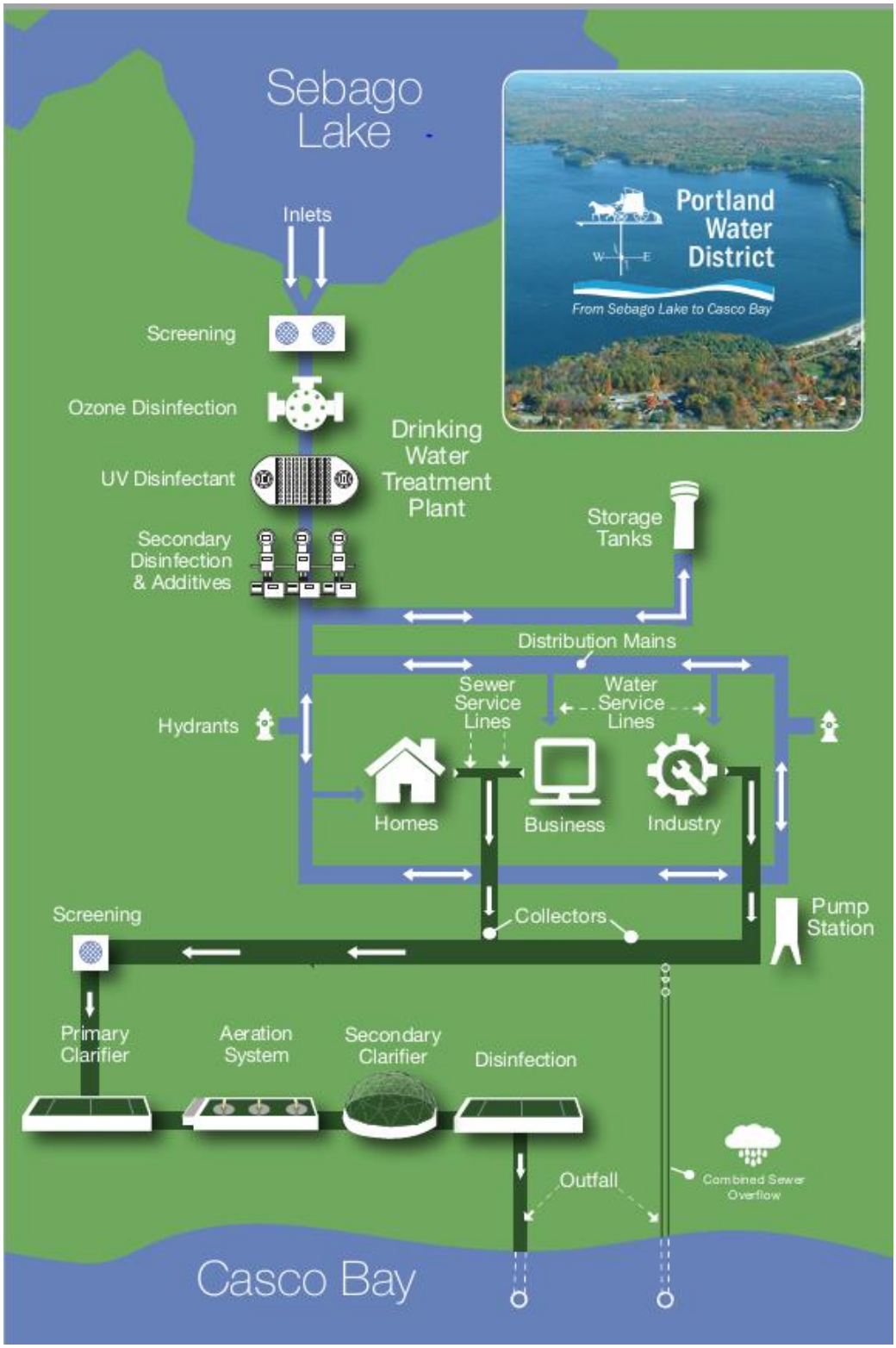
The 2026 Budget document is an easy-to-read document with summary information in charts and graphs that complement the details in the text and tables. The Letter from the General Manager and Treasurer presents an organizational and financial overview of PWD. The budget for each fund–one water fund and six wastewater funds, one for each community served–is described in detail. Supporting information about the Portland metro area's economy, benchmarks, and results of the 2023 Customer Satisfaction Survey are included in the Appendix.

This Budget is an Operations Guide.

The 2026 Budget document provides an organizational chart and budget overview for each Department, followed by a detailed budget which includes goals, performance benchmarks, and accomplishments. Current year projects and initiatives are described in detail. Following the operating budgets are sections for Human Resources, Capital Finance, and Financial Policies.

Overview of the Water and Wastewater System

The diagram below provides a simplified schematic of the PWD water and wastewater systems.



Portland Water District
From Sebago Lake to Casco Bay

October 27, 2025

Board of Trustees,

On behalf of the entire Portland Water District (PWD) team, we are pleased to submit for your consideration the Comprehensive Annual Budget Proposal for 2026. The document is designed to provide a comprehensive financial picture of PWD activities for the 2026 budget year.

PWD continues to face a challenging operating environment because of multiple economic factors. Historically high inflation and supply chain difficulties have abated somewhat, but with the specter of tariffs, are still driving up costs and delivery timeframes above normal levels. The tight labor market continues to put pressure on wages and makes attracting and retaining staff much more difficult. Despite these challenges, PWD continues to provide essential services affordably and without interruption.

PWD has taken a number of steps to respond to challenges in the operating environment. We have implemented a much nimbler and more comprehensive hiring process which includes incentives like signing bonuses for individuals with Commercial Drivers Licenses (CDL) to improve recruitment. Career ladders have been added for additional positions to enhance retention. In addition, a variety of continuous improvement projects are helping to manage cost increases and labor issues.

Factors that will impact the 2026 budget and projections for future budgets include the following:

- **Renewal of Wastewater Assets**. Much of the wastewater treatment infrastructure at PWD and across the U.S. was built in the late 1970s and early 1980s, as a result of the passage of the Clean Water Act of 1972. Constructed largely with federal grant funding, this infrastructure is at the end of its useful life and must be replaced without significant federal funding. Customer will soon have to bear the full cost of the assets, which is something they have never experienced. The Capital Improvement Plan includes almost $119 million of projects in the next five-years.
- **Changes in Regulations Driven by PFAS**. Proposed new drinking water standards and continued restrictions on wastewater discharges containing PFAS will create significant budgetary impacts. PWD is in the process of developing a regional solution to wastewater biosolids, but the technologies for addressing PFAS destruction are not well developed. This makes acceptance and permitting a solution challenging. The multi-year forecast assumed the biosolids costs will be 50% higher at the end of our current contract in 2028 ($1.6 million increase).
- **Construction of a New $73 Million Wastewater System in North Windham**. A new wastewater system in North Windham with collection and treatment is being built. The system will include a state-of-the-art membrane bioreactor (MBR) design with an innovative subsurface wastewater disposal system. The plant is schedule to go live in 2026. The annual assessment is anticipated to be $2.7 million.

As you consider the budget for the upcoming 118th anniversary year of PWD, please reflect on accomplishments and ongoing challenges. PWD's dedicated staff of 194 employees work every day to ensure that safe and abundant drinking water is delivered to 200,000 plus people, and that wastewater

is treated to remove pollution and protect the environment. Below is a summary of key services provided by PWD:

Water Services

Water Services ensures that safe and abundant drinking water is delivered throughout the 11 communities in PWD's service area. It all starts at the source, Sebago Lake. Because of the excellent water quality in the lake and strong watershed protection program, PWD was granted a waiver from the filtration requirements of the Safe Drinking Water Act. PWD's continued compliance with the terms of this waiver saves ratepayers millions of dollars each year and eliminates the need to finance, construct, and operate a filtration facility. At the Sebago Lake Water Treatment Facility (SLWTF), an average of 20 million gallons of water are treated each day using state-of-the-art technologies like ozone and ultraviolet light (UV) disinfection.

After treatment, drinking water is distributed through a system of more than 1,000 miles of water mains (pipes), three major pump stations, and ten storage facilities, including the new tank in Windham completed in 2025. Infrastructure age, winter conditions, and the underground location of many of our assets mean that staff must be skilled and responsive to operate and maintain the system with minimal disruption. System growth and increasing maintenance needs has required the creation of an additional four-person water crew. The 2026 operating budget includes the additional staff. Since 2010, PWD has invested over $96 million in water main renewal, but additional annual investment is needed. PWD is engaged in a process to identify and optimize this program through a comprehensive condition and system assessment. The water treatment facilities and pump stations are aging and will require investment to maintain reliable service. The Capital Improvement Plan includes over $35 million of projects in the next five years.

Wastewater Services

Wastewater treatment protects public health and the environment. Our treatment plants are the heart of the local economy and allow our communities to thrive. Four wastewater treatment facilities operated by PWD remove pollution from the 21 million gallons of wastewater that is received at the facilities daily from the six communities served. Staff manages the wastewater collection system consisting of 118 miles of pipe and 76 pump stations which conveys wastewater to the facilities. System growth and increasing maintenance needs has required two additional wastewater staff, which is included in the 2026 operating budget.

Asset Management and Planning

The Asset Management and Planning (AMaP) Department provides engineering and maintenance planning services related to PWD's assets and supports environmental management activities. AMaP collaborates with stakeholders, including communities, state agencies and developers to executes tens of millions of dollars in complex projects and manage the Sebago Lake Watershed. AMaP oversees design and construction of water and sewer infrastructure, supports long range planning, operates and maintains support facilities, and manages SCADA instrumentation to support operations. These functions are carried out with a deliberate Asset Management approach that minimizes lifecycle costs and maximizes the value of infrastructure. A staff of two, in collaboration with operations, oversee the asset management system and in the next five years $4.58 million has been included in Capital Improvement Plan to complete evaluations of different infrastructure components.

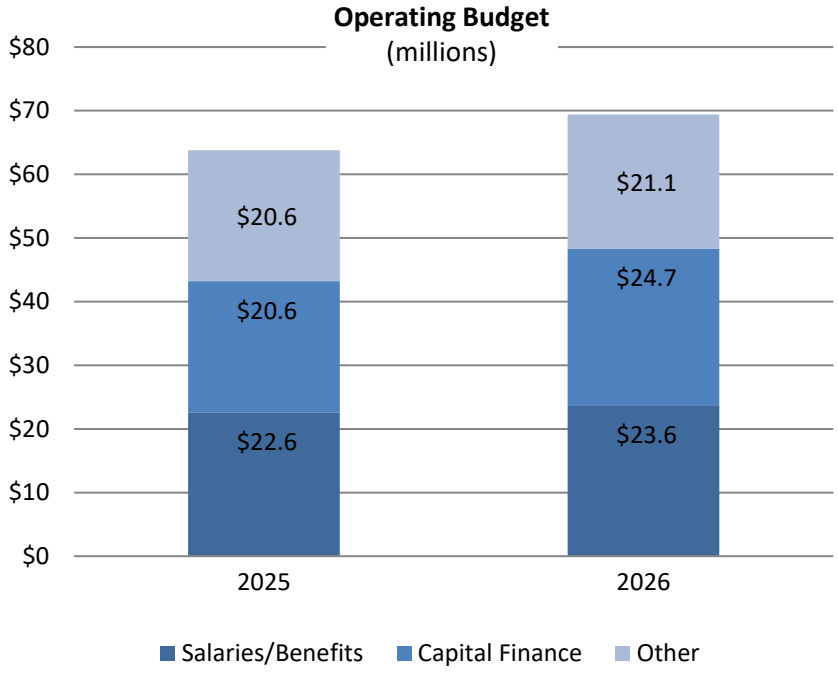
The Environmental Services Section of AMaP monitors and protects water quality. It champions the protection of Sebago Lake through source protection, environmental education and outreach, and security. It provides certified analytical testing and operational support to water and wastewater treatment facilities and oversees the Industrial Pretreatment Program. The investment in source protection, over $1.4 million annually, not only helps secure high quality water it is vital to maintaining

our EPA-granted waiver to filter our water and avoiding constructing and operating an expensive filtration plant.

Administration and Human Resources

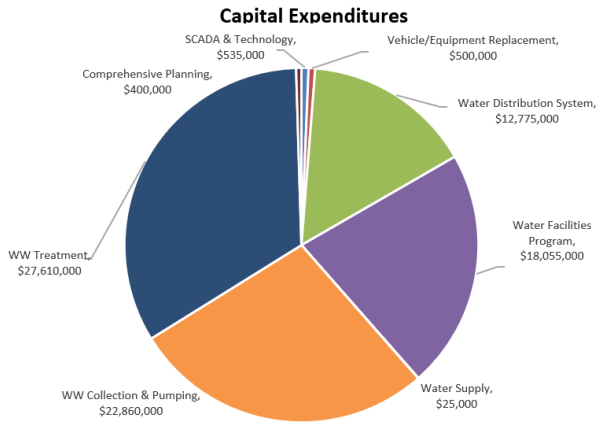
Administration and Human Resources manage the financial, information services, customer services, and other related functions at PWD. In addition, the Corporate Counsel and the Public Relations Manager serve PWD and customers in a number of ways. Within Administration and Human Resources, the Information Services group provides technology services. Financial Services engages in purchasing, payroll, and financial transaction processing. The Customer Service Group manages a customer contact center and provides billing, meter reading, and collections services. The Human Resources Department handles human resources, employee recruitment and development, benefits administration, safety services, and many other employees support activities.

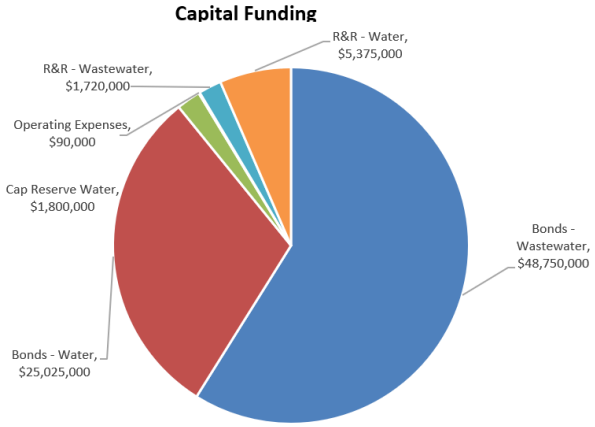
The proposed budget for 2026 recommends $69.4 million for operations and $82.8 million for the first year of a five-year Capital Improvement Plan. The operating budget consists of three major expense categories – salaries/benefits (34%), capital finance (36%) and all other materials and services (30%). Salaries reflects an estimated 3.0% average wage increase. Three additional employee positions have been added – Two Water Operators and one Wastewater Operator. Overall Benefit costs were flat for the year with Health Insurance premium increase was offset by a lower pension plan contribution needed. Capital financing costs are higher primarily due to higher debt service costs ($1,964,017) and contribution to capital funds ($840,877). Total other expenses increased $456,000, or 2%, from the prior year.



The total amount of budgeted capital expenditures is $82.8 million. The budget includes $12.3 million to replace aging water mains and pipes and $16.0 million in facilities upgrades. The wastewater capital budget includes $15.0 million for the next phase of North Windham Wastewater Treatment Facility construction, $16.0 million for a combined sewer overflow tank in Westbrook and over $12.5 million of upgrades at Wastewater Treatment Facilities in Cape Elizabeth, Portland and Westbrook. Additionally, the capital budget includes an investment of $3.8 million in general assets such as vehicles, computer system, facilities, and updating the water and wastewater master plan.

The capital projects will be funded from a number of sources: Revenue Bonds issued by PWD or through the Maine Municipal Bond Bank; Renewal and Replacement funds which are generated through operating budget contributions; and Water Capital reserve balances.





BUDGET HIGHLIGHTS

NEW INITIATIVES

The construction and commissioning of a new wastewater treatment facility to serve the North Windham area continues with an expected start-up date in 2026; the total project cost is $73 million

Construction of CSO tank in Westbrook at a cost of $16 million as part of the approved Maine DEP plan

Investing $9 million in water main renewal and $28.5 million in water /wastewater facilities.

Installation on new water meters and an Advanced Metering Infrastructure. The $33 million dollar project began late in 2025 and will be completed by 2028.

BUDGET SUMMARY

The 2026 Operating Budget is proposed to be $69.4 million, an increase of $6.5 million or 6.5% over the 2025 Operating Budget.

Total Revenues are projected at $69.4 million, which includes a 7.4% average water rate increase effective January 1, 2026, and wastewater assessments that meet the municipalities' expectations.

The Capital Budget is proposed at $82.8 million. It continues a commitment to invest in water mains and wastewater facilities.

Full-time positions increase by three to 194, with the addition of two Water and one Wastewater Operators.

The proposed budget continues to fund technology solutions for knowledge management, continues to invest in staff training, and provides incentives for multi-skill development.

CHALLENGES AND ISSUES

Long range biosolids management options related to PFAS concerns and a lack of available management options.

Aging infrastructure requires asset replacement; federal dollars for infrastructure projects are becoming scarcer.

Recruiting and retaining new employees and training existing employees to adjust to needed workforce skills in an increasingly competitive market.

The 2026 budget guidelines established by the Board of Trustees are reflected in this budget proposal:

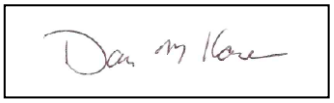
- Operating fund expenses are increasing $4.2 million or 6.5%, lower than target amount
- Wastewater assessments meet the municipal expectations
- Water rates are affordable and sufficient to meet operational needs
- FTEs are optimized to meet the workload
- Investment in our infrastructure continues as planned

The proposed budget assumes a water rate adjustment effective January 1, 2026. The typical residential customer's monthly bill would be $32.12, which is $1.92 or 6.4% higher than their current bill.

Assessments to wastewater communities meet or are lower than municipal expectations. Increases range between 2.6% and 8.1% for all the existing communities. Windham's assessment will increase 26% due to the costs related to the new North Windham's treatment plant and collector system.

The entire team at PWD strives to successfully execute our mission statement and meet goals while providing the best value to our ratepayers both today and into the future.





Scott Firmin (General Manager) David Kane (Treasurer)

Community *Connections*

The Portland Water District is proud to serve the public. As an integral part of the community, we strive to support various causes aligned with our company values and vision.

$1,500 DiPietro Memorial Scholarships



In 2025, one scholarship was awarded to Elisabeth Nkanga of Westbrook. She is pursuing a degree in Electrical Engineering at the University of Southern Maine.

Water Bottle Filling Fountain Grants

The Board of Trustees awarded six grants. The following were awarded:

The Children's Museum & Theatre of Maine, Congin School, Ketcha Outdoors, Scarborough Public Library, Falmouth High School, and University of New England.

Since program inception, PWD has awarded $75,000 through its grant program to support the installation of approximately 50 Water Bottle-Filling Fountains.

Environmental Education

Through our environmental education program, we connect with thousands of students-- teaching about our water resources and encouraging stewardship.

Lifeline Water Rates

PWD offers qualified residential customers discounted lifeline water rates.

Portable Potable Water

The Portland Water District provides various potable water solutions for community events, including a portable water fountain, igloo containers, eco cups, and reusable water bottles. Hundreds of bottles have been donated to schools.

Community Events

The Portland Water District participated in a number of events to celebrate Drinking Water Week and Clean Water Week. Most notably, presentations, tours of the Sebago Lake Water Treatment Facility, the East End Wastewater Treatment Facility, and a Storm Drain Stenciling Event in collaboration with the City of Portland.



Photo: 2025 Storm Drain Stenciling

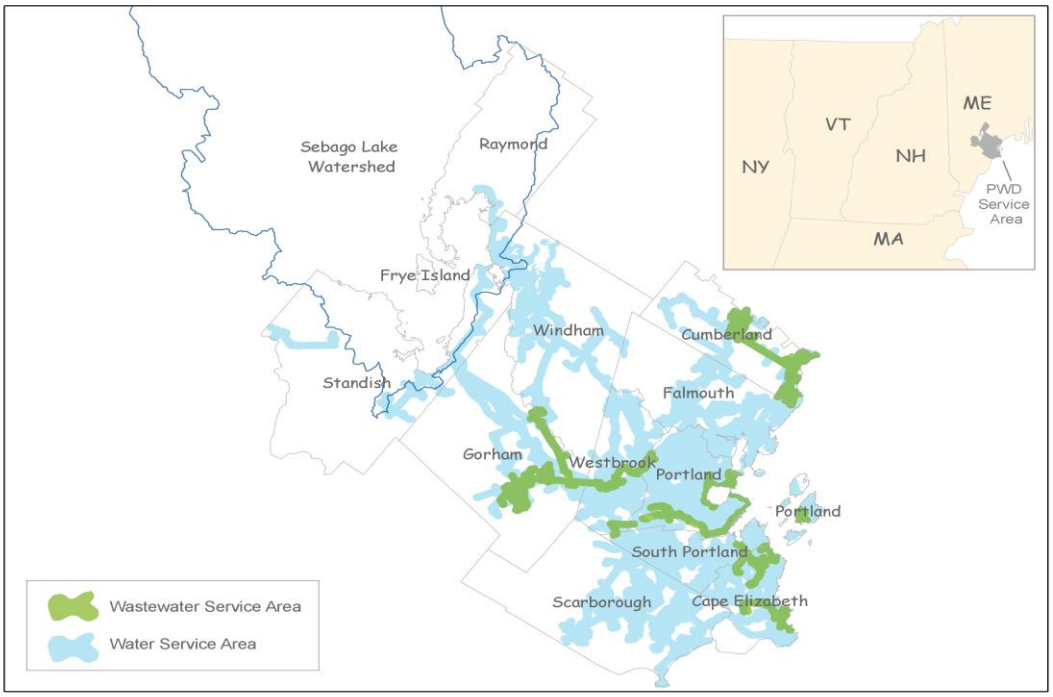
Introduction

Portland Water District (PWD) is a quasi-municipal utility authorized by state legislative charter to provide water service to 11 greater Portland communities and wastewater treatment and interception services to six of those communities. Water service is provided to 55,227 customer accounts, representing over 200,000 people. Sebago Lake is the primary source of drinking water. A network of 1,026 miles of water mains delivers water from Sebago Lake to customers. The system provides fire protection through 5,359 fire hydrants and 2,729 sprinkler systems. PWD provides wastewater-related services through contracts with six communities. Additional services include sewer billing and collector/storm drain system operations.

Summary of Wastewater Services Provided:

		By Charter:		By Contract:		
Community	Customers	Treatment	Interceptors	Collectors	Storm Drains	Billing
Cape Elizabeth	2,451	Yes	Yes	No	No	Yes
Cumberland	1,316	No	Yes	Yes	No	Yes
Falmouth	2,170	No	No	No	No	Yes
Gorham	2,078	Yes	Yes	Yes	No	Yes
Portland	17,336	Yes	Yes	Peaks Island (only)	Peaks Island (only)	Yes
Scarborough	508	No	No	No	No	Yes
South Portland	8,020	No	No	No	No	Yes
Westbrook	4,931	Yes	Yes	No	No	Yes
Windham	68	Yes	Yes	Yes	No	Yes

Service Territory



History

In 1862, a group of citizens foresaw the necessity of improving the greater Portland water supply to support fire protection and continued growth. Private wells were no longer sufficient for domestic needs and fire protection. The group formed the Portland Water Company. In 1869, the first water flowed from Sebago Lake to Portland, and the first water service was turned on in Portland on Thanksgiving Day.

In 1908, Portland Water District bought the Portland Water Company and the Standish Water and Construction Company, and began serving water to Portland and South Portland. PWD later acquired the Gorham Water Company and the Falmouth Water Company. In the years that followed, Cumberland, Falmouth, Westbrook, Cape Elizabeth, Scarborough, Gorham, and the islands of Casco Bay also began receiving public water from the Portland Water District.

During the next 45 years, the Portland area grew into the commercial and economic hub of the state. Growth in the Portland area necessitated several upgrades in the Portland Water District's system, including the construction of water supply systems to serve North Windham, Steep Falls, and Standish. The North Windham system was later decommissioned, partly due to the threat of Methyl *tert*-butyl ether (MTBE) contamination.

As a logical extension of its role as the regional water supplier and environmental steward, in the 1960s Portland Water District offered to construct facilities to treat the region's wastewater. PWD now operates wastewater treatment facilities in Portland (1979), Westbrook (1978), Little Falls (1987), Cape Elizabeth (1987), and Peaks Island (1993). PWD is building a new facility in North Windham that will go in service in 2026. In addition, PWD began providing wastewater maintenance and operating services to the Town of Cumberland (1984) and now accepts septage from several Sebago Lake region communities.

During the 1990s water utilities around the country faced tighter regulatory requirements, more informed customers who expected a better product, and the emergence of newly detected contaminants and pathogens, which did not exist or were unregulated in years prior. Portland Water District rose to meet these challenges with a state-of-the-art ozonation facility (built in 1994), a technologically advanced staff with expanded skills, more sampling and monitoring, and an emphasis on customer communication.

The decade starting in 2000 also witnessed PWD's wastewater treatment facilities beginning to reach the end of their useful lives and an increased emphasis on odor control. Portland's East End Wastewater Treatment Facility (EEWWTF) started undergoing renewal efforts and upgrades to the odor control facility, while an evaluation of the Westbrook/Gorham Wastewater Treatment Facility was conducted and upgrades began. Both facilities will need sustained capital investment through the 2020s to address aging assets.

In 2001, the Town of Raymond became the tenth member PWD; water service in the town began in 2002.

A focus on aging water mains began in 2011 when the PWD Board of Trustees committed to increase the main renewal budget. In 2015, the Board established a capital reserve fund to provide additional funding. A $10 million investment in water main replacement is included in the 2026 Capital Improvement Plan.

A significant milestone is scheduled to happen with new wastewater treatment facility serving North Windham becoming operational in 2026. This plant will provide public sewer service to Town's commercial district.

The Portland Metropolitan Area

U.S. News & World Report perennially reviews metro areas across the county and recently ranked the Portland metropolitan area as the 8th best place to live and 40th best place to retire in the U.S. The information below is from their report.

"For the people of Maine, there is only one Portland. Maine's largest metro area and economic hub features cobblestone streets and ships sheltered within the island-specked waters of Casco Bay. Artful living and farm-to-table dining are not just trends in Portland – they have been a way of life for years. A "do it yourself" spirit resonates throughout the region, so don't be surprised if a neighbor offers you extra produce from a community garden, home-brewed beer or knitting tips. All around Portland, you'll find dozens of local entrepreneurs offering homegrown or homemade products, from mittens to coffee."

Portland, ME, Quick Stats

Metro Population	547,792	Median Home Price	$428,900	Median Monthly Rent	$1,180
Median Age	43.6 years old	Average Annual Salary	$57,060	Unemployment Rate	5.9%
Average Commute	24.8 minutes	Average High Temps	55.7° F	Average Low Temps	37.11° F
Average Rainfall	47.25 inches				



Portland Head Light in Cape Elizabeth



Henry Wadsworth Longfellow Monument

What's the weather like in Portland, ME?

As this is a coastal community, chilly sea breezes and damp fog are common. Like all Mainers, Portland residents are a hardy lot, braving low winter temperatures and snowfall.

Average Seasonal Temperature (°F)

WINTER	31°
FALL	53°
SPRING	47°
SUMMER	68°

Average Seasonal Rainfall (in)

WINTER	0"
FALL	0"
SPRING	0"
SUMMER	0"

Data sourced from the National Climatic Data Center.

Monthly High and Low Temperature (°F)



Who lives in Portland, ME?

Although Maine's population and workforce are rapidly aging, Portland has experienced notable population growth over the past several years. The median age of Portland residents is just under 37.

College students are visible in the region and have helped develop Portland's reputation for liberal politics. Portland was the first east coast city to legalize recreational marijuana.

Maine has one of the lowest percentages of religious residents nationwide and Portland mirrors that trend. Around 34% of Maine residents identify as religious, and those who do practice most commonly identify as Catholic or mainline protestant.

Portland is also a refugee resettlement area. Immigrants, primarily from Africa and the Middle East, have contributed to a cultural shift in an area not historically known for its diversity. Meanwhile, the sizable LGBT community is an active part of civic life. Local activists from EqualityMaine were critical in adopting same-sex marriage at the state level in 2012.

Age Distribution



Under 20 16% | 20-24 8% | 25-34 21% | 35-44 14% | 45-64 24% | 65+ 17%

Marital Status Breakdown



Married 40% | Single 60.1%

More single people in Portland as national average.

What's the job market like in Portland, ME?

Portland's unemployment rate is noticeably lower than the national rate. However, the mean annual wage is slightly below the national average, likely due to Portland's high concentration of low-wage service jobs.

Maine Medical Center is the state's largest hospital and skilled labor in the health care industry is in high demand. Meanwhile, hiring in manufacturing and information technology has been strong in recent years. The Fortune 500 company Unum Group has its life insurance subsidiary based in Portland, and L.L. Bean in nearby Freeport has championed outdoor apparel since 1912.

Portland is especially attractive to telecommuters looking for a better quality of life while maintaining their out-of-state wages.

Job Market Index



7.2/10 How we calculate this »

Portland has a healthier job market than similarly sized metro areas.

Median Household Income

National Average	$75,149
Portland, ME	$77,286

Unemployment Rate 2023

National Average	5.3%
Portland, ME	3.8%

The Regulatory Environment

Portland Water District functions in a highly regulated environment. Its operations are regulated by federal, state, and local governments, and by a variety of government agencies. The laws and regulations enforced by these layers of government affect not only PWD's operations in a regulatory sense, but its budget as it complies with various government mandates.

PWD's water operations are governed at the federal level by the Safe Drinking Water Act (SDWA). Originally enacted in 1974, the SDWA allows the Environmental Protection Agency (EPA) to promulgate national primary drinking water regulations to regulate contaminants that may pose health risks and that are likely to be in a public water supply. Under the SDWA, the EPA establishes a maximum contaminant level standard that regulates physical, chemical, biological and radiological substances in a drinking water supply.

The SDWA allows the EPA to delegate to states the primary oversight and enforcement of the law, or primacy, to the state if the state meets certain requirements. The State of Maine has received primacy and its oversight and enforcement program is administered by the Department of Health and Human Services, Drinking Water Program.

Wastewater regulation falls under the provisions of the federal Clean Water Act (CWA). Passed in 1972 with significant amendments in 1977 when it became known as the CWA, it is enforced by the EPA and the Army Corp. of Engineers. The CWA establishes the basic structure for regulating pollutants discharging into the waters of the U.S. It gives the EPA authority to implement pollution control programs, such as setting wastewater standards for the industry. The CWA makes it unlawful to discharge a pollutant into navigable waters without a permit (National Pollutant Discharge Elimination System Permit (NPDES)).

As with the SDWA, the CWA provides that the EPA will create rules to implement the law, and will delegate to the states the administration and enforcement of the law on a day-to-day basis. In Maine, the Department of Environmental Protection (DEP) has been delegated this function, with EPA retaining concurrent authority to take enforcement action. The DEP has more stringent monitoring requirements for biosolids, whole effluent toxicity and mercury than the requirements established by the EPA. PWD's treatment facilities must obtain a discharge permit issued by the DEP utilizing those stricter requirements.

In addition to the environmental regulations which govern PWD's operations, the PWD's water business is also partially regulated by the Maine Public Utilities Commission (PUC) under Title 35-A of the Maine Revised Statutes. In 2014, the state legislature passed a bill, An Act to Reform the Regulation of Consumer-Owned Water Utilities (2014 P.L. 2014 chapter 573) which authorized the Commission to grant exemptions of certain portions of Title 35-A. PWD filed exemption requests from certain regulations. Effective January 1, 2016, the District is exempt from PUC regulation related it its water rates and standards of service. Historically, the PUC regulated PWD's water business operations through review and approval of its Terms and Conditions of Service, and established the rates it charges for its water services rate adjustments, finance transactions and terms & conditions of service; this function is now performed by the District's elected Board of Trustees.

The Regulatory Environment (continued)

Local government regulations effect PWD's construction activities, as it must comply with street opening requirements in the municipalities where it conducts construction or repair operations.

The annual costs for PWD's wastewater operations are assessed pursuant to the terms of its charter, enacted by the Maine Legislature (Ch. 84, P. & S.L. 1975 as amended through Ch. 18, P. & S.L. 2009). PWD's charter provides that prior to January 15 of each year, it shall determine the total anticipated amount to be raised from the participating municipalities based on the trustees' best estimate of the cost to operate the wastewater and sewage systems for the fiscal year. The amount assessed to the municipalities includes: regional costs, financing costs, and operation and maintenance costs. Municipalities are advised of their yearly assessments by PWD and establish their respective sewer user rates considering the District's assessment and the costs of maintaining their respective sewer collection systems. PWD's charter governs the manner of assessing participating municipalities and the treatment of any surplus funds existing at the end of a calendar year.

Act to Reform Regulation of Consumer-Owned Water Utilities

In 2014, a state law was enacted allowing the State Public Utilities Commission (PUC) to exempt certain individual utilities from state regulation, if requested by the utility, or classes of utilities (PUC Rule 6114).

PWD filed for exemptions from certain state regulations and the ability to implement local review and rules.

The changes include allowing water rate changes and bond issuance authorizations to be approved solely by its publicly elected officials without PUC review.

The exemption request was approved and became effective January 1, 2016.

Water Rate Change Process

In 2026, PWD's Board of Trustees will consider a 7.4% average rate adjustment. The chart on the next page outlines the process PWD will follow for the rate adjustment. PWD will continue the same Board and public review process, but does not require Maine PUC approval.

A PUC rule (chapter 675) allowed for the creation of a capital reserve fund starting in 2014. The fund can be used to pay costs related to water infrastructure. For utilities PWD's size, an additional 10% over other costs may be included in justifying proposed water rates. A system infrastructure assessment (SIA) must be submitted prior to getting approval to fund the reserve. The SIA would include the list of infrastructure projects that will be funded from the reserve. Annual updates of the status of the projects and reserve fund balances are required. PWD filed the SIA in October 2014 and has incorporated funding the reserve by designating 10% of water revenues for the reserve – the maximum allowed under the law.

Water Rate Case Process (continued)

The next adjustment is proposed to be January 1, 2026. The proposed schedule to implement the next year's rate adjustment is as follows:

September 8, 2025	The PWD Board of Trustees' Administration and Finance Committee reviews and makes final rate recommendations. Finance staff provides up-to-date financial information and revenue projections.
September 29, 2025	PWD Board considers approving Administration and Finance Committee's recommendation of moving forward.
October 10, 2025	Supporting documentation for a rate adjustment is available to the public
October 24, 2025	Publish notice of a rate adjustment is sent to all customers. The notice includes an invitation to attend the public hearing.
November 10, 2025	Special public hearing on proposed rate adjustment. General Manager and Treasurer provide information supporting the rate adjustment. Public has an opportunity to ask questions and provide feedback to the Board as they consider the proposed rate schedule.
November 24, 2025	Board business meeting – Approve final rate schedule. The final rate schedule incorporates changes based on the public hearing and Board's feedback.
December 24, 2025	File final rate schedule based on public hearing and Board review. Rate schedule is distributed to Maine PUC for informational purposes only.
January 1, 2026	Rate adjustment effective date.

Public Hearing Notice on Proposed Water

Proposed Water Rate Adjustment

Effective January 1, 2026
Impact on Typical Residential Customer: $1.92 per month.
The proposed increase does not affect wastewater fees, which are set by city and town governments. PWD bills for wastewater fees on behalf of the city and towns.

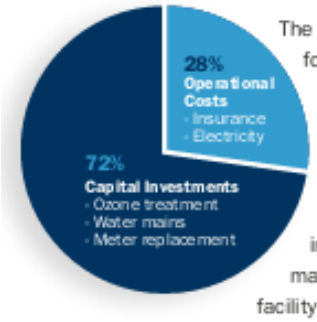
Customer Classification	% Increase	Revenue Increase
Residential	6.8%	$1,337,373
Commercial	8.4%	$528,537
Industrial	9.6%	$221,941
Government	8.9%	$129,141
Private Fire	6.4%	$117,886
Public Fire	6.4%	$102,805
Other	21.3%	$29,800
TOTAL	**7.4%**	**$ 2,467,484**

More Information

Customers will have an opportunity to learn more and ask questions at a public hearing on Monday, November 10, 2025, at 6:30 p.m. at the Nixon Development Center located at 225 Douglass Street in Portland. The public may attend the rate hearing in person or via Zoom. Materials supporting the rate increase are available online at www.pwd.org and can be mailed upon request.

Investing Today to Protect Tomorrow

Proposed Water Rate Increase: Where the Money Goes

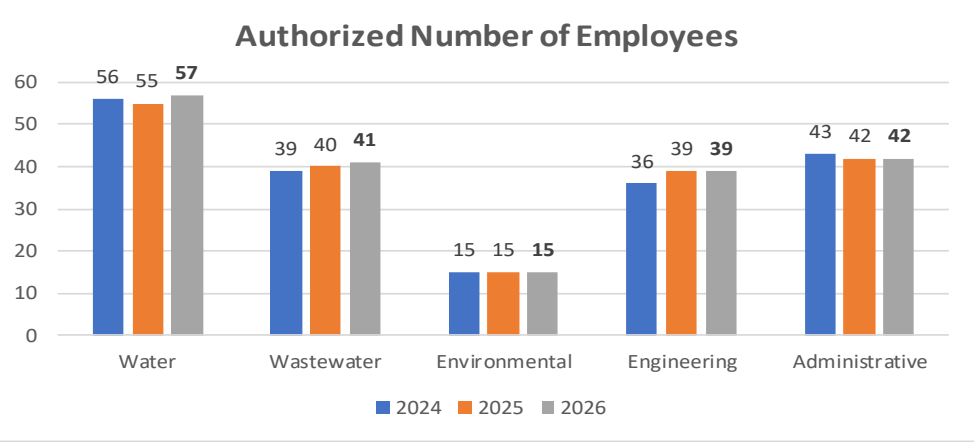


The draft 2026 budget calls for a proposed 7.4% water rate increase to fully fund expenses—consistent with last year's forecasts. About 70% of the increase supports critical capital investments, including water main replacements, treatment facility upgrades, and the system-wide meter replacement project. The balance reflects higher operational costs, like insurance and electricity.

Organization Structure

Portland Water District is overseen by an 11-person Board that is publicly elected. The Board appoints a General Manager, who oversees the PWD's daily operation. Operation is comprised of five departments – Water Services, Wastewater Services, Environmental Services, Engineering Services and Administrative Services.





- **Water Services** provides water treatment and distribution system operation and maintenance. An Associate Engineer position was transferred from Water to Engineering Services. Reports to the Director of Water Services.
- **Wastewater Services** provides wastewater treatment and interception/collector system operation and maintenance services. In 2026, created additional WW Maintenance Operator position as the maintenance needs of wastewater has increased. Reports to the Director of Wastewater Services
- **Environmental Services** provides watershed protection and laboratory services. Overall headcount remains the same in 2026. Reports to the Executive Director of Asset Management & Planning.
- **Engineering Services** provides general engineering, facility and vehicle maintenance services. Overall headcount remains the same in 2026. . Reports to the Executive Director of Asset Management & Planning.
- **Administrative Services** provides customer, computer, finance, human resources and general management services. Overall headcount remains the same in 2026. Reports to the Executive Director of Administrative Services and Director of Human Resources.

Board of Trustees

PWD's affairs are managed by a Board of Trustees composed of 11 members. The Board adopts a budget, approves the water rates and charges for public services, establishes District-wide policies and plans and appoints a general manager to administer the affairs of the organization. The Board generally meets twice monthly; a workshop session is held the 2nd Monday of each month, and a regular business meeting is held the 4th Monday of each month. The Board votes on topics only at the regular business meeting. The Board elects a President and Vice President annually. The President assigns members of the Board to serve on at least one of three standing committees: Administration & Finance, Operations, and Asset Management & Planning (AMAP). Standing committees and workshop meetings are generally held on the same day. Special meetings may be called as needed.

The 11 members serve staggered 5-year terms. In most years, two positions become open for elections. Trustees are elected from geographic areas designed to provide representation proportionate to the population of PWD's service area. This results in combining some towns and cities.

Notices of meetings are published on PWD's website (www.pwd.org) and in the Portland Press Herald. The meeting agenda is sent to the town and city managers of PWD member communities. In addition, business meetings are broadcast on public access cable TV and live streamed on townhallstreams.com. Meeting minutes are also available to the public on the web site.

Board of Trustees



William Lunt,III
President
Falmouth & Cumberland



Fredrick McCann
Vice President
Portland



Leroy Crockett
Scarborough



Louise Douglas
Windham & Raymond



Kenneth Levinski
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Malory Shaugnessy
Westbrook



Joseph Sivisky
Portland



John Voltz
Portland



Daniel Willet
Gorham

Annual Planning/Budget Process

An outcome of the annual planning/budget process is a document that outlines the financial and operational plan for the upcoming fiscal year. The resulting annual operating and capital plan provides an overview of the resources expected to be available and how those resources will be used. Decisions made in developing the annual plan incorporate information from other planning processes and sources including the following:

Other Planning Processes and Information Sources:	Budget Document Location:
Mission Statement and Strategic Goals. At the beginning of the annual budget process, management reviews and updates our mission statement and strategic goals. One focus of the review was to identify how resources allocation decisions should be different.	Introduction Section, Mission Statement and Strategic Goals
Annual Budget Guidelines by Board. Board guidelines were established providing important budget parameters.	Introduction Section, Board Established Annual Budget Guidelines
External Factors. A review of the industry, economic, and stakeholders' trends provided information to make better planning decisions.	Introduction Section, External Factors Impacting the Budget
Multi-Year Ratemaking Revenue Projections. Water revenues and wastewater assessments projections are made for three years to assist in rate making. The proposed budget is consistent with the projections.	Individual Fund Projection in the Budget by Fund Section. Summary is included in the Appendix.
Capital Master Plans and Asset Evaluations Studies. The proposed budget incorporates recommendations from the various infrastructure plans/studies.	Capital Expenditures Section, Infrastructure and Operational Evaluation Plans
Customer Satisfaction Survey. A review of the customer satisfaction survey's results provided guidance on how best to allocate resources in the upcoming year.	Appendix Section, Customer Satisfaction Survey
Workforce Management. As part of the review of current employee demographics and future employees' needs, action steps were identified. The budget incorporates those action steps.	Human Resource Section, Workforce Management
Financial Policies. Financial policies were reviewed to assure budget decisions were made consistent with good financial standards.	Financial Policies Section
Employee Satisfaction Survey/Comments. General Manager's forum was held to receive input from all employees. A formal survey was conducted in 2023. A survey is planned in 2026.	Human Resource Section, Introduction Section

Planning/Budget Process Calendar

The table below illustrates the process used to arrive at an adopted budget. The only legal requirement is that wastewater communities must be assessed the operating budget by January 15, 2025. The Boards meetings are open to the public. Agenda, meeting minutes and meeting video is available on our website - https://www.pwd.org/trustee-meetings.

	Public	Board	Staff
2025			
April 1 to Jun 1			Management Teams review budget process and timeline, external factors impacting budget, major policy/allocation issues
June			Prepares first draft operating and capital budget
July	Public provides feedback at Board's Administration & Finance Committee	Administration & Finance Committee reviews high level operational and financial goals. Provides update to full Board.	
August			Prepares second draft budget incorporate Board's directions
September		Board reviews recommended January 1, 2026 proposed Rate Adjustment.	Final proposed budget is prepared Updates the Long-term Financial Plan based on updated Capital Improvement Plan and Department Plans
October	All Customers receive notice of proposed rate adjustment		Proposed Budget presented to Board
November	Provides feedback on proposed Capital Plan at Workshop Provides feedback on proposed Water Rate Adjustment at Public Meeting/Hearing. Public can attend Committee meetings reviewing budget.	Board reviews Capital Plan at Workshop. Board seeks input on Water Rate Adjustment as special Public Hearing. The three Board Committees review Departmental Operating Budget with Department Managers Approves Budget and Rates.	Meets with Wastewater Municipalities to review proposed 2026 Assessment
2026			
January			Implements new Water Rates. Informs Wastewater Municipalities of 2026 Assessment

Mission Statement

PWD's mission is to protect public health, safety, and the environment by providing customers with high-quality, reliable and affordable water services. In order to fulfill the mission, the following five strategic goals have been established. The strategic goals were developed through a series of meeting by employees. A draft was shared with the Board at a public meeting and was adopted by the Board. Subsequently, goals and related performance measurements are reviewed by the Senior Management Team at the beginning of the budget process. In 2024, the review prompted significant changes are incorporated below. The changes were presented to the Board and the public for feedback.

Goal 1 –*Public Health and Safety*

Protect public health and safety by providing services that meet or exceed federal, state and local health, and safety standards.

Goal 2 – Environmental Stewardship

Ensure the sustainability of natural resources by protecting the environment within our shared watersheds and service area.

Goal 3 –Reliable & Sustainable Service

Provide services in a manner that is reliable and sustainable, so customers can depend on them.

Goal 4 –High Value

Provide high value services, which requires engaging and understanding customer needs and priorities; balancing competing goals with the cost of services with customers' ability to pay.

Goal 5 –High-Performance and Supportive Work Environment

Maintain a safe work atmosphere that values diversity and inclusiveness, collaboration, engagement, and respect, while embracing continuous improvement and efficiency.

Strategic performance measures have been created to indicate PWD's performance over the long-term. The impact of variations in the performance measures are best understood looking at the long-term trend. Additional background explanations of the strategic goals and benchmarks with the impact to the budget are provided on the following pages.

Annual objectives and tactical benchmarks are established to guide and monitor annual performance towards meeting our strategic goals - see individual departments' objectives and benchmarks in the Operating Expenses section.

Strategic Goals

Goal 1 – Protect Public Health and Safety

Protect public health and safety by providing services that meet or exceed federal, state and local health, and safety standards.

Summary

One of the original reasons for the creation of a water system was to provide adequate water volumes and pressures to combat fires. Prior to the existence of the water system a devastating fire in 1866 destroyed 1,800 buildings including 1,200 residences that were home to more than 10,000 people in Portland. The fire destroyed the City Hall, the Customs House, the Post Office, all the city's banks, and many hotels, shops, and offices. A common benchmark measuring the fire-fighting capability is the community's public protection classification, a numerical grade given by the Insurance Service Office (ISO). The Portland Water District maintains infrastructure and operation it to improve the ISO fire protection rating within each service community.

The quality of drinking water and treated wastewater are predominantly governed by the Safe Drinking Water Act (SDWA) and the Clean Water Act (CWA). Ensuring compliance with these regulations help guarantee the safety of drinking water and the quality of treated wastewater. In addition, Portland Water District protects public health and safety by ensuring that there is an adequate supply of water to fight fires and providing reliable water for sanitary purposes (toilets, bathing, washing, etc.). Protecting public health and safety requires short- and long-term initiatives aimed at protecting, monitoring, treating, and suppling water.

Ensuring the quality of drinking water begins with protecting the source – Sebago Lake. The largely forested watershed provides a natural mechanism to ensure clean drinking water. Portland Water District protects the watershed through programs aimed at promoting forest conservation, regulating and inspecting development, monitoring the water quality of the lake and its tributaries, providing security around the water intakes to the treatment facility, and performing education/outreach.

The people of the region are fortunate to have an incredible source of drinking water. The water quality is so spectacular, it is one of about 50 (out of roughly 13,000) surface water supplies in the country that do not require filtration. Less water treatment is good for the environment and provides a big financial benefit for customers. Filtering Sebago Lake water would add millions in annual operations costs and require a new $150+ million treatment facility.

Portland Water District endeavors to be in compliance with all drinking water regulatory standards. Three key groups of water quality measures are monitored:

1. The quality of the source water in Sebago Lake
2. Treatment effectiveness
3. Distribution water quality

One measure of the quality of Sebago Lake is the Trophic State Index - an index that tracks water clarity along with the amounts of phosphorus and algae in the water. The current trophic state for Sebago Lake is excellent for drinking water quality. Treatment effectiveness is measured by the ability to inactivate microorganisms through Ozone and Ultraviolet (UV) processes. Distribution water quality is monitored through coliform bacteria testing, a group of harmless indicator microorganisms, and the levels of chloramine residual. Chloramines are added to maintain a level of disinfectant throughout the distribution system. The level of chloramines is measured weekly at forty-three locations throughout the service area, and the treatment process is adjusted continuously to maintain desired levels.

Wastewater treatment ensures that the effluent from each of the five wastewater treatment facilities does not harm the environment. A number of parameters, detailed in each facility's National Pollution Discharge Elimination System (NPDES) permit, ensure that microbiological, chemical and nutrient loading are appropriate for the receiving waters.

Strategic Goals

Goal 1 – Protect Public Health and Safety (continued)

Current Year Budget Considerations:

Goal 1 –*Public Health and Safety*

Protect public health and safety by providing services that meet or exceed federal, state and local health, and safety standards.

Name	2026 to 2030 Impact
Federal Law: Lead/Copper Compliance	Full-time staff person completed the inventory of lead pipes in the sytem by the federal deadline of October 2024. Starting in 2025 and in the next 2 years, all galvanize pipes will be removed ($6.2M) and GPS location points of obtained customers to allow customers to review their line status on our website ($2.0M).
Portland WW East End Treatment Facility Upgrades	The aging plants is in the process of $20.1 million upgrade with an additional $23 million of investment planned in the next 5 years.
Biosolids Disposal Management	Staff began the process of creating a long-term strategy to deal with the disposal of biosolids including addressing the PFAS embedded in biosolids ($300k). The study will be completed in 2025 and with cooperation of state, local and private sector come up with a recommended solution. Since the solution has not been determined, no financial resources allocated in future years but could be significant.
Prioritize critical assets at SLWTF and optimize maint. plans	Upgrades to the 30-year old water treatment plant have begun and has over $29 million of investments over the next 5 years.

PERFORMANCE MEASURE	2019	2020	2021	2022	2023	2024	2025
Protect Public Health and Safety							
Percentage of watershed land conserved	11.76%	11.79%	15.10%	15.14%	15.79%	16.00%	16.00%
Sebago lake trophic state index	27.5	28.5	26.9	27.0	31	30.5	30.5
SDWA Drinking Water Quality Violations	0	0	0	0	0	0	0
Coliform bacteria testing compliance (%)	100%	100%	100%	100%	100%	100%	100%
Coliform Occurrence (%)	0.00%	6.00%	2.30%	2.50%	8.00%	8.00%	8.00%

Strategic Goal 2: Environmental Stewardship

Ensure the sustainability of natural resources by protecting the environment within our shared watersheds and service area.

Summary

Portland Water District treats and recycles 23 million gallons of wastewater to the Casco Bay watershed on average each day. The quality of the treated wastewater must be sufficiently high to protect sensitive plant and animal populations and to ensure the receiving waters are suitable for various forms of recreation. Prior to the Clean Water Act (CWA) in 1972, and the subsequent construction of the East End Wastewater Treatment Facilities in Portland, people were unable to swim and enjoy Casco Bay. The environment was degraded and the smell of raw sewage was a regular occurrence. Today, people swim, fish and enjoy the resource, knowing that increasing stringent standards are protecting water quality.

The CWA establishes the structure for regulating discharges into the waters of the U.S. and gives the U.S. Environmental Protection Agency (EPA) authority to implement pollution control programs, such as the National Pollutant Discharge Elimination System Permit (NPDES) systems which establishes permit limits for individual wastewater facilities. The EPA works with the Maine Department of Environmental Protection (DEP) on regulation of the NPDES program and wastewater regulation. The DEP has more stringent monitoring requirements for biosolids, whole effluent toxicity and mercury than the requirements established by EPA.

Current Year Budget Considerations:

Goal 2 – Environmental Stewardship

Ensure the sustainability of natural resources by protecting the environment within our shared watersheds and service area.

Name	2026 to 2030 Impact
Windham North Windham	The Town on Windham identified the North Windham business area as needing a public sewer system. Construcition of the $73M project began in 2023 with a target date of completion of early 2026. In 2027, a conveyance project will connect the system to the local schools.
Watershed Protection - Continue $8M RCCP Grant	The fifth year of $8M RCCP Grant activities will be coordinated by the District and its partner Sebago Clean Waters. Beginning in 2024, the District will provide a grant to support the SCW program ($60K). PWD continues to allocate significant resources annually to protect the Sebago Lake Watershed ($1.4M). The Coalition's long-term goal is to protect from development and conserve an additional 35,000 acres of land over the next 15 years. By protecting the land, we retain the 'natural water filter' to maintain Sebago Lake's excellent water quality. Conserving and protecting land from development to maintain the water quality will continue to allow the District to avoid a federal requirement to construct a $150 million filtration plant.
Westbrook Wastewater Storage	A $16M 2026 project constructing a wastewater storage tank to capture rain water and reducing the level untreated wastewater may be required if alternative methods of reduction do not work.

PERFORMANCE MEASURE	2020	2021	2022	2023	2024	PWD Goal
Environmental Stewardship						
East End WWTF NPDES permit compliance	13	11	18	9	8	0
Westbrook/Gorham/Windham WWTF NPDES permit compliance	5	4	3	11	0	0
Cape Elizabeth WWTF NPDES permit compliance	2	13	1	7	3	0
Peak's Island (Portland) WWTF NPDES permit compliance	1	0	3	1	2	0
No. of dry weather sanitary sewer overflows (SSOs)	7	14	7	3	4	0

Goal 3 –Reliable & Sustainable Service

Provide services in a manner that is reliable and sustainable, so customers can depend on them.

Summary

Portland Water District strives to provide reliable and sustainable service 24/7. Service standards encompass regulatory water quality standards, as well as reliability, financial, and other standards. Regulatory service standards are established by the Maine Public Utilities Commission (PUC), the Department of Health and Human Services – Drinking Water Program, and other agencies. These standards include those related to water quality, customer services, accounting practices, and billing. Wastewater service standards are established by the Maine Department of Environmental Protection (DEP). Portland Water District establishes additional Level of Service (LOS) standards for many activities to ensure customers receive high quality services reliably. These are set by Portland Water District by considering industry best practices and customer expectations. The number of leaks and breaks per 100 miles of pipe and the responsiveness of crews for repairs are examples of measures that Portland Water District tracks to ensure services are reliable and sustainable.

Current Year Budget Considerations:

Goal 3 –Reliable & Sustainable Service

Provide services in a manner that is reliable and sustainable, so customers can depend on them.

Name	2026 to 2030 Impact
Cape WW Aeration Upgrade	Upgrade of the aging Cape Elizabeth's Treatment Facility Aeration system ($6.0M). The project will also protects the environment by reducint the amount of nitrogen returned to the environment.
Meter Reading Change Out Program	The current meter reading/meter system was installed almost 20 years ago. Starting in 2025, the meter reading system/meters will be replaced with an advance meter infrastructure system($30M) with scheduled completion in 2028.
Water Main Replacement Program	Continue replacing aging water mains ($59M) over the next 5 years.
WGW Treatment Plant Capacity Expansion Plan	A $300k study will be completed in 2025 reviewing the future wastewater flow coming from the Westbrook, Gorham and Windham areas to assure the Westbrook Regional Treatment Facility has adaquate capacity to treat.
Wastewater Pump Stations Upgrades	Over the next 5 years, 20 aging pump station and related piping throughout 6 wastewater communites will be upgraded ($14.9M) and will increase reliability of the system. The upgrade of the Keddy Mill pump station ($750K) will enable the elimination of 1 pump station and promote economic development in the South Windham area.
Sebage Lake Intake facilities	Water Emergency Storage Capacity ($12.8M) and Intake facilities replacement ($4.9M) will be considered to improve the reliablity of the water system.
Cybersecurity and Computer Backup	Continue the development of the computer system backup and response to a cybersecurity incident ($100k)

PERFORMANCE MEASURE	2020	2021	2022	2023	2024	Industry Median[1]	PWD Goal
Provide Reliable & Sustainable Services							
No. of leaks and breaks per 100 miles of pipe (annually)	9.2	10.4	12.4	8.9	10.0	21.7	15

Strategic Goal 4: Achieve High Value

Provide high value services, which requires engaging and understanding customer needs and priorities; balancing competing goals with the cost of services with customers' ability to pay.

Summary

To provide high value to customers, we must first engage customers to identify public priorities, build an understanding of the issues, and nurture trust and support for needed investments and improvements. Building trust with the public starts with consistent and frequent messages, services, and professionalism.

An industry affordability benchmark is to compare the typical household bill as a percent of median household income. The national standard is the utility bill is considered affordable if the annual bill is less than 2% of median income. Portland Water District water rates are well below the affordability standard with the typical household paying between .24% to .50% in the communities we serve. The Board established target is not to increase water rates greater than the rate of inflation. Since 1998, water rates are significantly below that target.

The Board's policy is to increase assessment to municipalities for wastewater service at or below the rate of inflation. Costs related to municipal requests for additional/expanded service and federal unfunded regulations may result in a higher assessment.

Current Year Budget Considerations:

Goal 4 –High Value

Provide high value services, which requires engaging and understanding customer needs and priorities; balancing competing goals with the cost of services with customers' ability to pay.

Name	2026 to 2030 Impact
Master Plan (CWWSP)	In 2023, the process began to update the Comphensive Master Plan and will continue throughout the next several years. Over $4 million will be spent assessing asset conditions and developing a plan. A staff of two oversee this effort.
EAM Development Program	Work areas will continue the development and use of the recently install asset management system. A staff of two assists the operation staff in overseeing and developing the system.
Customer Satisfaction Survey response	A customer satisfaction survey was conducted. The survey indicated 97% of customers were at least satisfied with the District service. Results will be taken into consideration as we make changes including changes to our website and other customer service options. The next survey is budgetted for 2026.
Finance System Upgrade	Will review the options to upgrade or replace the current finance system will be explored ($600k). Focus will be on obtaining a system that could integrate with asset management system in a cost-effective manner.

PERFORMANCE MEASURE	2020	2021	2022	2023	2024	Industry Median[1]
Achieve High Value						
Customer Accounts per Employee	292	289	290	291	303	476
Water produced (MGD per water employee)	0.20	0.19	0.19	0.19	0.20	0.21
Wastewater (MGD treated per wastewater employee)	0.24	0.22	0.22	0.22	0.21	0.19
Operations and maintenance cost – water ($/account)	$ 312	$ 312	$ 329	$ 361	$ 379	$444
Operations and maintenance cost – wastewater ($/account)	$ 369	$ 403	$ 438	$ 482	$ 511	$378
Bond Rating	Aa3/AA	Aa3/AA	Aa3/AA	Aa3/AA	Aa3/AA	High grade (AA or above)
Percent of customers satisfied with service (customer satisfaction survey)				96%	0.96	
% of Median household Income (MHI)			0.33%	0.38%	0.36%	<2.0 %
Debt Ratio (%)	23%	23%	23%	24%	28%	41%

Goal 5 –High-Performance and Supportive Work Environment

Maintain a safe work atmosphere that values diversity and inclusiveness, collaboration, engagement, and respect, while embracing continuous improvement and efficiency.
Maintain a safe work atmosphere that values collaboration, engagement, respect, and diversity, while embracing continuous improvement and efficiency.

Summary

Since 1995, a periodic survey of all employees has been conducted. The survey provides employee feedback on the work environment including questions related to compensation, management and policies.

The premium paid on workers' compensation is partially based on a modification factor (MOD). The factor compares Portland Water District's injury rate with other organizations with similar risk exposure. Portland Water District seeks workers' compensation injury rate that is no higher than industry average (i.e. – a rating of 1 or less).

This measure for worker's compensation is achieved through a focus on safety. Thorough accident investigations are routinely completed, and safety recommendations are made and implemented. Medical outcomes are improved by providing immediate medical services, and modifications to the work environment to ensure future safety.

Supporting employee development is an important goal. The goal is for each employee to receive an average of 80 training hours, including safety training per year.

Current Year Budget Considerations:

Goal 5 –High-Performance and Supportive Work Environment

Maintain a safe work atmosphere that values diversity and inclusiveness, collaboration, engagement, and respect , while embracing continuous improvement and efficiency.

Name	2026 to 2030 Impact
Employee Succession Plan	With close to 17% of the work force in their 60's, management will continue to prepare the organization for the transistion.
Employee Satisfaction Survey Response	An Employee Satisfaction Survey was conducted last 2023. Survey results will be taken into consideration as we make changes.
Employee Engagement Activities	A volunteer employee team meets regulary to identify, plan and implement activities to encourage employees activities
Douglass Street Facility	Continue investments will be made into the office and other work areas to address work environment issues including HVAC system ($2.0 million), aggregate storage facility ($1.5 million) and other investments ($0.8 million).

PERFORMANCE MEASURE	2019	2020	2021	2022	2023	2024	Industry Median[1]
Maintain a High-Performance Work Environment							
Employee turnover (%)	8%	9%	11%	19%	14%	10%	9.30%
Average employee tenure (years)					10.35	10.33	11
Internal promotion rate (%)	8%	9%	11%	19%	10%	48%	42%
Training hours per employee (FTE)	101	73	75	89	93	82	15.6
Workers' compensation modification factor	0.5	0.87	1.13	0.86	0.86	0.68	1

Board Established Annual Budget Guidelines

To help guide staff, the Board of Trustees set four guidelines for the budget process.

Guideline	The Operating Funds' Budget will next exceed the prior year's forecast.

The Guideline is established to limit growth of the budget to amount forecasted in the prior year and provided to wastewater municipalities and Board of Trustees. As noted in the table below, **the overall budget is almost 1% lower than forecasted total budget as well at each individual fund's budget.**

	2026 Proposed	2026 Forecast	Higher/(Lower) Diff $	Diff %
Water	35,687,472	35,719,666	(32,194)	-0.1%
Cape Elizabeth	2,607,936	2,634,747	(26,811)	-1.0%
Cumberland	1,544,256	1,620,057	(75,801)	-4.7%
Gorham	1,756,356	1,757,936	(1,580)	-0.1%
Portland	18,270,780	18,932,174	(661,394)	-3.5%
Westbrook	4,232,532	4,271,409	(38,877)	-0.9%
North Windham	1,193,688	1,696,043	(502,355)	-29.6%
South Windham	457,644	464,937	(7,293)	-1.6%
Windham	1,651,332	2,160,980	(509,648)	-23.6%
Grand Total	65,750,664	67,096,969	(1,346,305)	-0.9%

Guideline	Capital expenditures will be consistent with the levels recommended in the Water and Wastewater system plans.

A guideline was established to ensure capital projects are consistent with various plans including the Water Master Plan, Comprehensive Plant and System plans, and Combined Sewer Overflow plans. **The proposed capital expenditures meet the guidelines – see Infrastructure and Operational Evaluation Plans in the Capital Expenditures section for details.**

Board Established Annual Budget Guidelines (continued)

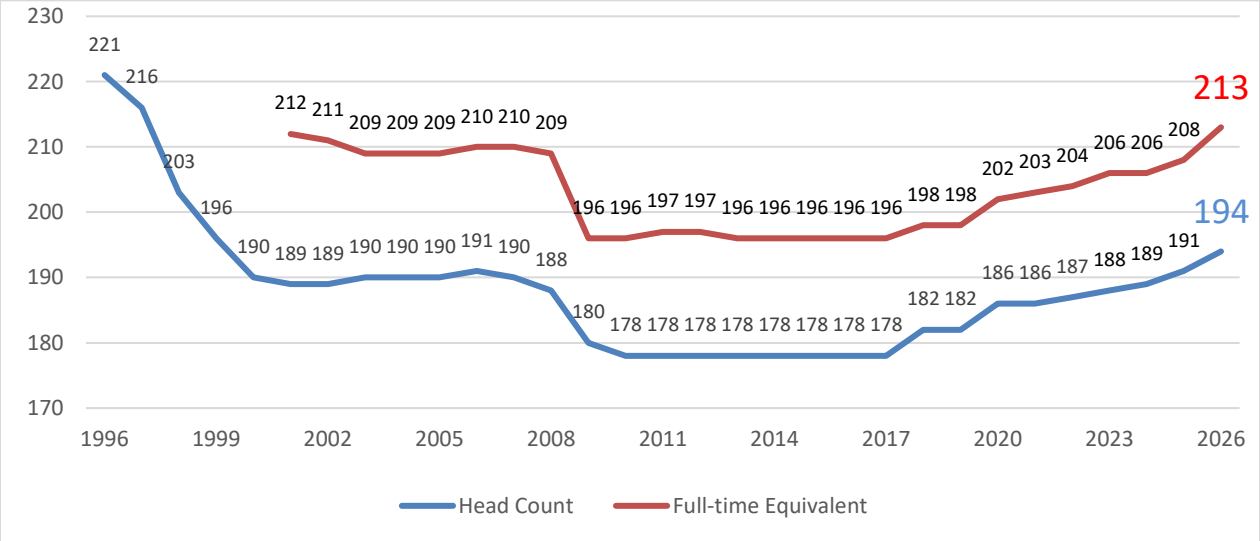
Guideline	Water Revenue Requirement and Wastewater Assessments increases will not exceed the rate of inflation excluding the impact of mutually agreed upon changes in services, capital investments, surplus fund utilization or Board's request to increase surplus balance.

At the July 2023 Administration and Finance Committee, the Committee established the 2026 projected assessment/water revenue as part of the 2025 budget process and provided to each wastewater community. **The proposed 2025 is better than those targets.**

	2026 Target		2026 Proposed Budget	
Water	$ 35,719,666	8.70%	$35,687,472	8.60%
Wastewater Assessment:				
Cape Elizabeth	$ 2,634,747	6.50%	$ 2,607,936	5.40%
Cumberland	$ 1,620,057	13.40%	$ 1,544,256	8.10%
Gorham	$ 1,757,936	2.70%	$ 1,756,356	2.60%
Portland	$ 18,932,174	7.50%	$18,270,780	3.80%
Westbrook	$ 4,271,409	3.90%	$ 4,232,532	2.90%
Windham- South	$ 464,937	1.60%	$ 457,644	0.00%
Windham- North	$ 1,696,043	99.50%	$ 1,193,688	40.40%

Salary and benefits are one of PWD's most significant costs. To control costs, a targeted headcount is established. **The proposed budget contains 194 employees and 213 full-time equivalent employees – meeting the Goal.**

Guideline	The number of employees will not exceed 194 and the full-time equivalency (FTE) will not exceed 213.



External Factors Impacting the Budget

Economy

Greater Portland's unemployment rate continues to be approximately 2.2%, the third lowest amount US Metro Area. The low rate is a reflection on the relatively strong economy especially because 'life sciences industry has been flocking to Portland' (Portland Press Herald, August 11, 2025). The growth is attributed to the aging population in Maine and relative proximity to Boston. The real estate market has continued to be strong though below the levels of prior years when it was ranked in the top 10 markets nationally.

The national economy issues have an impact PWD's costs. Approximately 10% of PWD's expenses are related to chemical, metal and fuel markets. The 2026 budget reflects the commodity prices available in mid-2025. Interest rates have an impact on borrowing costs and investments returns. In 2026, the total Capital Improvement Plan has over $73,000,000 of bond issuances, so a 1% variance in interest rates would increase annual costs by $730,000. Offsetting those costs are earnings on operating reserve balances, which are projected to be $1,501,000; assuming an average return of 4%. A 1% variance is $15,000.

Regulatory Mandates

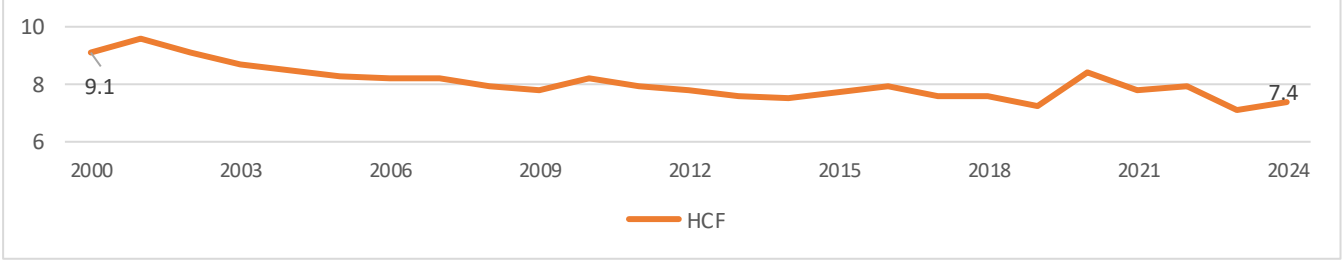
The water and wastewater industry must comply with various federal and state regulations with two of the most important regulations being the Safe Drinking Water Act (SDWA) and Clean Water Act (CWA). Regulatory focus has been the compliance with the long-term surface water disinfection rule under the SDWA and the combined sewer overflow requirements under the CWA. Two relatively new regulatory issues relate to drinking water's Lead and Copper Rule Revision and wastewater's PFAS concern. The 2026 Operating and Capital Budget includes over $2.4 million to address the rule revisions. The PFAS concern in wastewater biosolids has caused Maine to restrict where the biosolids can be disposed resulting in a $1 million increase is costs since 2022. A biosolids master plan process began and with a goal of developing a more cost-effective biosolid disposal process, including addressing the PFAS concerns. The current expires in two years and biosolids costs are estimated to be 50% higher ($1.5 million increase).

Capital Project Funding from Federal Government

Through the American Rescue Plan Act (ARPA), the Federal government has allocated significant dollars to state, local and county governments that may be used for water and sewer projects. The Town of Windham and Cumberland County intends to allocate $3.2 million of ARPA funds, along with $2 million of direct federal funds, to the new North Windham sewer systems. The amounts receive decrease the amount needed to be bonded or withdrawn from capital balances.
The Bipartisan Infrastructure Law (BILS) is providing over $3.7 million to help fund the new North Windham sewer system, and Main replacement & service line geospatial location project to comply with the new federal Water Lead Copper rule.

Water Consumption

Though the District has ample supply of water, consumers have reduced their water consumption. The average residential household usage (HCF) has declined by more than 18% since 2000. Some of the reasons for the long-term decline are rising wastewater fees encouraging conservation and the availability of more water efficient household appliances.



Significant Budget Uncertainties

During the budget development, certain assumptions are made. Several budget areas have significant uncertainties including the following:

Salaries and Wages ($16.41 million or 23.6% of total budget). The Union wage rates in the 2025 Budget are estimated as the most recent contract expired at the end of October 2024. As of the date of this budget, an agreement on a contract extending into 2026 has not been reached. However, Non-Union anticipated increases for 2026 are consistent with budget projections.

In addition, the operating budget assumes 21,830 hours of overtime and double-time pay. The amount of overtime and double-time is directly related to amount of emergency repair work that is needed. For every additional 1,000 hours of overtime/double-time pay, costs increase by approximately $53,034.

Purchased Power ($3.50 million or 5.0% of total budget). Electricity costs include delivery charges purchased from Central Maine Power ($1,536,902) and energy costs purchased from Constellation Energy ($1,629,921). CMP announced a proposal to increase rates in October 2026 with an estimated impact of $50,000, or 13%, increase. Since October 2026 increase will need regulatory review and actual increase not known, the amount was not included in the 2026 budget. Large energy contracts with fixed rates are partially or fully locked in through the end of 2026 and the small/medium accounts are locked in through 2026.

The actual amount of electricity used varies primarily based on weather conditions, which impacts the amount of water produced and wastewater processed. In the last five years the variance between the highest and lowest kilowatt amount of electricity for individual accounts in total is 7%, which would impact the budget by approximately $230,000.

Chemicals ($2.19 million or 3.2% of total budget). The chemical contracts for 2026 are out for bid as of the date of this document and will not be known until the budget is completed. Prices used for the budget are estimates using the June market prices.

Biosolids Disposal ($3.24 million or 4.7% of total budget). The volume of material left at the end of the wastewater process can vary significantly based on weather and operational challenges. A key measurement is the percent of solids left after removing as much water as possible from the material. The 2026 budget assumes 21%. In the past three (3) years, the annual average has varied from 19.4% to 21.4%. A 1% difference is approximately $146,000.

In addition, the per wet ton disposal rate with the vendor is based on the consumer price index and other factors. The final price will not be determined until sometime during Q1 2026. The budget estimates a rate of $147.57/wet ton. Given the projected volume of biosolids, each dollar of change in the rate is $21,767.

Weather The weather is a noteworthy determinant of operating expenses. The timing and duration of below freezing weather impacts the number of water main and service leaks. The amount of snowfall and timing of snow melt and rainfall impacts the amount of storm water that must be pumped to and treated by wastewater plants. The duration of hot summer days impacts the amount of water produced by the water treatment facility. For this budget, the past three-year average of water produced and wastewater treated was assumed for operating expenses projections.

Major Policy and Resource Allocation Decisions

Operating Budget

Personnel - The authorized headcount was increased by three (3). Overall, the number of hours budgeted increased by 10,835 or 5.21 FTE's (2.6%). Besides the new positions, an additional ½ FTE was add due the new North Windham position being budgeted for a full year (it was only budgeted for Q3 & Q4 in 2025) and overtime hours were increase by 1.25 FTE (2,590 hours).

Overall, the budget continues our emphasis on training employees with the continued goal of providing an average of 80 hours training.

Employee Benefits - The costliest employee benefits are pension benefits and health insurance. Health Insurance had a 11.2% ($385,179) increase primarily due a large premium increase. Pension expenses decreased $439,513 due to a $507,713 decrease in the contribution to the defined benefit plan.

Wastewater Sewer Lines Inspection - In 2008, a commitment was made to inspect all sewer lines at least once every 10 years. In 2026, $57,250 was allocated to meet that commitment.

Wastewater Combined Sewer Overflow (CSO) Monitoring - To assist the municipalities in meeting their federal CSO requirements, PWD remotely monitors the flow. In 2026, $150,000 was allocated to meet their request.

Water System Flushing - Starting in 2012, a renewed effort was made to flush the whole distribution system over a 3-year cycle. Flushing the system improves the water quality in the distribution system. The 2026 budget continues this effort by allocating $67,729.

Renewal and Replacement - The annual commitment of current revenue committed to capital projects was $4.44 million which is an increase of $109k million over last year's budget. The expected capital expenditure withdrawal for 2025 projects is $7.10 million. The funds have adequate surplus balances to pay that figure.

Biosolids –The budget assumes a disposal rate of $147.57/wet ton, which is a 2.9% increase from the previous year's assumption of $143.41/wet ton. The average rate takes into account weekend pickup and other surcharges under the current contract.

Major Policy and Resource Allocation Decisions (continued)

Capital Projects

The 2007 water strategic master plan noted that a considerable amount of water mains will be reaching the end of their useful life in the next 20 years. In 2026, the amount dedicated to replace aging water mains (and related infrastructure) will be $12.275 million.

Other significant capital projects include the following:

- Windham – North Windham Treatment System: A new treatment wastewater system is being constructed to serve the North Windham area in Windham. For 2026, it is expected to spend $15 million on the project. The multi-year project is expected to cost greater than $70 million.

- Water – Sebago Lake Treatment plant and other distribution facilities are being upgraded at a cost of $13.1 million.

- Westbrook - Westbrook's combined sewer overflow conduit construction begins in 2026 at total cost of $16 million.

- Portland's East End Wastewater Treatment Plant - Significant upgrades are planned for the dewatering & related systems ($5.0 million)

- Cape Elizabeth – The plan calls for a $4.7 million aeration and clarification upgrade in 2026, bringing the total for the project to about $6.0 million.

- In 2026, staff will undertaking a multi-year project to do a comprehensive evaluations of water and wastewater assets as it updates its master plan. In 2026, $400,000 has been allocated for this effort.

Revenues

To balance the desire to provide funding for infrastructure improvement and operational needs with keeping water rates affordable, the Board adopted a policy of small modest annual increases. A 7.4% increase is planned to be implemented with an effective date of January 1, 2026.

Maine Public Utilities Commission adopted a rule in 2013 allowing PWD to dedicate up to 10% of water revenue for capital improvement into a capital reserve. The proposed budget assumes the reserve will be funded and used to pay the debt service on bonds issued to finance replacing aging water mains and other new 2026 water projects.

2026 Operating Budget Summary

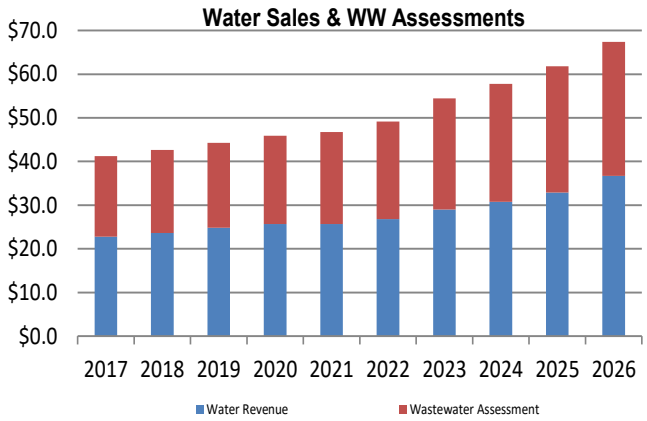
The proposed budget includes $69.67 million in revenues and $69.40 million in expenses.

Revenues

The two major revenue sources are water sales ($35.69 million or 51.4% of total revenue) and wastewater assessment revenues ($30.38 million or 43.8% of total revenue). Wastewater revenues have increased from $18.42 million (66.7%) since 2017 principally due to addressing capital needs requested by municipalities or aging infrastructure.

Water revenues are generated from potable water and sprinkler charges to individual customers, and public fire protection charges to municipalities. The 2026 Budget assumes an increase of 7.4% over current rates (in effective since January 1, 2025).

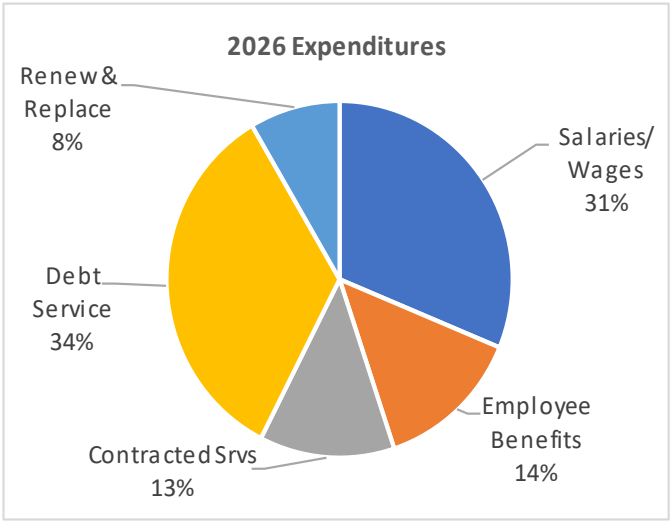
Wastewater assessments are the amounts billed individual municipalities to provide collection, sewer treatment, interception, utility billing services and, by request, collection and billing services. Assessments in 2026 increased 4.9% overall ($1.42 million).



Expenses

Operating Expenses increased to $69.40 million, an increase of 6.5%.

Personnel Costs, (Salaries/Wages and Employee Benefits) which are 34.0 % of the total budget, increased 4.2%. Debt Service (25.8% of expense) increased 12.3% due to new debt issues. Contracted Services ($6.63 million) increased 5.7% ($356k) and Renewal & Replacement ($4.44 million) increased 2.5% ($109k).

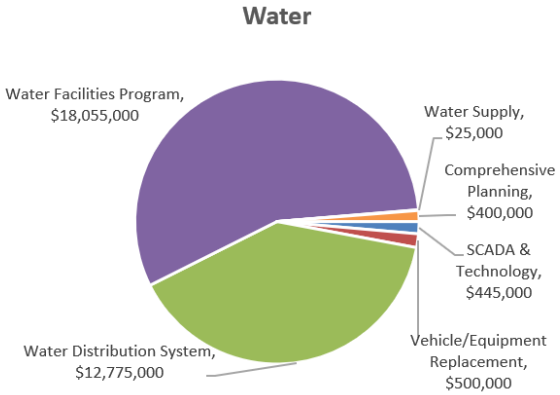


2026 Capital Budget Summary

The proposed Capital Budget is $82.76 million with projects for the water and wastewater funds of $32.20 and $50.56 million, respectively.

Water

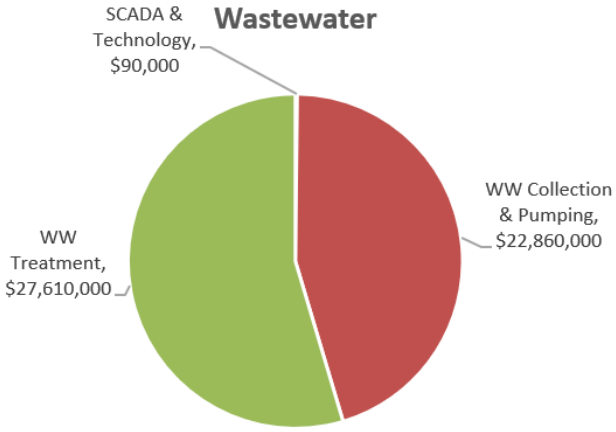
Of the $32.20 million in water capital projects, the largest component relates to Water Facilities Program ($18.05M) with projects including upgrading the ozone generator and chemical feed systems at the treatment plant. The Water Distribution System Program ($12.77M) continues the focus on the renewal of water distribution assets such as mains, services, meters and hydrants. The other categories include SCADA & Technology, Vehicles, Water Supply and Comprehensive Planning ($1.37M).



The projects will be funded by issuing $25.05 million in bonds, utilizing $5.37 million in drawdowns from renewal & replacement funds and $1.80 million from Capital Reserve

Wastewater

The wastewater capital plan includes a wide variety of projects. Major Wastewater Treatment program include constructing completing the wastewater treatment in North Windham ($15.0 million). Additionally, ongoing upgrades will continue at all treatment facilities ($12.61). The Wastewater Collection Program includes constructing a combined sewer conduit in Westbrook ($16.0 million) and ongoing pump station and collection system projects ($4.29 million).



The projects will be funded by issuing $48.75 million in bonds, utilizing $1.72 million in drawdowns from renewal & replacement funds and operating budget for $0.09 million.

2026 Combined Water and Wastewater Operating Funds

Total revenues are $69.67 million, $4.18 million or 6.4% higher than last year's budget. The Budget proposes a 7.4% water rate increase, along with a 6.4% increase for Public Fire Protection, effective January 2026. Wastewater Assessment increases for the full year are budgeted in Cape Elizabeth (5.4%), Cumberland (8.1%), Gorham (2.6%), Portland (3.8%), Westbrook (2.9%). Windham's assessment, due to debt service related to the treatment plant project, will increase (26.3%).

Operating Expenses are $69.40 million, an increase of 6.5%. The following provides additional detail.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Beginning Fund Balance	**$11,907,952**	**$13,255,896**	**$11,933,054**	**$14,316,173**		
Water Sales	31,597,175	15,090,615	32,871,615	35,687,472	$2,815,857	8.6%
Assessment Income	27,006,984	14,478,900	28,957,800	30,377,304	1,419,504	4.9%
Contracted Billing Income	250,860	133,554	267,108	288,696	21,588	8.1%
Interest Income	2,038,308	902,896	1,508,568	1,501,359	-7,209	-0.5%
Other Income	1,877,865	768,711	1,585,259	1,512,011	-73,248	-4.6%
Total Revenue	62,771,192	31,374,676	65,190,350	69,366,842	4,176,492	6.4%
Salaries & Wages	14,476,430	7,232,915	15,503,928	16,413,361	909,433	5.9%
Employee Benefits	6,501,213	3,334,704	7,121,966	7,170,529	48,563	0.7%
Biosolids Disposal	3,274,450	1,620,348	3,303,887	3,241,202	-62,685	-1.9%
Chemicals	2,240,019	1,003,815	2,804,389	2,193,699	-610,690	-21.8%
Contracted Services	6,587,858	3,008,435	6,274,757	6,631,404	356,647	5.7%
Deferred Cost W/O	2,004	0	0	100,000	100,000	n/a
Heat/Fuel Oil	380,239	249,522	362,261	380,663	18,402	5.1%
Insurance	328,181	182,570	349,785	438,466	88,681	25.4%
Materials & Supplies	2,721,407	1,221,494	2,165,148	2,365,874	200,726	9.3%
Other Expense	643,542	478,570	779,121	832,286	53,165	6.8%
Purchased Power	2,965,041	1,695,934	3,363,671	3,504,334	140,663	4.2%
Regulatory/Taxes	329,627	161,186	336,991	337,450	459	0.1%
Tele/Other Utilties	591,234	293,571	530,738	601,623	70,885	13.4%
Transportation	1,331,821	647,415	1,310,363	1,451,174	140,811	10.7%
(less) Trans Offset	-997,587	-496,851	-931,533	-972,935	-41,402	4.4%
Operating Expense	41,375,479	20,633,628	43,275,472	44,689,130	1,413,658	3.3%
Debt Service	14,186,791	7,609,466	15,918,441	17,882,458	1,964,017	12.3%
Capital Reserve	924,783	669,805	1,339,609	1,850,668	511,059	38.1%
R&R - Direct	3,516,250	1,463,475	2,926,950	3,182,846	255,896	8.7%
R&R - Contracted	34,559	70,000	140,000	147,700	7,700	5.5%
R&R - Indirect	1,145,000	633,230	1,265,000	1,110,000	-155,000	-12.3%
Lease & SBITA Expense	240,386	150,523	318,802	540,024	221,222	69.4%
Capital Finance Expense	20,047,769	10,596,499	21,908,802	24,713,696	2,804,894	12.8%
Total Expense	61,423,248	31,230,127	65,184,274	69,402,826	4,218,552	6.5%
Current Surplus (Deficit)	1,347,944	144,550	6,076	-35,984		
Transfer to R&R	0	-162,000	0	0		
Return of WW Accum Surplus	0	-250,000	0	0		
Ending Fund Balance	**13,255,896**	**12,988,446**	**11,939,130**	**14,280,189**		

2026 Combined Operating, Capital and Grant Funds

The total revenue and funding for 2026 is $152.14 million, expenditures are $152.20 million resulting in a deficit of $55,173. Operating fund details are included in Operating Revenues, Departmental Expense and Human Resources Sections. Capital funds details are included in the Capital Finance and Capital Expenditures Sections.

	Operating	Capital	Land Fund	Total
Water Sales	35,687,472	-	-	35,687,472
Assessment Income	30,377,304	-	-	30,377,304
Bonds - Water	-	25,025,000	-	25,025,000
Bonds - Wastewater	-	48,750,000	-	48,750,000
Capital Reserve - Water	-	1,800,000	-	1,800,000
R&R - Water	-	5,375,000	-	5,375,000
R&R - Wastewater	-	1,720,000	-	1,720,000
Operating Expenses	-	90,000	-	90,000
Contracted Billing Income	288,696	-	-	288,696
Interest Income	1,501,359	-	13,000	1,514,359
Other Income	1,512,011	-	-	1,512,011
Total Revenue	69,366,842	82,760,000	13,000	152,139,842
Salaries & Wages	16,413,361	784,468	-	17,197,829
Employee Benefits	7,170,529	298,722	-	7,469,251
Biosolids Disposal	3,241,202	-	-	3,241,202
Chemicals	2,193,699	-	-	2,193,699
Contracted Services	6,631,404	80,873,285	-	87,504,689
Deferred Cost W/O	100,000	-	-	100,000
Heat/Fuel Oil	380,663	-	-	380,663
Insurance	438,466	-	-	438,466
Materials & Supplies	2,365,874	635,923	-	3,001,797
Other Expense	832,286	30,000	-	862,286
Purchased Power	3,504,334	-	-	3,504,334
Regulatory/Taxes	337,450	-	-	337,450
Tele/Other Utilties	601,623	-	-	601,623
Transportation	1,451,174	137,602	-	1,588,776
(less) Trans Offset	(972,935)	-	-	(972,935)
Operating Expense	44,689,130	82,760,000	-	127,449,130
Debt Service	17,882,458	-	32,189	17,914,647
Capital Reserve	1,850,668	-	-	1,850,668
Renewal & Replacement -	3,182,846	-	-	3,182,846
Renewal & Replacement -	147,700	-	-	147,700
Renewal & Replace - Indire	1,110,000	-	-	1,110,000
Lease & SBITA Expense	540,024	-	-	540,024
Capital Finance Expense	24,713,696	-	32,189	24,745,885
Total Expense	69,402,826	82,760,000	32,189	152,195,015
Current Surplus (Deficit)	(35,984)	-	(19,189)	(55,173)

GFOA Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Portland Water District, Maine for its annual budget for the year beginning January 1, 2025. In order to receive the award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and are submitting it to GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Portland Water District
Maine

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

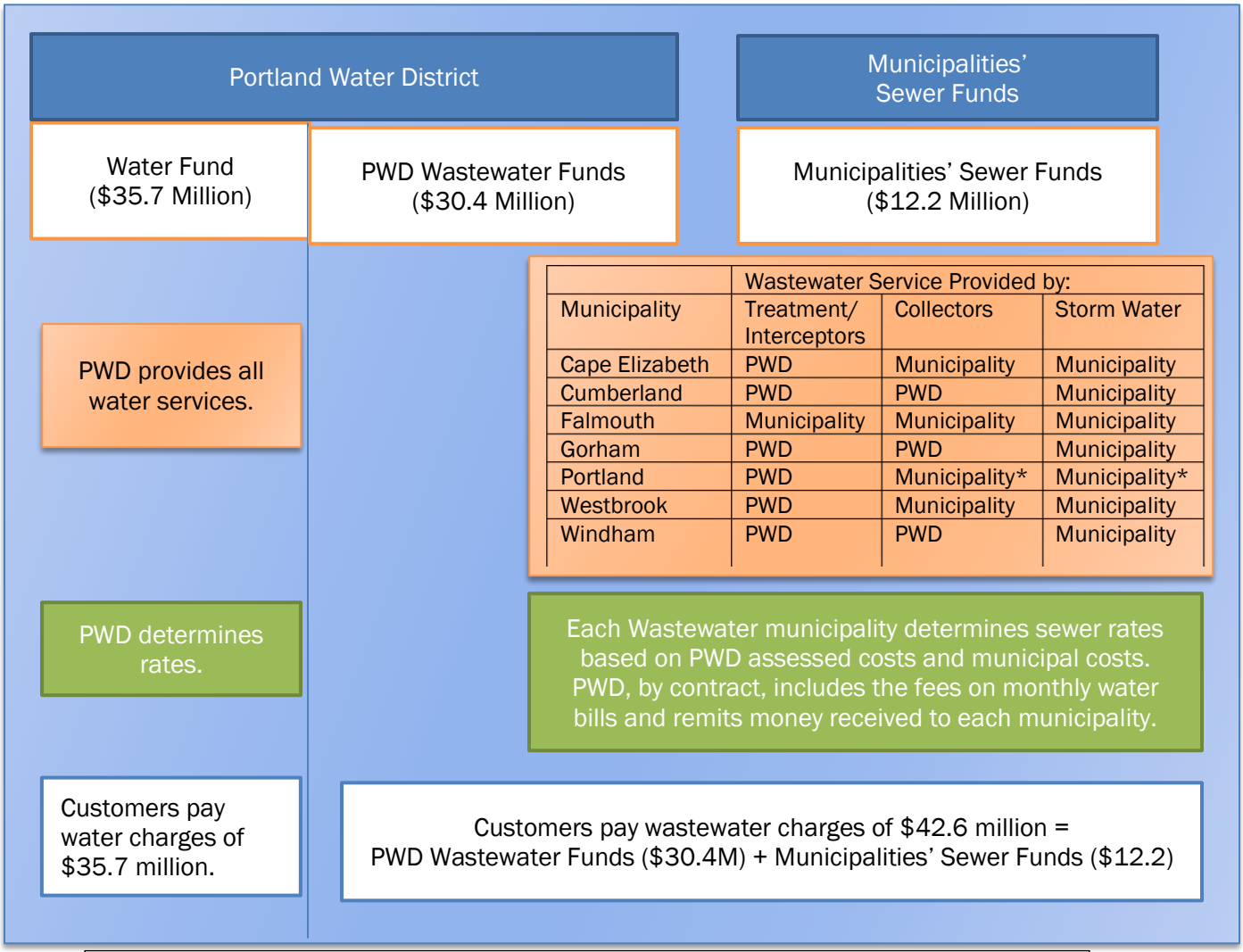
Introduction

PWD uses seven enterprise funds – a water fund and six wastewater funds. The six wastewater funds are for the towns of Cape Elizabeth, Cumberland, Gorham and Windham and the cities of Portland and Westbrook. Each of the seven funds has a separate operating and capital budget appropriation. Details are provided for each fund in the Financial Summary section.

Relationship between Portland Water District Funds/Municipalities' Sewer Funds and the Ratepayer

PWD provides water service directly to ratepayers. The cost of water service is recorded in a separate enterprise fund. PWD bills ratepayers' individual monthly charges to the customer.

PWD provides certain wastewater services on behalf of six communities – each with a separate enterprise fund. The services provided by PWD and Municipality are listed below. PWD bills the Municipality for services rendered. The Municipality determines the ratepayers' rates to recover PWD bills and their internal costs. The Municipality has requested PWD to include these monthly fees on the water bill mailed to the Ratepayers.



	Wastewater Service Provided by:		
Municipality	Treatment/ Interceptors	Collectors	Storm Water
Cape Elizabeth	PWD	Municipality	Municipality
Cumberland	PWD	PWD	Municipality
Falmouth	Municipality	Municipality	Municipality
Gorham	PWD	PWD	Municipality
Portland	PWD	Municipality*	Municipality*
Westbrook	PWD	Municipality	Municipality
Windham	PWD	PWD	Municipality

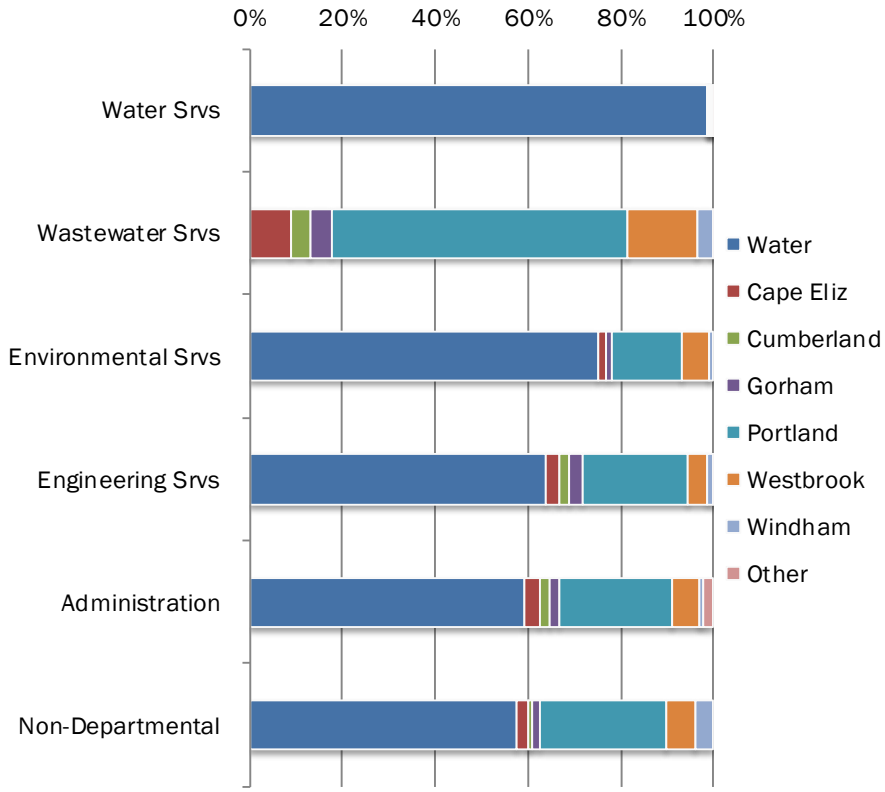
*By contract, PWD maintains collectors and storm drain system on Peaks Island, a small part of Portland

Relation of Functional Units (Departments) to Funds

As expenses are incurred, each department charges a cost center, which indicates to what fund the expenditure belongs. The totals below show how the costs for each department are spread across the organization. Not surprisingly, 98.8% of the costs of the Water Services department are assigned to the Water Fund and 99.8% of the Wastewater Services department costs go to the Wastewater funds. The expenditures of the remaining departments assign between 57.6% and 75.2% of costs to the Water Fund with the remaining going to the Wastewater funds.

Department	Dept Exp	Water	Cape Eliz	Cumber	Gorham	Portland	Westbr	Windh	Other
Water Srvs	$ 12,261,655	98.8%	0.1%	0.1%	0.1%	0.6%	0.2%	0.0%	0.2%
Wastewater Srvs	15,931,634	0.2%	8.8%	4.4%	4.2%	64.1%	14.8%	3.5%	0.0%
Environmenal Srvs	2,788,131	75.2%	1.5%	0.0%	1.3%	15.2%	5.9%	1.0%	0.0%
Engineering Srvs	6,397,747	63.8%	3.2%	2.0%	2.8%	22.7%	4.3%	1.0%	0.2%
Administration	7,664,712	59.3%	3.4%	1.9%	2.3%	24.0%	6.0%	0.9%	2.1%
Non-Departmental	618,186	57.6%	2.6%	0.9%	1.5%	27.4%	6.1%	4.0%	0.0%
Department Exp	45,662,065								
(less) Trans Exp	(972,935)								
Fund Expense	44,689,130								

Allocation of Costs Between Departments and Funds

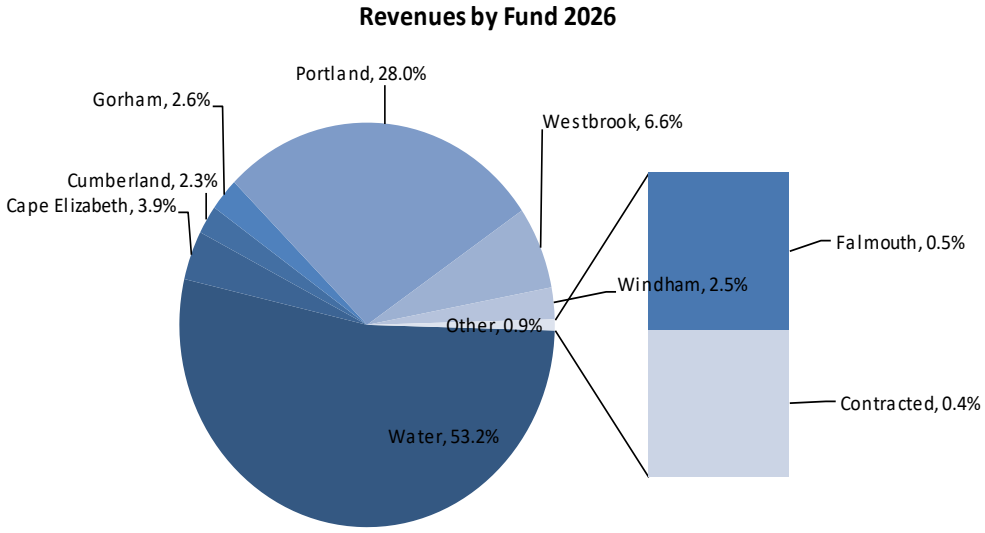


More details on how costs are allocated between departments and funds are included in the Financial Policy section.

2026 Operating Budget by Fund Summary

The table provides a summary of all funds and contract billing cost centers with a grand total. The individual fund information is on the following pages.

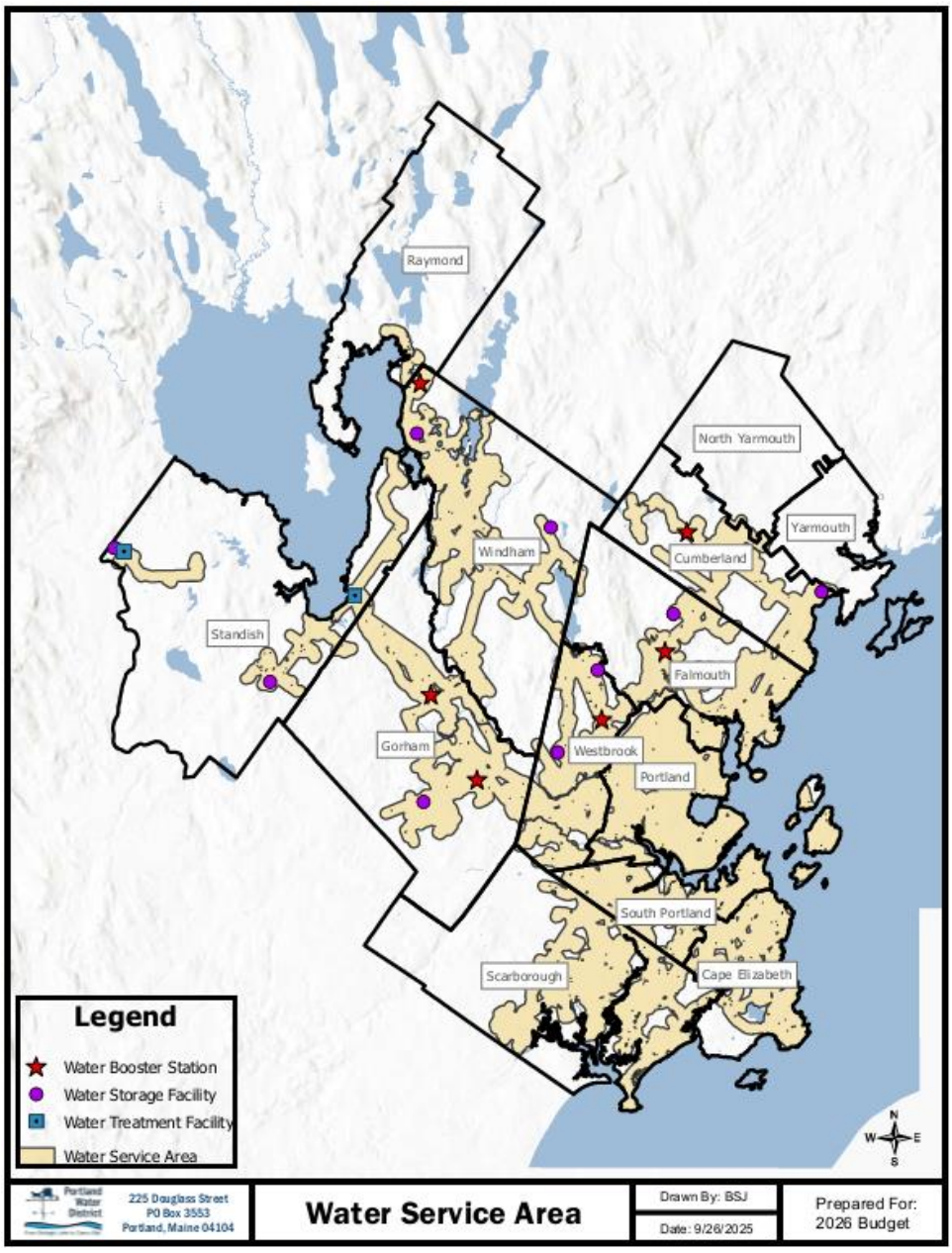
	Total	Water	Cape Eliz	Cumber	Gorham	Portland	Westbk	Windham	Falmouth /Cont
Beg Balance	$14,316,172	$7,023,191	$617,175	$636	$216,001	$5,781,579	$53,043	$503,782	$120,765
Water Revenue	35,687,472	35,687,472	-	-	-	-	-	-	-
WW Assess	30,377,304	-	2,607,936	1,544,256	1,756,356	18,270,780	4,232,532	1,651,332	314,112
Contract Billing	288,696	-	-	-	-	-	-	-	288,696
Interest Income	1,501,359	637,196	81,204	30,200	35,994	440,697	213,314	50,354	12,400
Other Income	1,512,011	577,404	35,791	12,258	20,354	682,581	128,537	55,086	-
	69,366,842	36,902,072	2,724,931	1,586,714	1,812,704	19,394,058	4,574,383	1,756,772	615,208
Depart Expense	44,689,130	22,502,269	1,908,658	961,316	1,065,018	14,027,244	3,285,860	736,466	202,299
Debt Service	17,882,458	10,079,213	582,904	405,110	581,644	3,814,200	1,078,437	937,175	403,775
Capital Reserve	1,850,668	1,850,668	-	-	-	-	-	-	-
Renew & Repl	4,440,546	2,162,523	212,844	212,476	152,277	1,422,830	175,510	80,184	21,902
Leases & SBITA's	540,024	307,399	20,525	7,812	13,765	129,784	34,576	2,947	23,216
	69,402,826	36,902,072	2,724,931	1,586,714	1,812,704	19,394,058	4,574,383	1,756,772	651,192
Surplus (Deficit)	(35,984)	-	-	-	-	-	-	-	(35,987)
Ending Surplus	$14,280,188	$7,023,191	$617,175	$636	$216,001	$5,781,579	$53,043	$503,782	$84,778



Fund: Water

Background

The Portland Water District's charter authorizes PWD to provide service to the inhabitants of 11 cities and towns. Over 200,000 inhabitants are served potable drinking water. In addition, water for public and private fire protection is provided. Water operation is regulated by the Department of Health and Human Services for water quality and the Maine Public Utilities Commission. Effective January 1, 2016, the Commission granted a waiver from their laws/rules including the Board review of water rate changes, financing transactions, capital reserve and new customer service line standards.

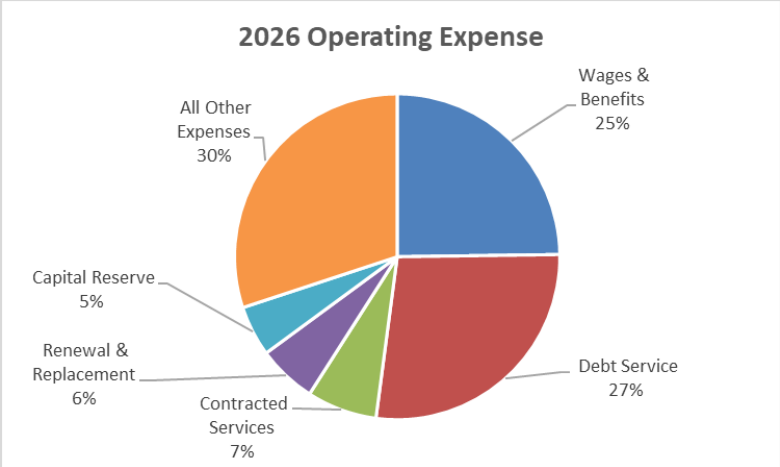


Fund: Water

The Portland Water District operates two water systems; the Greater Portland System delivers 22 million gallons of water per day from Sebago Lake and the Steep Falls System delivers 40,000 gallons per day from a single well in Standish. The quality of the water from Sebago Lake is exemplary, and the PWD was fortunate to receive a waiver from the filtration requirement that is normal for most surface water supplies. In order to maintain this waiver, PWD must have an effective source protection program and meet stringent requirements for disinfecting the water.

2026 Financial Summary

The proposed Operating expense and Capital budgets are $36,902,072 and $28,355,000, respectively.



Total Expenses are $2,727,896 or 8.0%, higher than the previous year. Operating Expenses are up 3.3% ($711,265), Debt Service increased $1,385,228 (15.9%) due to newly issued debt.

The Capital budget has included $15.97 million for water facilities including $6.0 million for ozone generators and $5.45 million for chemical storage at the Sebago Lake Water Treatment Facility. The $12.28 million budgeted for the distribution system include $9.0 million in water main renewals.

2026 Operating Expense Highlights

Salaries/Wages – Salaries and wages have increased 4.3%, or $268,784, to an amount of $6,461,024. Regular wages increased an average of 3.5%, The hours charged to the Water Fund were up 0.5% (944 hours).

Employee Benefits – The benefit rate (including FICA) decreased from 48.64% in 2025 to 46.59%, a decrease of 2.05%. The Employee Benefits expense decreased 1.5% ($41,510).

Chemicals – Costs, which will be $704,737 in 2026, are budgeted to decrease 30.2% ($305,260). The biggest factor in this decrease were much lower projected per unit cost for the chemicals. The volumes of chemicals used is expected to be relatively unchanged from 2025.

Contracted Services – The cost for services provided by third-party vendors increased $223,560 (9.5%). The majority of the increase involves Contractor Construction ($60,850), Repair Services ($60,000) and Paving ($55,250), these budget increases reflect current utilization of third-party services and increased maintenance efforts in this fund.

Materials & Supplies – This category, which includes parts and supplies purchased directly from outside vendors or items drawn from the District's inventory stockroom, increased $120,023 (13.3%). The growth reflects the rising cost of these commodities as well as increased utilization as the District increases maintenance efforts on system infrastructure.

Purchased Power – Overall this category is up $64,940 (8.9%). Energy supply costs decreased $37,240 from locking in long term contracts at the large facilities fully offset by transmission and delivery increases of $110,331 due to provider rates. Renewable energy expenses were lowered according to our energy consultant.

Support Services – These costs are related to general work done that cannot be directly charged to a fund as noted above (such as administrative time or training) or work done on behalf of several municipalities at the same time (engineering or laboratory services) that is allocated based on the value to each fund. Overall, Support Services allocated to the Water fund increased $318,797 or 5.2%.

Debt Service – This is the annual principal and interest payments on bonds issued to finance capital projects. This expense will increase 15.9% ($1.39 million) due to the issuance of new debt. Overall debt is expected to increase from $79.5 million at the end of 2025 to $105.7 million at the end of 2026.

Capital Reserve – This total represents 10% of Water Sales put aside for qualifying capital projects less the District's debt service costs related to those projects. The 2026 budget increase of $511,059 was due to the increase in Water Sales and the decline in expense as related debt is retired.

Renewal & Replacement – These are dollars put aside to fund capital projects. The total for this item is $2.16 million in the 2026 budget, a decrease of $10,084.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Water Sales	31,597,175	15,090,615	32,871,615	35,687,472	2,815,857	8.6%
Interest Income	965,262	396,865	741,943	637,196	-104,747	-14.1%
Other Income	709,285	314,159	560,618	577,404	16,786	3.0%
Total Revenue	33,271,722	15,801,639	34,174,176	36,902,072	2,727,896	8.0%
Salaries & Wages	5,617,281	2,877,495	6,192,240	6,461,024	268,784	4.3%
Employee Benefits	2,417,038	1,268,548	2,726,029	2,684,519	-41,510	-1.5%
Chemicals	818,437	332,520	1,009,997	704,737	-305,260	-30.2%
Contracted Services	2,641,456	1,079,202	2,350,816	2,574,376	223,560	9.5%
Facilities	129,450	69,122	121,681	131,515	9,834	n/a
Heat/Fuel Oil	133,550	73,173	160,934	153,982	-6,952	-4.3%
Insurance	48,750	30,044	50,714	56,653	5,939	11.7%
Materials & Supplies	1,168,534	538,292	904,817	1,024,840	120,023	13.3%
Other Expense	106,708	69,774	102,167	72,555	-29,612	-29.0%
Purchased Power	611,181	313,980	727,853	792,793	64,940	8.9%
Regulatory/Taxes	270,893	148,453	282,196	279,456	-2,740	-1.0%
Tele/Other Utilties	97,848	44,568	95,307	114,237	18,930	19.9%
Transportation	903,106	441,100	927,247	993,779	66,532	7.2%
SS - Administration	4,200,155	2,150,074	4,515,417	4,598,593	83,176	1.8%
SS - Engineering Services	1,664,990	872,888	1,205,497	1,450,422	244,925	20.3%
SS - Environmental Services	283,694	143,439	213,332	217,275	3,943	1.8%
SS - Water Services	177,667	103,714	204,760	191,513	-13,247	-6.5%
Operating Expense	21,290,738	10,556,386	21,791,004	22,502,269	711,265	3.3%
Debt Service	8,309,565	4,230,198	8,693,985	10,079,213	1,385,228	15.9%
Capital Reserve	924,783	669,805	1,339,609	1,850,668	511,059	38.1%
Renewal & Replacement - Direct	1,905,000	702,500	1,405,000	1,505,000	100,000	7.1%
Renewal & Replace - Indirect	699,175	384,194	767,607	657,523	-110,084	-14.3%
Lease & SBITA Expense	128,600	83,463	176,971	307,399	130,428	73.7%
Total Expense	33,257,861	16,626,546	34,174,176	36,902,072	2,727,896	8.0%
Current Year Surplus (Deficit)	13,861	-824,907	0	0		
Prior Year Surplus	6,803,197	6,817,058	5,907,276	7,023,191		
Accumulated Surplus	6,817,058	5,992,152	5,907,276	7,023,191		

Operation Summary

The current treatment processes at the Sebago Lake Water Treatment Facility (SLWTF) include ozone, ultra-violet energy (UV) and chloramines for disinfection, fluoridation for dental benefit, and the addition of two corrosion control inhibitors. In order to meet the requirements of the new Long-Term II Treatment Rule, PWD installed a UV treatment system in 2014. The construction project also included the replacement of the 20-year-old ozone production system.

PWD maintains approximately 1,027 miles of water mains that carry the water from Sebago Lake to customers' homes. During the past few years, more efforts are being focused on the renewal of older water mains in our system. In 2026, PWD plans to spend $8 million to replace and upgrade these mains and $2.4 million of galvanized pipe. In addition, the Transmission/Distribution group performs operation and maintenance procedures to ensure that our customers experience minimal disruptions in water service.

A multi-year effort continues to improve hydraulic capacity and meet system demands in the 407 pressure zones. The completed phases included construction of a new booster pump station in North Gorham and a water main from this booster station to Main St. in Gorham Village. The new Wards Hill Booster Station replaced an aging and under-sized pump station in Gorham Village, and removed this water demand from the transmission pipelines, freeing up capacity in the middle portion of the transmission pipelines for the cities.

In 2024, a one-million-gallon ground-level concrete reservoir was constructed on Libby Hill in Windham and placed into service. As a ground level reservoir needs to be located at a higher elevation to maintain the desired water pressure in the distribution system, it was constructed on a hill a few miles from the elevated tank it replaced. That tank was undersized and had reached the end of its service line.

The next phases include the removal of the elevated tank, and many water main upgrades in the coming years, both to connect the new reservoir to the distribution system and upsize mains between the reservoir and the Wards Hill Booster Station. Eventually, Wards Hill will become the primary supply of water to this area, then the aging and under-sized Prides Corner Booster Station in Westbrook will be placed into a back-up role. In addition, the water travelling to Windham Center will no longer need to flow from the lake to Westbrook, and then be pumped back into Windham. The water will now flow a shorter distance through the transmission system and be pumped from North Gorham over to Windham. This will also free up more capacity in the middle portion of the transmission pipelines for the cities.

Water quality in the distribution system is constantly monitored by routine sampling and through tracking of water quality inquiries. This information is reviewed and shared monthly with office and field employees to help make water quality everyone's responsibility. One of the most important means of ensuring high quality water is the maintenance of an optimized chlorine residual throughout the distribution system. Each month, plant and Lab Staff review the current state of the system and adjust the target chlorine dosage at the plant. Since the addition of UV in 2014, the additional level of treatment has significantly improved the water quality at the far ends of the distribution system.

Operation Summary (continued)

In an effort to improve system operation and prioritize activities, PWD joined the Partnership for Safe Water in 2014. The Partnership is a voluntary continuous improvement program that uses optimization methods to improve drinking water systems. Initially, the partnership successfully developed and implemented a self-assessment and optimization program for surface water treatment plants by many organizations; including American Water Works Association, US EPA, Association of Metropolitan Water Agencies, National Association of Water Companies, Association of State Drinking Water Administrators, and the Water Research Foundation.

PWD reported basic distribution system data for the first few years. In 2016, PWD staff began a multi-year process to prepare for what the Partnership refers to as the third-phase submittal. The focus of this work is to help utilities evaluate their own distribution system performance against regulatory requirements and industry Best Management Practices. In areas where improvement is desired, a continuous improvement process supports the creation of short-term and long-term goals.

The Distribution System Optimization Program focuses on topics such as maintenance of system chlorine residuals, hydrant and valve maintenance, management of main breaks, water loss, customer complaints, Cross Connection Control Program, main renewal programs, staffing, and funding. PWD is not eligible to join the Treatment Plant Optimization Program because PWD has a waiver from filtration.

Over the years, PWD has adjusted service standards, and developed initiatives to support Partnership for Safe water recommendations, the most recent being the 2024 adoption the PSW's criteria for Main Breaks/Leaks per 100 miles of water main performance metric.

Capital Summary

A five-year capital plan is updated each year. The projects are prioritized based on operational needs and financing availability. The table below indicates the projects scheduled for the next fiscal year and the funding source of those projects. Detailed descriptions of the projects can be found in the Capital Finance and Capital Expenditures sections.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
SCADA & Technology	$85,000	$85,000	$85,000	$685,000	$205,000	$1,145,000
Water Distribution System	$12,275,000	$12,875,000	$26,175,000	$19,075,000	$15,075,000	$85,475,000
Water Facilities Program	$15,970,000	$8,770,000	$1,300,000	$1,050,000	$7,200,000	$34,290,000
Water Supply	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Grand Total	**$28,355,000**	**$21,755,000**	**$27,585,000**	**$20,835,000**	**$22,505,000**	**$121,035,000**

	2026	2027	2028	2029	2030
SCADA & Technology	$85,000	$85,000	$85,000	$685,000	$205,000
110/3058 Miscellaneous SCADA Project Upgrades	$85,000	$85,000	$85,000	$85,000	$85,000
110/3061 SLWTF SCADA PC/Server Replacement Project					$120,000
110/3333 SCADA Historian Licensing				$600,000	
Water Distribution System	$12,275,000	$12,875,000	$26,175,000	$19,075,000	$15,075,000
262/3070 Distribution System Head End Storage		$800,000	$12,000,000		
307/3004 WIT03 - New 407 Zone Tank Design/Construction/Demo	$500,000				
307/3387 Rt. 302 PRV			$100,000		
307/3388 Pope Rd. Distribution Pipe			$1,000,000		
408/3092 Water System Redundancy (looping), Upsizing	$50,000	$50,000	$50,000	$50,000	$50,000
43/3121 WMR- Various Main Replacements	$9,000,000	$11,000,000	$12,000,000	$13,000,000	$14,000,000
43/3341 Water Main Abandonment - Port. Brighto	$1,000,000				
43/3386 Gray Rd. Water Crossings				$1,000,000	
43/3389 Scarborough Rt. 1				$4,000,000	
53/3087 Water Valve Replacement	$200,000	$200,000	$200,000	$200,000	$200,000
53/3322 Elizabeth Rd. Transmission Valve Replacement	$700,000				
56/3077 Water Main Replacement - Seasonal Mains	$25,000	$25,000	$25,000	$25,000	$25,000
61/3082 Water Services - Renew Domestic and Fire	$600,000	$600,000	$600,000	$600,000	$600,000
65/3072 Water Hydrant Replacement	$200,000	$200,000	$200,000	$200,000	$200,000
Water Facilities Program	$15,970,000	$8,770,000	$1,300,000	$1,050,000	$7,200,000
122/3008 STW02 - Steep Falls Upgrade - Phase 1		$800,000			
122/3032 Water Facilities R&R	$150,000	$150,000	$150,000	$150,000	$100,000
122/3210 STW01 - Chemical Storage Facilities Upgrades	$5,450,000				
122/3211 STW01 - Windham 510 Pump Upgrades	$1,500,000				
122/3245 Throttling Valve Rehabilitation	$350,000				
122/3252 STW01 - Fuel Storage Tank Upgrade					$500,000
122/3288 STW01 - Roof Replacement Phase 2	$700,000				
122/3313 SLWTF Electrical Service Improvements	$100,000				
122/3314 CUB01 - Blanchard Rd. PS Domestic Upgrade					$400,000
122/3328 STW01 - HVAC Improvements		$120,000	$1,000,000		
122/3329 STW01 - Unattended Operation	$500,000	$700,000			
122/3340 STW01 - Standish 540 Pumping Upgrade	$150,000	$1,350,000			
122/3344 STW01 - Plant Bypass Piping Evaluation			$100,000		
122/3345 Water Pump Stations Evaluation		$300,000			
122/3346 STW01 - Instrument and actuators upgrade	$350,000				
122/3361 STW01- Facilities Master Plan Evaluation				$450,000	$5,000,000
122/3367 SLWTF Laboratory Autoclave Replacement	$70,000				
122/3372 STW01 - Ozone Generator Renewal	$6,000,000				
122/3375 FAB01 - Winn Rd. PS Upgrades					$500,000
122/3376 Water Facilities Master Planning Evaluation				$400,000	
122/3377 STW01 - Comprehensive Plant Evaluation					$400,000
122/3379 GOB01 - Gorham Pump Station Elim/Retire					$250,000
18/3007 STW01- Intake Screening Upgrade	$450,000	$4,500,000			
203/3102 Water Storage Facility Maintenance & Upgrade	$50,000	$50,000	$50,000	$50,000	$50,000
203/3104 GOT01 - Water Tank Maintenance- Gorham Tank Rehab	$150,000	$800,000			
Water Supply	$25,000	$25,000	$25,000	$25,000	$25,000
46/3097 Water System Security Improvements	$25,000	$25,000	$25,000	$25,000	$25,000
Grand Total	**$28,355,000**	**$21,755,000**	**$27,585,000**	**$20,835,000**	**$22,505,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Water	$23,300,000	$17,370,000	$23,500,000	$14,850,000	$14,200,000
Cap Reserve Water	$1,800,000	$2,000,000	$2,500,000	$3,600,000	$4,800,000
Operating Expenses		$300,000	$100,000		$650,000
R&R - Water	$3,255,000	$2,085,000	$1,485,000	$2,385,000	$2,855,000
Grand Total	**$28,355,000**	**$21,755,000**	**$27,585,000**	**$20,835,000**	**$22,505,000**

Projections for Rate-Making Purposes

Multi-year projections are made for the water fund to provide an understanding of the future impact on water rates.

Major Assumptions:

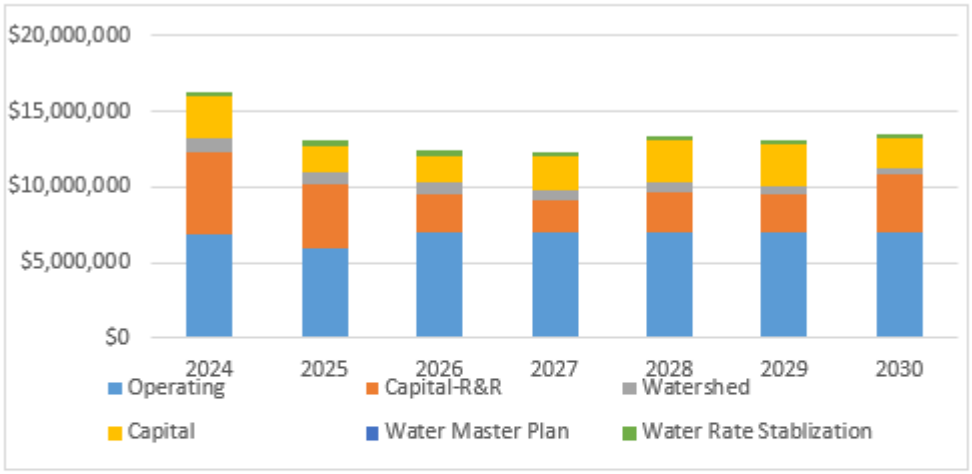
The assumptions incorporated in the projections are as follows:

- Salary increases with an annual increase of 3.5%. Water, SCADA and support staffing increased for all funds by 4 full-time employees in the next few years.
- Benefit increases of 10% in 2027 and 5% on average for other years.
- Other expenses increase between 3% and 5% each year, except 13% electricity rate in 2027 due to CMP cost increases.
- New debt service and renewal/replacement fund expenditures consistent with the 2026 5-year capital plan, which includes close to $9.0 million of PWD capital projects. Most new debt assumed a 20-year life between 4.25% interest.

Summary of Projection Impact:

Water Revenue is projected to increase to $48,154,194 in 2030, a 35% increase over 2026 Budget, which results in an average annual increase of 8.75%. The most significant cost change relates to debt service issued to finance capital projects..

Reserve Fund Balances



Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

2023	2024	2025	2026	2027	2028	2029	2030
26%	26%	27%	29%	30%	33%	34%	34%

Debt Service Ratio – Target: Greater or Equal to 125%

2023	2024	2025	2026	2027	2028	2029	2030
151%	123%	138%	140%	143%	143%	142%	144%

Projections for Rate-Making Purposes (continued)

Water Fund

Operating Fund:

	2024 Actual	2025Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:							
Water Sales	31,597,175	32,871,615	35,687,472	39,306,335	43,294,866	46,113,904	48,154,194
Interest Income	965,262	720,950	637,196	637,196	637,196	637,196	637,196
Other Income	709,285	560,618	577,404	577,404	577,404	577,404	577,404
Total Revenues	33,271,722	34,153,183	36,902,072	40,520,935	44,509,466	47,328,504	49,368,794
Operating Expenses:							
Salaries & Wages	5,617,281	6,192,240	6,461,024	6,903,960	7,293,299	7,548,564	7,812,764
Employee Benefits	2,417,038	2,705,036	2,684,519	3,114,255	3,359,339	3,527,306	3,686,035
Chemicals	818,437	1,009,997	704,737	725,879	747,655	770,085	793,188
Contracted Services	2,641,456	2,350,816	2,574,376	2,651,607	2,731,155	2,813,090	2,897,483
Facilities	129,450	121,681	131,515	135,460	139,524	143,710	148,021
Heat/Fuel Oil	133,550	160,934	153,982	158,601	163,359	168,260	173,308
Insurance	48,750	50,714	56,653	58,353	60,104	61,907	63,764
Materials & Supplies	1,168,534	904,817	1,024,840	1,110,085	1,161,088	1,195,921	1,231,799
Other Expense	106,708	102,167	72,555	74,732	76,974	79,283	81,661
Purchased Power	611,181	727,853	792,793	895,856	922,732	950,414	978,926
Regulatory/Taxes	270,893	282,196	279,456	287,840	296,475	305,369	314,530
Tele/Other Utilties	97,848	95,307	114,237	117,664	121,194	124,830	128,575
Transportation	903,106	927,247	993,779	1,023,592	1,054,300	1,085,929	1,118,507
SS - Administration	4,200,155	4,515,417	4,598,593	4,829,672	5,016,822	5,204,953	5,393,633
SS - Engineering Services	1,664,990	1,205,497	1,450,422	1,522,943	1,581,576	1,640,490	1,699,548
SS - Environmental Services	283,694	213,332	217,275	228,193	237,035	245,924	254,839
SS - Water Services	177,667	204,760	191,513	201,137	208,931	216,766	224,624
	21,290,738	21,770,011	22,502,269	24,039,829	25,171,562	26,082,801	27,001,205
Debt Service & Lease	8,309,565	8,870,956	10,079,213	11,514,326	13,571,124	14,778,923	15,305,809
Renewal & Replacement - Direct	1,905,000	1,405,000	1,505,000	1,805,000	2,005,000	2,205,000	2,400,000
Renewal & Replace - Indirect	827,775	767,607	964,922	661,780	661,780	661,780	661,780
Capital Finance Expense	11,042,340	11,043,563	12,549,135	13,981,106	16,237,904	17,645,703	18,367,589
Total Operating Expenses	32,333,078	32,813,574	35,051,404	38,020,935	41,409,466	43,728,504	45,368,794
Current Year Surplus(Deficit)	938,644	1,339,609	1,850,668	2,500,000	3,100,000	3,600,000	4,000,000
Transfer to Capital Reserve	-924,783	-1,339,609	-1,850,668	-2,500,000	-3,100,000	-3,600,000	-4,000,000
Prior Year Surplus	6,803,197	5,907,276	7,040,500	7,040,500	7,040,500	7,040,500	7,040,500
Accumulated Surplus	6,817,058	5,907,276	7,040,500	7,040,500	7,040,500	7,040,500	7,040,500

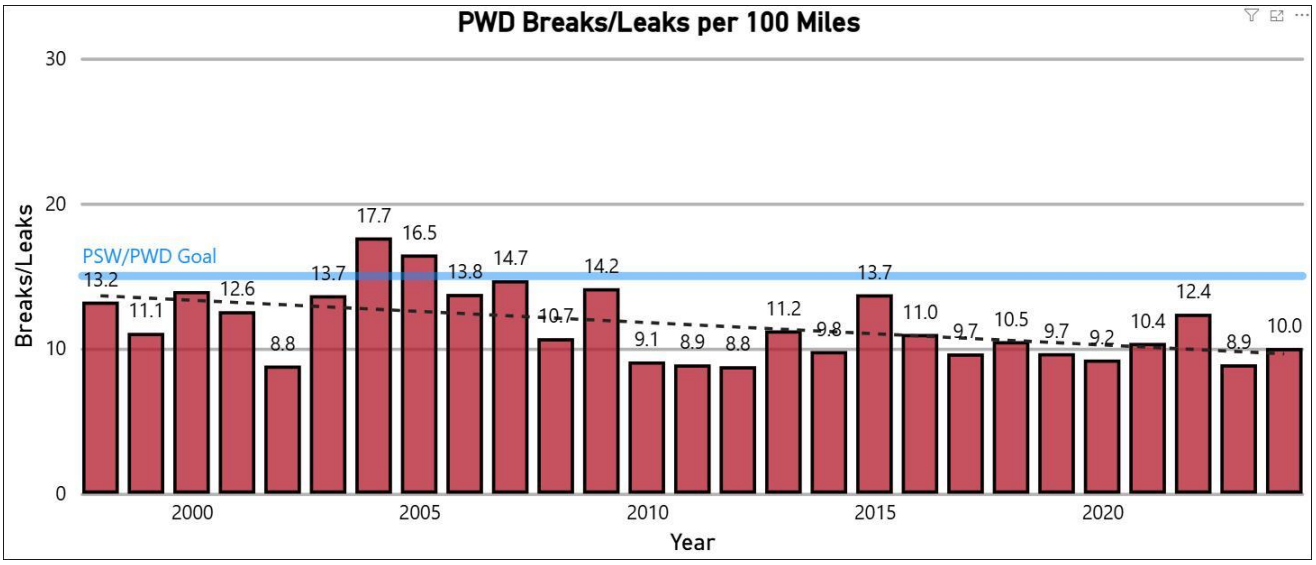
Capital Expenditures: (See details in the Capital Expenditure section) Target Balance: $4,050,000

	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
R&R Balance BOY	$ 4,232,659	$ 2,482,659	$ 2,102,659	$ 2,622,659	$ 2,542,659
Contribution	$ 1,505,000	$ 1,705,000	$ 2,005,000	$ 2,305,000	$ 2,605,000
Withdrawals	$ (3,255,000)	$ (2,085,000)	$ (1,485,000)	$ (2,385,000)	$ (1,305,000)
R&R Balance EOY	$ 2,482,659	$ 2,102,659	$ 2,622,659	$ 2,542,659	$ 3,842,659

Water Main Renewals



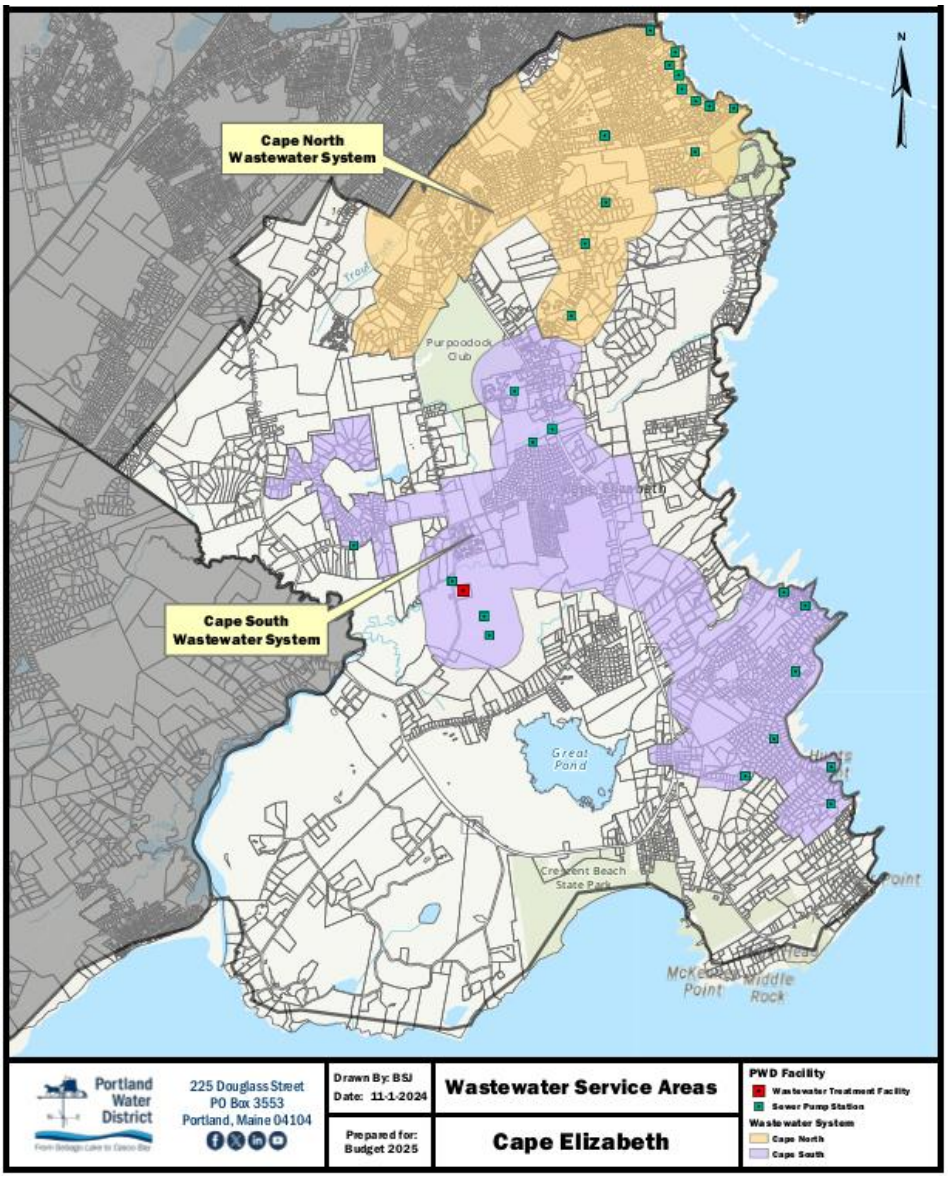
Our commitment to maintain aging water infrastructure includes replacing water mains. The 2026 budget continues this commitment with planned projects totaling $9 million dollars. The projects will be funded with a withdrawal from the capital reserve ($1.8 million) and bond proceeds ($7.2 million). The increased investment in main renewal has positively impacted the number of main breaks.



Fund: Wastewater - Cape Elizabeth

Background

The Portland Water District's charter authorizes PWD to provide wastewater treatment and collection system-interceptors service to the town. The town maintains most of the collection system but has contracted with PWD to maintain several pump stations within that system. PWD operates a treatment facility that treats wastewater from the southern section of the town and contracts with the City of South Portland to provide treatment services for the northern section of the town. Additionally, by contract, PWD provides utility billing services.



Summary of Services Provided:

Treatment:

Cape South 2.75 million gallons/day

Cape North 0.72 million gallons/day (by South Portland's plant)

Collection System:

27 Pump Stations with 18.7 miles of pipe

Utility Billing Services:

Annual Billings of $2,406,216 on 2,451 Customers (avg. $81.81/month)

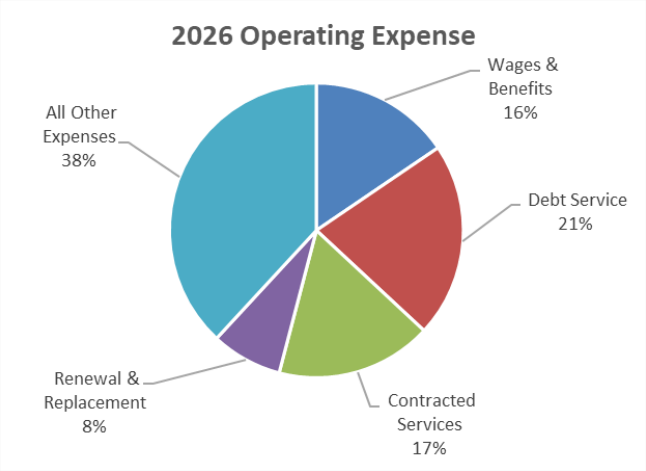
Fund: Wastewater - Cape Elizabeth

2026 Financial Summary

The proposed assessment of $2,607,936 is a 5.4% increase.

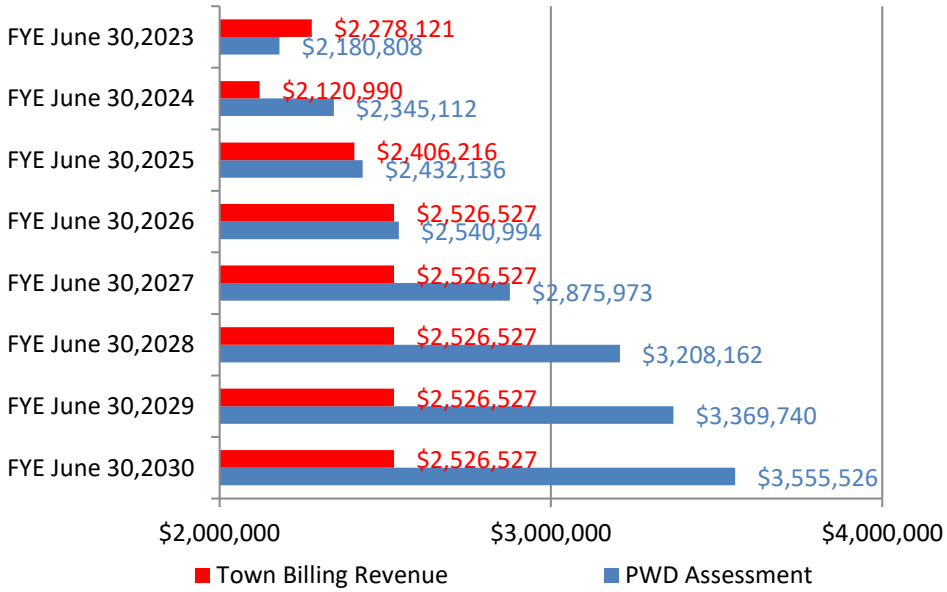
The proposed Operating Expense and Capital budgets are $2,724,931 and $4,785,000 respectively. The Operating Expense budget increased $129,569 or 5.0%.

The majority of 2026 Capital budget is the $4.70 million slated for aeration and clarifier upgrades at the Cape Elizabeth Wastewater Treatment Facility.



Assessment Compared to Ratepayers' Billing

The municipality's fiscal year end is June 30, while PWD's is December 31. The chart below compares the cash as collected by PWD for sewer billing on their behalf and PWD's assessment for services rendered. The municipality may incur additional sewer-related costs. The municipality determines when to increase the sewer billing rates.



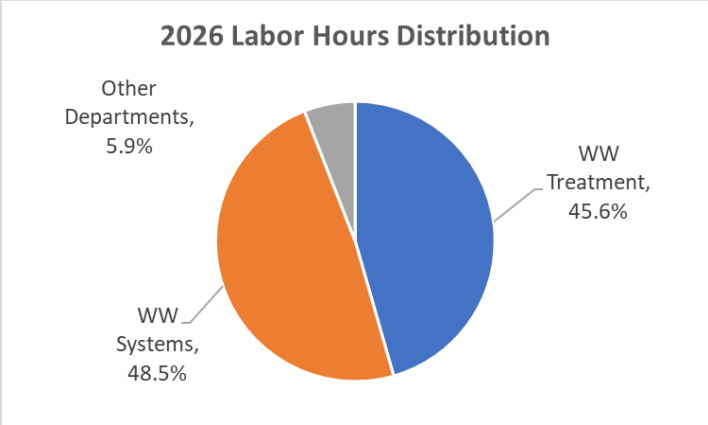
Revenue Assumptions:

- Consumption is for the 12 months ending June 30, 2025

- Rate History:

Effective Date	Base/Per HCF
Mar 2016	$49.50/$5.68
July 2022	$50.99/$5.85
July 2023	$52.51/$6.03
July 2024	$54.09/$6.21
July 2025	$56.79/$6.52

2026 Operating Expense Highlights



Salaries/Wages – Salaries and wages have increased 0.5%, or $1,415, to an amount of $299,436. Regular wages increased an average of 3.5%, hours budgeted were down 3.4% (291 hours).

Employee Benefits – The benefit rate (including FICA) decreased from 48.64% in 2025 to 46.59%, a decrease of 2.05%. The Employee Benefits expense decreased 5.1% ($6,614).

Biosolids Disposal – The projected volume of wet tons processed is expected to decrease slightly. Overall, the budget in Cape Elizabeth is anticipated to decrease $1,170 or 4.5%.

Chemicals – Overall, chemical costs have increased by 6.3%, or $2,259. Sodium Bicarbonate is used to manage the effluent pH of the treatment plant. Usage is projected for a small increase in 2026. It has become more difficult to de-nitrify. The planned 2026 aeration tank upgrade will reduce usage in the future. This item will increase $2,653 partially offset by a $394 reduction in Polymer.

Materials & Supplies – This category, which includes parts and supplies purchased directly from outside vendors or items drawn from the District's inventory stockroom, decreased $3,850 (6.4%).

Purchased Power – Overall this category is down $10,199 (5.9%). This was due to lowering the energy usage by 4% and also renewable energy expenses were lowered according to our energy consultant.

Support Services – These costs are related to general work done that cannot be directly charged to a fund as noted above (such as customer service, billing or information technology) or work done on behalf of several municipalities at the same time (engineering or laboratory services) that is allocated based on the value to each fund. Overall, Support Services increased $3,496 or 1.0%.

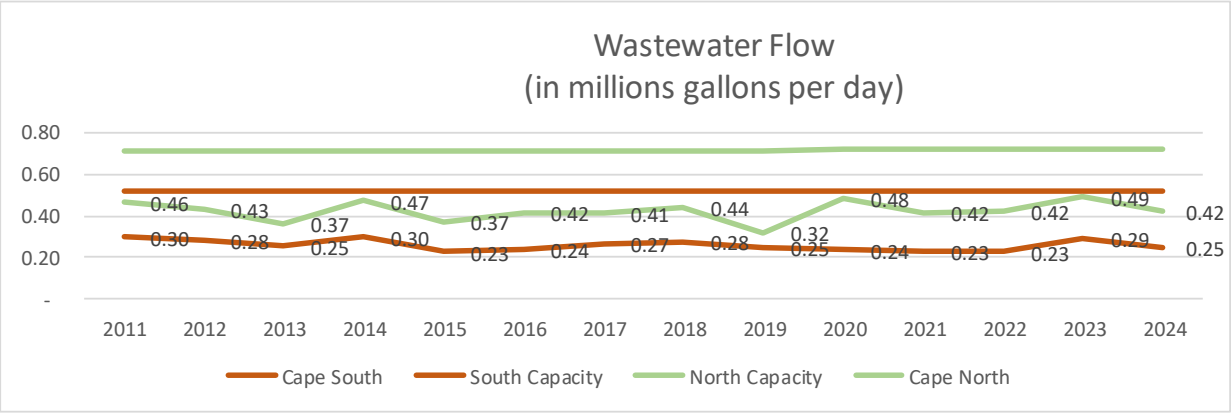
Debt Service/Lease Expense – This represents the annual principal and interest payments on bonds issued to finance capital projects. This cost increased $128,544 (28.3%) from the prior year budget to $582,904. The District plans on issuing new debt during 2026 related to the aeration and clarifier project at the Cape Elizabeth Wastewater Treatment Facility.

Renewal & Replacement – These are dollars put aside to fund capital projects and the replacement of equipment that has served its useful life. A contribution of $212,844 will be made in 2026.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Assessment Income	$2,390,220	$1,237,026	$2,474,052	$2,607,936	$133,884	5.4%
Interest Income	93,345	47,899	78,865	81,204	2,339	3.0%
Other Income	83,585	21,259	42,445	35,791	(6,654)	-15.7%
Total Revenue	2,567,150	1,306,184	2,595,362	2,724,931	129,569	5.0%
Salaries & Wages	270,566	121,236	298,021	299,436	1,415	0.5%
Employee Benefits	116,785	53,392	130,056	123,442	(6,614)	-5.1%
Biosolids Disposal	21,251	12,758	25,814	24,644	(1,170)	-4.5%
Chemicals	28,120	22,426	35,994	38,253	2,259	6.3%
Contracted Services	488,436	219,785	473,101	468,021	(5,080)	-1.1%
Deferred Cost W/O	-	-	-	4,500	4,500	n/a
Heat/Fuel Oil	30,542	22,980	16,781	17,069	288	1.7%
Insurance	10,560	5,446	11,494	11,872	378	3.3%
Materials & Supplies	81,506	17,712	60,400	56,550	(3,850)	-6.4%
Other Expense	4,626	4,223	750	750	-	0.0%
Purchased Power	162,532	82,343	171,514	161,315	(10,199)	-5.9%
Regulatory/Taxes	2,876	1,515	2,175	2,330	155	7.1%
Tele/Other Utilties	22,207	10,643	18,385	20,215	1,830	10.0%
Transportation	39,023	15,927	36,334	38,380	2,046	5.6%
SS - Administration	254,470	128,773	274,059	278,901	4,842	1.8%
SS - Engineering Srvs	91,220	43,597	111,140	118,626	7,486	6.7%
SS - Environmental Srvs	35,860	18,237	36,855	39,184	2,329	6.3%
SS - Wastewater Srvs	212,565	103,993	210,873	200,086	(10,787)	-5.1%
SS - Water Services	4,714	2,752	5,458	5,084	(374)	-6.9%
Operating Expense	1,877,859	887,738	1,919,204	1,908,658	(10,546)	-0.5%
Debt Service	414,005	218,902	454,360	582,904	128,544	28.3%
R&R - Direct	155,000	82,500	165,000	175,000	10,000	6.1%
R&R -Indirect	35,408	19,833	39,602	37,844	(1,758)	-4.4%
Lease & SBITA Expense	15,377	5,777	17,196	20,525	3,329	19.4%
Total Expense	2,497,649	1,214,750	2,595,362	2,724,931	129,569	5.0%
Current YR Surplus (Deficit)	69,501	91,434	-	-		
Prior Year Surplus	382,796	452,297	387,831	617,175		
Accumulated Surplus	452,297	543,731	387,831	617,175		

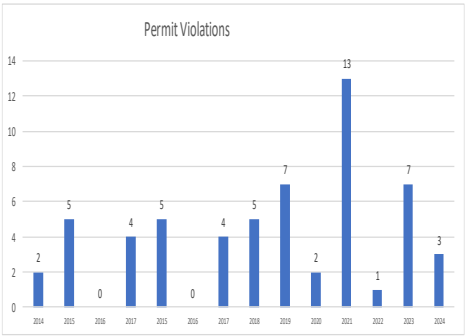
Operation Summary Cape Elizabeth

Wastewater Treatment: The Cape Elizabeth Wastewater System is comprised of two general areas, North and South. Flow generated in the Northern area is delivered to South Portland for treatment while flow generated in South Cape is treated at the Cape Elizabeth WWTF. The Cape Elizabeth treatment facility is designed to treat 520,000 gallons per day with a peak capacity of 2.75 mgd during wet weather. On the Town of Cape Elizabeth's behalf, PWD owns 715,400 gallons per day of capacity at South Portland's WWTF. The Cape Elizabeth treatment facility is currently operated in a way that provides some nitrogen removal; however, it is anticipated that the permit renewal may require further reductions in effluent nitrogen.



In 2024, flows remained steady for the year with the flow in the Northern area averaging 0.49 mgd and the South Cape flow to the treatment plant averaging 0.25 mgd.

Effluent Permit Requirements:

Parameter	Discussion
Biological Oxygen Demand (BOD)	Measure of organic material and the strength of pollution. The treatment plant removed 91% of the BOD; well above the required 85% removal.
Total Suspended Solids (TSS)	Measure of suspended material in the incoming wastewater; also, the strength of pollution. The treatment plant removed 93% of the TSS, well above the required 85% removal.
Total Residual Chlorine	Used previously for disinfecting the treated effluent, chlorine must be removed before the effluent is discharged. The permit limit was met at all times. The UV disinfection upgrade has eliminated the use of disinfection system chemicals and the need to monitor chlorine residual.
Fecal Coliform Bacteria	Following disinfection, the fecal coliform level is monitored to confirm the treatment plant effluent was properly disinfected.
	The Discharge Permit was renewed in late 2016. A permit application was submitted and renewal of the permit is pending Maine DEP action. 2024 saw 3 violations earning the Cape Facility the Silver Peak performance award. As of September 2025, there has been 1 violation at Cape.

Operation Summary (continued)



Wastewater Conveyance – interceptors and pumping stations: To continue to maintain resiliency in the Cape System, several generators are currently under design to be replaced in the system and completed in early 2026 including Broad Cove North and Peabbles Cove generators. Unexpected work at Mitchell Road pump station this year has given us opportunity to install a bypass connection at the station allowing redundancy at the site if needed in the future.

In July, there was a break on the Oakhurst Road Pump Station force main, crews responded immediately and the pipe was repaired within hours. PWD is undergoing an overall force main planning assessment to look into force main conditions and replacement costs.

Additional work performed by the Systems group is shown in the table below:

Parameter	2025 Actual to September	2026 Projected
Preventive Work Orders	974	1,100
Corrective Work Orders	28	50
Wet wells cleaned	39	50
Debris removed (ton)	123	150
Dry Weather Overflows	1	1

2025 Other Highlights

- With our asset management system, we continue to proactively manage maintenance. Our Maintenance and Operations Team has been systematically reviewing our systems and treatment assets to create a prioritized listing of equipment to refine our preventive maintenance program. This effort is ongoing.
- Radio network upgrades have been completed to maintain efficient monitoring of remote pump stations and the treatment plant. In 2025 there was a noticeable increase in network reliability due to upgrades on the system.
- Legislative action that prohibits land application of biosolids due to PFAS concerns has created management challenges throughout Maine. A biosolids management plan began in 2022 and identified near, mid, and longer-range options for biosolids management that included possible regional efforts to economically manage biosolids in the future. A more detailed effort has continued in 2023. This includes a detailed review of nearly 30 technical responses to a Request for Information. The contract to manage current biosolids will provide some potential certainty in disposal and cost through 2027.

2026 Work Plan

- Asset Management Software will drive the preventive maintenance program, generating both monthly and annual preventive maintenance work orders. Efforts to refine the existing maintenance approach will continue.
- Flow monitoring will continue to assess the flow reductions that have been realized due to the Ottawa Rd. drainage area I/I flow reduction efforts by Cape Elizabeth and South Portland. This effort is required by Maine DEP's post construction monitoring to assess if the related combined sewer overflow can be eliminated.
- An upgrade to the aeration system and clarifiers began in 2025 and will continue through 2026. This will, in part, increase the ability of the plant to reduce effluent nitrogen.
- A permit renewal was submitted and the permit issuance is pending from Maine DEP.

Capital Summary

A five-year capital plan is updated each year. The projects are prioritized based on operational needs and financing availability. The table below indicates the projects scheduled for the next fiscal year and the funding source of those projects. Detailed descriptions of the projects can be found in the Capital Finance and Capital Expenditures sections.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
WW Collection & Pumping	$35,000	$395,000	$35,000	$2,235,000	$260,000	$2,960,000
WW Treatment	$4,750,000	$410,000	$2,065,000	$150,000	$1,850,000	$9,225,000
Grand Total	**$4,785,000**	**$805,000**	**$2,100,000**	**$2,385,000**	**$2,110,000**	**$12,185,000**

Projects:	2026	2027	2028	2029	2030
WW Collection & Pumping	$35,000	$395,000	$35,000	$2,235,000	$260,000
52/3130 Cape Elizabeth Pump Station R&R	$35,000	$35,000	$35,000	$35,000	$35,000
52/3168 CEP59 - Stonegate South Upgrades				$200,000	
52/3169 CEP64 - Algonquin PS Upgrades					$135,000
52/3170 CEP65 - Peabbles Cove PS Upgrades					$90,000
52/3298 CEP44 - Littlejohn PS HVAC improvements		$360,000			
52/3374 CEP68 - Spurwink PS Generator Upgrade				$2,000,000	
WW Treatment	$4,750,000	$410,000	$2,065,000	$150,000	$1,850,000
418/3358 CES01 - Plant Facility Master Plan Update				$100,000	$1,700,000
424/3129 Cape Elizabeth WWTF- R&R	$50,000	$50,000	$50,000	$50,000	$50,000
424/3188 CES01 - Aeration and Clarification Upgrade	$4,700,000				
424/3207 CES01 - Sludge Handling and HDW Odor Control		$100,000	$2,000,000		
424/3225 CE Peabbles Dechlorination Bunker Repurposing			$15,000		
424/3226 CES01 - Building Envelope Improvements					$100,000
424/3332 CES01 - Boiler Replacement		$200,000			
424/3368 CES01 - Plant Fire Alarm		$60,000			
Grand Total	**$4,785,000**	**$805,000**	**$2,100,000**	**$2,385,000**	**$2,110,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$4,700,000	$100,000	$2,015,000	$2,100,000	$1,700,000
R&R - Wastewater	$85,000	$705,000	$85,000	$285,000	$410,000
Grand Total	**$4,785,000**	**$805,000**	**$2,100,000**	**$2,385,000**	**$2,110,000**

Projections for Rate-Making Purposes

Multi-year projections are made for each of the wastewater funds' assessment. The projections provide guidance to the wastewater municipalities to assist them in determining their wastewater sewer rates. A summary of the projection is provided on next page.

Summary

Major Assumptions:

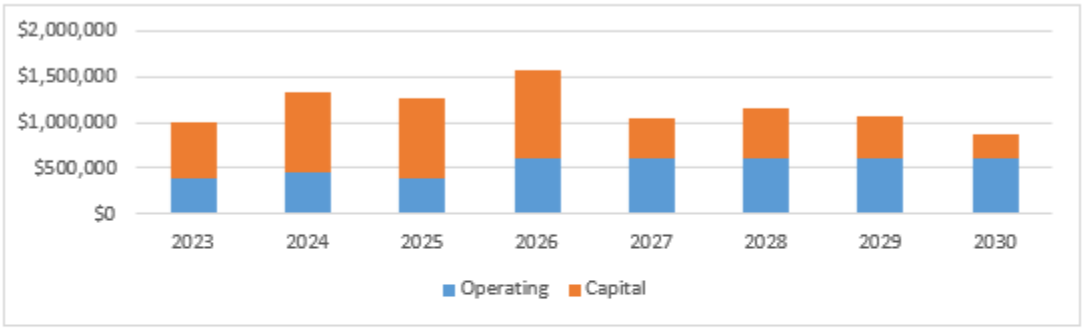
The assumptions incorporated in the projections are as follows:

- Salary increases with an annual increase of 3.5%. Water, SCADA and support staffing increased for all funds by 4 full-time employees in the next few years.
- Benefit increases of 10% in 2027 and 5% on average for other years.
- Other expenses increase between 3% and 5% each year, except 50% Biosolids in 2028 with the expiration of the current contract and 13% Electricity rate in 2027 due to CMP cost increases.
- New debt service and renewal/replacement fund expenditures consistent with the 2026 5-year capital plan, which includes close to $9.0 million of PWD capital projects. Most new debt assumed a 20-year life between 4.25% interest.

Summary of Projection Impact:

Assessment is projected to increase to $3,643,886 in 2030, a 40% increase over 2026 Budget, with the most significant cost change related to debt service issued to finance capital projects.

Reserve Fund Balances



Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

2023	2024	2025	2026	2027	2028	2029	2030
19%	17%	18%	21%	32%	32%	34%	37%

Debt Service Ratio – Target: Greater or Equal to 125%

2023	2024	2025	2026	2027	2028	2029	2030
166%	166%	143%	140%	120%	120%	119%	116%

Projections for Rate-Making Purposes (continued)

Operating Fund:

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:							
Assessment Income	2,390,220	2,474,052	2,607,936	3,144,010	3,272,314	3,467,166	3,643,886
Interest Income	93,345	78,865	81,204	81,204	81,204	81,204	81,204
Other Income	83,585	42,445	35,791	35,791	35,791	35,791	35,791
Total Revenues	2,567,150	2,595,362	2,724,931	3,261,005	3,389,309	3,584,161	3,760,881
Operating Expenses:							
Salaries & Wages	270,566	298,021	299,436	315,216	328,249	339,738	351,629
Employee Benefits	116,785	130,056	123,442	139,810	148,500	155,925	162,942
Biosolids Disposal	21,251	25,814	24,644	25,507	38,261	39,409	40,591
Chemicals	28,120	35,994	38,253	39,401	40,583	41,800	43,054
Contracted Services	488,436	473,101	468,021	482,062	496,524	511,420	526,763
Deferred Cost W/O		0	4,500	4,500	4,500	4,500	4,500
Heat/Fuel Oil	30,542	16,781	17,069	17,581	18,108	18,651	19,211
Insurance	10,560	11,494	11,872	12,228	12,595	12,973	13,362
Materials & Supplies	81,506	60,400	56,550	59,547	61,533	63,379	65,280
Other Expense	4,626	750	750	773	796	820	845
Purchased Power	162,532	171,514	161,315	182,286	187,755	193,388	199,190
Regulatory/Taxes	2,876	2,175	2,330	2,400	2,472	2,546	2,622
Tele/Other Utilties	22,207	18,385	20,215	20,821	21,446	22,089	22,752
Transportation	39,023	36,334	38,380	39,531	40,717	41,939	43,197
SS - Administration	254,470	274,059	278,901	292,916	304,266	315,676	327,119
SS - Engineering Services	91,220	111,140	118,626	124,557	129,352	134,170	139,000
SS - Environmental Services	35,860	36,855	39,184	41,153	42,748	44,351	45,959
SS - Wastewater Services	212,565	210,873	200,086	210,140	218,283	176,469	132,866
SS - Water Services	4,714	5,458	5,084	5,339	5,546	5,754	5,963
	1,877,859	1,919,204	1,908,658	2,015,768	2,102,234	2,124,997	2,146,845
Debt Service & Lease	414,005	471,556	582,904	1,036,973	1,068,811	1,230,900	1,385,772
Renewal & Replacement - Direct	155,000	165,000	175,000	185,000	195,000	205,000	205,000
Renewal & Replace - Indirect	50,785	39,602	58,369	23,264	23,264	23,264	23,264
Capital Finance Expense	619,790	676,158	816,273	1,245,237	1,287,075	1,459,164	1,614,036
Total Operating Expenses	2,497,649	2,595,362	2,724,931	3,261,005	3,389,309	3,584,161	3,760,881
Current Year Surplus(Deficit)	69,501	0	0	0	0	0	0
Prior Year Surplus	382,796	387,831	617,175	617,175	617,175	617,175	617,175
Accumulated Surplus	452,297	387,831	617,175	617,175	617,175	617,175	617,175

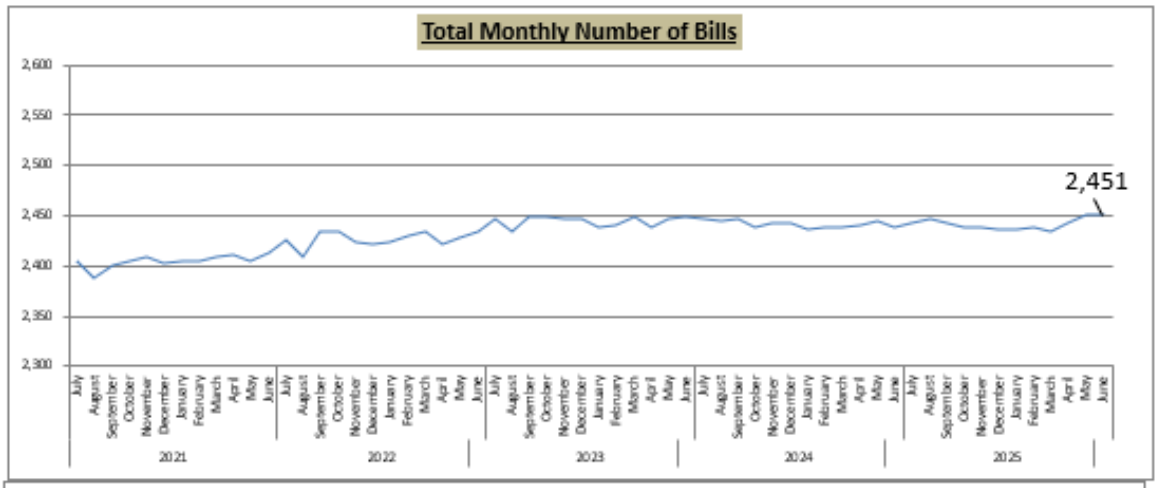
Capital Expenditures: (See details in the Capital Expenditure section) Target Balance: $975,000

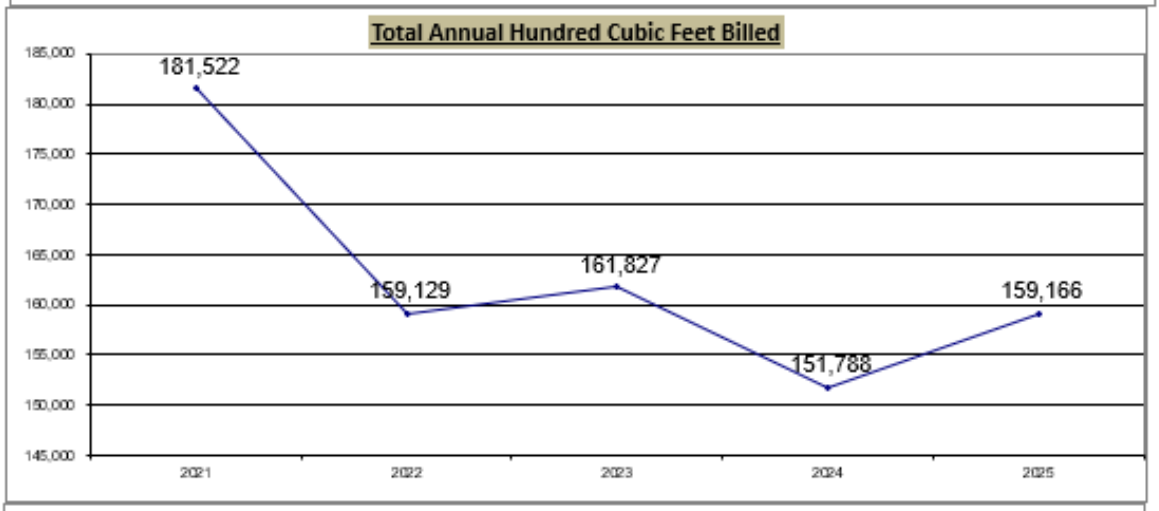
	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
R&R Balance BOY	$ 871,419	$ 961,419	$ 441,419	$ 536,419	$ 456,419
Contribution	$ 175,000	$ 185,000	$ 195,000	$ 205,000	$ 215,000
Withdrawals	$ (85,000)	$ (705,000)	$ (100,000)	$ (285,000)	$ (410,000)
R&R Balance EOY	$ 961,419	$ 441,419	$ 536,419	$ 456,419	$ 261,419

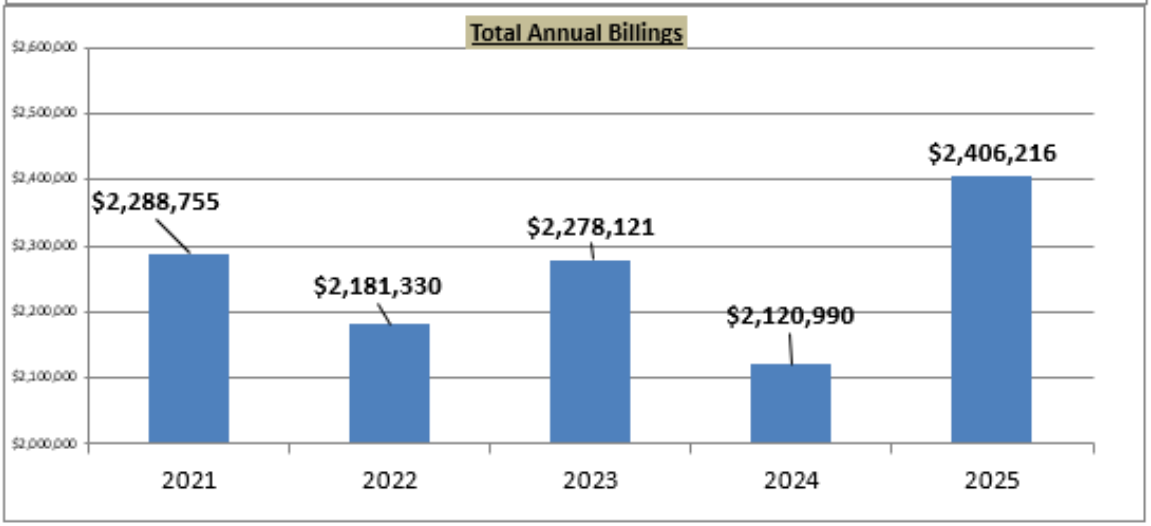
Sewer Billing Statistics

PWD provides sewer billing services for the municipality by contract. Sewer is billed based on water consumption and is included on Portland Water District's water bill. The municipality determines the sewer rate. Dollars collected are forwarded to the municipality weekly.

By Municipal Fiscal Year: Jul 1 to Jun 30



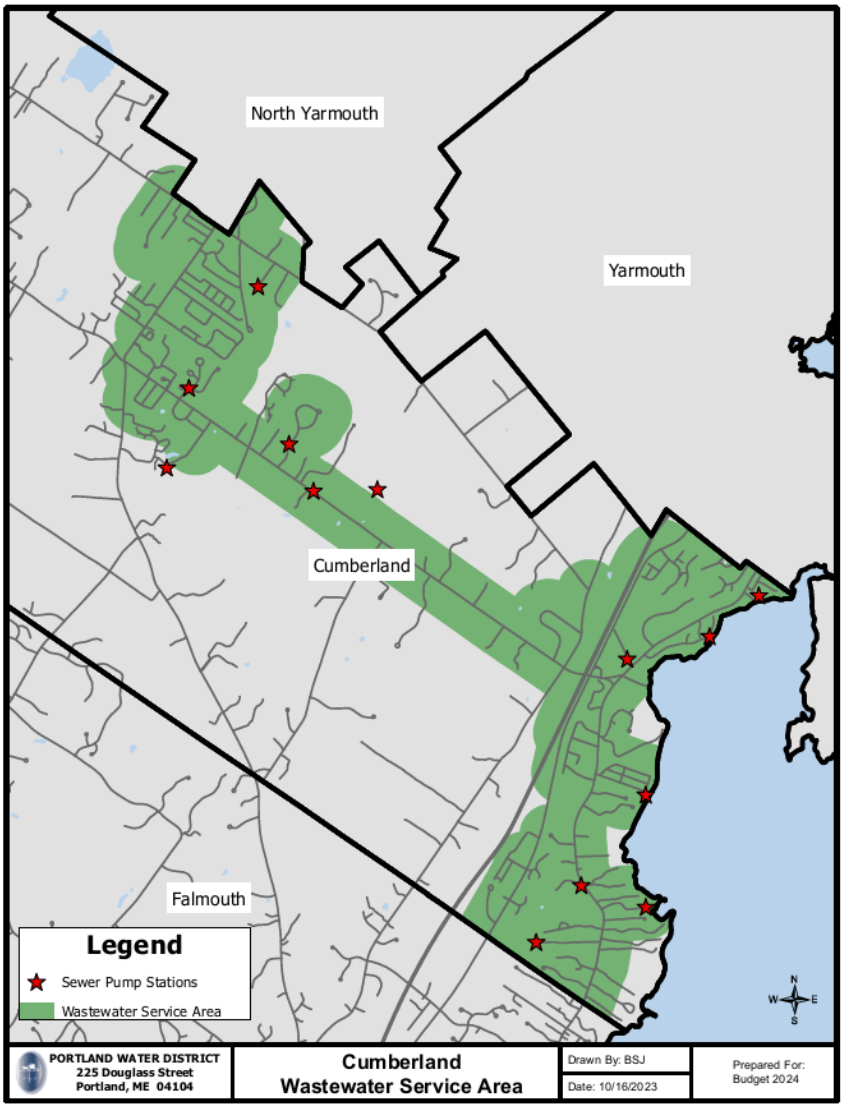




Fund: Wastewater - Cumberland

Background

The Portland Water District's charter requires that PWD provide wastewater treatment, collection system and interceptors service to the town. By contract with the town, PWD additionally operates and maintains the collectors in the sewer collection system. PWD contracts with the Town of Falmouth to provide treatment services. Additionally, by contract, PWD provides utility billing services.



Summary of Services Provided:

Treatment

0.468 million gallons/day

Collection System:

13 Pump Stations with 31.98 miles of pipe

Utility Billing Services:

Annual Billings of $1,335,492 on 1,316 Customers (avg.$84.57/month)

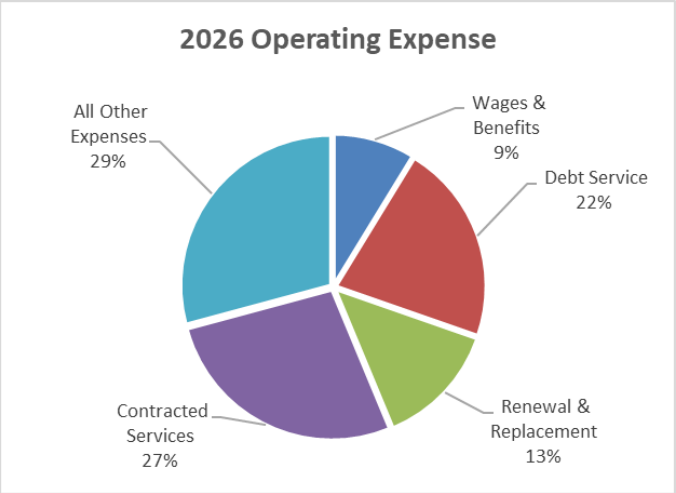
Fund: Wastewater - Cumberland

2026 Financial Summary

The proposed assessment of $1,544,256 is an increase of $115,800 or 8.1%.

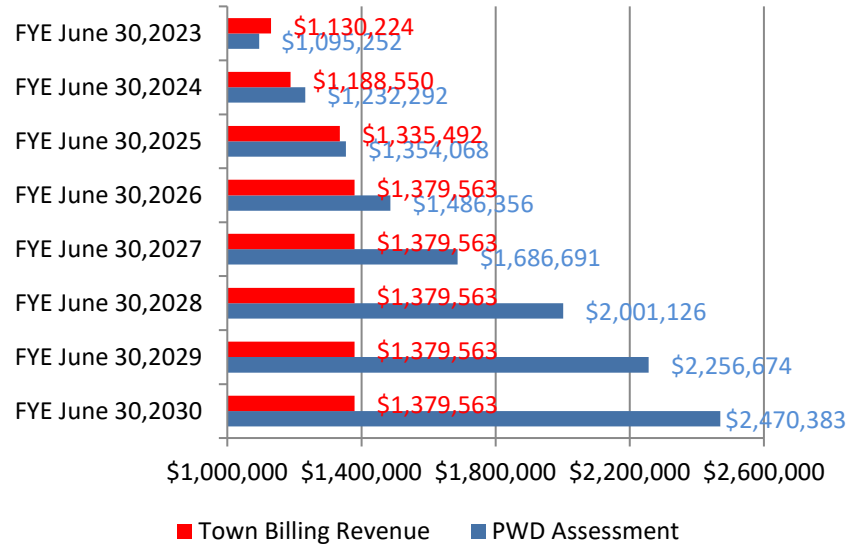
The proposed Operating Expense and Capital budgets are $1,586,714 and $1,880,000, respectively. The Total Expense increase is 7.4% ($109,813).

Cumberland's Capital plan includes $1,600,000 for the Tuttle Road Force Main replacement.



Assessment Compared to Ratepayers' Billing

The municipality's fiscal year end is June 30, while the PWD's is December 31. The chart below compares the cash as collected by PWD for sewer billings on their behalf and PWD's assessment for services rendered. The municipality may incur additional sewer-related costs. The municipality determines if there are adjustments to sewer billing rates. Any shortfall will be paid from the Town's sewer surplus fund.



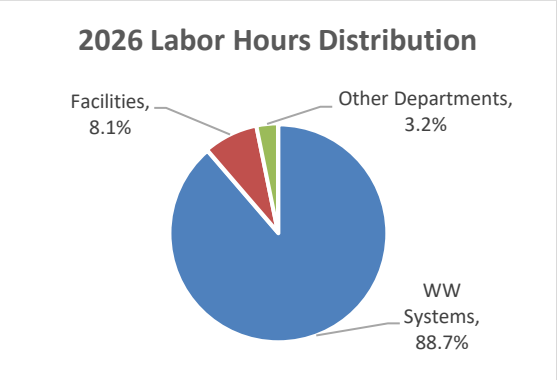
Revenue Assumptions:

- Consumption is the 12 months ending June 30, 2024

- Rates Assumed:

Effective Date:	Base/Per HCF
Jul 2013	$34.25/$4.96
Sep 2013	$34.25/$5.29
Sep 2015	$35.58/$5.29
Sep 2016	$36.92/$5.29
Sep 2018	$36.92/$5.52
Oct 2023	$36.92/$6.68
Nov 2024	$41.84/$7.40

2026 Operating Expense Highlights



Salaries/Wages – Salaries and wages have increased by 5.5%, or $5,142, to $97,793. Regular wages increased an average of 3.5%, hours charged were up 0.8% (21 hours).

Employee Benefits – The benefit rate (including FICA) decreased from 48.64% in 2025 to 46.59%, a decrease of 2.05%. The amount of Employee Benefits expense increased 0.9% ($386).

Contracted Services – Overall Contracted Services increased 0.3% ($1,375) to a total of $429,875. This category includes payments to third party vendors for maintenance services, CCTV services and grease disposal, but by far the largest expense are payments to the Town of Falmouth for wastewater treatment and pumping services which are down slightly $1,125 in the 2026 Budget. Cumberland is assessed treatment costs based on the percentage of the total treatment plant flow contributed to the treatment plant. Approximately 25% of the treatment flow, and related costs, are attributed to Cumberland. Treatment expenses included increases in biosolids disposal, power and chemicals.

Purchased Power – Overall this category is up $1,690 (3.2%). This was due to increasing the energy usage by 3.2% at the pump stations in Cumberland.

Support Services – These costs are related to general work done that cannot be directly charged to a fund as noted above (such as customer service, billing or information technology) or work done on behalf of several municipalities at the same time (engineering or laboratory services) that is allocated based on the value to each fund. Overall, Support Services increased $15,976 or 5.8%.

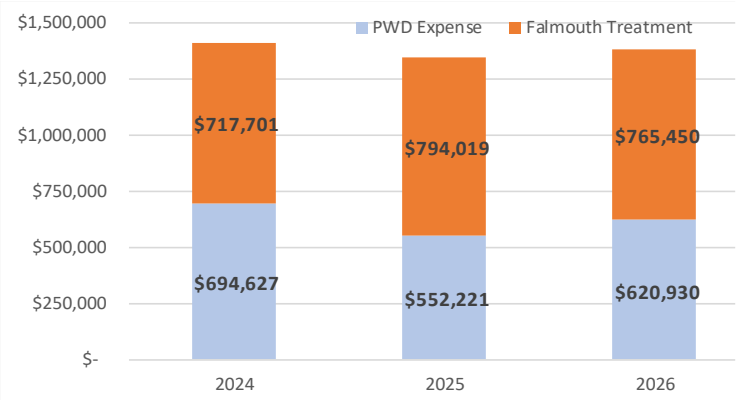
Debt Service – Debt service expense increase 18.3% or $62,609. The District plans to issue new debt for upgrades at the Powell Road WWPS and Tuttle Road WW force main.

Renewal and Replacement – This is the annual contribution to finance smaller capital projects. A contribution of $212,476 will be made in 2026, an increase of $8,236 from the previous year.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Assessment Income	$1,279,680	$714,228	$1,428,456	$1,544,256	$115,800	8.1%
Interest Income	38,314	17,822	33,515	30,200	-3,315	-9.9%
Other Income	28,136	7,478	14,930	12,258	-2,672	-17.9%
Total Revenue	1,346,130	739,528	1,476,901	1,586,714	109,813	7.4%
Salaries & Wages	114,189	48,887	92,651	97,793	5,142	5.5%
Employee Benefits	51,404	23,032	40,644	41,030	386	0.9%
Contracted Services	465,281	202,581	428,500	429,875	1,375	0.3%
Deferred Cost W/O	0	0	0	4,400	4,400	n/a
Heat/Fuel Oil	3,000	0	100	433	333	333.0%
Insurance	4,259	747	1,576	1,628	52	3.3%
Materials & Supplies	29,784	2,289	18,250	24,056	5,806	31.8%
Purchased Power	53,059	32,305	52,630	54,320	1,690	3.2%
Tele/Other Utilties	3,602	722	2,025	2,517	492	24.3%
Transportation	29,341	12,554	24,431	25,650	1,219	5.0%
SS - Administration	136,824	70,374	149,873	151,955	2,082	1.4%
SS - Engineering Services	46,014	26,754	63,938	78,976	15,038	23.5%
SS - Wastewater Services	57,692	23,552	46,467	45,579	-888	-1.9%
SS - Water Services	2,905	1,696	3,360	3,104	-256	-7.6%
Operating Expense	997,354	445,493	924,445	961,316	36,871	4.0%
Debt Service	317,217	167,671	342,501	405,110	62,609	18.3%
R&R - Direct	40,000	21,000	42,000	44,000	2,000	4.8%
R&R - Contracted	34,559	70,000	140,000	147,700	7,700	5.5%
R&R - Indirect	18,487	11,138	22,240	20,776	-1,464	-6.6%
Lease & SBITA Expense	4,711	3,064	5,715	7,812	2,097	36.7%
Total Expense	1,412,328	718,366	1,476,901	1,586,714	109,813	7.4%
Current YR Surplus (Deficit)	-66,198	21,162	0	0		
Prior Year Surplus	27,140	-39,058	-19,457	636		
Accumulated Surplus	-39,058	-17,896	-19,457	636		

Contracted Services – Treatment Services from Town of Falmouth

A significant portion of total expense involves the treatment services provided by the Town.



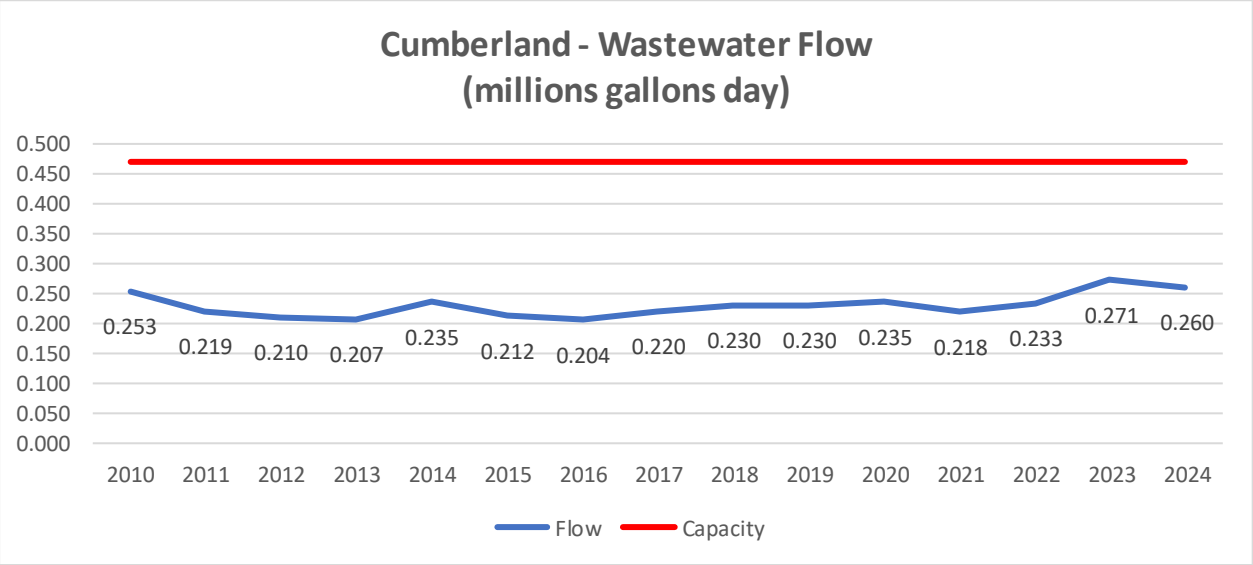
Operation Summary Cumberland

Wastewater Treatment: The wastewater generated in the Town of Cumberland is collected and pumped to the Falmouth Wastewater Treatment Facility (FWWTF). PWD, on behalf of Cumberland, contractually owns 30% of the Falmouth Plant's design capacity, or 468,000 gallons per day. The town is billed for operating costs based on the ratio of Cumberland flow to the total flow processed at the Falmouth facility. The table below illustrates Cumberland's flow contribution to the Falmouth plant.

Year	Cumberland Flow	Falmouth WWTF Flow	% Cumberland Flow
2024	0.260 mgd	1.00 mgd	26%

FWWTF Capacity	Cumberland Cap (30%)	% Capacity Used	Capacity Remaining
1.56 mgd	0.468 mgd	56%	0.208 mgd

There was a decrease in the flow from Cumberland in 2024. Cumberland still has another 208,000 gal per day of capacity remaining in the Falmouth treatment plant. The percentage of the treatment plant flow from Cumberland increased to 26% as Falmouth's flow decreased in 2024.



Wastewater Conveyance – collectors, interceptors and pumping stations

Parameter	2025 Actual to Sept	2026 Projected
Preventive Work Orders	449	550
Corrective Work Orders	8	20
Wet wells cleaned	34	50
Debris removed (tons)	81.12	150
Dry Weather Overflows	1	1

Operation Summary (continued)

2025 Other Highlights

- The Powell Rd. Pump Station construction started in 2025. This will include a new generator to ensure reliability during power failures. The generator was installed over the winter prior to the larger station upgrade.



- With our asset management system, we continue to proactively manage maintenance. Our Maintenance and Operations Team has been systematically reviewing our systems and treatment assets to create a prioritized listing of equipment to refine our preventive maintenance program. This effort is ongoing.
- Wet wells will continue to be scheduled for cleaning on a quarterly basis unless experience dictates otherwise.
- Staff remains responsive to operational and development needs in Cumberland.

- In May, there was a force main break on the Tuttle Road FM. This force main is in PWD's capital plan for replacement. Phase 1 is scheduled for 2026 and phase 2 for 2030 at a combined cost estimated $3.1 million.





2026 Work Plan

- Wet wells will continue to be scheduled for cleaning on a quarterly basis unless experience dictates otherwise.
- Preparation will take place in advance of significant investment in a number of pump stations in the coming years.
- PWD is also entering into a study with an engineering firm to design a long-term force main assessment/replacement program. This will identify life cycle cost as well as replacement costs for force mains.

Capital Summary

A five-year capital plan is updated each year. The projects are prioritized based on operational needs and financing availability. The table below indicates the projects scheduled for the next fiscal year and the funding source of those projects. Detailed descriptions of the projects can be found in the Capital Finance and Capital Expenditures sections.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
WW Collection & Pumping	$1,880,000	$2,730,000	$1,030,000	$1,130,000	$2,230,000	$9,000,000
Grand Total	**$1,880,000**	**$2,730,000**	**$1,030,000**	**$1,130,000**	**$2,230,000**	**$9,000,000**

Projects:	2026	2027	2028	2029	2030
WW Collection & Pumping	$1,880,000	$2,730,000	$1,030,000	$1,130,000	$2,230,000
41/3136 Cumberland WW Pump Stations - R&R	$30,000	$30,000	$30,000	$30,000	$30,000
41/3171 CUP50 - Stony Ridge Pump Replacement		$300,000			
41/3172 CUP44 - Ocean Terrace PS Pump Replacement, Bypass		$700,000			
41/3173 CUP47 - Ferne Lane PS Pump Replacement				$800,000	
41/3174 CUP46 - Ledge Rd PS Upgrades			$200,000		
41/3175 CUP48 - Brookside PS Pump and Electrical Upgrades		$300,000			
41/3176 CUP51 - Cumberland Meadows PS Upgrades				$300,000	
41/3177 CUP52 - Smalls Brook PS Upgrades		$400,000			
41/3290 Phase 1- Tuttle Road Force Main Replacement	$1,600,000				
41/3291 Phase 2 - Tuttle Road Force Main Replacment					$2,200,000
41/3299 CUB41 - Foreside PS upgrades			$800,000		
41/3300 CUP43 - Tuttle Road PS upgrades	$250,000	$1,000,000			
Grand Total	**$1,880,000**	**$2,730,000**	**$1,030,000**	**$1,130,000**	**$2,230,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$1,850,000	$2,700,000	$1,000,000	$1,100,000	$2,200,000
R&R - Wastewater	$30,000	$30,000	$30,000	$30,000	$30,000
Grand Total	**$1,880,000**	**$2,730,000**	**$1,030,000**	**$1,130,000**	**$2,230,000**

The Cumberland fund has a separate contracted R&R reserve that is used to pay its share of capital expenses to the Town of Falmouth. Falmouth operates the facilities and manages the capital projects. They then bill the Cumberland fund for a portion of those capital expenditures because those Falmouth facilities are also used to provide wastewater services to Cumberland. The contracted R&R reserve started in 2018 with a contribution of $52,910.

Balance 01/01/25	$54,964
Contribution	140,000.00
Expenditures	(165,887.00)
2025 Ending Balance	29,077.41
Balance 01/01/26	29,077.41
Contribution	140,000.00
Expenditures	(147,650.00)
2026 Ending Balance	21,427.41

Projections for Rate-Making Purposes

Multi-year projections are made for each of the wastewater funds' assessment. The projections provide guidance to the wastewater municipalities to assist them in determining their wastewater sewer rates. A summary of the projection is provided on the next page.

Major Assumptions:

The assumptions incorporated in the projections are as follows:

- Salary increases with an annual increase of 3.5%. Water, SCADA and support staffing increased for all funds by 4 full-time employees in the next few years.
- Benefit increases of 10% in 2027 and 5% on average for other years.
- Other expenses increase between 3% and 5% each year, except 50% Biosolids in 2028 with the expiration of the current contract and 13% Electricity rate in 2027 due to CMP cost increases.
- New debt service and renewal/replacement fund expenditures consistent with the 2026 5-year capital plan, which includes close to $9.0 million of PWD capital projects. Most new debt assumed a 20-year life between 4.25% interest.

Summary of Projection Impact:

Assessment is projected to increase to $2,600,543 in 2030, a 68% increase over 2026 Budget, with the most significant cost change related to debt service issued to finance capital projects. Unexpected system repair costs has caused the decline in the operating budget surplus. The funds currently meets its debt related ratio however the ratio is expected to be higher than the target due to needed infrastructure repair projects.



Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

2023	2024	2025	2026	2027	2028	2029	2030
23%	22%	24%	26%	34%	43%	45%	49%

Debt Service Ratio – Target: Greater or Equal to 125%

2023	2024	2025	2026	2027	2028	2029	2029
150%	110%	159%	154%	135%	124%	121%	117%

Projections for Rate-Making Purposes (continued)

Operating Fund:

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:							
Assessment Income	1,279,680	1,428,456	1,544,256	1,829,126	2,173,125	2,340,222	2,600,543
Interest Income	38,314	33,515	30,200	30,200	30,200	30,200	30,200
Other Income	28,136	14,930	12,258	12,258	12,258	12,258	12,258
Total Revenues	1,346,130	1,476,901	1,586,714	1,871,584	2,215,583	2,382,680	2,643,001
Operating Expenses:							
Salaries & Wages	114,189	92,651	97,793	103,916	109,553	113,387	117,356
Employee Benefits	51,404	40,644	41,030	47,074	50,663	53,196	55,590
Contracted Services	465,281	428,500	429,875	442,771	456,054	469,736	483,828
Deferred Cost W/O		0	4,400	4,400	4,400	4,400	4,400
Heat/Fuel Oil	3,000	100	433	446	459	473	487
Insurance	4,259	1,576	1,628	1,677	1,727	1,779	1,832
Materials & Supplies	29,784	18,250	24,056	25,478	26,442	27,235	28,052
Purchased Power	53,059	52,630	54,320	61,382	63,223	65,120	67,074
Tele/Other Utilties	3,602	2,025	2,517	2,593	2,671	2,751	2,834
Transportation	29,341	24,431	25,650	26,420	27,213	28,029	28,870
SS - Administration	136,824	149,873	151,955	159,591	165,775	171,992	178,227
SS - Engineering Services	46,014	63,938	78,976	82,925	86,118	89,326	92,542
SS - Wastewater Services	57,692	46,467	45,579	47,869	49,724	51,589	53,459
SS - Water Services	2,905	3,360	3,104	3,260	3,386	3,513	3,640
	997,354	924,445	961,316	1,009,802	1,047,408	1,082,526	1,118,191
Debt Service	317,217	348,216	405,110	639,494	943,887	1,073,866	1,298,522
Renewal & Replacement - Direct	40,000	42,000	44,000	46,000	48,000	50,000	50,000
Renewal & Replace - Indirect/Contrac	57,757	162,240	176,288	176,288	176,288	176,288	176,288
Capital Finance Expense	414,974	552,456	625,398	861,782	1,168,175	1,300,154	1,524,810
Total Operating Expenses	1,412,328	1,476,901	1,586,714	1,871,584	2,215,583	2,382,680	2,643,001
Current Year Surplus(Deficit)	-66,198	0	0	0	0	0	0
Prior Year Surplus	27,140	-19,457	636	636	636	636	636
Accumulated Surplus	-39,058	-19,457	636	636	636	636	636

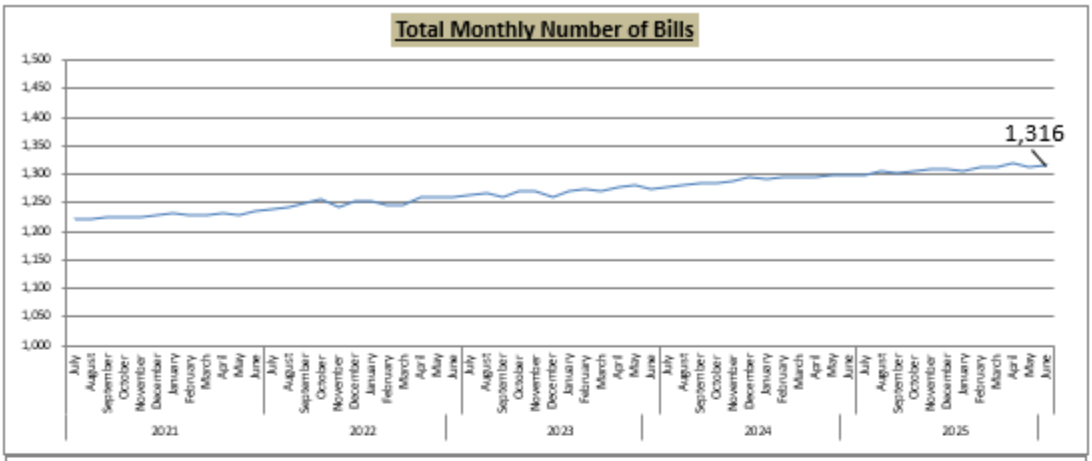
Capital Expenditures: (See details in the Capital Expenditure section) Target Balance: $475,000

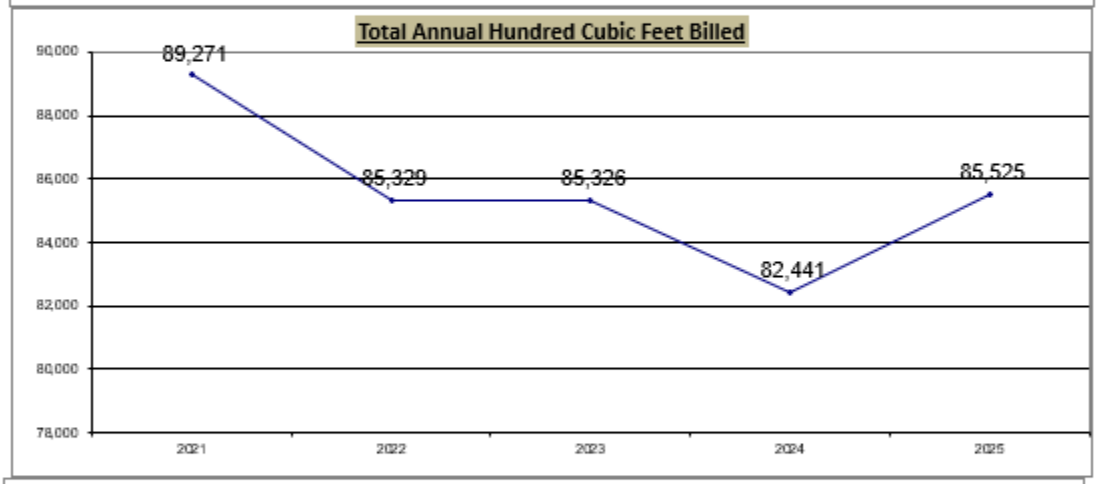
	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
R&R Balance BOY	$239,441	$253,441	$269,441	$287,441	$307,441
Contribution	$ 44,000	$ 46,000	$ 48,000	$ 50,000	$ 52,000
Withdrawals	$ (30,000)	$ (30,000)	$ (30,000)	$ (30,000)	$ (30,000)
R&R Balance EOY	$253,441	$269,441	$287,441	$307,441	$329,441

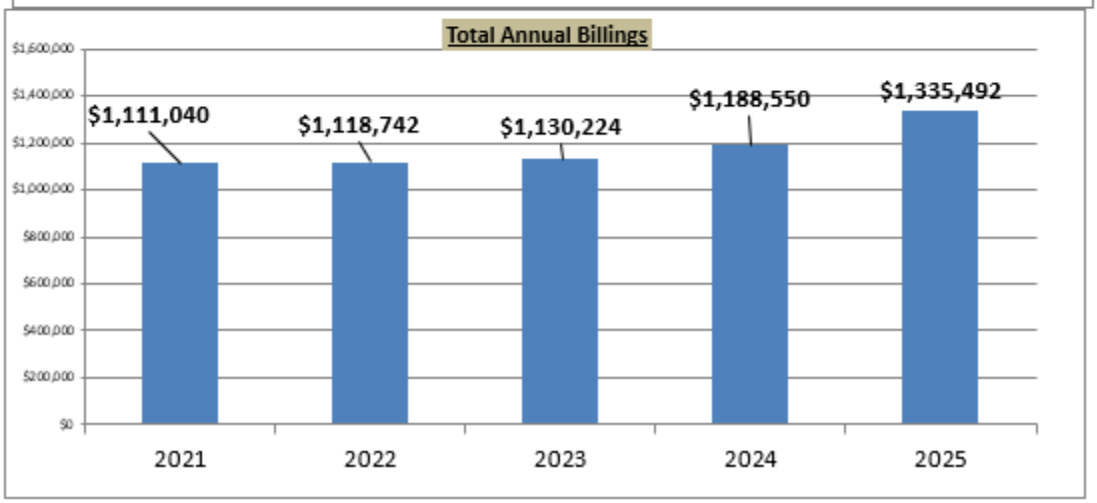
Sewer Billing Statistics

PWD provides sewer billing services for the municipality by contract. Sewer is billed based on water consumption and is included on Portland Water District's water bill. The municipality determines the sewer rate. Dollars collected are forwarded to the municipality weekly.

By Municipal Fiscal Year: Jul 1 to Jun 30



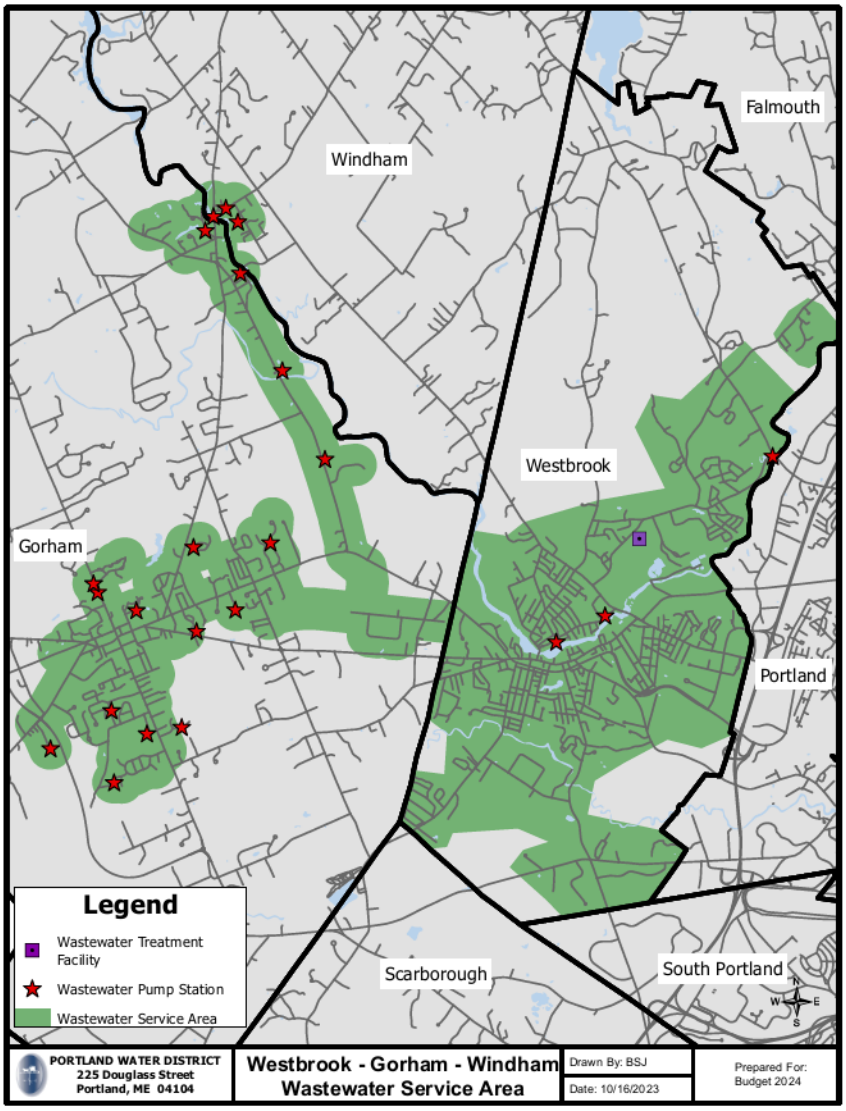




Fund: Wastewater - Gorham

Background

The Portland Water District's charter requires PWD to provide wastewater treatment and collection system-interceptors service to the town. By contract with the town, PWD operates and maintains the collectors in the sewer collection system. Gorham's wastewater is treated at the treatment facility located in Westbrook and jointly used by the Town of Windham and City of Westbrook. Additionally, by contract, PWD provides utility billing services.



Summary of Services Provided:

Treatment

1.398 million gallons/day

Collection System

14 Gorham only & 3 Joint use Pump Stations with 36.06 miles of pipe

Utility Billing

Annual Billings of $1,403,790 for 2,078 Customers (avg. $62.81/month)

Fund: Wastewater - Gorham

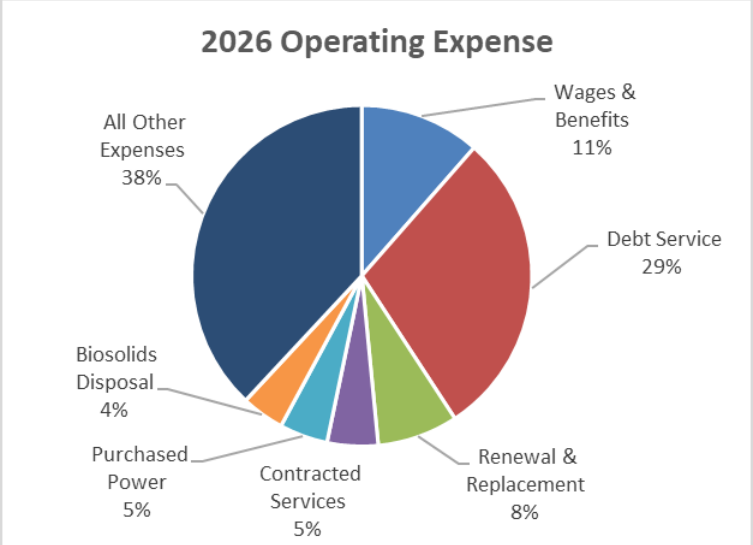
2026 Financial Summary

The proposed assessment is $1,756,356; this is a 2.6% increase over the prior year.

The proposed Operating Expense and Capital budgets are $1,812,704 and $1,845,000 respectively.

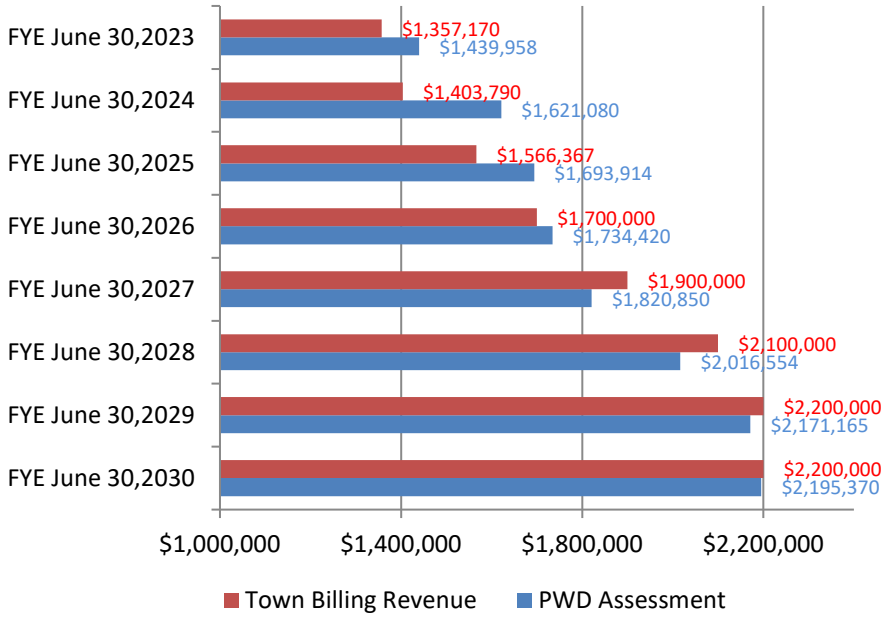
The Total Operating Expense budget increase is $54,613 or 3.1%. Gorham's percentage of the wastewater flows increased 0.25% to 13.75% in the Westbrook Joint account and decreased from 37.0% to 35.0% in the Little Falls Joint account.

The Capital budget includes $750,000 for work at the Cottage Place WWPS and $400,000 for the plant water system rehab at the Westbrook Regional Wastewater Facility.



Assessment Compared to Ratepayers' Billing

The municipality's fiscal year end is June 30, while PWD's is December 31. The chart below compares the cash as collected by PWD for sewer billings on their behalf and the PWD's assessment for services rendered. The municipality determines whether to increase the sewer billing rates.



Revenue Assumptions:

- Consumption is the 12 months ending June 30, 2025

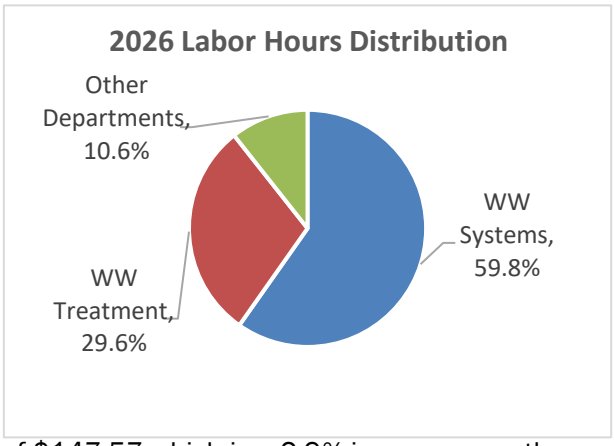
- Rates History:

Effective Date	Base/Per HCF
Nov 2006	$13.74/6.29
Apr 2021	$14.39/$6.64
Apr 2022	$15.04/$6.99
Apr 2023	$15.69/$7.34
Jan 2025	$19.69/$8.09
Approved October 2024:	
Jan 2026	$23.69/$8.84
Jan 2027	$27.69/$9.34
Jan 2028	$31.69/$9.84

2026 Operating Expense Highlights

Joint Use Facilities – Operating Expenses for the joint use facilities are allocated based on average flows. For the Joint Gorham/ Westbrook/ Windham facilities Gorham's percentage of the wastewater flows increased 0.25% to 13.75% in the Westbrook Joint division and decreased from 37.0% to 35.0% in the Little Falls Joint division.

Salaries/Wages – Salaries and wages have increased by 7.0%, or $10,509, to $160,531. Regular wages increased an average of 3.5%, hours charged were up 2.5% (110 hours).



Employee Benefits – The benefit rate (including FICA) decreased from 48.64% in 2025 to 46.59%, a decrease of 2.05%. The amount of Employee Benefits expense increased 2.8% ($1,860).

Biosolids Disposal – The budgeted volume of material at the Westbrook Regional Wastewater Treatment Facility (WRWWTF) is unchanged at 3,995 wet tons. The budget assumes a disposal rate of $147.57 which is a 2.9% increase over the previous year's budget. Gorham's share of this cost increased $3,717 or 4.8%.

Heat/Fuel Oil – This category includes heating oil as well as pipeline natural gas and container delivered propane. The budget for this item was increased 21.8% ($1,463) to $8,182.

Purchased Power – Overall this category is down $1,843 (2.0%) to $90,936. This was driven by their portion of Westbrook's treatment facility which energy costs were lowered mostly offset by increased transmission costs.

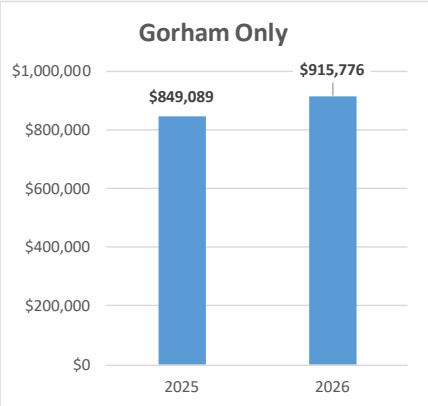
Tele/Other Utilities – The expense group includes water, wastewater and data/cell services. The increase of $1,108 (20.4%) was because of the increased use of public water at the Cottage Place wastewater pump station.

Support Services – These costs are related to general work done that cannot be directly charged to a fund as noted above (such as customer billing or information technology) or work done on behalf of several municipalities at the same time (engineering or laboratory services) that is allocated based on the value to each fund. Overall, Support Services decreased $4,648 or 1.08%.

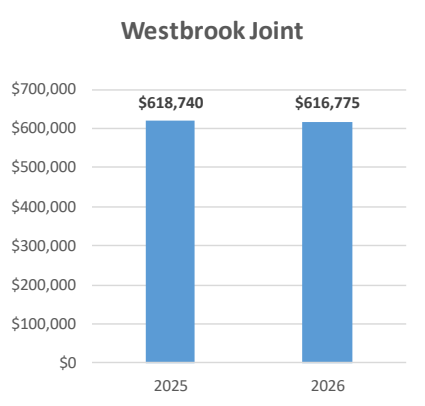
Debt Service - The annual principal and interest payments on bonds issued to finance capital projects. This item stayed relatively flat with a decrease of $28. The decrease was due to no new debt being planned for in the 2026 Budget.

Renewal & Replacement – These dollars are put aside to fund smaller capital projects. A contribution of $152,277 will be made in 2026.

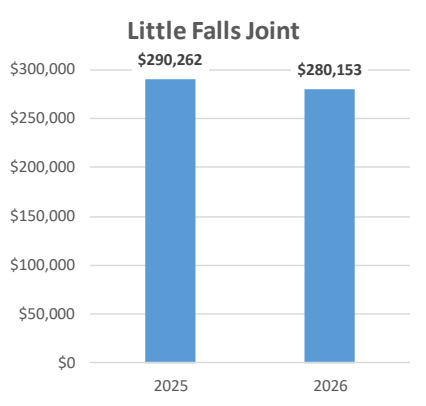
	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Assessment Income	$1,675,344	$856,242	$1,712,484	$1,756,356	$43,872	2.6%
Interest Income	23,621	29,473	21,043	35,994	14,951	71.0%
Other Income	39,456	12,303	24,564	20,354	-4,210	-17.1%
Total Revenue	1,738,421	898,018	1,758,091	1,812,704	54,613	3.1%
Salaries & Wages	122,221	61,405	150,022	160,531	10,509	7.0%
Employee Benefits	55,303	28,775	65,338	67,198	1,860	2.8%
Biosolids Disposal	104,317	49,590	77,345	81,062	3,717	4.8%
Chemicals	38,317	14,954	45,686	45,000	-686	-1.5%
Contracted Services	100,890	32,993	104,134	96,091	-8,043	-7.7%
Deferred Cost W/O	0	0	0	3,824	3,824	n/a
Heat/Fuel Oil	8,600	4,537	6,719	8,182	1,463	21.8%
Insurance	3,446	2,507	3,177	7,437	4,260	134.1%
Materials & Supplies	31,390	16,344	36,725	38,312	1,587	4.3%
Other Expense	3,039	937	1,043	1,225	182	17.4%
Purchased Power	102,750	52,814	92,779	90,936	-1,843	-2.0%
Regulatory/Taxes	1,099	961	908	1,055	147	16.2%
Tele/Other Utilties	6,202	2,668	5,433	6,541	1,108	20.4%
Transportation	21,540	10,822	24,311	25,463	1,152	4.7%
SS - Administration	176,774	92,397	196,246	190,091	-6,155	-3.1%
SS - Engineering Services	90,874	47,073	111,385	124,964	13,579	12.2%
SS - Environmental Services	20,579	10,935	24,318	25,022	704	2.9%
SS - Wastewater Services	91,179	44,828	90,149	87,059	-3,090	-3.4%
SS - Water Services	4,686	2,736	5,415	5,025	-390	-7.2%
Operating Expense	983,206	477,276	1,041,133	1,065,018	23,885	2.3%
Debt Service	587,111	279,103	581,672	581,644	-28	0.0%
Renewal & Replacement - Direct	100,000	48,350	96,700	125,000	28,300	29.3%
Renewal & Replace - Indirect	27,334	15,277	30,514	27,277	-3,237	-10.6%
Lease & SBITA Expense	6,478	4,118	8,072	13,765	5,693	70.5%
Total Expense	1,704,129	824,124	1,758,091	1,812,704	54,613	3.1%
Current Year Surplus (Deficit)	34,292	73,894	0	0		
Prior Year Surplus	112,965	147,257	144,627	216,001		
Accumulated Surplus	147,257	221,151	144,627	216,001		



- Overall costs up $66.7k (7.9%)
- Operating Expense increased $22.8k (3.2%)
- Capital costs (including meters) was up $43.9k



- Overall Westbrook JT down $68.8k (2.0%)
- Gorham's flow % up 0.25% (13.50% to 13.75%)
- Gorham's share of all costs down $2.0k (0.3%)



- Overall Little Falls Joint down $17.5k (3.8%)
- Gorham's flow percentage down 2.0% (37.0% to 35.0%)
- Gorham's share down $10.1k (3.5%)

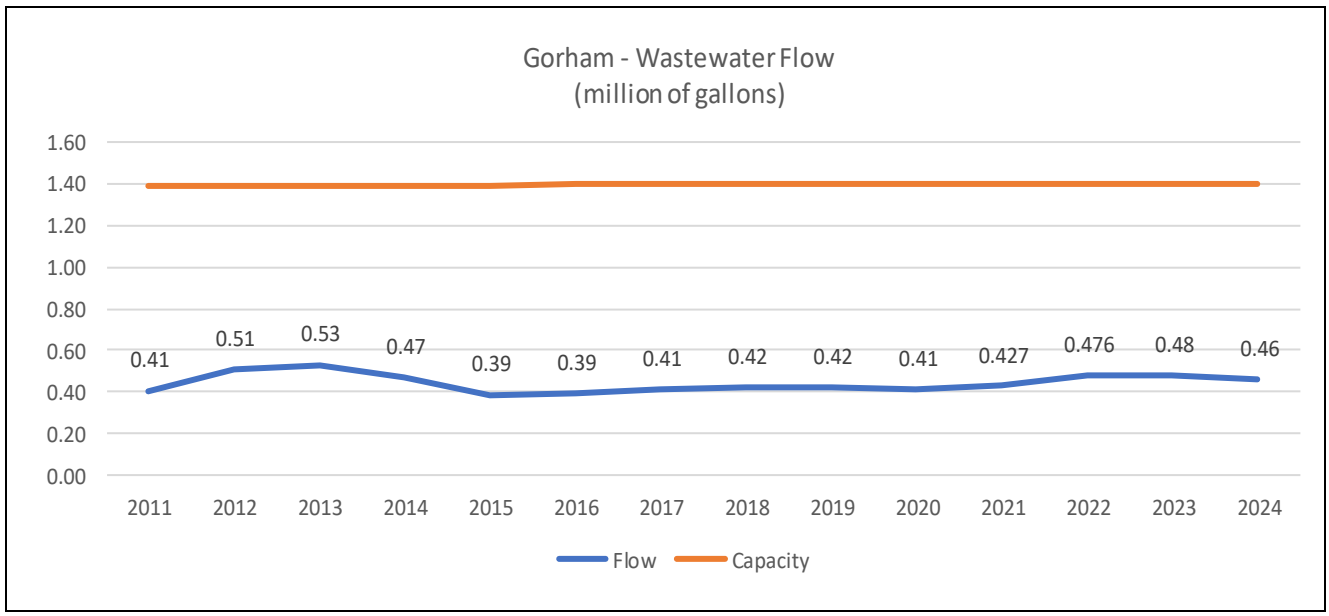
Operation Summary Gorham

Wastewater Treatment: All wastewater generated in Gorham is being treated at the Westbrook/ Gorham/Windham Regional WWTF. The table below shows flow from the Gorham and Little Falls section of Gorham to the regional facility. The Town of Gorham shares operational costs at the treatment facility in Westbrook based on the amount of flow the town contributes to the total flow through the treatment facility. Gorham has 30.8% of the treatment facility capacity, or 1,398,320 gallons per day.

Area	2024 Gorham Flow	Westbrook WWTF Flow	% Gorham Flow
Total Gorham Flow	0.46 mgd	3.27 mgd	14.61%

WGWWTF Capacity	Gorham Capacity (30.8%)	2024 - % Capacity Used	Capacity Remaining
4.54 mgd	1.398 mgd	33%	0.94 mgd

Gorham's flow remained fairly constant in 2024. The Town of Gorham utilized 33% of the allotted capacity at the treatment plant with 0.94 million gallons per day of capacity remaining at the treatment plant.



Wastewater Conveyance – interceptors, collectors and pumping stations

Parameter	2025 Actual to Sept	2026 Projected
Preventive Work Orders	602	650
Corrective Work Orders	19	25
Wet wells cleaned	22	35
Debris removed (tons)	69.21	125
Dry Weather Overflows	1	0

Operation Summary (continued)

2025 Other Highlights

- With our asset management system, we continue to proactively manage maintenance. Our Maintenance and Operations Team has been systematically reviewing our systems and treatment assets to create a prioritized listing of equipment to refine our preventive maintenance program. This effort is ongoing.
- Following a failed legislative effort to reclassify the water quality designation of the Presumpscot River in 2022, a moratorium on increases or additional licensed discharges to the river was passed in 2023. This essentially caps the permitted capacity of the treatment plant at existing levels. The river water quality reclassification may be considered as part of the upcoming Maine DEP Triennial Review of Maine's water quality.
- Legislative action that prohibited land application of biosolids due to PFAS concerns has created management challenges throughout Maine. A biosolids management plan began in 2022 and identified near, mid, and longer-range options for biosolids management that included possible regional efforts to economically manage biosolids in the future. A more detailed effort has continued in 2023. This includes a detailed review of nearly 30 technical responses to a Request for Information. The contract to manage current biosolids will provide some potential certainty in disposal and cost though 2027.
- PWD continues to work with the Town to properly manage growth and the expansion of new systems infrastructure to support growth in the community.

2026 Work Plan

- Asset Management Software will drive the preventive maintenance program, generating both monthly and annual preventive maintenance work orders. Efforts to refine the existing maintenance approach will continue.
- A modernization of the treatment plant's locker rooms will be evaluated to better meet the needs of our changing workforce. Initial designs show a modernized layout that provides improved facilities that afford more privacy to employees.
- Wet wells are scheduled for cleaning on a quarterly basis unless experience dictates otherwise. Oils and grease remain as challenges throughout PWD's service area.
- The Biosolids Management Plan findings will be shared with Maine DEP, Maine Legislative Committees, other utilities, and additional stakeholders as a solution to the current biosolids management challenges progress. A Regional Treatment facility is being pursued and a Request for Proposals will be issued in 2026 to seek possible solutions.
- The effluent permit renewal from Maine DEP for the regional treatment plant is pending from Maine DEP. This could include phosphorus limits.
- PWD has been discussing the treatment plant capacity allocated to the three communities that contribute to our treatment plants; Westbrook, Gorham, and Windham. With continued and planned growth, we expect that some communities will reach their allocations in the future. A study is wrapping up to more clearly understanding the amount and timing for capacity increases, the work that will be required to accommodate additional loadings at the treatment plant, and how those costs will be allocated. While growth pressures are emerging, the existing treatment plant, and the plan to understand development needs, should allow for the needs of all communities to be served.

Capital Summary

A five-year capital plan is updated each year. The projects are prioritized based on operational needs and financing availability. The table below indicates the projects scheduled for the next fiscal year and the funding source of those projects. Detailed descriptions of the projects can be found in the Capital Finance and Capital Expenditures sections.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
WW Collection & Pumping	$785,000	$3,035,000	$35,000	$35,000	$35,000	$3,925,000
WW Treatment	$1,060,000	$1,335,000	$10,145,000	$135,000	$5,695,000	$18,370,000
Grand Total	**$1,845,000**	**$4,370,000**	**$10,180,000**	**$170,000**	**$5,730,000**	**$22,295,000**

Projects:	2026	2027	2028	2029	2030
WW Collection & Pumping	$785,000	$3,035,000	$35,000	$35,000	$35,000
411/3302 WEP41 - Cottage Place PS- Flow Meter, Bypass &Gen.	$750,000	$3,000,000			
60/3137 Gorham WW Pump Station - R&R	$35,000	$35,000	$35,000	$35,000	$35,000
WW Treatment	$1,060,000	$1,335,000	$10,145,000	$135,000	$5,695,000
416/3132 Westbrook Gorham Windham WWTF R&R	$100,000	$100,000	$100,000	$100,000	$100,000
416/3159 WES01 - Plant Water System Rehab/Controls	$400,000				
416/3166 WES01 - Process Area Ventilation Upgrades	$200,000	$1,200,000			
416/3200 WES01 - Hypo Tank Replacement					$75,000
416/3247 WES01 - Locker Room Renovation	$250,000				
416/3270 Process Valve/Actuator Replacement	$20,000		$20,000		$20,000
416/3271 WES01 - Structural/Architectural Assessment/Rehab		$35,000		$35,000	
416/3273 Outfall Condition Assessment			$25,000		
416/3331 WES01 - Aeration Mixer Replacement	$90,000				
416/3366 WES01 - Biosolids Dewatering			$6,000,000		
416/3382 WES01 - RAS pumping and Piping Upgrade					$5,500,000
416/3385 WES01 - TWAS Storage and Pumping Upgrade			$4,000,000		
Grand Total	**$1,845,000**	**$4,370,000**	**$10,180,000**	**$170,000**	**$5,730,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$950,000	$4,200,000	$10,000,000		$5,500,000
R&R - Wastewater	$895,000	$170,000	$180,000	$170,000	$230,000
Grand Total	**$1,845,000**	**$4,370,000**	**$10,180,000**	**$170,000**	**$5,730,000**

Projections for Rate-Making Purposes

Multi-year projections are made for each of the wastewater funds' assessment. The projections provide guidance to the wastewater municipalities to assist them in determining their wastewater sewer rates. A summary of the projection is provided on next page.

Major Assumptions:

The assumptions incorporated in the projections are as follows:

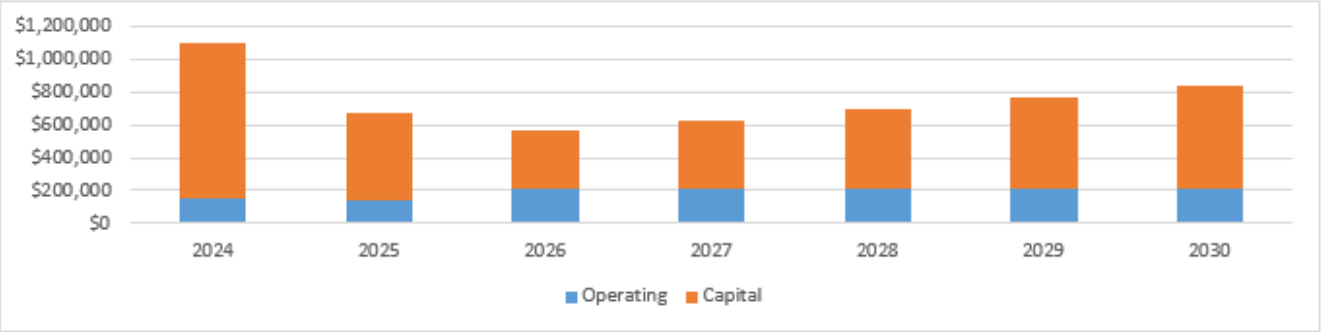
- Salary increases with an annual increase of 3.5%. Water, SCADA and support staffing increased for all funds by 4 full-time employees in the next few years.
- Benefit increases of 10% in 2027 and 5% on average for other years.
- Other expenses increase between 3% and 5% each year, except 50% Biosolids in 2028 with the expiration of the current contract and 13% Electricity rate in 2027 due to CMP cost increases.
- New debt service and renewal/replacement fund expenditures consistent with the 2026 5-year capital plan, which includes close to $22 million of PWD capital projects. Most new debt assumed a 20-year life between 4.25% interest.

Summary of Projection Impact:

Assessment is projected to increase to $2,196,175 in 2030, a 25% increase over 2026 Budget. In 2024 the Town adopted a multi-year sewer rate adjustment based on an assumed PWD Assessment. The table below compares those projection to the current forecast.

	Assessment	Target	Difference
2025	$ 1,712,484	$ 1,712,503	$ (19)
2026	$ 1,756,356	$ 1,768,882	$ (12,526)
2027	$ 1,885,343	$ 1,819,921	$ 65,422
2028	$ 2,147,764	$ 1,860,330	$287,434

Reserve Fund Balances



Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

2023	2024	2025	2026	2027	2028	2029	2030
33%	34%	34%	32%	35%	38%	37%	35%

Debt Service Ratio – Target: Greater or Equal to 125%

2023	2024	2025	2026	2027	2028	2029	2030
128%	129%	122%	129%	121%	118%	119%	120%

Projections for Rate-Making Purposes (continued)

Operating Fund:

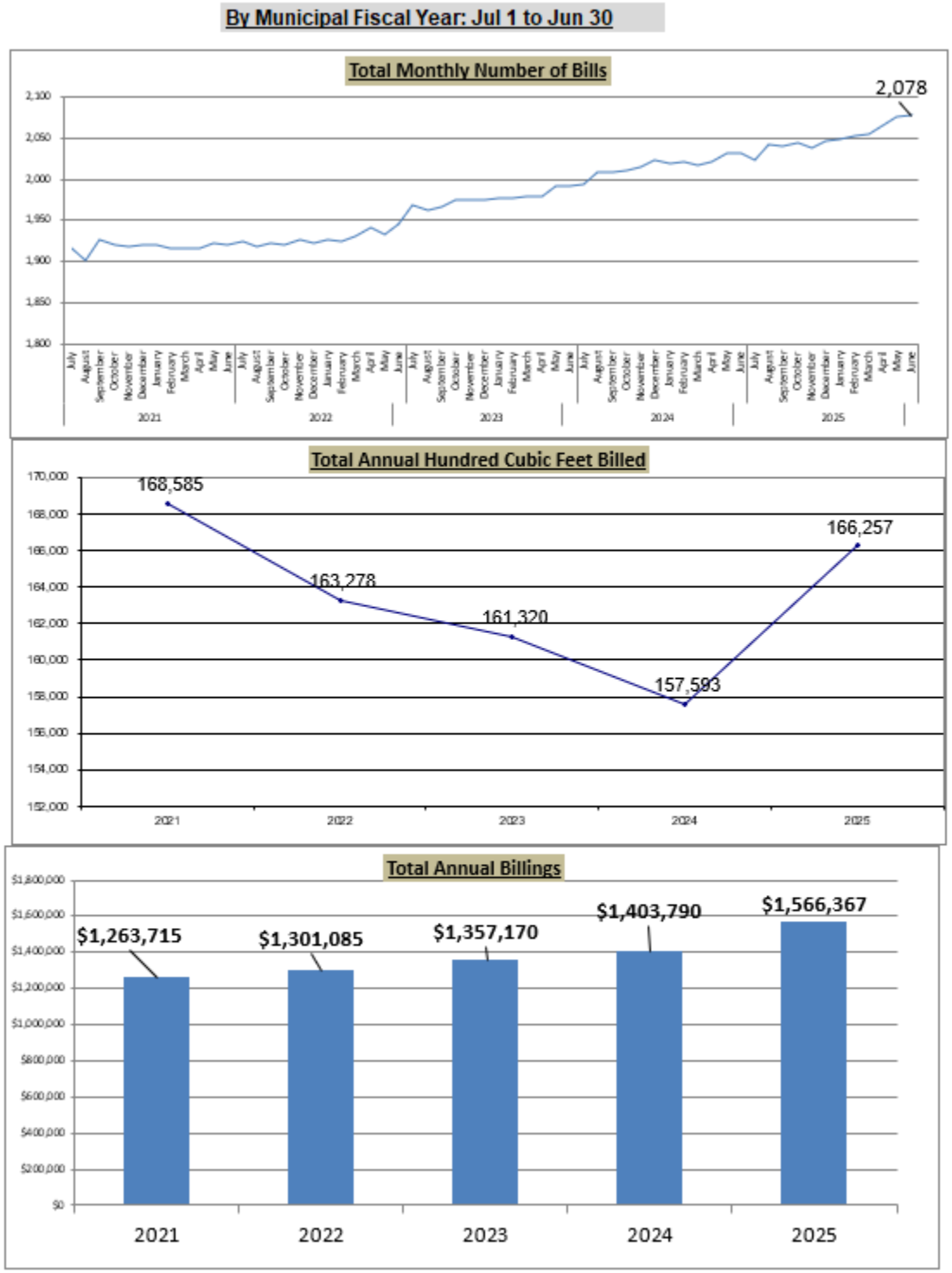
	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:							
Assessment Income	1,675,344	1,712,484	1,756,356	1,885,343	2,147,764	2,194,565	2,196,175
Interest Income	23,621	21,043	35,994	35,994	35,994	35,994	35,994
Other Income	39,456	24,564	20,354	20,354	20,354	20,354	20,354
Total Revenues	1,738,421	1,758,091	1,812,704	1,941,691	2,204,112	2,250,913	2,252,523
Operating Expenses:							
Salaries & Wages	122,221	150,022	160,531	169,650	177,588	183,804	190,237
Employee Benefits	55,303	65,338	67,198	76,485	81,692	85,777	89,637
Biosolids Disposal	104,317	77,345	81,062	83,899	125,849	129,624	133,513
Chemicals	38,317	45,686	45,000	46,350	47,741	49,173	50,648
Contracted Services	100,890	104,134	96,091	98,974	101,943	105,001	108,151
Deferred Cost W/O		0	3,824	3,824	3,824	3,824	3,824
Heat/Fuel Oil	8,600	6,719	8,182	8,427	8,680	8,940	9,208
Insurance	3,446	3,177	7,437	7,660	7,890	8,127	8,371
Materials & Supplies	31,390	36,725	38,312	39,461	40,645	41,864	43,120
Other Expense	3,039	1,043	1,225	1,262	1,300	1,339	1,379
Purchased Power	102,750	92,779	90,936	102,758	105,841	109,016	112,286
Regulatory/Taxes	1,099	908	1,055	1,087	1,120	1,154	1,189
Tele/Other Utilties	6,202	5,433	6,541	6,737	6,939	7,147	7,361
Transportation	21,540	24,311	25,463	26,227	27,014	27,824	28,659
SS - Administration	176,774	196,246	190,091	199,643	207,379	215,156	222,955
SS - Engineering Services	90,874	111,385	124,964	131,212	136,264	141,340	146,428
SS - Environmental Services	20,579	24,318	25,022	26,279	27,297	28,321	29,348
SS - Wastewater Services	91,179	90,149	87,059	91,434	94,977	98,539	102,111
SS - Water Services	4,686	5,415	5,025	5,278	5,483	5,689	5,895
	983,206	1,041,133	1,065,018	1,126,647	1,209,466	1,251,659	1,294,320
Debt Service	587,111	589,744	581,644	674,767	844,369	838,977	797,926
Renewal & Replacement - Direct	100,000	96,700	125,000	116,700	126,700	136,700	136,700
Renewal & Replace - Indirect	33,812	30,514	41,042	23,577	23,577	23,577	23,577
Capital Finance Expense	720,923	716,958	747,686	815,044	994,646	999,254	958,203
Total Operating Expenses	1,704,129	1,758,091	1,812,704	1,941,691	2,204,112	2,250,913	2,252,523
Current Year Surplus(Deficit)	34,292	0	0	0	0	0	0
Prior Year Surplus	112,965	144,627	216,001	216,001	216,001	216,001	216,001
Accumulated Surplus	147,257	144,627	216,001	216,001	216,001	216,001	216,001

Capital Expenditures: (See details in the Capital Expenditure section) Target Balance: $1,197,000

	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
R&R Balance BOY	$ 528,582	$ 353,702	$ 412,122	$ 477,462	$ 555,882
Contribution	$ 125,000	$ 135,000	$ 145,000	$ 155,000	$ 165,000
Withdrawals	$ (299,880)	$ (76,580)	$ (79,660)	$ (76,580)	$ (95,060)
R&R Balance EOY	$ 353,702	$ 412,122	$ 477,462	$ 555,882	$ 625,822

Sewer Billing Statistics

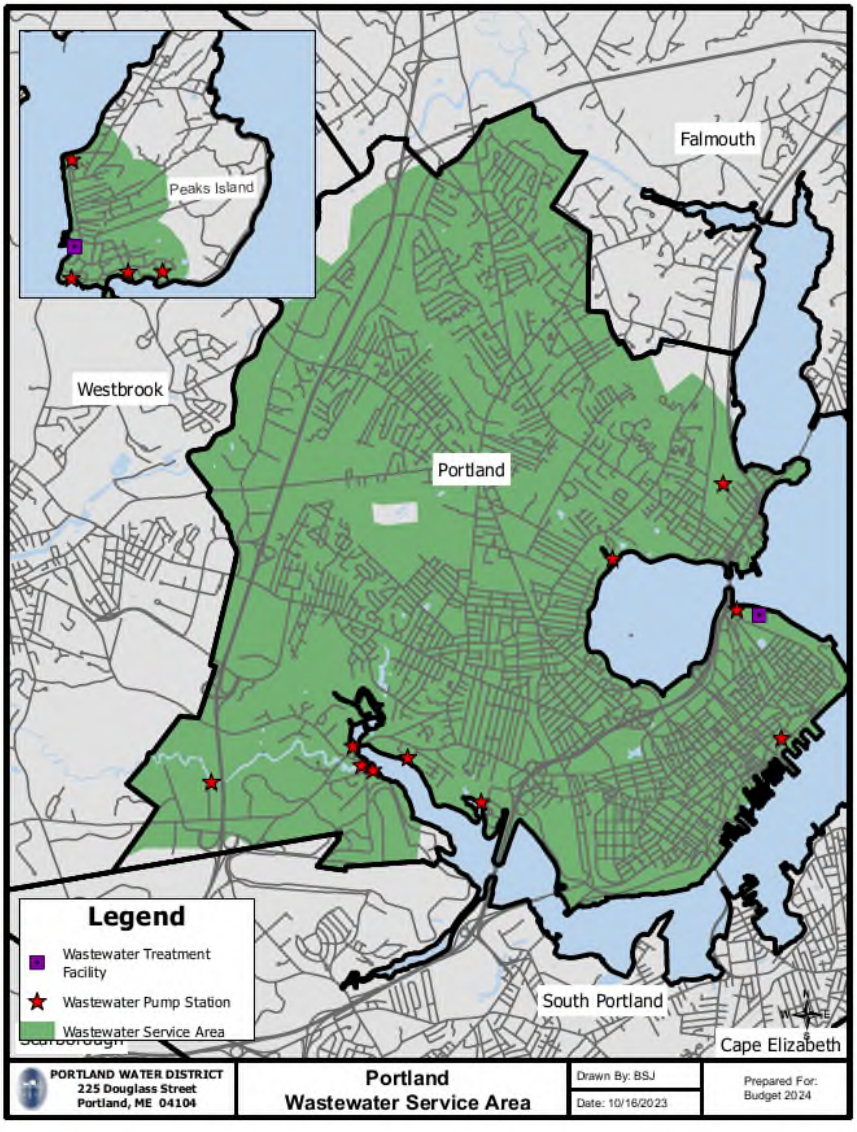
PWD provides sewer billing services for the municipality by contract. Sewer is billed based on water consumption and is included on Portland Water PWD's water bill. The municipality determines the sewer rate. Dollars collected are forwarded to the municipality weekly.



Fund: Wastewater - Portland

Background

The Portland Water District's charter authorizes PWD to provide wastewater treatment, collection system and interception services to the city. By contract with the city, PWD also provides Peaks Island's collection system-collector and storm water system services. The city owns and maintains the mainland's collection system, or the sewers that collect and transport wastewater from user's property to PWD's interceptors. Additionally, by contract, PWD provides utility billing services.



Summary of Services Provided:

Treatment

Mainland: 19.8 million gallons/day

Peaks Island: 0.101 million gallons/day

Collection System

14 Pump Stations with 25.1 miles of pipe

Storm Water system

Peaks Island with 3.2 miles of pipe

Utility Billing

Annual Billings of $30,804,4614 on 17,313 Customers (avg. $148.27/month)

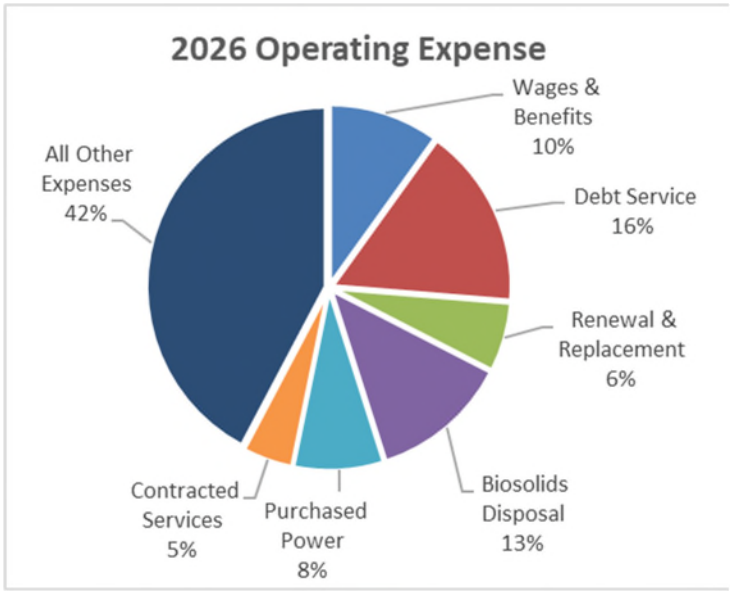
Fund: Wastewater - Portland

2026 Financial Summary

The city's assessment will increase 3.8%, or $661,608, to $18,270,780.

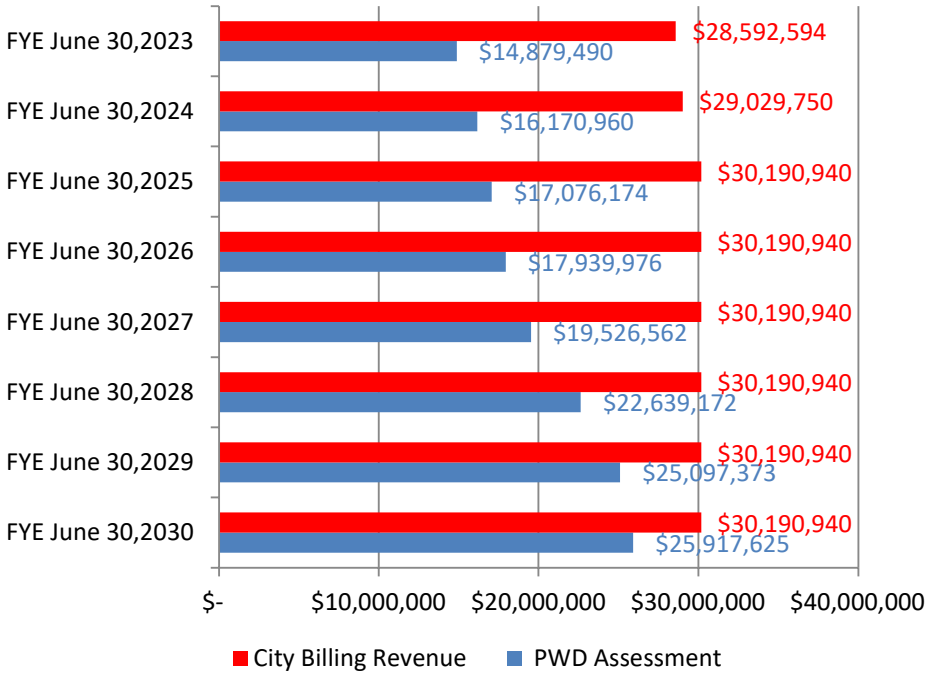
The proposed Operating Expense and Capital budgets are $19,394,058 and $10,765,000, respectively.

The Total Expense budget is $19,394,058 or 3.1%, higher than the previous year. Operating expense increased by $80,947 or 0.6%. Debt service increased $376,137 (10.9%) and renewal & replacement (direct and indirect) will increase $80,114 to $1,422,830.



Assessment Compared to Ratepayers' Billing

The municipality's fiscal year end is June 30, while the PWD's is December 31. The chart below compares the sewer billing cash as collected by PWD on their behalf and PWD's assessment for services rendered. The municipality may incur additional sewer-related costs. The municipality determines whether to increase the sewer billing rates.



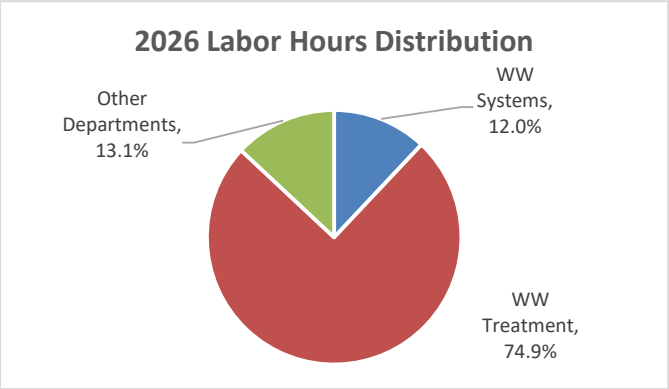
Revenue Assumptions:

- Consumption is the 12 months ending June 30, 2025

- Rates Assumed:

Effective Date	Base/Per
Date:	
Jul 1 2013	$8.35
Jul 1 2014	$8.81
Jul 1 2015	$9.70
Jan1 2016	$8.20
Jan 1 2017	$9.35
Jul 1 2017	$9.65
Jul 1 2018	$9.95
Jul 1 2019	$10.40
Dec 1 2020	$11.15
Sep 1 2021	$11.80
Jul 1 2022	$12.30
Jul 1 2023	$12.75
Jul 1 2024	$13.00

2026 Operating Expense Highlights



Salaries/Wages – Salaries and wages have increased by 9.4%, or $140,126, to $1,636,833. Regular wages increased an average of 3.5%, hours charged were up 4.9% (2,292 hours).

Employee Benefits – The benefit rate (including FICA) decreased from 48.64% in 2025 to 46.59%, a change of 2.05%. The amount of Employee Benefits expense increased 5.6% ($36,267).

Biosolids Disposal – The projected volume of wet tons processed is expected to decrease and the budgeted per unit cost of disposal will increase 3.0%. Overall, the budget in Portland is anticipated to decrease $102,114 or 3.8%.

Chemicals – Chemical expense decreased $341,595 to a total of $1,099,518. The drop is mostly attributed to lower per unit costs. Projected chemical usage is relatively unchanged in the 2026 Budget.

Purchased Power – Overall this category is down $18,863 (1.1%). Energy costs decreased in long term contracts for large facilities by $25,685 or 3.2% offset by transmission and delivery costs increased by $95,039 (14.3%). Also, renewable energy expenses were lowered $87,797 according to our energy consultant.

Support Services – These costs are related to general work done that cannot be directly charged to a fund as noted above (such as customer billing or information technology) or work done on behalf of several municipalities at the same time (engineering or laboratory services) that is allocated based on the value to each fund. Overall, Support Services increased $161,171 or 3.8%.

Debt Service – This is the annual principal and interest payments on bonds issued to finance capital projects. The expense will increase $376,137 (10.9%) due to debt related to upgrades at various wastewater pump stations and the treatment facility.

Renewal and Replacement – This is the fund's annual contribution to finance smaller capital projects. A contribution of $1,422,830 will be made in 2026.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Assessment Income	$16,543,176	$8,804,586	$17,609,172	$18,270,780	$661,608	3.8%
Interest Income	593,185	256,016	424,350	440,697	16,347	3.9%
Other Income	776,410	330,593	777,053	682,581	-94,472	-12.2%
Total Revenue	17,912,771	9,391,195	18,810,575	19,394,058	583,483	3.1%
Salaries & Wages	1,267,952	688,908	1,496,707	1,636,833	140,126	9.4%
Employee Benefits	546,014	303,960	644,825	681,092	36,267	5.6%
Biosolids Disposal	2,508,079	1,240,255	2,705,150	2,603,036	-102,114	-3.8%
Chemicals	1,129,525	551,109	1,441,113	1,099,518	-341,595	-23.7%
Contracted Services	834,946	397,657	976,463	973,212	-3,251	-0.3%
Deferred Cost W/O	2,004	0	0	83,700	83,700	n/a
Heat/Fuel Oil	97,133	69,489	79,355	91,473	12,118	15.3%
Insurance	53,414	30,813	55,743	71,171	15,428	27.7%
Materials & Supplies	466,816	179,670	391,525	438,760	47,235	12.1%
Other Expense	4,432	22,457	-10,250	10,700	20,950	-204.4%
Purchased Power	1,424,720	910,302	1,753,327	1,734,464	-18,863	-1.1%
Regulatory/Taxes	46,650	2,659	42,900	45,254	2,354	5.5%
Tele/Other Utilties	258,039	135,357	215,428	235,152	19,724	9.2%
Transportation	62,706	28,904	68,791	76,488	7,697	11.2%
SS - Administration	1,721,671	892,598	1,899,049	1,968,336	69,287	3.6%
SS - Engineering Services	544,433	283,070	695,223	747,720	52,497	7.6%
SS - Environmental Services	260,483	136,483	288,291	325,750	37,459	13.0%
SS - Wastewater Services	1,229,911	559,340	1,148,619	1,154,246	5,627	0.5%
SS - Water Services	46,808	27,324	54,038	50,339	-3,699	-6.8%
Operating Expense	12,505,736	6,460,355	13,946,297	14,027,244	80,947	0.6%
Debt Service	2,680,710	1,662,474	3,438,063	3,814,200	376,137	10.9%
Renewal & Replacement - Direct	1,180,000	527,500	1,055,000	1,155,000	100,000	9.5%
Renewal & Replace - Indirect	252,673	144,070	287,716	267,830	-19,886	-6.9%
Lease & SBITA Expense	66,576	40,759	83,499	129,784	46,285	55.4%
Total Expense	16,685,695	8,835,158	18,810,575	19,394,058	583,483	3.1%
Current Year Surplus (Deficit)	1,227,076	556,037	0	0		
Transfer to R&R	0	-162,000	0	0		
Return of WW Accumulated Surplus	0	-250,000	0	0		
Prior Year Surplus	4,175,510	5,402,586	5,072,089	5,781,579		
Accumulated Surplus	5,402,586	5,546,623	5,072,089	5,781,579		

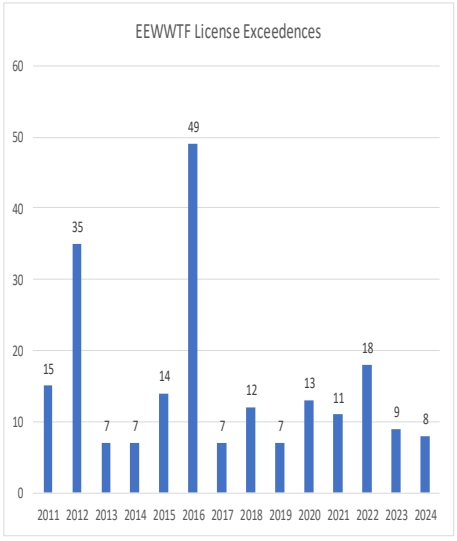
Operation Summary Portland

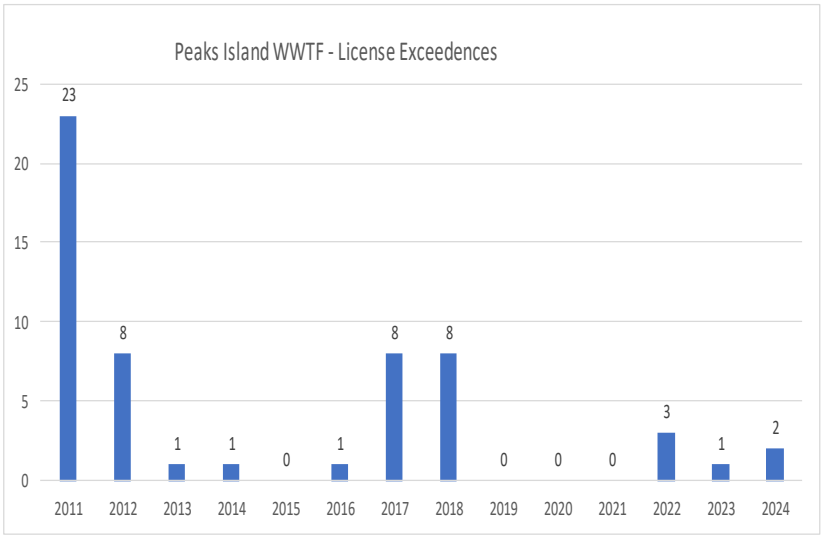
Wastewater Treatment: The Portland Water District owns, operates and maintains the interceptor and treatment facilities in the City of Portland. The largest facility, the East End WWTF is located off the Eastern Promenade while the Peaks Island facility is located by the ferry dock on the island.

EEWTF Parameter	Capacity	2024 Facility Avg	2024 - % Capacity Used
Flow (million gallons per day)	19.8 mgd	14.2 mgd	71.7%
Biosolids Removed (wet tons/month)	N/A	1537 wt/month	

Effluent Permit Requirements:

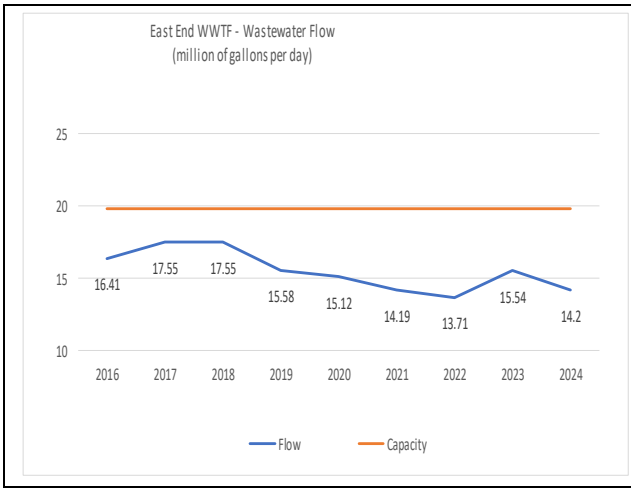
Parameter	Discussion
Biological Oxygen Demand (BOD)	Measure of organic material and the strength of pollution. The treatment plant removed 93% of the BOD; well above the required 85% removal.
Total Suspended Solids (TSS)	Measure of suspended material in the incoming wastewater; also, the strength of pollution. The treatment plant removed 93% of the TSS, well above the required 85% removal.
Total Residual Chlorine	Used for disinfecting the treated effluent, chlorine must be removed before the effluent is discharged.
Fecal Coliform Bacteria	Following disinfection with chlorine, the fecal coliform level is monitored to confirm the treatment plant effluent was properly disinfected.
Effluent Nitrogen	Nitrogen is considered a pollutant that can contribute to water quality issues. The 2017 permit requires monitoring of nitrogen during the warmer months and the development of a "nitrogen optimization" approach where PWD will be asked to operate the plant to reduce the effluent nitrogen loading using existing facilities. In 2025, the plant demonstrated an 81% reduction in effluent nitrogen loading from historic levels from May to September.

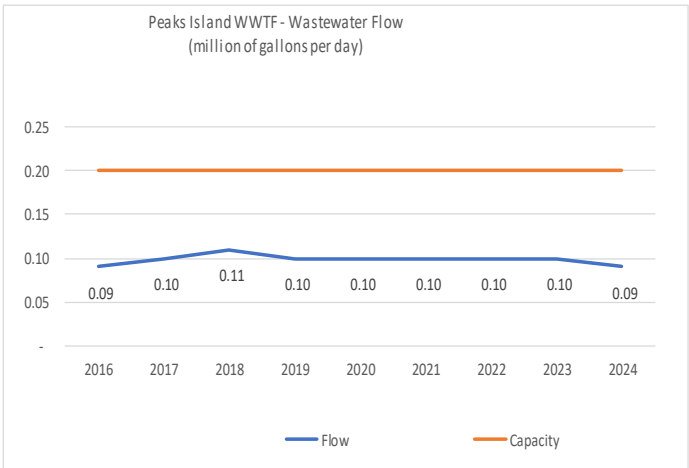




Operation Summary (continued)

The treatment facility on Peaks Island provides wastewater treatment to the residents and businesses on Peaks Island. The Peaks Island WWTF permit requires monitoring of effluent nitrogen from the treatment plant. Waste solids generated on the island are hauled to the mainland and processed at the Portland's East End Wastewater Treatment Facility. With the completion of the Island Avenue sewer extension project and eventual connection of those customers adjacent to the new sewer, the capacity in the treatment plant will have essentially been reached (the summer months, when the population of residents and visitors increases, are the times that strain treatment capacity). In 2018, an analysis of the current capacity, along with suggested upgrades or opportunities for capacity improvements, was completed. Treatment plants have both a hydraulic (flow) and loading (amount of pollution that can be treated) capacity. As shown below, while specific high volume storm events are problematic, the plant flow is within the design capacity of the plant. Additional sewer connections beyond the current amount and those connected as part of the sewer extension, cannot be readily accommodated by the current facility.





Wastewater Conveyance – interceptors and pumping stations

Parameter	2025 Actual to Sept	2026 Projected
Preventive Work Orders	590	600
Corrective Work Orders	31	40
Wet wells cleaned	11	15
Debris removed (tons)	31.42	45
Dry Weather Overflows	0	0

Operation Summary (continued)

2025 Other Highlights

- Monthly CSO activities continue to be monitored and reported by PWD for regular distribution to stakeholders. Sites are continuously monitored by web-based software. We worked with the city to coordinate the release of flow from the new storage conduit on Baxter Boulevard to PWD's system. That effort continues to go well as well as the conduit that recently came online.
- With our asset management system, we continue to proactively manage maintenance. Our Maintenance and Operations Team has been systematically reviewing our systems and treatment assets to create a prioritized listing of equipment to refine our preventive maintenance program. This effort is ongoing.
- Legislative action that prohibited land application of biosolids due to PFAS concerns has created management challenges throughout Maine. A biosolids management plan began in 2022 and identified near, mid, and longer-range options for biosolids management that included possible regional efforts to economically manage biosolids in the future. A more detailed effort has continued in 2023. This includes a detailed review of nearly 30 technical responses to a Request for Information. The contract to manage current biosolids will provide some potential certainty in disposal and cost though 2027. A Regional Biosolids Facility is being pursued and a Request for Proposals for the regional solution will be released in 2026.
- Several pump issues arose at Northeast pump station and continue to experience challenges on how to isolate pumps to repair. Several contractors and engineers have been working on the project with repairs expected to take six month or longer due to lead times on equipment.
- Pump issues at the Fore River Pump Station were investigated in 2024. A plan to replace flexible couplings and improve the support base for pumps is being performed on one of the four pumps. Following the completion of the work, the pump will be tested and if the results of the testing are promising, work will be completed on the remaining pumps. If the effort is not successful, replacement of the pumps will likely be required in the future.
- The Congress Street and Garrison street pump stations were upgraded in 2025.



- The refurbishment of the secondary clarifiers at the East End facility was completed. The project also addressed plant water and gravity thickeners. This project will dramatically improve the plant performance and resiliency.




- Evaluation of the India Street Force main took place in August with preliminary results looking positive. The tool used was an XK1 that was inserted into the live force main through the bypass assembly and retrieved at the discharge structure.



2026 Work Plan

- Asset Management Software will drive the preventive maintenance program, generating both monthly and annual preventive maintenance work orders. Efforts to refine the existing maintenance approach will continue.
- PWD has entered into a master planning effort to look at all of the wastewater force mains and include inspection, replacement methods and costs to build a plan to tackle this critical infrastructure.
- The dewatering system upgrade is underway in 2025. PWD did pilot testing on centrifuge units in the summer of 2025. A $22M design build contract has been awarded to tackle several items including but not limited to dewatering and HVAC.
- Efforts to address biosolids needs will continue through the issuance of a Request for Proposals for a regional facility.
- The Fore River Pump Station pumping system will be evaluated to determine next steps to improve pump performance and expected life following the modification and testing of a pump.
- The India St. and Northeast Pump Stations are being evaluated to determine potential upgrades that include the electrical distribution system and stand by generators. This work is set to bid late 2025 with construction being in 2026.
- CMP is constructing a facility on PWD's land and PWD has entered into a design contract as the NEPS force main needs to be relocated to support this effort. This will also include a bypass connection for the station.
- PWD will continue to work with the City of Portland's planning and public services departments on Peaks Island plant capacity challenges. PWD is evaluating costs to present to the City of Portland on what it would take to increase capacity to allow ADU's on the island.

Capital Summary

A five-year capital plan is updated each year. The projects are prioritized based on operational needs and financing availability. The table below indicates the projects scheduled for the next fiscal year and the funding source of those projects. Detailed descriptions of the projects can be found in the Capital Finance and Capital Expenditures sections.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
SCADA & Technology	$90,000					$90,000
WW Collection & Pumping	$3,900,000	$1,050,000	$225,000	$825,000	$125,000	$6,125,000
WW Treatment	$6,775,000	$10,550,000	$7,525,000	$4,430,000	$10,205,000	$39,485,000
Comprehensive Planning		$500,000	$300,000			$800,000
Grand Total	**$10,765,000**	**$12,100,000**	**$8,050,000**	**$5,255,000**	**$10,330,000**	**$46,500,000**

Projects:	2026	2027	2028	2029	2030
SCADA & Technology	$90,000				
50/3373 Industrial PreTreatment Software Upgrade	$90,000				
WW Collection & Pumping	$3,900,000	$1,050,000	$225,000	$825,000	$125,000
423/3182 POP02 - Torrington Point PS Upgrades			$100,000		
423/3279 Stormwater System Upgrades	$25,000	$25,000			
70/3135 Portland WW Pump Stations - R&R	$125,000	$125,000	$125,000	$125,000	$125,000
70/3144 POP44 - Baxter Blvd PS Upgrades Phase II		$900,000			
70/3205 POP41 - NEPS Generator and Switchgear Replacement	$3,750,000				
70/3334 POP45 - Thompsons Pt. Generator Upgrade				$350,000	
70/3335 POP46 - Arcadia St. PS Generator Upgrade				$350,000	
WW Treatment	$6,775,000	$10,550,000	$7,525,000	$4,430,000	$10,205,000
21/3019 POS01 - Gravity Thickener #2 Rehabilitation		$1,750,000			
21/3020 Process Valve and Actuator Replacement	$150,000	$150,000	$150,000	$30,000	$30,000
21/3133 East End WWTF R&R	$275,000	$275,000	$275,000	$275,000	$275,000
21/3155 POS01 - Heating System Expansion			$300,000		
21/3157 POS01 - HVAC Upgrades - 2nd Floor Admin		$175,000			
21/3204 POS01 - Dewatering & Solids Handling System Upg.	$5,000,000			$4,000,000	
21/3253 POS01 - TPS System Upgrades			$1,000,000		
21/3266 POS01 - Structural/Architectural Assessment/Rehab		$75,000		$75,000	
21/3292 POS01 - Entry Gate Replacement		$125,000			
21/3324 POS01 - Grit Removal Upgrade	$100,000	$1,300,000			
21/3337 POS01 - EEWWTF Sec. Clar. Dome Support Replacement	$700,000				
21/3347 POS01 - Facility Master Planning Evaluation			$5,000,000		$6,700,000
21/3354 POS01 - WAS Pumping/Piping Improvements		$3,300,000			
21/3355 POS01 - Odor Control Media Upgrades					$700,000
21/3356 POS01 - Odor Control Fan Eval and Upgrades					$2,500,000
423/3131 Peaks Island R&R	$50,000	$50,000	$50,000	$50,000	
423/3167 POS02 - Electrical Service and Power Distribution			$750,000		
423/3192 POS02 - Plant Equipment Upgrade	$500,000	$3,200,000			
423/3189 POS02 - Boiler Upgrade/Replacement		$150,000			
Comprehensive Planning		$500,000	$300,000		
3/3268 Portland Forcemain Eval /Condition Assessment		$500,000			
3/3378 POS01 - Comprehensive Plant Evaluation			$300,000		
Grand Total	**$10,765,000**	**$12,100,000**	**$8,050,000**	**$5,255,000**	**$10,330,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$10,050,000	$10,450,000	$5,000,000	$4,000,000	$9,200,000
Operating Expenses	$90,000		$300,000		
R&R - Wastewater	$625,000	$1,650,000	$2,750,000	$1,255,000	$1,130,000
Grand Total	**$10,765,000**	**$12,100,000**	**$8,050,000**	**$5,255,000**	**$10,330,000**

Projections for Rate-Making Purposes

Multi-year projections are made for each of the wastewater funds' assessment. The projections provide guidance to the wastewater municipalities to assist them in determining their wastewater sewer rates. A summary of the projection is provided on next page.

Major Assumptions:

The assumptions incorporated in the projections are as follows:

- Salary increases with an annual increase of 3.5%. Water, SCADA and support staffing increased for all funds by 4 full-time employees in the next few years.
- Benefit increases of 10% in 2027 and 5% on average for other years.
- Other expenses increase between 3% and 5% each year, except 50% Biosolids in 2028 with the expiration of the current contract and 13% Electricity rate in 2027 due to CMP cost increases.
- New debt service and renewal/replacement fund expenditures consistent with the 2026 5-year capital plan, which includes close to $46.5 million of PWD capital projects. Most new debt assumed a 20-year life between 4.25% interest.

Summary of Projection Impact:

Assessment is projected to increase to $26,136,505 in 2030, an 43% increase over 2026 Budget, with the most significant cost change related to debt service issued to finance capital projects.

Reserve Fund Balances



Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

2023	2024	2025	2026	2027	2028	2029	2030
17%	16%	19%	20%	26%	29%	30%	29%

Debt Service Ratio – Target: Greater or Equal to 125%

2023	2024	2025	2026	2027	2028	2029	2030
183%	202%	138%	141%	126%	121%	121%	121%

Projections for Rate-Making Purposes (continued)

Operating Fund:

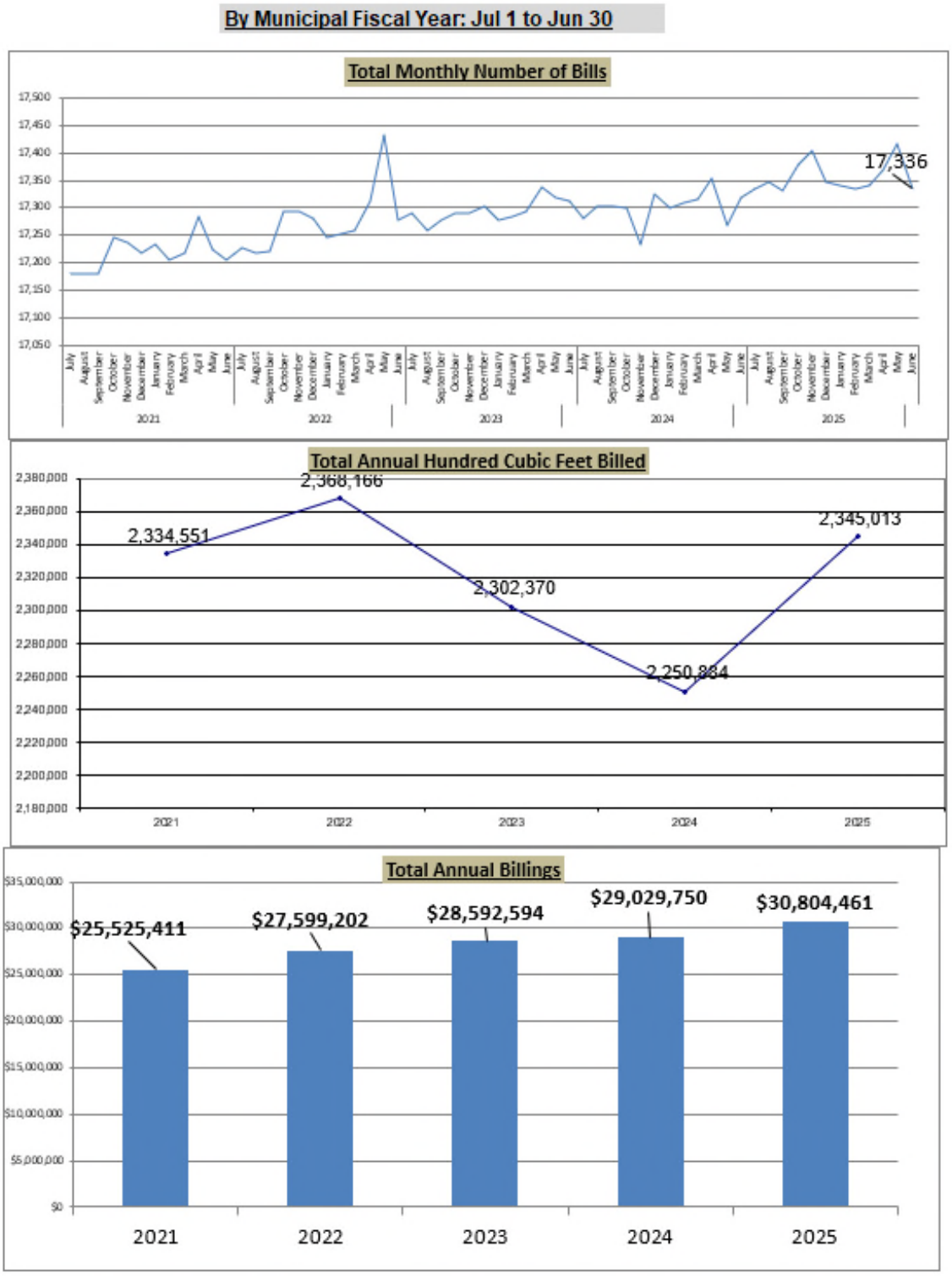
	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:							
Assessment Income	16,543,176	17,609,172	18,270,780	20,782,343	24,496,001	25,698,744	26,136,505
Interest Income	593,185	424,350	440,697	440,697	440,697	440,697	440,697
Other Income	776,410	777,053	682,581	682,581	682,581	682,581	682,581
Total Revenues	17,912,771	18,810,575	19,394,058	21,905,621	25,619,279	26,822,022	27,259,783
Operating Expenses:							
Salaries & Wages	1,267,952	1,496,707	1,636,833	1,733,522	1,804,095	1,867,238	1,932,591
Employee Benefits	546,014	644,825	681,092	778,682	826,410	867,731	906,779
Biosolids Disposal	2,508,079	2,705,150	2,603,036	2,694,142	4,041,213	4,162,449	4,287,322
Chemicals	1,129,525	1,441,113	1,099,518	1,132,504	1,166,479	1,201,473	1,237,517
Contracted Services	834,946	976,463	973,212	1,002,408	1,032,480	1,063,454	1,095,358
Deferred Cost W/O	2,004	0	83,700	83,700	83,700	83,700	83,700
Heat/Fuel Oil	97,133	79,355	91,473	94,217	97,044	99,955	102,954
Insurance	53,414	55,743	71,171	73,306	75,505	77,770	80,103
Materials & Supplies	466,816	391,525	438,760	461,823	476,878	491,184	505,920
Other Expense	4,432	-10,250	10,700	11,021	11,352	11,693	12,044
Purchased Power	1,424,720	1,753,327	1,734,464	1,959,944	2,018,742	2,079,304	2,141,683
Regulatory/Taxes	46,650	42,900	45,254	46,612	48,010	49,450	50,934
Tele/Other Utilties	258,039	215,428	235,152	242,207	249,473	256,957	264,666
Transportation	62,706	68,791	76,488	78,783	81,146	83,580	86,087
SS - Administration	1,721,671	1,899,049	1,968,336	2,067,245	2,147,351	2,227,877	2,308,638
SS - Engineering Services	544,433	695,223	747,720	785,106	815,333	845,704	876,149
SS - Environmental Services	260,483	288,291	325,750	342,119	355,376	368,703	382,068
SS - Wastewater Services	1,229,911	1,148,619	1,154,246	1,212,247	1,259,222	1,306,443	1,353,802
SS - Water Services	46,808	54,038	50,339	52,869	54,918	56,977	59,042
	12,505,736	13,946,297	14,027,244	14,852,457	16,644,727	17,201,642	17,767,357
Debt Service	2,680,710	3,521,562	3,814,200	5,611,214	7,432,602	7,978,430	7,850,476
Renewal & Replacement - Direc	1,180,000	1,055,000	1,155,000	1,255,000	1,355,000	1,455,000	1,455,000
Renewal & Replace - Indirect	319,249	287,716	397,614	186,950	186,950	186,950	186,950
Capital Finance Expense	4,179,959	4,864,278	5,366,814	7,053,164	8,974,552	9,620,380	9,492,426
Total Operating Expenses	16,685,695	18,810,575	19,394,058	21,905,621	25,619,279	26,822,022	27,259,783
Current Year Surplus(Deficit)	1,227,076	0	0	0	0	0	0
Transfer to Capital Reserve							
Prior Year Surplus	4,175,510	3,583,126	5,781,579	5,781,579	5,781,579	5,781,579	5,781,579
Accumulated Surplus	5,402,586	3,583,126	5,781,579	5,781,579	5,781,579	5,781,579	5,781,579

Capital Expenditures: (See details in the Capital Expenditure section) Target Balance: $6,400,000

	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
R&R Balance BOY	$ 3,989,631	$ 4,519,631	$ 4,124,631	$ 2,729,631	$ 2,929,631
Contribution	$ 1,155,000	$ 1,255,000	$ 1,355,000	$ 1,455,000	$ 1,555,000
Withdrawals	$ (625,000)	$(1,650,000)	$(2,750,000)	$(1,255,000)	$(1,130,000)
R&R Balance EOY	$ 4,519,631	$ 4,124,631	$ 2,729,631	$ 2,929,631	$ 3,354,631

Sewer Billing Statistics

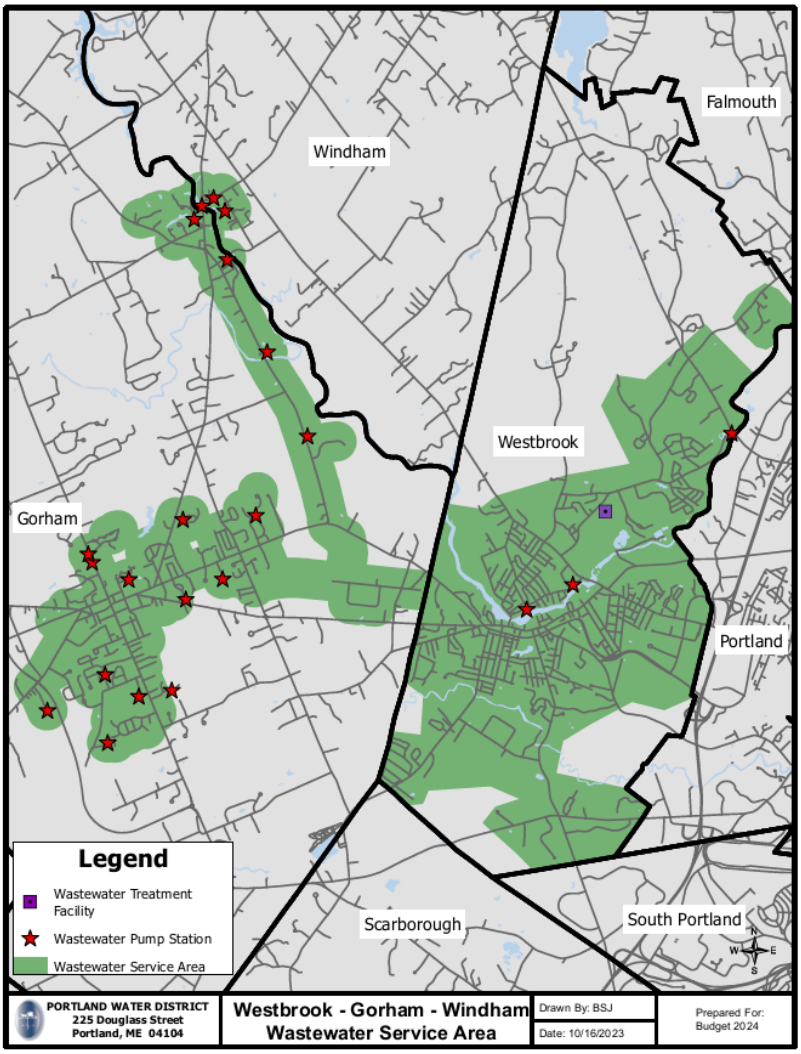
PWD provides sewer billing services for the municipality by contract. Sewer is billed based on water consumption and is included on Portland Water District's water bill. The municipality determines the sewer rate. Dollars collected are forwarded to the municipality weekly.



Fund: Wastewater - Westbrook

Background

The Portland Water District's charter authorizes PWD to provide wastewater treatment, collection system, and interceptor service to the city. Westbrook's wastewater is treated at the treatment facility located in Westbrook and jointly used by the towns of Windham and Gorham. The city maintains the collection system-collectors that transport wastewater from user's property to PWD's interceptor system. Additionally, by contract, PWD provides utility billing services.



Summary of Services Provided:

Treatment

4.54 million gallons/day

Collection System

2 Westbrook only & 1 Joint use Pump Stations with 8.2 miles of pipe

Utility Billing

Annual Billings of $5,957,381 on 4,931 Customers (avg. $100.67/month)

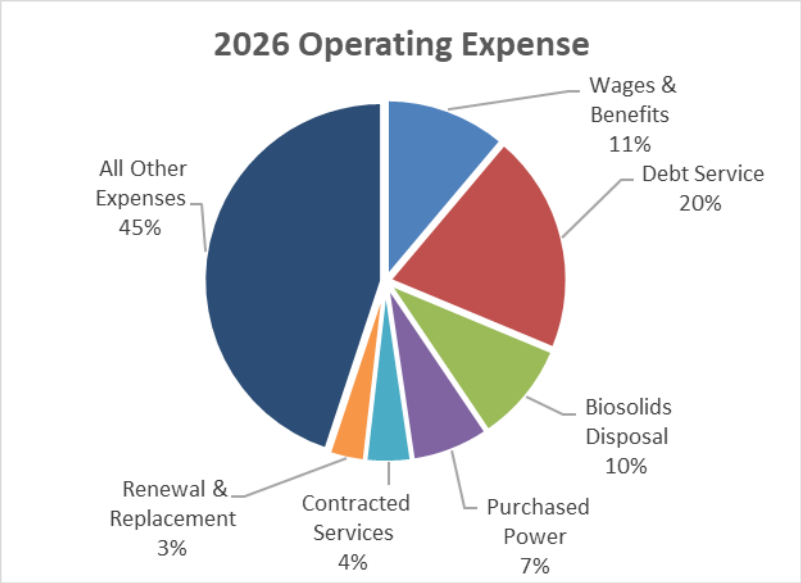
Fund: Wastewater - Westbrook

2026 Financial Summary

The proposed assessment of $4,232,532 represents a 2.9% increase over the previous year. This is an increase of $120,660.

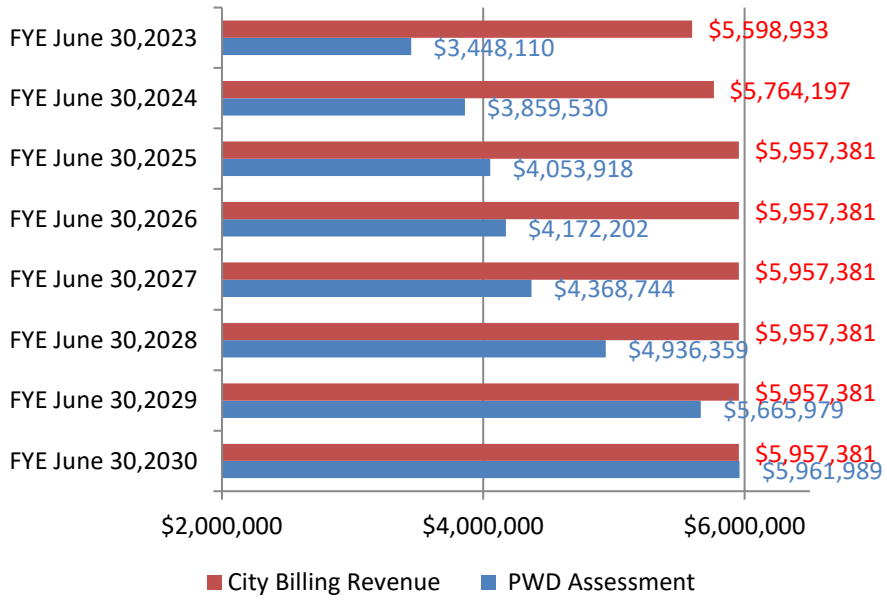
The proposed Operating Expense and Capital budgets are $4,574,383 and $18,050,000, respectively.

The Total Expense budget is $135,011 higher (3.0%) than the previous year. Operating Expense increased by $81,844 or 2.6%, Debt Service increased by 3.8% to $1,078,437 and Renewal & Replacement (direct and indirect) funding increased by $89 from the previous year to $175,510.



Assessment Compared to Ratepayers' Billing

The municipality's fiscal year end is June 30, while PWD's is December 31. The chart below compares the sewer billing cash as collected by PWD on their behalf and PWD's assessment for services rendered. The municipality may incur additional sewer-related costs. The municipality determines whether to increase the sewer billing rates.



Revenue Assumptions:

- Consumption assumed is based on consumption through June 30, 2025

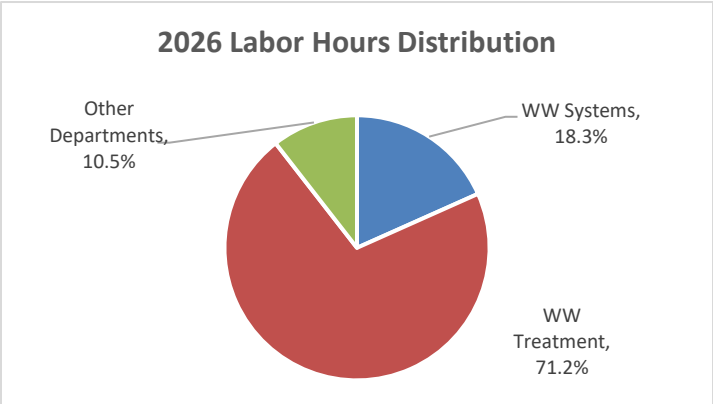
- Rates History:

Effective Date	Base/Per HCF
Jan 2013	$11.13/$6.13
Jan 2019	$11.53/$6.53
Jan 2020	$11.93/$6.93
Jan 2021	$12.33/$7.00
Jan 2022	$12.73/$7.73

2026 Operating Expense Highlights

Joint Use Facilities – Operating Expenses for the joint use facilities are allocated based on average flows. For the joint Gorham/Westbrook/Windham facilities Westbrook's percent decreased from 84.75% in 2025 to 84.25% in 2026.

Salaries/Wages – Salaries and wages have increased by 13.6%, or $50,529, to $421,934. Regular wages increased an average of 3.5%, hours charged were up 10.6% (1,091 hours).



Employee Benefits – The benefit rate (including FICA) decreased from 48.64% in 2025 to 46.59%, a decrease of 2.05%. The amount of Employee Benefits expense increased 10.5% ($16,470).

Biosolids Disposal – The budgeted volume material processed at the Westbrook Regional Wastewater Treatment Facility (WRWWTF) is unchanged at 3,995 wet tons. The budget assumes a disposal rate of $147.57 which is a 2.9% increase over the previous year's budget. Overall, the budget in Westbrook is anticipated to increase $11,137 or 2.3%.

Heat/Fuel Oil – This category includes heating oil as well as container propane. The budget for this item is up 2.2% ($698) to $33,144.

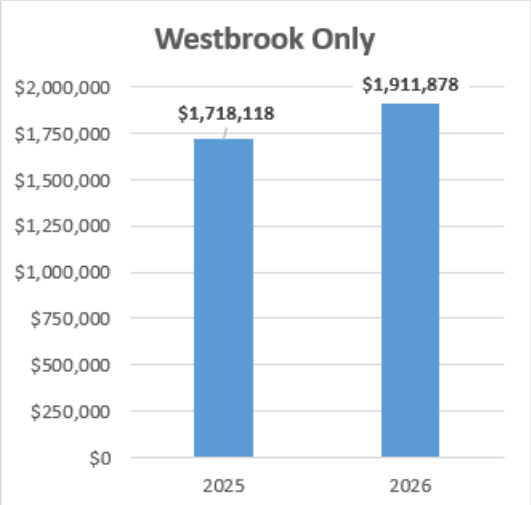
Purchased Power – Overall this category is down $35,944 (8.7%). Energy costs decreased in long term contracts for large facilities by $48,911 but transmission and delivery increased $30,096 or 22%. To add, renewable energy expenses were lowered $18,491 according to our energy consultant.

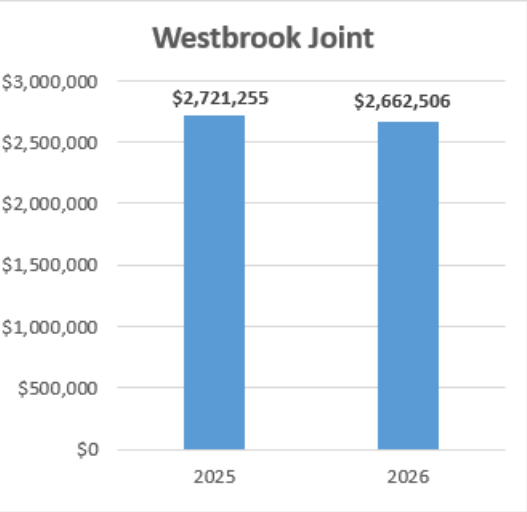
Support Services – These costs are related to general work done that cannot be directly charged to a fund as noted above (such as customer billing or information technology) or work done on behalf of several municipalities at the same time (engineering or laboratory services) that is allocated based on the value to each fund. Overall, Support Services increased $34,256 or 3.2%.

Debt Service – The annual principal and interest payments on bonds issued to finance capital projects, this item increased 3.8% ($39,179).

Renewal & Replacement - Dollars put aside to fund smaller capital projects. A contribution of $175,510 will be made in 2026.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Assessment Income	$3,995,964	$2,055,936	$4,111,872	$4,232,532	$120,660	2.9%
Interest Income	267,038	100,594	168,187	213,314	45,127	26.8%
Other Income	187,071	79,746	159,313	128,537	-30,776	-19.3%
Total Revenue	4,450,073	2,236,276	4,439,372	4,574,383	135,011	3.0%
Salaries & Wages	320,593	152,351	371,405	421,934	50,529	13.6%
Employee Benefits	137,925	68,718	157,447	173,917	16,470	10.5%
Biosolids Disposal	625,901	311,317	485,552	496,689	11,137	2.3%
Chemicals	215,672	76,517	258,613	249,696	-8,917	-3.4%
Contracted Services	222,605	136,526	251,117	222,564	-28,553	-11.4%
Deferred Cost W/O	0	0	0	2,421	2,421	n/a
Heat/Fuel Oil	36,809	24,682	32,446	33,144	698	2.2%
Insurance	17,669	13,842	15,924	39,097	23,173	145.5%
Materials & Supplies	79,404	57,870	93,004	101,575	8,571	9.2%
Other Expense	17,411	5,881	5,161	5,655	494	9.6%
Purchased Power	468,524	233,111	415,397	379,453	-35,944	-8.7%
Regulatory/Taxes	6,597	6,037	5,695	6,462	767	13.5%
Tele/Other Utilties	53,443	19,393	51,587	56,127	4,540	8.8%
Transportation	15,539	7,465	13,868	16,070	2,202	15.9%
SS - Administration	426,910	222,894	473,510	487,677	14,167	3.0%
SS - Engineering Services	140,344	63,385	156,957	167,471	10,514	6.7%
SS - Environmental Services	105,006	55,636	117,532	119,481	1,949	1.7%
SS - Wastewater Services	305,279	138,872	284,723	293,332	8,609	3.0%
SS - Water Services	12,195	7,119	14,078	13,095	-983	-7.0%
Operating Expense	3,207,826	1,601,616	3,204,016	3,285,860	81,844	2.6%
Debt Service	1,074,136	500,254	1,039,258	1,078,437	39,179	3.8%
Renewal & Replacement - Direct	100,000	52,500	105,000	110,000	5,000	4.8%
Renewal & Replace - Indirect	63,868	35,261	70,421	65,510	-4,911	-7.0%
Lease & SBITA Expense	16,321	9,962	20,677	34,576	13,899	67.2%
Total Expense	4,462,151	2,199,593	4,439,372	4,574,383	135,011	3.0%
Current Year Surplus (Deficit)	-12,078	36,683	0	0		
Prior Year Surplus	218,603	206,525	160,909	53,043		
Accumulated Surplus	206,525	243,208	160,909	53,043		





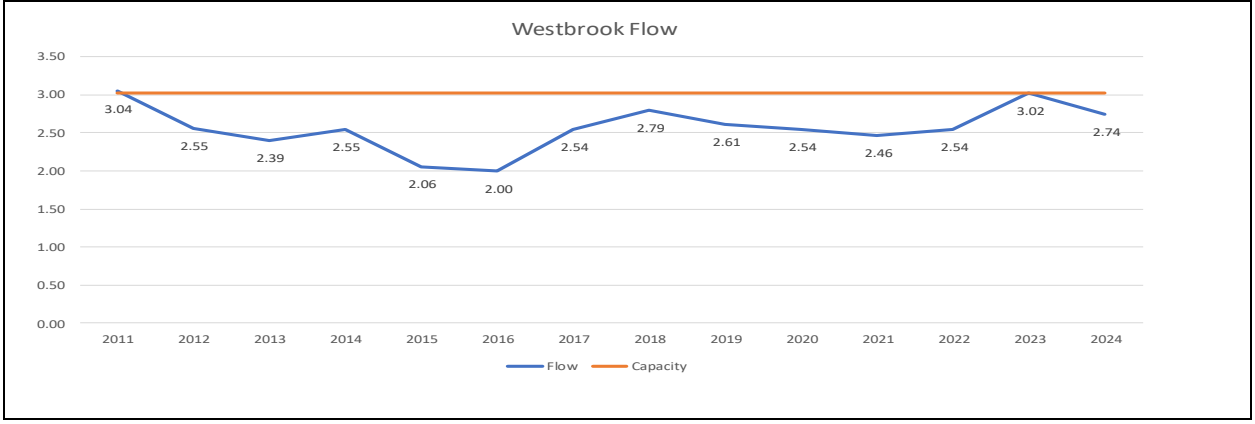
- Overall costs up $193k (11.3%)
- Operating Expense up $82.1k (6.2%)
- Debt Service increased $97.7k (47.1%)

- Overall Westbrook JT down $68.8k (2.0%)
- Westbrook's flow percent down 0.50% (84.75% to 84.25%)
- Westbrook's share decreased $58.7k (2.2%)

Operation Summary Westbrook

Wastewater Treatment: The wastewater generated in the City of Westbrook is pumped to the Westbrook/Gorham/Windham Regional WWTF on Park Road. Flows from the Little Falls section of Gorham and the Town of Windham, including the Maine Correctional Center, are conveyed to this facility. The table below depicts flows from each contributing community. The chart illustrates capacity used for each community and total plant capacity being used based on the treatment plant capacity of 4.54 MGD.

Municipality (Design Flow)	2024 Flow (mgd)	% of 2024 WWTF Flow	Reserved Capacity (mgd)	% of Capacity Used
Westbrook (66.6%)	2.74	83.49 %	3.023	91 %
Gorham (30.8%)	0.46	14.61 %	1.398	33 %
Windham (2.6%)	0.059	1.9 %	0.118	50 %
Total Plant Flow	3.26		4.54	72 %



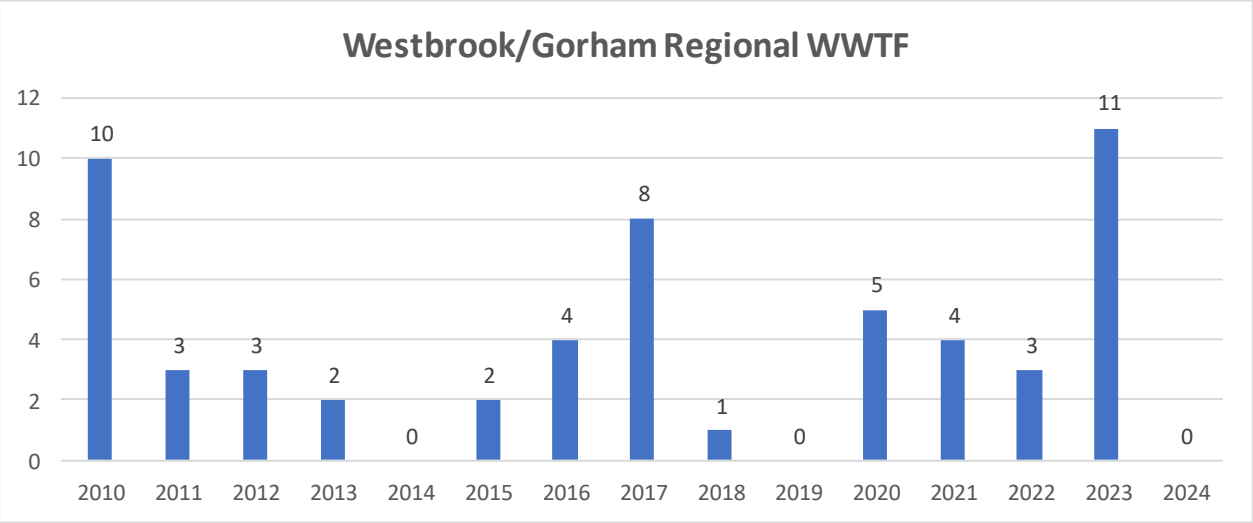
The following tables depict some of the key parameters that are monitored at the facility.

WGWTF Parameter	DEP Limit	2024 Facility Average
Biosolids Removed (wet tons/month)	N/A	276 wet ton/month

Parameter	Discussion
Biological Oxygen Demand (BOD)	Measure of organic material and the strength of pollution. The treatment plant removed 94% of the BOD, well above the required 85% removal.
Total Suspended Solids (TSS)	Measure of suspended material in the incoming wastewater. The treatment plant removed 94% of the TSS, well above the required 85% removal.
Total Residual Chlorine	Used for disinfecting the treated effluent, chlorine must be removed before the effluent is discharged. The permit limit was met at all times.
Fecal Coliform Bacteria	Following disinfection with chlorine, the fecal coliform level is monitored to confirm the treatment plant effluent was properly disinfected.
Phosphorus	The permit includes a requirement to monitor phosphorus in the plant's effluent discharge. Phosphorus can contribute to water quality concerns that might include algae and low dissolved oxygen. The monitoring will likely create a baseline for consideration if effluent permit limitations are established in the future.

Operation Summary (continued)

Effluent Permit Requirements:
The effluent permit was renewed in 2017. An application for renewal was submitted and the permit is pending from Maine DEP. The City of Westbrook is a joint permittee for their obligations under the CSO Long Term Control Plan. The Combined Sewer Overflow Long-Term Control Plan was approved by Maine DEP in 2024 and includes a storage conduit and Westbrook collection system flow monitoring.



Wastewater Conveyance – interceptors and pumping stations

Parameter	2025 Actual to Sept	2026 Projected
Preventive Work Orders	152	200
Corrective Work Orders	13	20
Wet wells cleaned	1	3
Debris removed (tons)	8	20
Dry Weather Overflows	0	0

2025 Other Highlights

- With our asset management system, we continue to proactively manage maintenance. Our Maintenance and Operations Team has been systematically reviewing our systems and treatment assets to create a prioritized listing of equipment to refine our preventive maintenance program. This effort is ongoing.
- Construction of the upgraded aeration system and secondary clarifiers was completed. There are some issues that include the electrical system and back up power, scum removal, and ragging of mixing equipment in the tanks. These will continue to be addressed in the coming months.
- Following a failed legislative effort to reclassify the water quality designation of the Presumpscot River in 2022, a moratorium on increases or additional licensed discharges to the river was passed in 2023. This essentially caps the permitted capacity of the treatment plant at existing levels.
- Legislative action that prohibited land application of biosolids due to PFAS concerns has created management challenges throughout Maine. A biosolids management plan

began in 2022 and identified near, mid, and longer-range options for biosolids management that included possible regional efforts to economically manage biosolids in the future. A more detailed effort has continued in 2023. This includes a detailed review of nearly 30 technical responses to a Request for Information. The contract to manage current biosolids will provide some potential certainty in disposal and cost though 2027.

- A regional biosolids solution is being pursued and a Request for Proposals for a solution is being prepared.
- PWD continues to work with the Town to properly manage growth and the expansion of new systems infrastructure to properly support growth in the community. A capacity evaluation began in 2024 to assess required growth, related upgrades to allow for this increased growth, and a means of cost allocation for this growth.
- The Combined Sewer Overflow Long Term Control Plan Update began in 2022. In 2024, the plan was approved by Maine DEP. The plan includes a 1,000,000 gal storage conduit and flow monitoring in the Westbrook collection system to identify possible areas of infiltration and inflow.PWD has worked with the City and an engineer to help narrow down locations and final sizing of the conduit.
- A rental centrifuge was brought into the treatment facility to manage dewatering. The Schwing press has had multiple challenges and PWD has spent a considerable amount of time working with the vendor to troubleshoot and fix with no final solution.

2026 Work Plan

- Asset Management Software will drive the preventive maintenance program, generating both monthly and annual preventive maintenance work orders. Efforts to refine the existing maintenance approach will continue.
- A modernization of the treatment plant's locker rooms will be evaluated to better meet the needs of our changing workforce. Initial designs show a modernized layout that provides improved facilities that afford more privacy to employees.
- The Biosolids Management Plan effort to issue a Request for Proposals will be issued for a regional biosolids facility in 2026.
- PWD will be going working with an engineering firm to do final design on the storage conduit that was identified in the 2024 LTCP.
- PWD will also be evaluating the dewatering equipment and centrifuge addition at the Westbrook Treatment plant.
- In 2026 PWD will be doing some preliminary work on the Cottage place pump station to be able to bypass and isolate the wet wells and mechanical repairs until a full upgrade can be completed.
- The effluent permit renewal from Maine DEP for the regional treatment plant is pending.
- PWD has been discussing the treatment plant capacity allocated to the three communities that contribute to our treatment plants; Westbrook, Gorham, and Windham. With continued and planned growth, we expect that some communities will reach their allocations in the future. A study is almost complete to determine amount and timing for capacity increases, the work that will be required to accommodate additional loadings at the treatment plant, and how those costs will be allocated. While growth pressures are emerging, the existing treatment plant, and the plan to understand development needs, should allow for the needs of all communities to be served.

Capital Summary

A five-year capital plan is updated each year. The projects are prioritized based on operational needs and financing availability. The table below indicates the projects scheduled for the next fiscal year and the funding source of those projects. Detailed descriptions of the projects can be found in the Capital Finance and Capital Expenditures sections.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
WW Collection & Pumping	$16,990,000	$4,740,000	$40,000	$40,000	$40,000	$21,850,000
WW Treatment	$1,060,000	$1,335,000	$10,145,000	$135,000	$5,695,000	$18,370,000
Grand Total	**$18,050,000**	**$6,075,000**	**$10,185,000**	**$175,000**	**$5,735,000**	**$40,220,000**

Projects:	2026	2027	2028	2029	2030
WW Collection & Pumping	$16,990,000	$4,740,000	$40,000	$40,000	$40,000
29/3310 Westbrook CSO Storage Conduit	$16,000,000				
411/3134 Westbrook WW Systems R&R	$40,000	$40,000	$40,000	$40,000	$40,000
411/3302 WEP41 - Cottage Place PS- Flow Meter, Bypass &Gen.	$750,000	$3,000,000			
411/3306 WEP42 - E. Bridge St PS - Backup Power Upgrade	$200,000	$1,500,000			
60/3275 Dana Ct. Forcemain Replacement		$200,000			
WW Treatment	$1,060,000	$1,335,000	$10,145,000	$135,000	$5,695,000
416/3132 Westbrook Gorham Windham WWTF R&R	$100,000	$100,000	$100,000	$100,000	$100,000
416/3159 WES01 - Plant Water System Rehab/Controls	$400,000				
416/3166 WES01 - Process Area Ventilation Upgrades	$200,000	$1,200,000			
416/3200 WES01 - Hypo Tank Replacement					$75,000
416/3247 WES01 - Locker Room Renovation	$250,000				
416/3270 Process Valve/Actuator Replacement	$20,000		$20,000		$20,000
416/3271 WES01 - Structural/Architectural Assessment/Rehab		$35,000		$35,000	
416/3273 Outfall Condition Assessment			$25,000		
416/3331 WES01 - Aeration Mixer Replacement	$90,000				
416/3366 WES01 - Biosolids Dewatering			$6,000,000		
416/3382 WES01 - RAS pumping and Piping Upgrade					$5,500,000
416/3385 WES01 - TWAS Storage and Pumping Upgrade			$4,000,000		
Grand Total	**$18,050,000**	**$6,075,000**	**$10,185,000**	**$175,000**	**$5,735,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$17,150,000	$5,700,000	$10,000,000		$5,500,000
R&R - Wastewater	$900,000	$375,000	$185,000	$175,000	$235,000
Grand Total	**$18,050,000**	**$6,075,000**	**$10,185,000**	**$175,000**	**$5,735,000**

Projections for Rate-Making Purposes

Multi-year projections are made for each of the wastewater funds' assessment. The projections provide guidance to the wastewater municipalities to assist them in determining their wastewater sewer rates. A summary of the projection is provided on next page.

Major Assumptions:

The assumptions incorporated in the projections are as follows:

- Salary increases with an annual increase of 3.5%. Water, SCADA and support staffing increased for all funds by 4 full-time employees in the next few years
- Benefit increases of 10% in 2027 and 5% on average for other years.
- Other expenses increase between 3% and 5% each year, except 50% Biosolids in 2028 with the expiration of the current contract and 13% Electricity rate in 2027 due to CMP cost increases.
- New debt service and renewal/replacement fund expenditures consistent with the 2026 5-year capital plan, which includes close to $40.2 million of PWD capital projects. Most new debt assumed a 20-year life between 4.25% interest.

Summary of Projection Impact:

Assessment is projected to increase to $5,959,780 in 2030, a 41% increase over 2026 Budget, primarily due to capital projects including the federally mandated CSO Conduit Storage facality planned to be constructed in 2026.

Reserve Fund Balances



Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

2023	2024	2025	2026	2027	2028	2029	2030
22%	24%	24%	24%	25%	30%	35%	32%

Debt Service Ratio – Target: Greater or Equal to 125%

2023	2024	2025	2026	2027	2028	2029	2030
114%	116%	117%	119%	111%	108%	107%	107%

Projections for Rate-Making Purposes (continued)

Operating Fund:

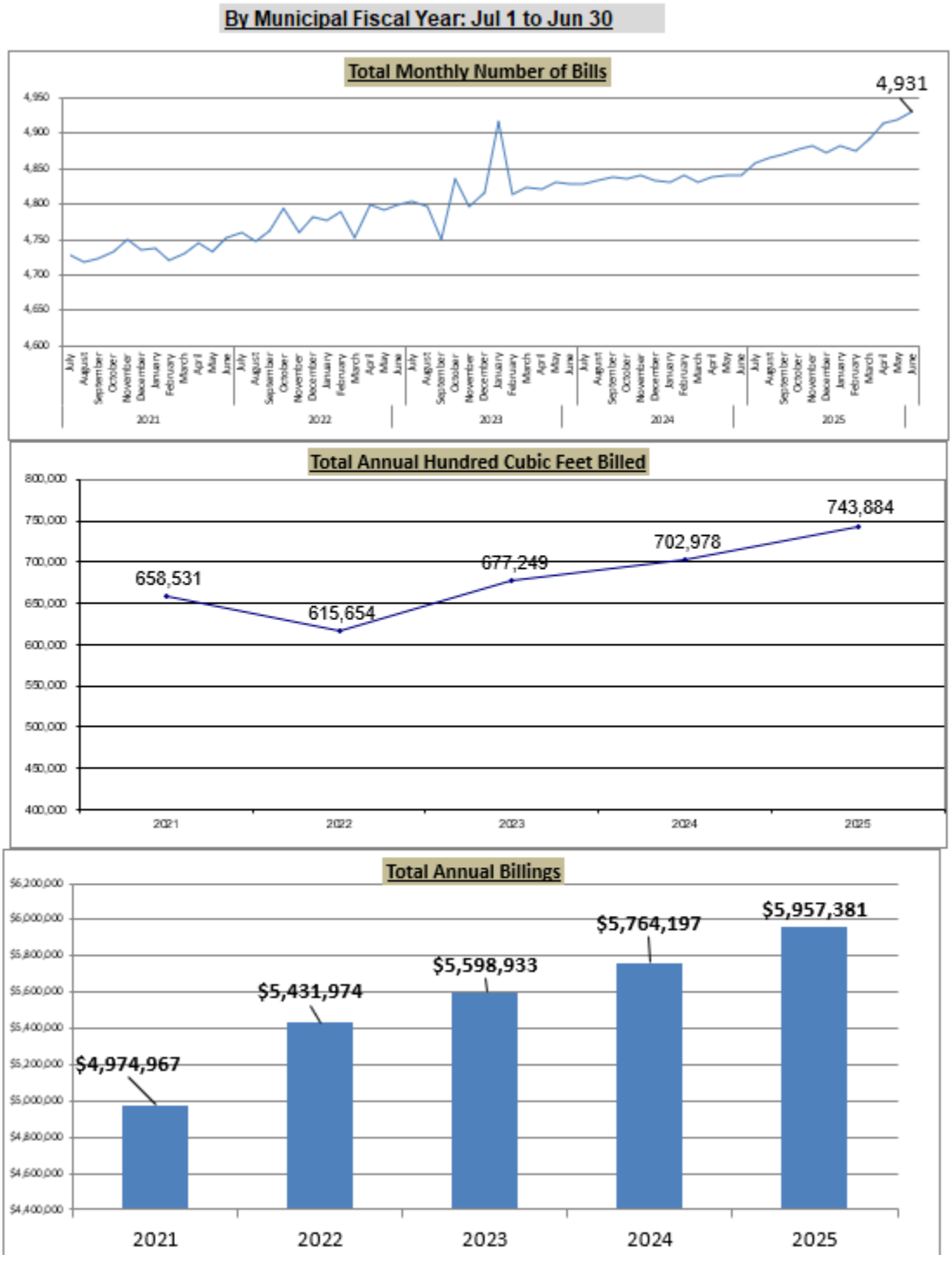
	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:							
Assessment Income	3,995,964	4,111,872	4,232,532	4,504,956	5,367,761	5,964,197	5,959,780
Interest Income	267,038	168,187	213,314	213,314	213,314	213,314	213,314
Other Income	187,071	159,313	128,537	128,537	128,537	128,537	128,537
Total Revenues	4,450,073	4,439,372	4,574,383	4,846,807	5,709,612	6,306,048	6,301,631
Operating Expenses:							
Salaries & Wages	320,593	371,405	421,934	445,902	463,509	479,732	496,523
Employee Benefits	137,925	157,447	173,917	198,183	210,083	220,587	230,513
Biosolids Disposal	625,901	485,552	496,689	514,073	771,110	794,243	818,070
Chemicals	215,672	258,613	249,696	257,187	264,903	272,850	281,036
Contracted Services	222,605	251,117	222,564	229,241	236,118	243,202	250,498
Deferred Cost W/O	0	0	2,421	2,421	2,421	2,421	2,421
Heat/Fuel Oil	36,809	32,446	33,144	34,138	35,162	36,217	37,304
Insurance	17,669	15,924	39,097	40,270	41,478	42,722	44,004
Materials & Supplies	79,404	93,004	101,575	106,922	110,330	113,640	117,049
Other Expense	17,411	5,161	5,655	5,825	6,000	6,180	6,365
Purchased Power	468,524	415,397	379,453	428,782	441,645	454,894	468,541
Regulatory/Taxes	6,597	5,695	6,462	6,656	6,856	7,062	7,274
Tele/Other Utilties	53,443	51,587	56,127	57,811	59,545	61,331	63,171
Transportation	15,539	13,868	16,070	17,552	18,079	18,621	19,180
SS - Administration	426,910	473,510	487,677	512,183	532,030	551,981	571,990
SS - Engineering Services	140,344	156,957	167,471	175,845	182,615	189,417	196,236
SS - Environmental Services	105,006	117,532	119,481	125,485	130,348	135,236	140,138
SS - Wastewater Services	305,279	284,723	293,332	308,072	320,010	332,010	344,045
SS - Water Services	12,195	14,078	13,095	13,753	14,286	14,822	15,359
	3,207,826	3,204,016	3,285,860	3,480,301	3,846,528	3,977,168	4,109,717
Debt Service	1,074,136	1,059,935	1,078,437	1,227,929	1,719,507	2,180,303	2,043,337
Renewal & Replacement - Direct	100,000	105,000	110,000	115,000	120,000	125,000	125,000
Renewal & Replace - Indirect	80,189	70,421	100,086	23,577	23,577	23,577	23,577
Capital Finance Expense	1,254,325	1,235,356	1,288,523	1,366,506	1,863,084	2,328,880	2,191,914
Total Operating Expenses	4,462,151	4,439,372	4,574,383	4,846,807	5,709,612	6,306,048	6,301,631

Capital Expenditures: (See details in the Capital Expenditure section) Target Balance: $1,575,000

	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
R&R Balance BOY	$ 2,733,366	$ 2,230,606	$ 2,035,696	$ 2,059,126	$ 2,114,216
Contribution	$ 110,000	$ 135,000	$ 160,000	$ 185,000	$ 210,000
Withdrawals	$ (612,760)	$ (329,910)	$ (136,570)	$ (129,910)	$ (169,870)
R&R Balance EOY	$ 2,230,606	$ 2,035,696	$ 2,059,126	$ 2,114,216	$ 2,154,346

Sewer Billing Statistics

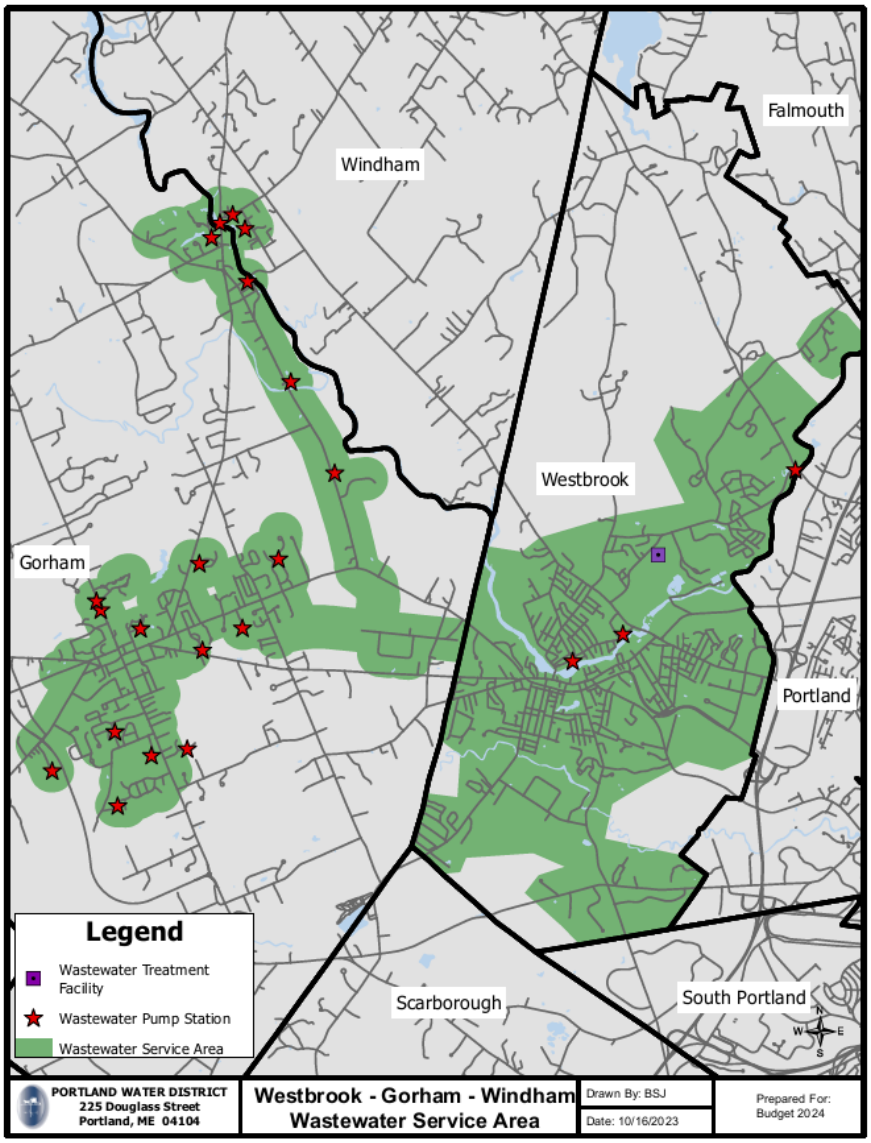
PWD provides sewer billing services for the municipality by contract. Sewer is billed based on water consumption and is included on Portland Water District's water bill. The municipality determines the sewer rate. Dollars collected are forwarded to the municipality weekly.



Fund: Wastewater – Windham

Background

The Portland Water District's charter authorizes PWD to provide wastewater treatment and collection system-interceptors service to the town. By contract with the town, PWD additionally operates and maintains the collectors in the sewer collection system. Windham's wastewater is treated at the treatment facility located in Westbrook and jointly used by Windham, the Town of Gorham and City of Westbrook. Additionally, by contract, PWD provides utility billing services.



Summary of Services Provided:

Treatment

0.188 Million gallons/day

Collection System

3 Windham only & 3 Joint use Pump Stations with 7.9 miles of pipe

Utility Billing

Annual Billings of $514,255 with 68 Customers.

Fund: Wastewater - Windham

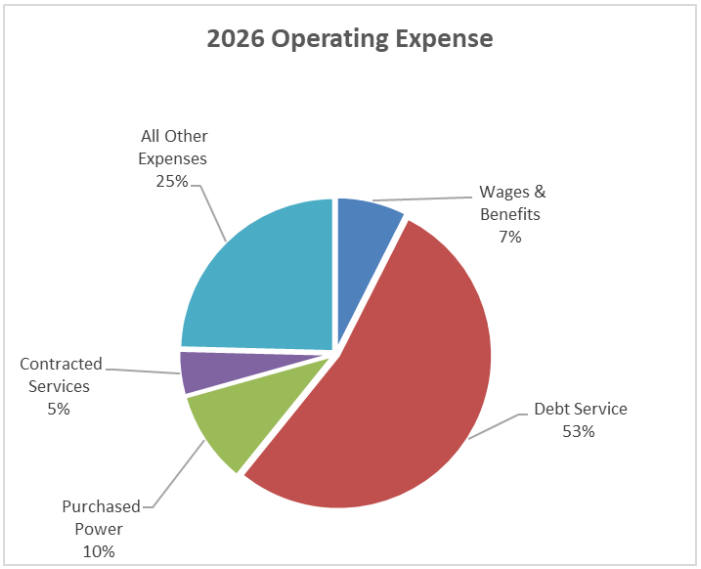
2026 Financial Summary

The town's proposed assessment of $1,651,332 represents a 26.3% ($343,680) increase over the previous assessment. The majority of increase is related to the North Windham facility coming online in April of 2026.

The proposed Operating Expense and Capital budgets are $1,756,772 and $16,855,000, respectively.

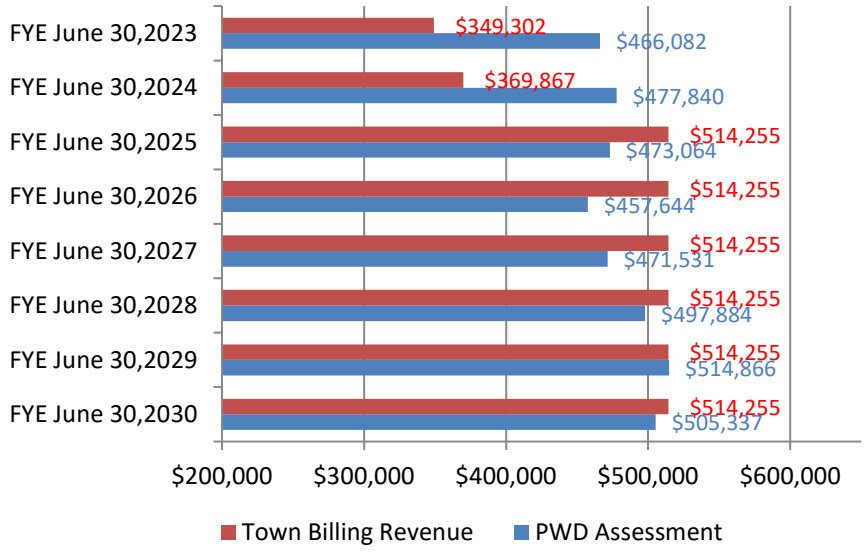
Operating Expense increased by 189.2% or $481,800. This increase is due to the North Windham Treatment Facility.

The vast majority of the Capital Budget is the $15.0 million budgeted for work on the North Windham wastewater treatment and collections systems.



Assessment Compared to Ratepayers' Billing

The municipality's fiscal year end is June 30, while PWD's is December 31. The chart below compares the cash as collected by PWD for sewer billings on their behalf and PWD's South Windham assessment for services rendered. Any shortfall of billing revenue is made up from the Town's general funds.



Revenue Assumptions:

- Consumption is the 12 months ending June 30, 2023

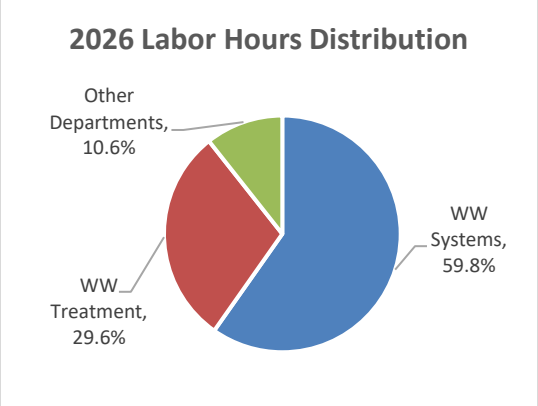
- Rates History:

Effective Date	Base/Per HCF
April 2009	$48.84/$3.24
May 2020	$48.84/$7.00
Jul 2022	$48.84/7.75
Jul 2023	$48.84/9.77
Mar 2024	$51.00/10.20

2026 Operating Expense Highlights

Joint Use Facilities – Operating expenses for the joint use facilities are allocated based on average flows. For the joint Gorham/ Westbrook/ Windham facility Windham's is 2%. For Little Falls (Gorham/Windham), flows are 65%

Salaries/Wages – Salaries and wages have increased by 108.8%, or $48,661, to $93,384. Regular wages increased an average of 3.5%, hours charged were up 90.4% (1,178 hours).



Employee Benefits – The benefit rate (including FICA) changed from 48.64% in 2025 to 46.59%, a decrease of 2.05%. The amount of Employee Benefits expenses increased 87.1% ($17,428).

Biosolids Disposal –Overall, the budget in Windham is anticipated 256.8% or $25,745. This increase is mostly due to the N. Windham plant coming online.

Contracted Services – Overall this category was up $64,051 or 331.1%. This increase is mostly driven by the N. Windham plant and collection system.

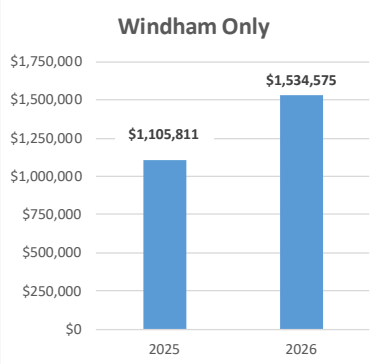
Heat/Fuel Oil – This category includes heating oil as well as pipeline natural gas and container delivered propane. The budget for this item was increased $5,545 (196.8%) to $8,363.

Support Services – These costs are related to general work done that cannot be directly charged to a fund as noted above (such as customer billing or information technology) or work done on behalf of several municipalities at the same time (engineering or laboratory services) that is allocated based on the value to each fund. Overall, Support Services increased to support the N. Windham project to a total of $171,165

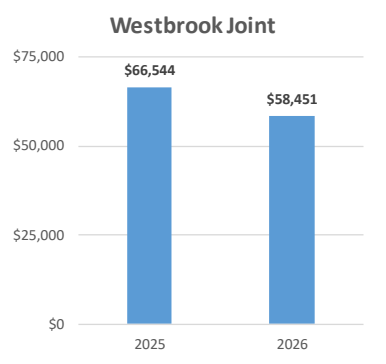
Debt Service – The annual principal and interest payments on bonds issued to finance capital projects. This budget decreased $84,283 (8.3%) as work on the North Windham project continues.

Renewal & Replacement – Dollars put aside to fund capital projects. A higher contribution of $14,958 will be made in 2026.

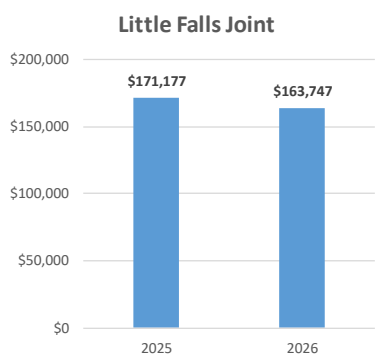
	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Assessment Income	$808,488	$653,826	$1,307,652	$1,651,332	$343,680	26.3%
Interest Income	43,438	47,032	29,552	50,354	20,802	70.4%
Other Income	53,923	3,174	6,336	55,086	48,750	769.4%
Total Revenue	905,849	704,032	1,343,540	1,756,772	413,232	30.8%
Salaries & Wages	46,086	11,586	44,723	93,384	48,661	108.8%
Employee Benefits	21,122	5,460	20,005	37,433	17,428	87.1%
Biosolids Disposal	14,902	6,428	10,026	35,771	25,745	256.8%
Chemicals	9,950	6,288	12,987	56,495	43,508	335.0%
Contracted Services	31,248	9,429	19,345	83,396	64,051	331.1%
Deferred Cost W/O	0	0	0	1,155	1,155	n/a
Heat/Fuel Oil	3,051	1,134	2,818	8,363	5,545	196.8%
Insurance	1,638	901	1,625	27,087	25,462	1566.9%
Materials & Supplies	14,664	2,955	8,769	26,196	17,427	198.7%
Other Expense	415	121	96	870	774	806.3%
Purchased Power	25,821	13,984	23,314	173,148	149,834	642.7%
Regulatory/Taxes	157	124	117	1,193	1,076	919.7%
Tele/Other Utilties	762	305	622	10,260	9,638	1549.5%
Transportation	9,781	3,125	7,787	10,550	2,763	35.5%
SS - Administration	68,125	22,281	47,937	75,734	27,797	58.0%
SS - Engineering Services	48,227	10,928	26,241	42,140	15,899	60.6%
SS - Environmental Services	3,054	1,556	3,573	14,935	11,362	318.0%
SS - Wastewater Services	33,067	12,125	24,143	37,381	13,238	54.8%
SS - Water Services	466	272	538	975	437	81.2%
Operating Expense	332,536	109,002	254,666	736,466	481,800	189.2%
Debt Service	463,892	385,529	1,021,458	937,175	-84,283	-8.3%
Renewal & Replacement - Direct	36,250	29,125	58,250	68,846	10,596	18.2%
Renewal & Replace - Indirect	8,439	3,495	6,976	11,338	4,362	62.5%
Lease & SBITA Expense	2,323	1,135	2,182	2,947	765	35.1%
Total Expense	843,440	528,286	1,343,532	1,756,772	413,240	30.8%
Current Year Surplus (Deficit)	62,409	175,746	8	0		
Prior Year Surplus	114,356	176,765	189,036	503,782		
Accumulated Surplus	176,765	352,511	189,044	503,782		



- Overall costs up $429k (38.8%)
- Operating Expense was up $481k



- Overall Westbrook JT down $68.8k (2.0%)
- Windham's flow percent up 0.25% (1.75% to 2.00%)
- Windham's share of all costs down $8.1k (12.2%)



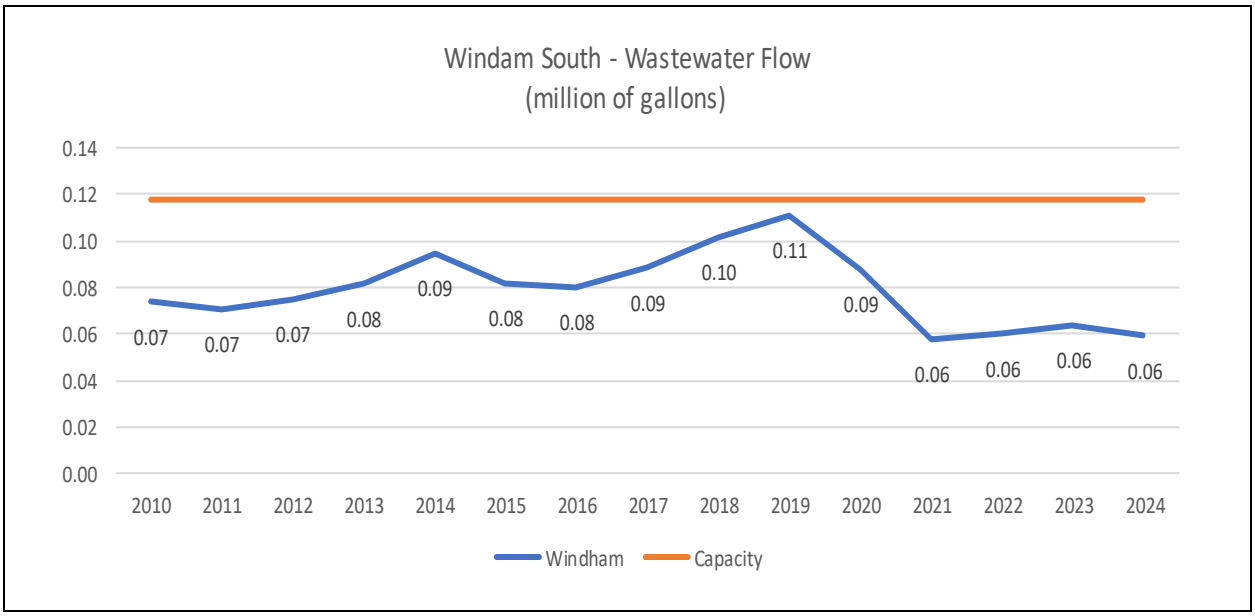
- Overall Little Falls Joint down $17.5k (3.8%)
- Windham's flow percentage was up 2.0% (63% to 65%)
- Windham's share down 4.3% ($7.4k)

Operation Summary Windham

Wastewater Treatment

Wastewater generated within the Town of Windham, including the Maine Correctional Center and the Little Falls area of Gorham, is conveyed to the Westbrook/Gorham/Windham Regional WWTF. The Town of Windham has reserved 2.6% of the design capacity of 4.54 million gallons a day, or 118,040 gallons. The table below shows the volume of flows to the Westbrook/Gorham/Windham Regional Wastewater Treatment Facility.

Area	2024 Windham Flow	Westbrook WWTF Flow	% Windham Flow
Windham	0.059 mgd	3.26 mgd	1.9%
WGWWTF Capacity	**Windham Capacity (2.6%)**	**% Capacity Used**	**Capacity Remaining**
4,540,000 gal/day	0.118 mgd	50 %	0.059 mgd



Wastewater Conveyance – collectors, interceptors and pumping stations

Parameter	2025 Actual to Sept	2026 Projected
Preventive Work Orders	103	150
Corrective Work Orders	4	10
Wet wells cleaned	11	15
Debris removed (tons)	23.8	30
Dry Weather Overflows	0	0

Operation Summary (continued)

2025 Other Highlights

- The North Windham treatment plant construction was well underway in 2025. The collection system is almost completed and work on the pump station at Manchester Drive continues.
- With our asset management system, we continue to proactively manage maintenance. Our Maintenance and Operations Team has been systematically reviewing our systems and treatment assets to create a prioritized listing of equipment to refine our preventive maintenance program. This effort is ongoing.
- Wet well cleanings were performed on a regular schedule.
- Following a failed legislative effort to reclassify the water quality designation of the Presumpscot River in 2022, a moratorium on increases or additional licensed discharges to the river was passed in 2023. This essentially caps the permitted capacity of the treatment plant at existing levels. This issue will be pursued as part of Maine DEP's Triennial Review of water quality.
- Construction of the upgraded aeration system was completed. A few issues are being resolved.
- Legislative action that prohibits land application of biosolids due to PFAS concerns has created management challenges throughout Maine. A biosolids management plan began in 2022 and identified near, mid, and longer-range options for biosolids management that included possible regional efforts to economically manage biosolids in the future. A more detailed effort has continued in 2023. This includes a detailed review of nearly 30 technical responses to a Request for Information. The contract to manage current biosolids will provide some potential certainty in disposal and costs though 2027.

2026 Work Plan

- Construction on the collection system and treatment plant will be completed with the facility expected to be online by April 2026.
- Asset Management Software will drive the preventive maintenance program, generating both monthly and annual preventive maintenance work orders. Efforts to refine the existing maintenance approach will continue.
- A modernization of the treatment plant's locker rooms will be evaluated to better meet the needs of our changing workforce. Initial designs show a modernized layout that provides improved facilities that afford more privacy to employees.
- Wet wells are scheduled for cleaning on a quarterly basis unless experience dictates otherwise. Oils and grease remain challenges throughout PWD's service area.
- The Biosolids Management Plan effort continues. A Request for Proposals for a regional facility will be issued in 2026.
- The effluent permit renewal from Maine DEP for the regional treatment plant is pending.

Capital Summary

A five-year capital plan is updated each year. The projects are prioritized based on operational needs and financing availability. The table below indicates the projects scheduled for the next fiscal year and the funding source of those projects. Detailed descriptions of the projects can be found in the Capital Finance and Capital Expenditures sections.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
WW Collection & Pumping	$770,000	$3,020,000	$770,000	$20,000		$4,580,000
WW Treatment	$16,085,000	$11,360,000	$10,195,000	$185,000	$5,795,000	$43,620,000
Grand Total	**$16,855,000**	**$14,380,000**	**$10,965,000**	**$205,000**	**$5,795,000**	**$48,200,000**

Projects:	2026	2027	2028	2029	2030
WW Collection & Pumping	$770,000	$3,020,000	$770,000	$20,000	
180/3138 Windham- Little Falls WW System - R&R	$20,000	$20,000	$20,000	$20,000	
180/3139 Windham - Depot St/Keddy Mill Forcemain			$750,000		
411/3302 WEP41 - Cottage Place PS- Flow Meter, Bypass &Gen.	$750,000	$3,000,000			
WW Treatment	$16,085,000	$11,360,000	$10,195,000	$185,000	$5,795,000
182/3241 WIS01 - North Windham WWTF and Sewer & School Conv	$15,000,000	$10,000,000			
182/3339 North Windham WWTF R&R	$25,000	$25,000	$50,000	$50,000	$100,000
416/3132 Westbrook Gorham Windham WWTF R&R	$100,000	$100,000	$100,000	$100,000	$100,000
416/3159 WES01 - Plant Water System Rehab/Controls	$400,000				
416/3166 WES01 - Process Area Ventilation Upgrades	$200,000	$1,200,000			
416/3200 WES01 - Hypo Tank Replacement					$75,000
416/3247 WES01 - Locker Room Renovation	$250,000				
416/3270 Process Valve/Actuator Replacement	$20,000		$20,000		$20,000
416/3271 WES01 - Structural/Architectural Assessment/Rehab		$35,000		$35,000	
416/3273 Outfall Condition Assessment			$25,000		
416/3331 WES01 - Aeration Mixer Replacement	$90,000				
416/3366 WES01 - Biosolids Dewatering			$6,000,000		
416/3382 WES01 - RAS pumping and Piping Upgrade					$5,500,000
416/3385 WES01 - TWAS Storage and Pumping Upgrade			$4,000,000		
Grand Total	**$16,855,000**	**$14,380,000**	**$10,965,000**	**$205,000**	**$5,795,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$15,950,000	$14,200,000	$10,750,000		$5,500,000
R&R - Wastewater	$905,000	$180,000	$215,000	$205,000	$295,000
Grand Total	**$16,855,000**	**$14,380,000**	**$10,965,000**	**$205,000**	**$5,795,000**

Projections for Rate-Making Purposes

Multi-year projections are made for each of the wastewater funds' assessment. The projections provide guidance to the wastewater municipalities to assist them in determining their wastewater sewer rates. A summary of the projection is provided on next page.

Major Assumptions:

The assumptions incorporated in the projections are as follows:

- Salary increases with an annual increase of 3.5%. Water, SCADA and support staffing increased for all funds by 4 full-time employees in the next few years
- Benefit increases of 10% in 2027 and 5% on average for other years.
- Other expenses increase between 3% and 5% each year, except 50% Biosolids in 2028 with the expiration of the current contract and 13% Electricity rate in 2027 due to CMP cost increases.
- New debt service and renewal/replacement fund expenditures consistent with the 2026 5-year capital plan, which includes close to $9.0 million of PWD capital projects. Most new debt assumed a 20-year life between 4.25% interest.

Summary of Projection Impact:

Assessment is projected to increase to $4,487,641 in 2030. The significant increase reflects the costs related to the new North Windham treatment plant and related infrastructure. The South Windham's assessment is projected to be $491,292, $33,648 or 7% higher. Relatively low increase is due to the debt service related to the Little Falls Conyeyance Project drops off in 2028.

Ratios Only for the South Windham Fund:

Reserve Fund Balances



Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

2023	2024	2025	2026	2027	2028	2029	2030
43%	31%	39%	34%	36%	36%	35%	29%

Debt Service Ratio – Target: Greater or Equal to 125%

2023	2024	2025	2026	2027	2028	2029	2030
147%	148%	123%	131%	123%	123%	124%	130%

Projections for Rate-Making Purposes (continued)

Operating Fund: Windham North and South Systems

	2024 Actual	2025 Forecast	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:							
Assessment Income	808,488	1,307,652	1,651,332	3,754,385	4,283,877	4,365,471	4,487,641
Interest Income	43,438	29,552	99,836	50,354	50,354	50,354	50,354
Other Income	53,923	6,336	5,604	5,604	5,604	5,604	5,604
Total Revenues	905,849	1,343,540	1,756,772	3,810,343	4,339,835	4,421,429	4,543,599
Operating Expenses:							
Salaries & Wages	46,086	44,723	93,384	53,098	55,456	57,397	59,406
Employee Benefits	21,122	20,005	37,433	24,374	25,915	27,211	28,435
Biosolids Disposal	14,902	10,026	11,791	12,204	18,306	18,855	19,421
Chemicals	9,950	12,987	13,817	14,232	14,659	15,099	15,552
Contracted Services	31,248	19,345	83,396	23,022	23,713	24,424	25,157
Deferred Cost W/O	0	0	955	955	955	955	955
Facilities	0	0	0	0	0	0	0
Heat/Fuel Oil	3,051	2,818	3,115	3,208	3,304	3,403	3,505
Insurance	1,638	1,625	2,337	2,407	2,479	2,553	2,630
Materials & Supplies	14,664	8,769	26,196	9,952	10,251	10,559	10,876
Other Expense	415	96	315,901	861,091	1,012,656	1,085,221	1,185,485
Purchased Power	25,821	23,314	24,115	27,250	28,068	28,910	29,777
Regulatory/Taxes	157	117	153	158	163	168	173
Tele/Other Utilties	762	622	822	847	872	898	925
Transportation	9,781	7,787	10,550	9,860	10,156	10,461	10,775
SS - Administration	68,125	47,937	53,038	55,703	57,861	60,031	62,207
SS - Engineering Services	48,227	26,241	29,225	30,686	31,867	33,054	34,244
SS - Environmental Services	3,054	3,573	3,910	4,106	4,265	4,425	4,585
SS - Wastewater Services	33,067	24,143	25,825	27,123	28,174	29,231	30,291
SS - Water Services	466	538	503	528	548	569	590
	332,536	254,666	736,466	1,160,804	1,329,668	1,413,424	1,524,989
Debt Service	463,892	1,023,640	937,175	2,579,193	2,913,321	2,909,659	2,870,264
Renewal & Replacement - Direct	36,250	58,250	68,846	66,250	92,750	94,250	144,250
Renewal & Replace - Indirect	10,762	6,976	14,285	4,096	4,096	4,096	4,096
Capital Finance Expense	510,904	1,088,866	1,020,306	2,649,539	3,010,167	3,008,005	3,018,610
Total Operating Expenses	843,440	1,343,532	1,756,772	3,810,343	4,339,835	4,421,429	4,543,599
Current Year Surplus(Deficit)	62,409	8	0	0	0	0	0
Prior Year Surplus	114,356	189,037	503,782	503,782	503,782	503,782	503,782
Accumulated Surplus	176,765	189,045	503,782	503,782	503,782	503,782	503,782

Capital Expenditures: (See details in the Capital Expenditure section) Target Balance: $211,000

South Windham System:

	2026 Budget	2027 Forecast	28 Forecast	2029 Forecast	2030 Forecast
R&R Balance BOY	$ 438,552	$ 440,038	$ 461,528	$ 484,758	$ 508,248
Contribution	$ 43,846	$ 45,000	$ 47,000	$ 47,000	$ 47,000
Withdrawals	$ (42,360)	$ (23,510)	$ (23,770)	$ (23,510)	$ (25,070)
R&R Balance EOY	$ 440,038	$ 461,528	$ 484,758	$ 508,248	$ 530,178

Projections for Rate-Making Purposes (continued)

Operating Fund: South Windham Only

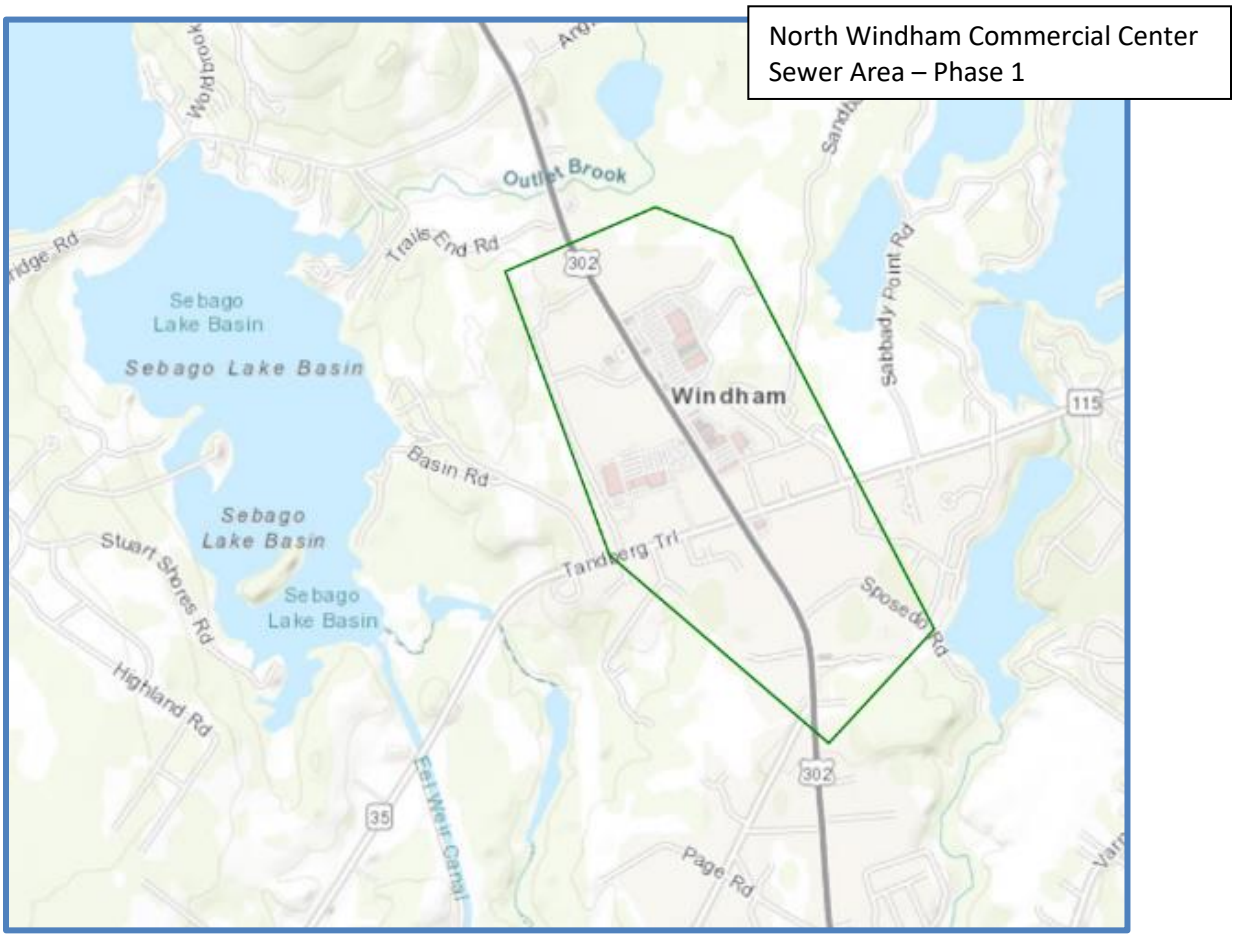
	2024 Actual	2025 Forecast	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Assessment Income	488,484	457,644	457,644	485,418	510,349	519,382	491,292
Interest Income	43,438	29,552	50,354	50,354	50,354	50,354	50,354
Other Income	53,923	6,336	5,604	5,604	5,604	5,604	5,604
Total Revenues	585,845	493,532	513,602	541,376	566,307	575,340	547,250
Operating Expenses:							
Salaries & Wages	45,374	44,723	50,240	53,098	55,456	57,397	59,406
Employee Benefits	20,769	20,005	21,411	24,374	25,915	27,211	28,435
Biosolids Disposal	14,902	10,026	11,791	12,204	18,306	18,855	19,421
Chemicals	9,950	12,987	13,817	14,232	14,659	15,099	15,552
Contracted Services	31,248	19,345	22,351	23,022	23,713	24,424	25,157
Deferred Cost W/O		0	955	955	955	955	955
Heat/Fuel Oil	3,051	2,818	3,115	3,208	3,304	3,403	3,505
Insurance	1,638	1,625	2,337	2,407	2,479	2,553	2,630
Materials & Supplies	14,664	8,769	9,371	9,952	10,251	10,559	10,876
Other Expense	415	96	120	124	128	132	136
Purchased Power	25,821	23,314	24,115	27,250	28,068	28,910	29,777
Regulatory/Taxes	157	117	153	158	163	168	173
Tele/Other Utilties	762	622	822	847	872	898	925
Transportation	9,746	7,787	9,573	9,860	10,156	10,461	10,775
SS - Administration	68,125	47,937	53,038	55,703	57,861	60,031	62,207
SS - Engineering Services	48,227	26,241	29,225	30,686	31,867	33,054	34,244
SS - Environmental Services	3,054	3,573	3,910	4,106	4,265	4,425	4,585
SS - Wastewater Services	33,067	24,143	25,825	27,123	28,174	29,231	30,291
SS - Water Services	466	538	503	528	548	569	590
	331,436	254,666	282,672	299,837	317,140	328,335	339,640
Debt Service	172,020	193,640	176,530	196,193	202,321	198,659	159,264
Renewal & Replacement - Direct	36,250	38,250	43,846	41,250	42,750	44,250	44,250
Renewal & Replace - Indirect	10,762	6,976	10,554	4,096	4,096	4,096	4,096
Capital Finance Expense	219,032	238,866	230,930	241,539	249,167	247,005	207,610
Total Operating Expenses	550,468	493,532	513,602	541,376	566,307	575,340	547,250
Current Year Surplus(Deficit)	35,377	0	0	0	0	0	0
Prior Year Surplus	168,202	180,826	352,348	352,348	352,348	352,348	352,348
Accumulated Surplus	203,579	180,826	352,348	352,348	352,348	352,348	352,348

Town of Windham –New Treatment System

In recent years, the Town of Windham has redoubled its efforts to address wastewater treatment needs in the northern area of the Town. These efforts led to the development of a Comprehensive Wastewater Management Plan (CWWMP) published in May 2018. On May 26, 2020, the Town and PWD signed a Memorandum of Agreement to partner on the procurement of engineering services and construction of wastewater treatment facilities in North Windham to serve the "Phase 1 Area" which can be generally described as the commercial center along Route 302 north of River Rd and south of Chaffin Pond. The Town requested service be extended to two schools.

Per the Memorandum of Agreement, the Town has determined that a wastewater treatment system is needed in the North Windham Area to mitigate groundwater pollution and would allow for more sustainable growth opportunities (North Windham System).

Engineering Services has begun construction with an anticipated plant start date by mid 2026.



Projections for Rate-Making Purposes (continued)

Operating Fund: North Windham Only

The Town identified the North Windham area as an area needing public sewer. The public sewer project is estimated to cost almost $73 million with source of funding as listed below:

WWTF Project (CWSRF)

Source of Funds	Amount	Payor
County ARPA	$ 2,730,000.00	PWD
EPA STAG Program	$ 2,000,000.00	PWD
Town Field Bond	$ 926,000.00	PWD
Bond - 30 Year at 2%	$ 39,094,000.00	MMBB
Bond Principal Forgiveness	$ 4,250,000.00	MMBB
Total	$ 49,000,000.00	

Sewer Service Connections (Non-CWSRF)

Source of Funds	Amount	Payor
Town ARPA	$ 1,810,000.00	Town

Windham School Conveyance Project (CWSRF)

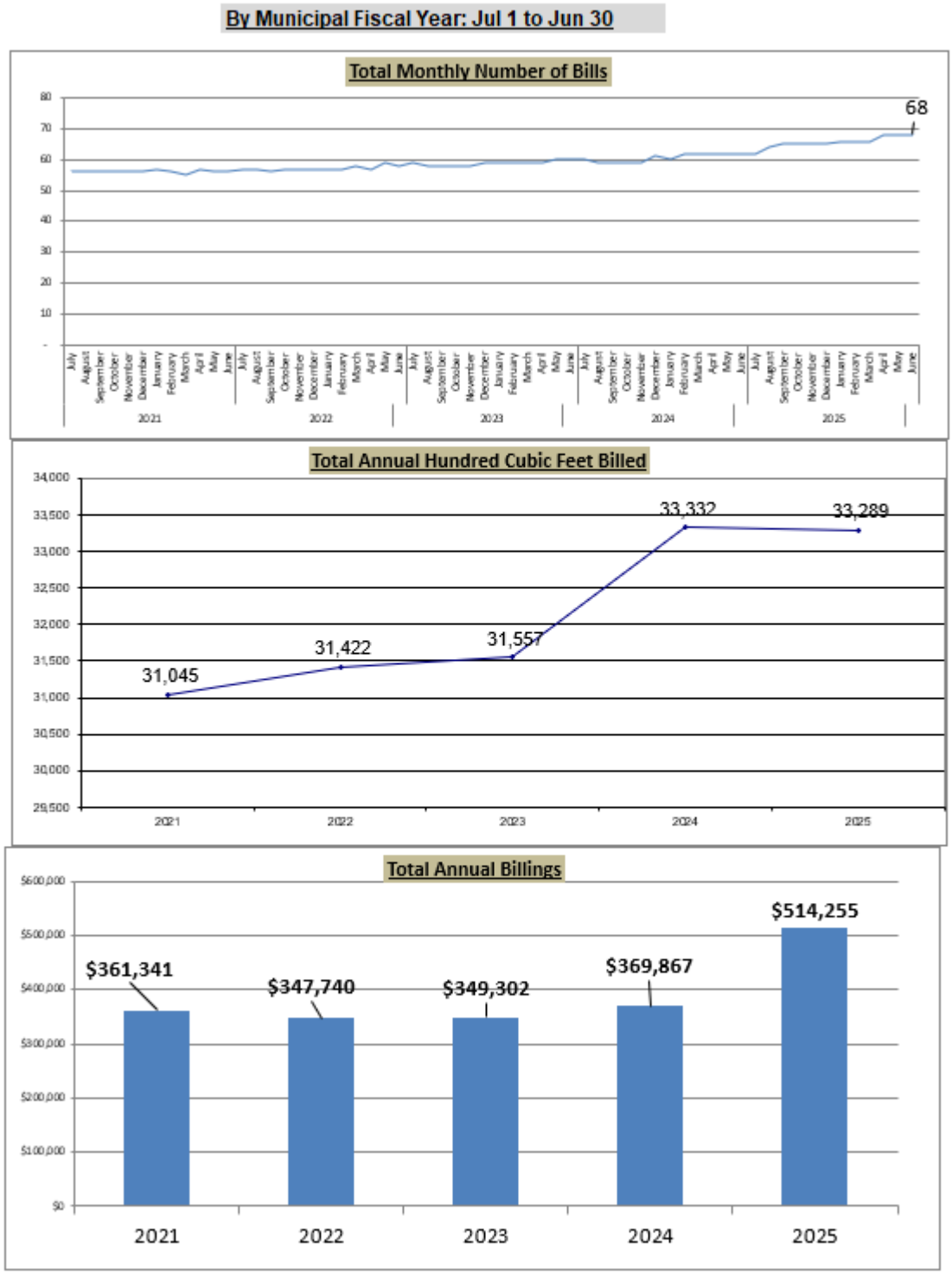
Source of Funds	Amount	Payor
Phase 2 Water Renewal	$ 1,320,000.00	PWD
Phase 1 & 2 Bond - 30 Year at 2%	$ 10,150,000.00	MMBB
Phase 1 & 2 Principal Forgiveness	$ 2,000,000.00	MMBB
Phase 1 & 2 Total	$ 13,470,000.00	
Phase 3 Water Renewal	$ 1,500,000.00	PWD
Phase 3 Bond - 30 Year at 2%	$ 7,000,000.00	MMBB
Phase 3 Principal Forgiveness	$ -	MMBB
Phase 3 Total	$ 8,500,000.00	
WSC Project Total	$ 21,970,000.00	
North Windham System Total	**$ 72,780,000.00**	

It is expected the State Revolving Loan fund will provide over $63 million of financing with more than $6.25M of principal forgiveness on the 30-year level payment bonds. The current interest rate on the bond is 2%. Costs during construction will be financed by a bond anticipation note (BAN) with an interest rate close to 2%. The BAN will be converted to a 30-year bond in 2026 and 2027. Assuming the funding sources above, the estimated annual North Windham fund costs are listed below.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:								
Assessment Income	48,612	320,004	850,008	1,193,688	3,268,967	3,773,528	3,846,089	3,996,349
Interest Income			0	49,482	0	0	0	0
Total Revenues	48,612	320,004	850,008	1,243,170	3,268,967	3,773,528	3,846,089	3,996,349
Operating Expenses:								
Salaries & Wages	-4,244	712		43,144				
Employee Benefits	-1,949	353		16,022				0
Contracted Services	7,131			61,045				0
Materials & Supplies	1,685			16,825				0
Other Expense				315,781	860,967	1,012,528	1,085,089	1,185,349
Transportation	89	35		977				0
	2,712	1,100	0	453,794	860,967	1,012,528	1,085,089	1,185,349
Debt Service	145,516	291,872	830,000	760,645	2,383,000	2,711,000	2,711,000	2,711,000
Renewal & Replacement - Direct			20,000	25,000	25,000	50,000	50,000	100,000
Renewal & Replace - Indirect			0	3,731	0	0	0	0
Capital Finance Expense	145,516	291,872	850,000	789,376	2,408,000	2,761,000	2,761,000	2,811,000
Total Operating Expenses	148,228	292,972	850,000	1,243,170	3,268,967	3,773,528	3,846,089	3,996,349
Current Year Surplus(Deficit)	-99,616	27,032	8	0	0	0	0	0
Prior Year Surplus	45,770	-53,846	8,211	151,434	151,434	151,434	151,434	151,434
Accumulated Surplus	-53,846	-26,814	8,219	151,434	151,434	151,434	151,434	151,434

Sewer Billing Statistics

PWD provides sewer billing services for the municipality by contract. Sewer is billed based on water consumption and is included on Portland Water District's water bill. The municipality determines the sewer rate. Dollars collected are forwarded to the municipality weekly.



Falmouth Assessment &Scarborough/South Portland Contracted Services

Background

By contract, PWD provides utility billing and collection services for Falmouth, Scarborough and South Portland. The Falmouth and Scarborough have their own Sanitary District's (independent wastewater utilities), the City of South Portland has a Water Resource Protection (wastewater) department. PWD estimates the cost to provide the billing and payment collection service as documented in the annual budget and bills the municipalities the estimated cost. The amount is billed to the municipality in equal monthly payments. In addition, in Falmouth PWD assesses the town for debt service costs related to the bond that PWD issued on behalf of Falmouth. The debt and the related assets are part of PWD's balance sheet but Falmouth operates and maintains the assets.

Falmouth	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Assessment Income	$314,112	$157,056	$314,112	$314,112	$0	0.0%
Interest Income	6,764	2,565	4,981	5,200	219	4.4%
Total Revenue	320,876	159,621	319,093	319,312	219	0.1%
Operating Expense	16,490	9,621	18,572	19,490	918	4.9%
Debt Service	286,702	137,607	284,505	281,964	-2,541	-0.9%
Total Expense	303,192	147,228	303,077	301,454	-1,623	-0.5%
Current Year Surplus (Deficit)	17,684	12,393	16,016	17,858		
Prior Year Surplus	54,180	71,864	70,090	90,977		
Accumulated Surplus	71,864	84,257	86,106	108,835		

Scarbrough	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Contracted Billing Income	$13,944	$9,174	$18,348	$23,328	$4,980	27.1%
Interest Income	19	-44	108	0	-108	-100.0%
Total Revenue	13,963	9,130	18,456	23,328	4,872	26.4%
Operating Expense	4,524	2,533	4,932	4,829	-103	-2.1%
Debt Service	6,927	3,646	8,459	17,924	9,465	111.9%
Renewal & Replace - Indirect	5,882	2,942	5,884	2,946	-2,938	-49.9%
Lease & SBITA Expense	0	365	730	3,774	3,044	417.0%
Total Expense	17,333	9,486	20,005	29,473	9,468	47.3%
Current Year Surplus (Deficit)	-3,370	-356	-1,549	-6,145		
Prior Year Surplus	1,095	-2,275	-1,598	-3,112		
Accumulated Surplus	-2,275	-2,631	-3,147	-9,257		

South Portland	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Contracted Billing Income	$236,916	$124,380	$248,760	$265,368	$16,608	6.7%
Interest Income	7,323	4,674	6,024	7,200	1,176	19.5%
Total Revenue	244,239	129,054	254,784	272,568	17,784	7.0%
Operating Expense	159,209	83,608	171,203	177,980	6,777	4.0%
Debt Service	46,526	24,082	54,180	103,887	49,707	91.7%
Renewal & Replace - Indirect	33,734	17,020	34,040	18,956	-15,084	-44.3%
Lease & SBITA Expense	0	1,880	3,760	19,442	15,682	417.1%
Total Expense	239,469	126,590	263,183	320,265	57,082	21.7%
Current Year Surplus (Deficit)	4,770	2,464	-8,399	-47,697		
Prior Year Surplus	18,110	22,880	22,251	32,900		
Accumulated Surplus	22,880	25,344	13,852	-14,797		

Introduction

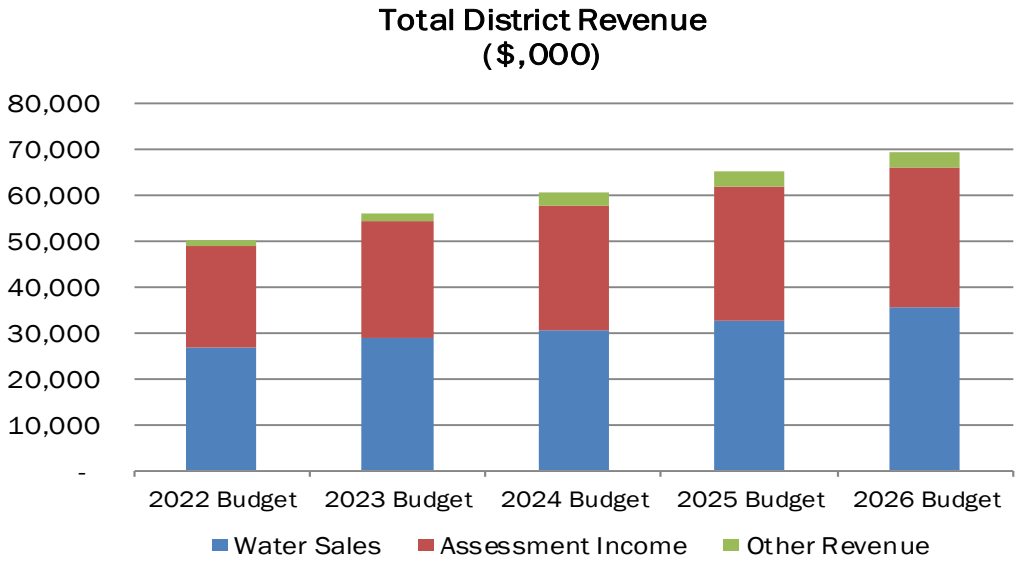
PWD receives revenue from two major sources: payments by individual customers for water services (Water Revenue, 51.4%) and payments from municipalities for wastewater services (Wastewater Assessments, 43.8%). Additional revenue comes from service fees and other sources. Water revenues in 2026 are projected to increase 8.6% from the 2025 budget. The increase in revenues reflects the impact of a proposed 7.4% average rate increase on January 1, 2026 and a 1% increase in assumed metered water usage. Metered water revenue is dependent on weather conditions, so a conservative budget estimate is used. The Wastewater Assessments for Cape Elizabeth, Cumberland, Gorham, Westbrook, Windham and Portland increased to cover estimated 2026 costs.

Contracted Billing Income (0.42% of budgeted revenue) is revenue paid by the City of South Portland and Town of Scarborough for wastewater billing services.

Interest Income has been kept relatively flat compared to last years' budget to stay conservative. See the interest income section for more info.

Other income (2.2% of budgeted revenue) is derived from other activities such as cross connection fees, leased property, customer connection and activation fees, jobbing surcharge, net energy billing credits and septage haulers fees, which are further detailed in this section.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Diff $	Diff %
Water Sales	$31,602,213	$15,093,609	$32,871,615	$35,687,472	$2,815,857	8.6%
Assessment Income	27,006,984	14,478,900	28,957,800	30,377,304	1,419,504	4.9%
Contracted Billing Income	250,860	133,554	267,108	288,696	21,588	8.1%
Interest Income	2,038,308	701,707	1,508,568	1,501,359	(7,209)	-0.5%
Other Income	1,872,827	765,717	1,585,259	1,512,011	(73,248)	-4.6%
Return of Surplus	-	(250,000)	-	-	-	n/a
Total Revenues	$62,771,192	$30,923,487	$65,190,350	$69,366,842	$4,176,492	6.4%



Water Sales

Water sales consist of:

- **Metered Revenue** from residential, governmental, industrial, and commercial customers. Customers are billed a monthly minimum based on meter size, which includes one hundred cubic feet (HCF) of water (748 gallons). For amounts greater than 1 HCF, customers pay based on a four-tier declining block structure, where higher tiers of consumption cost incrementally less than lower tiers. Proposed metered member rates effective January 1, 2026 are expected to be:

Monthly Member Water Rates:		
From	To	Rate
1 HCF	30 HCF	$3.21
30 HCF	100 HCF	$3.13
100 HCF	500 HCF	$2.76
Greater than 500 HCF		$1.59

- **Public Fire Protection** revenue comes from charges to municipalities for hydrants. Eleven communities pay a monthly fee based on the number of the hydrants in the community and a proportionate share of water system costs to ensure water is available to fight fires.

- **Private Fire Protection** revenue comes from charges to private users for hydrants and sprinklers. Customers are assessed a monthly fee based on the service line to the hydrant/sprinkler. The fee is based on a proportionate share of water system costs to ensure water is available to fight fires.

- **Other Water Revenue** such as interest on delinquent customer balances and customer penalties.

The Water Sales 2026 Budget of $35,687,472 reflects an assumed rate of usage calculated on subsequent pages with a proposed average rate adjustment of 7.4%.

Water Sales rates are normally adjusted annually. PWD had a 5.9% average rate adjustment on January 1, 2025. Prior to 2016, all water rate adjustments were subject to review and approval by the Maine Public Utilities Commission (PUC). Starting in 2016, the PUC authorized PWD's Board of Trustees to approve rate adjustments solely through their actions. The Board will continue to follow the same PUC public input process before authorizing rate changes.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Diff $	Diff %
Metered Revenue	$ 28,240,093	$ 13,312,513	$ 29,325,970	$ 31,874,913	$ 2,548,943	8.7%
Public Fire Protection	1,733,835	911,829	1,827,705	1,945,591	117,886	6.4%
Private Fire Protection	1,475,153	784,818	1,562,940	1,697,568	134,628	8.6%
Other Water Revenue	153,132	84,449	155,000	169,400	14,400	9.3%
Total Water Sales	$31,602,213	$15,093,609	$32,871,615	$35,687,472	2,815,857	8.6%

Water Sales - Cost of Service Study

A cost of service study is completed every 10 years to compare the revenue generated by each metered revenue customer class–residential, commercial, industrial and government–as well as fire protection with the costs of providing services to those customers. The most common and widely used cost of service or cost allocation process is presented in the American Water Works Association's manual of practice M1 - Principles of Water Rates, Fees, and Charges. The process consists of several steps to determine the cost of providing service to various classes of customers.

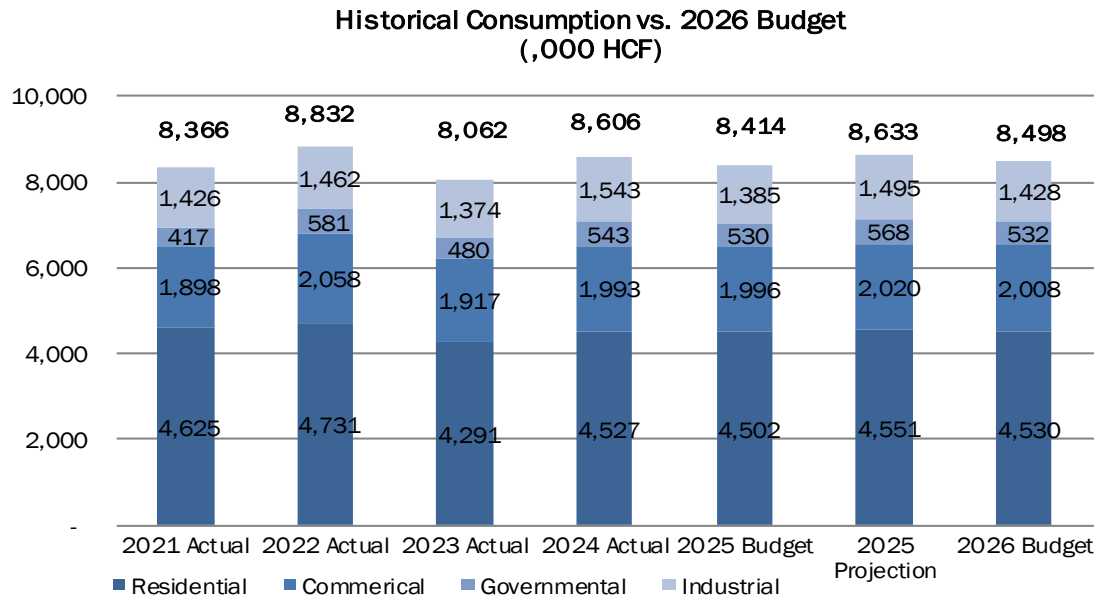
1. Costs are first assigned to various functions such as supply, treatment, pumping and distribution. PWD's accounting system readily provides this functional breakdown.
2. The functional costs are then allocated to various types of service provided by the water utility or cost components. The most common method is termed the "base-extra capacity method". Under this method, the functional costs are allocated to the categories:
    - Base: costs that vary with the amount of water use, independent of peak demands
    - Extra Capacity: costs that are associated with meeting peak demand requirements
    - Customer: costs that are related to customer service and independent of water use. These are often subdivided into:
        a. General or billing costs (meter reading, collection, etc.)
        b. Meter and service costs (cost of meter or service line repair, maintenance and testing)
    - Direct Fire Protection: costs associated with public fire hydrants
3. Lastly, the costs that have been allocated to cost components are distributed to customer classes or groups based on the relative amount of use that each class has of the various cost components.

In general, PWD has followed the guidance in the AWWA's M1 Manual to develop the cost-of-service analysis for PWD.

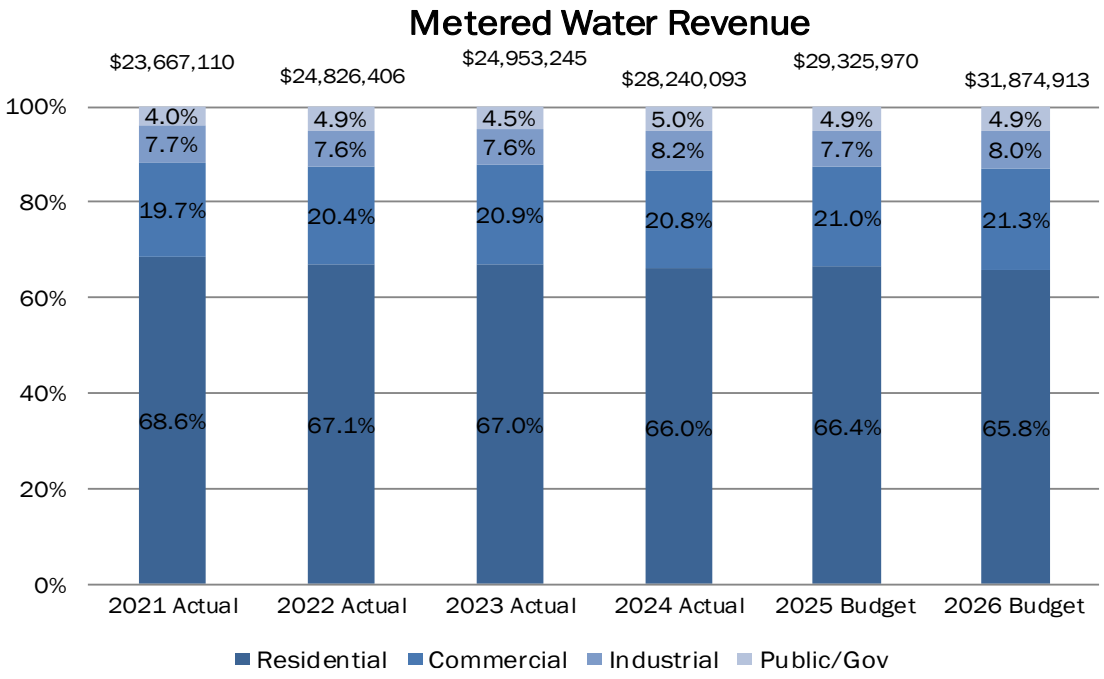
The last cost of service study was conducted in 2016. The study indicated that industrial and commercial customers were not paying the full cost of service. Because the rate change needed to those customers would create rate shock and impact economic development, a policy was established to gradually increase the rates impacting those customers over subsequent rate adjustments. The Board confirmed continuing the practice done since 2007 of increasing those rates at a rate of 150% of the rate adjustment for residential customers. The increases are made through a combination of adjustments to base or meter charges and to the volumetric rates, including adjustments to each consumption tier or block.

Water Sales – Metered Revenue

Metered water revenue has risen from $23.6 million in 2021 to the 2026 budgeted amount of $31.8 million (34.7% increase). The projected increase in revenue in the 2026 Budget was a result of a 7.4% average rate increase and a 1% increase in assumed metered water usage. PWD measures metered consumption and categorizes usage into four customer classes: Residential, Commercial, Industrial, and Governmental/Public. The consumption patterns of each of these customer classes vary from one another and these variations have been taken into consideration in estimating the consumption used for the budget (see detailed discussion on subsequent pages).



The ratio of each customer class as a percentage of all sales (shown below) has been fairly stable.

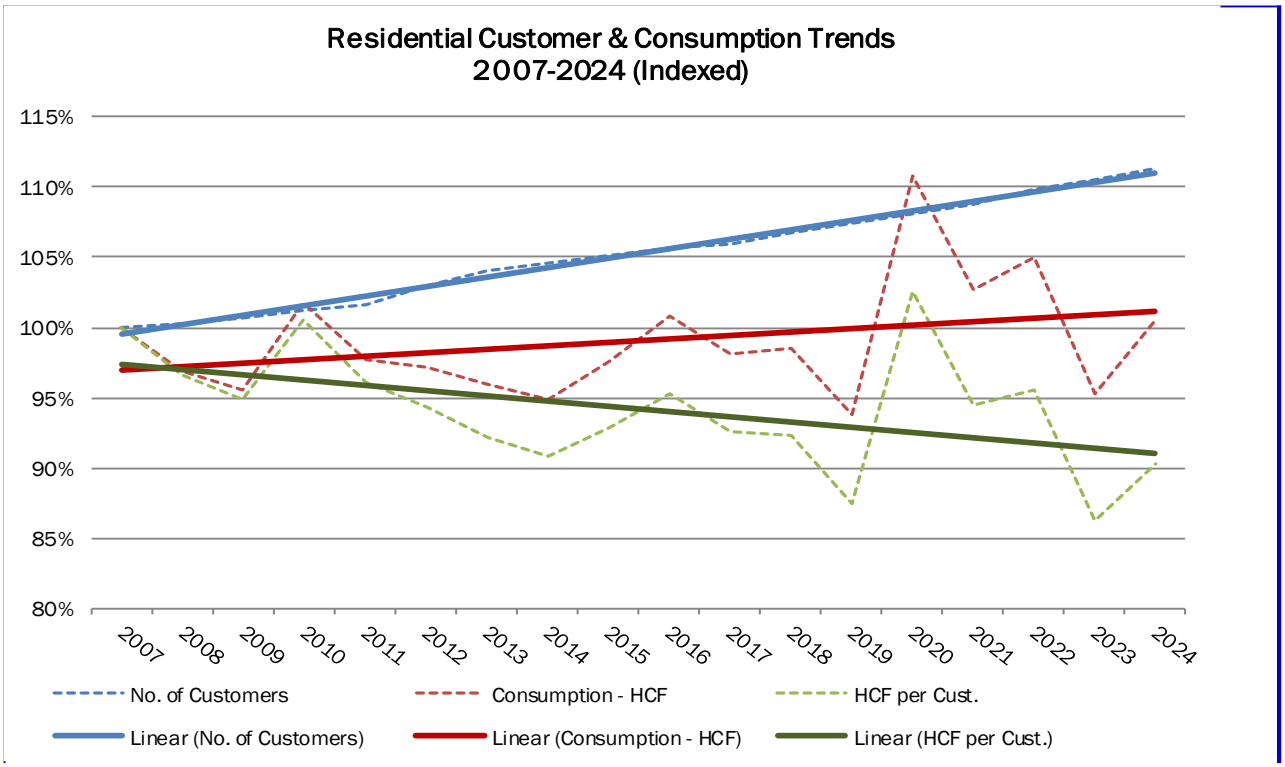


Water Sales – Metered Revenue - Consumption

Residential

Residential consumption makes up about 53.3% of total metered consumption and generates roughly 65.8% of PWD's total metered water revenue. The two segments of residential consumption are monthly billed customers and seasonal customers. Monthly billed customers receive bills year-round on a monthly basis. Seasonal customers receive a bill in the spring for the minimum consumption level and a bill in the fall for any excess usage above the minimum.

For monthly customers, consumption has been calculated by determining the core level of consumption, then estimating the amount of additional usage that largely occurs during the summer months. The monthly core level was reached by taking the average of the lowest three months of each year in the sample data and annualizing that value.

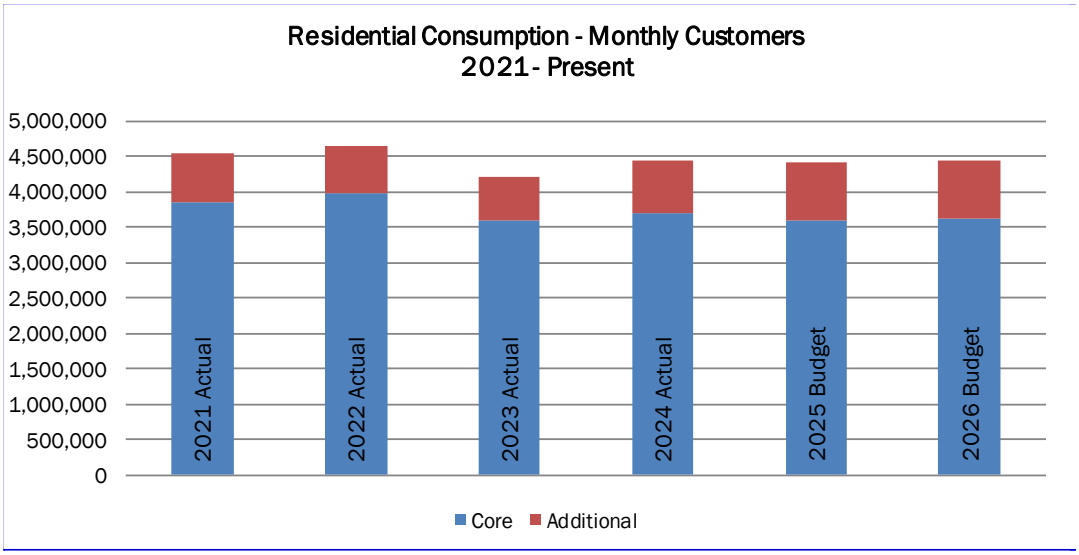


As shown above, overall consumption (red line) has been relatively flat over the last 10 years, even though the number of customers (blue) has been increasing. Therefore, the consumption per customer (green) is declining. These trends were taken into account when estimating the residential core usage for 2026.

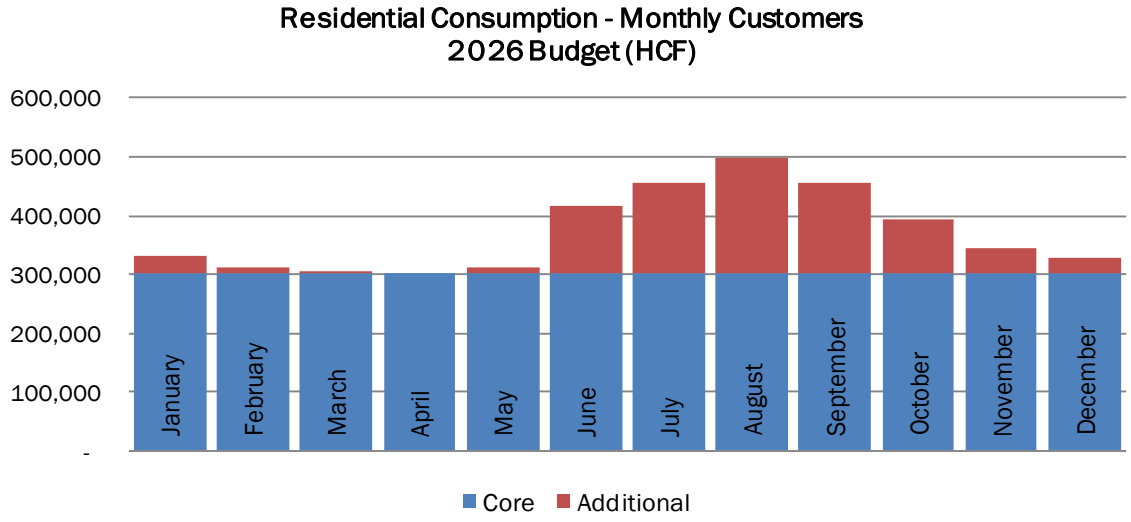
PWD determined the additional usage by averaging the percentage of additional consumption over the core in the sample years. For the 2026 budget, the core consumption was approximately 3.62 million HCF (hundred cubic feet) and the additional usage was 23% of the core. This is in line with historical data.

Water Sales – Metered Revenue - Consumption

Residential (continued)



The monthly additional consumption was determined based on the average monthly consumption from a three-year period from 2022 to 2024. Approximately 75% of the additional consumption is used between the months of June through September.

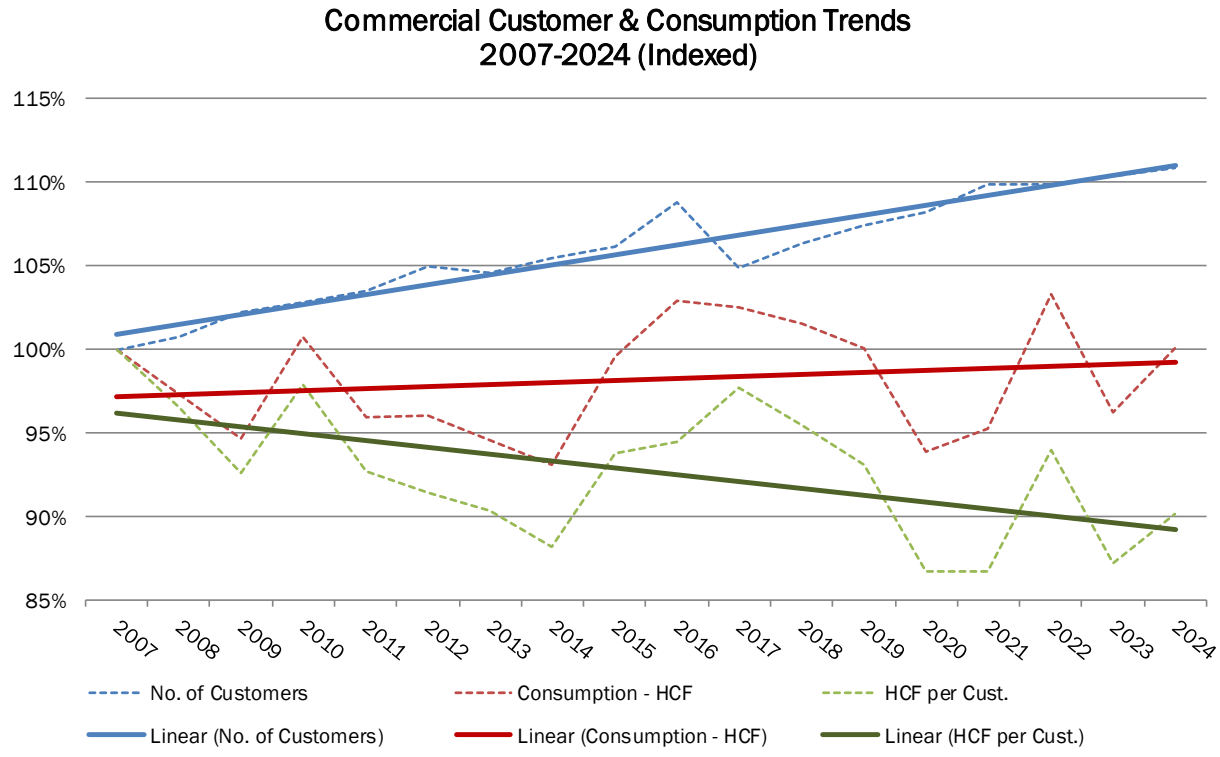


Consumption by seasonal customers makes up only 1.75% of total residential consumption. Residential seasonal consumption for the budget was unchanged from 2025 budget and based on 2023 accounts and 2019 & 2022 additional results and broken out by month with consideration of the three-year average from 2022-2024 and is approximately 79,485 HCF for the year.

Water Sales – Metered Revenue - Consumption

Commercial

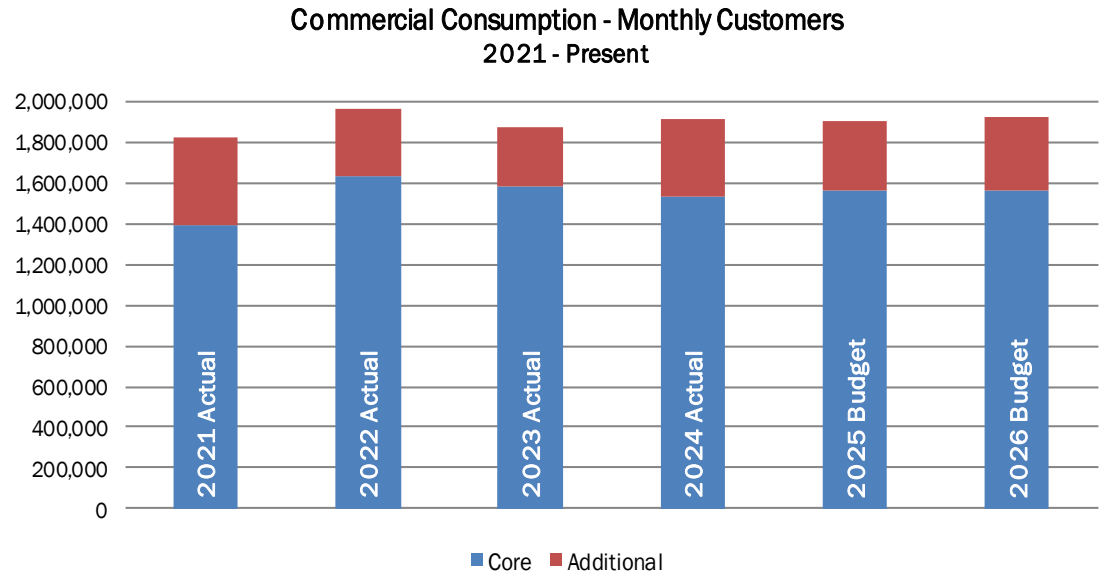
For estimating commercial usage, consumption was also split between monthly billed and seasonal customers, similar to the residential class. In the same manner as residential consumption, monthly customer consumption has been calculated by determining the core level of consumption, then estimating the amount of additional usage. The monthly core level was reached by taking the average of the lowest three months of each year in the sample data and annualizing that value. The rate of increase in commercial customers is slower than residential, and the decrease in consumption per customer is less gradual than with residential customers.



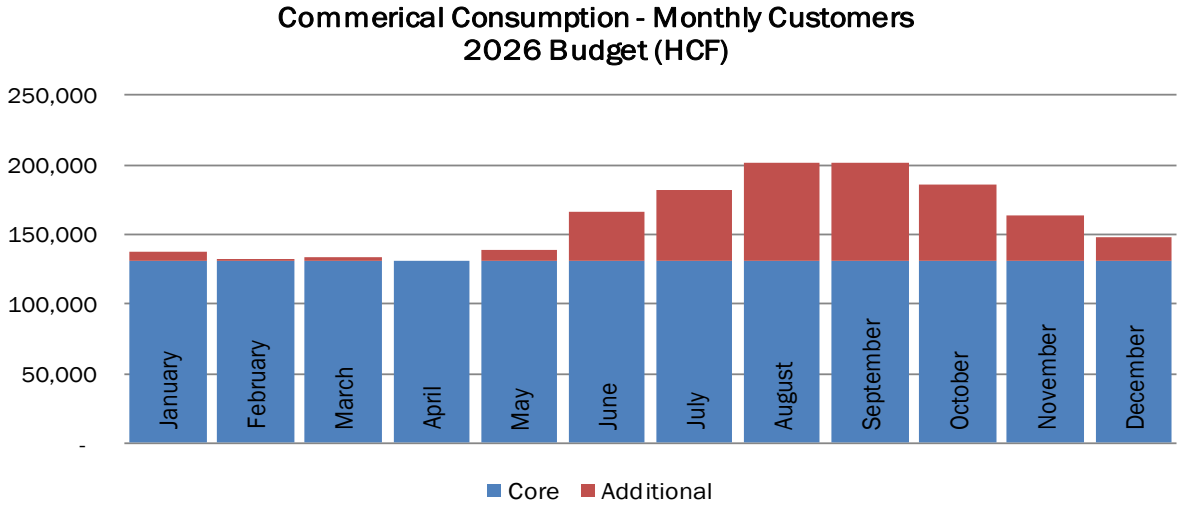
Additional usage was determined by averaging the percentage of additional consumption over the core in the sample years. For the 2026 budget, the core consumption increased 0.1% from last year to 1.56 million HCF. The additional usage budgeted for 2026 is 22.4% of the core.

Water Sales – Metered Revenue - Consumption

Commercial (continued)



The monthly additional consumption is determined based on the average monthly consumption from a three-year period from 2022 to 2024. Approximately 65% of the additional consumption is used between the months of June through September.



Consumption by seasonal customers makes up only 4.4% of total commercial consumption. Commercial seasonal consumption for the budget was unchanged and based on 2023 accounts and 2019 & 2022 additional results and is 88,453 HCF for the year.

Water Sales – Metered Revenue - Consumption

Industrial

In 2024, approximately 90% of industrial usage has come from just four customers: Calpine, Texas Instruments, Sappi Fine Paper, and Diodes/ON Semiconductor. PWD makes an effort every year to contact these customers to get an estimate of their expected water needs for the coming year. Overall Industrial usage is budgeted at 1.43 million HCF for 2026. Industrial customers assumed similar usage as the last 12 months; from August 2024 to July 2025.

Calpine

The Calpine power plant is PWD's largest customer. Located in Westbrook, Calpine uses two combustion turbines routed to two heat recovery steam generators that provide steam to a turbine. This facility produces enough electric power to meet the needs of more than 500,000 homes throughout New England. The energy market can significantly impact production at the plant. In 2018 and 2019, Calpine had some substantial breaks in usage when the plant was offline due to lack of demand and to save on overhead costs. Calpine's usage is highly variable, which PWD has taken into consideration. Actual usage in 2025 as of August is projected to be well above 837,000 HCF. PWD chose to use their actual last 12 month's usage but subtract about 114,000 HCF to be conservative which comes to 745,000 HCF.

Texas Instruments

Texas Instruments is a company that designs and makes semiconductors that are sold to electronics designers and manufacturers globally. In 2011, the company bought National Semiconductor, a semiconductor manufacturer specializing in analog devices and subsystems that operates a wafer fabrication plant in South Portland. They have had steady usage in the last few years therefore PWD is keeping their usage budget in line with the last 12 months at 277,000 HCF.

Sappi Fine Paper

Sappi Fine Paper North America is the leading producer and supplier of coated fine paper, pulp and release paper in the United States. The company has two facilities in Westbrook, a mill and a technology center. The mill is primarily a production facility for specialty release papers and films. The technology center is equipped with two state-of-the-art pilot coaters that enable prototype development for both coated fine papers and specialty release paper. Production was downsized by shutting a paper machine in 2022. Mentioned above, using the last 12 months of usage to estimate 138,000 HCF for the 2026 budget which was a small increase from 135,000 in 2025.

Diodes Inc (formerly ON Semi or Fairchild Semiconductor)

In September 2016, Fairchild Semiconductor was purchased by ON Semiconductor and in 2024 On Semi was acquired by Diodes Inc. The company still operates as a lead electronics component manufacturer, making tiny silicon chips used in a variety of industries, including cellular technology, home goods and automotive applications. Diodes Inc operates a manufacturing facility in South Portland and their last 12 months of usage came to 123,000 HCF which is a small increase from last years' budget of 121,000 HCF.

Water Sales – Metered Revenue - Consumption

Public/Governmental

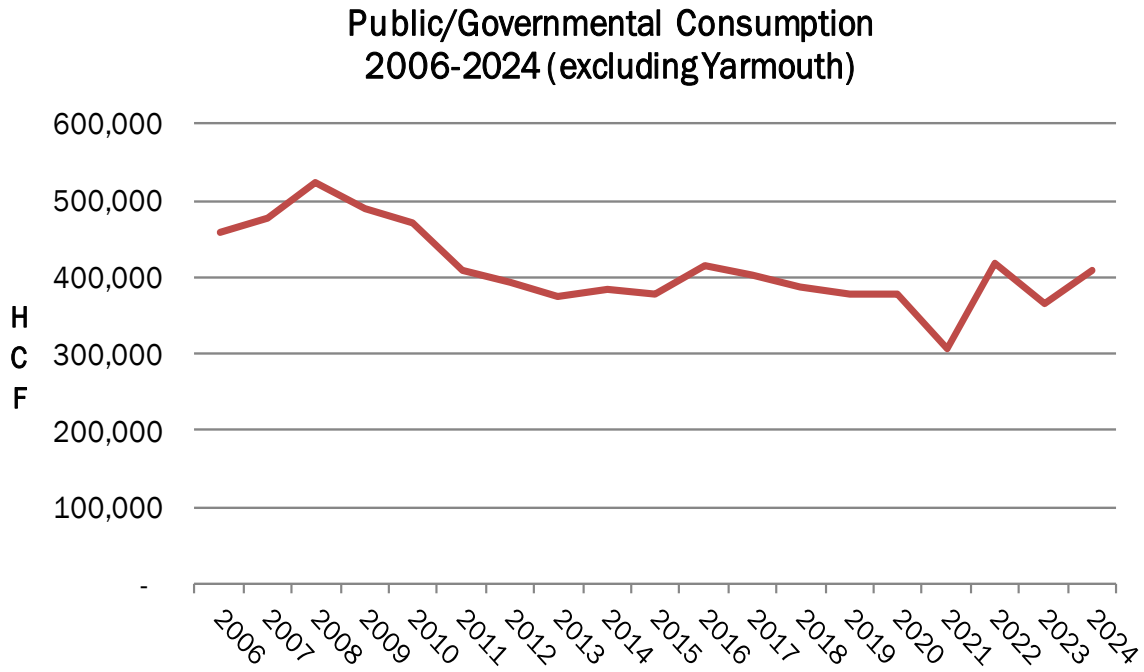
Yarmouth Water District

Approximately 24.6% of public/governmental consumption comes from usage by the Yarmouth Water District that provides water almost entirely to the Wyman Power Plant on Cousins Island. Wyman Power Plant is a spot producer of power for the Northeast and is only used during peak energy demand because, as an oil-fired generator, it has become less efficient at producing power.

Wyman Power Plant ran consistently over recent years because it supplements with natural gas fired units in New England, which generate roughly half the region's power and are much cheaper to operate. PWD is predicting that their usage will be in line with their actual results from the past 3 years, 130,000 HCF.

Other Public/Governmental Customers

Public/Governmental consumption has been in decline since the economic downturn of 2008. Government entities have sought out ways to decrease expenditures including their water and sewer bills. Between the pandemic in 2020-2021 and PWD's wastewater treatment facility used significantly more water due to equipment failure in 2022 the graph looks skewed but 2025 and 2026 are coming back up.



Water Sales – Metered Revenue – Rates

Water Rate Schedule

A 7.4% average rate adjustment is proposed to be implemented effective 1/1/2026. The Board of Trustees will review and approve any rate adjustment in November 2025.

Meter or Service Line Size	1/1/25 Member Rate	1/1/25 Non-member Rate	1/1/26 Proposed Member Rate	1/1/26 Proposed Non-member Rate
Private Fire Monthly Fee				
2	$4.89	$5.62	$5.21	$5.98
3	10.94	12.54	11.65	13.35
4	19.49	22.42	20.75	23.87
6	46.58	53.54	49.58	56.99
8	77.98	89.63	83.01	95.41
10	121.81	140.15	129.67	149.19
12	175.38	201.71	186.69	214.72
16	311.80	358.59	331.91	381.72
Minimum Monthly Charges				
5/8	$12.08	$13.90	$12.86	$14.80
3/4	14.24	16.36	15.16	17.42
1	18.47	21.27	19.66	22.64
1 1/2	32.83	37.74	34.95	40.17
2	56.99	65.51	62.50	71.85
3	103.41	118.87	113.41	130.37
4	155.64	178.97	170.70	196.29
6	300.73	345.82	329.83	379.28
8	474.80	546.03	520.74	598.86
10	687.48	790.60	753.99	867.09
12	910.05	1,046.53	998.10	1,147.78
Low income	3.02	3.49	3.21	3.72
Monthly Volume Charge				
First 100 Cf	minimum	minimum	minimum	minimum
Next 2,900 Cf	$3.02	$3.49	$3.21	$3.72
Next 7,000 Cf	2.85	3.30	3.13	3.62
Next 40,000 Cf	2.52	2.88	2.76	3.16
Over 50,000 Cf	1.45	1.68	1.59	1.84

Typical Customer Increases	Member	Current	Proposed 7.4%	$	%
Residential (per month)	.62" meter, 7 HCF	$30.20	$32.12	$ 1.92	6.4%
Commercial (per month)	.62" meter, 40 HCF	128.16	137.25	$ 9.09	7.1%
Small Industrial (per month)	2" meter, 1,300 HCF	2,512.07	2,750.69	$ 238.62	9.5%
Large Industrial (per month)	8" meter, 56,000 HCF	82,244.88	90,181.93	$ 7,937.05	9.7%
Sprinkler (per year)	6" meter	558.96	594.96	$ 36.00	6.4%
Public Fire (per year)		1,827,705	1,945,591	$ 117,886	6.4%
Seasonal (per year)	.62" meter	293.47	312.40	$ 18.93	6.5%

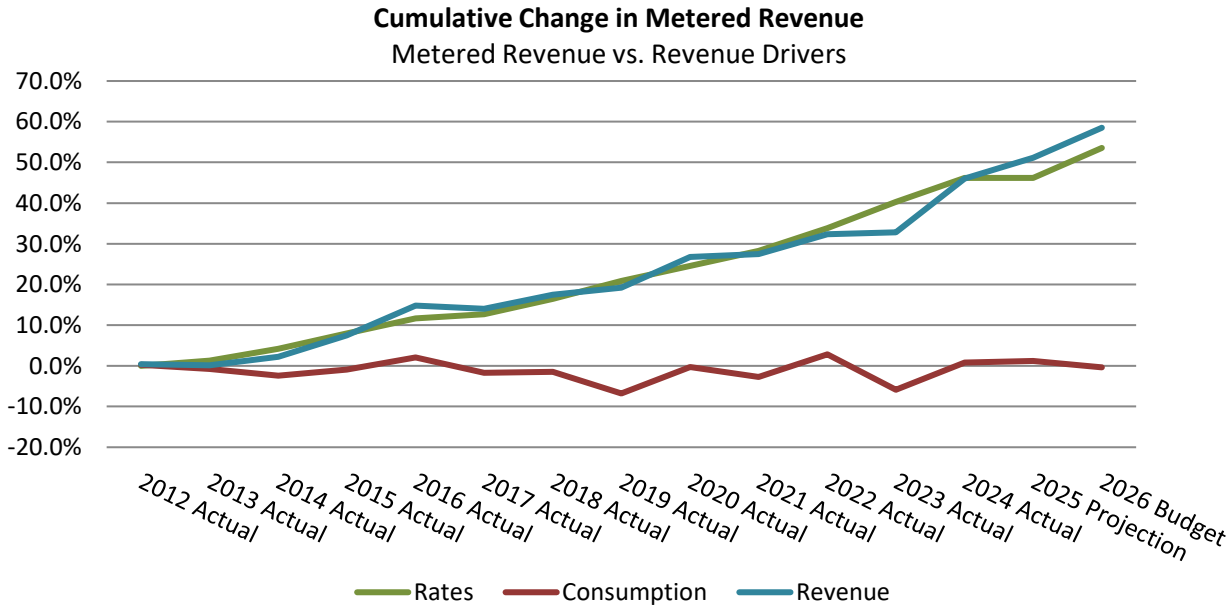
Water Sales – Metered Revenue - Rates

Water Rate Schedule (continue)

Water rates were unchanged from 2002 through 2006. Rate changes since that time were:

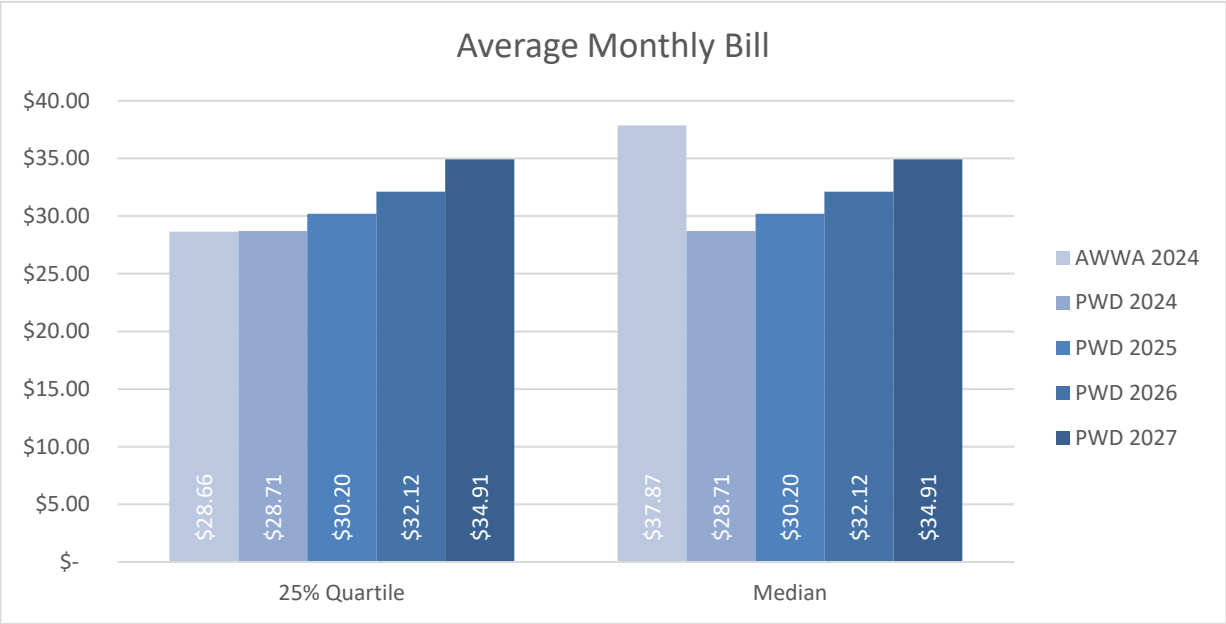
Effective Date	Metered Rates	Public Fire Projection Rates
01/01/07	3.5% increase	11.0% increase
01/01/08	3.8% increase	unchanged
01/01/09	7.0% increase	3.0% increase
05/01/10	3.6% increase	3.5% increase
05/01/11	2.0% increase	2.0% increase
05/01/13	1.3% increase	1.5% increase
05/01/14	2.9% increase	3.0% increase
05/01/15	3.8% increase	3.8% increase
05/01/16	3.7% increase	3.7% increase
05/01/17	1.0% increase	1.0% increase
05/01/18	3.8% increase	3.75% increase
05/01/19	4.4% increase	4.36% increase
12/01/20	3.4% increase	3.4% increase
03/01/22	3.7% increase	3.6% increase
01/01/23	5.6% increase	5.0% increase
01/01/24	6.4% increase	5.7% increase
01/01/25	5.9% increase	5.2% increase
01/01/26	7.4% increase	6.4% increase

Changes in metered revenue are strongly correlated to changes in rates. There is also a relationship between metered revenue growth and changes in consumption. The graph below reflects this correlation. The revenue line runs closely to rates, while changes in its slope correspond to changes in consumption. The 7.4% increase in water revenue from 2025 Projection to 2026 Budget was a result of 7.4% increase in metered rates.

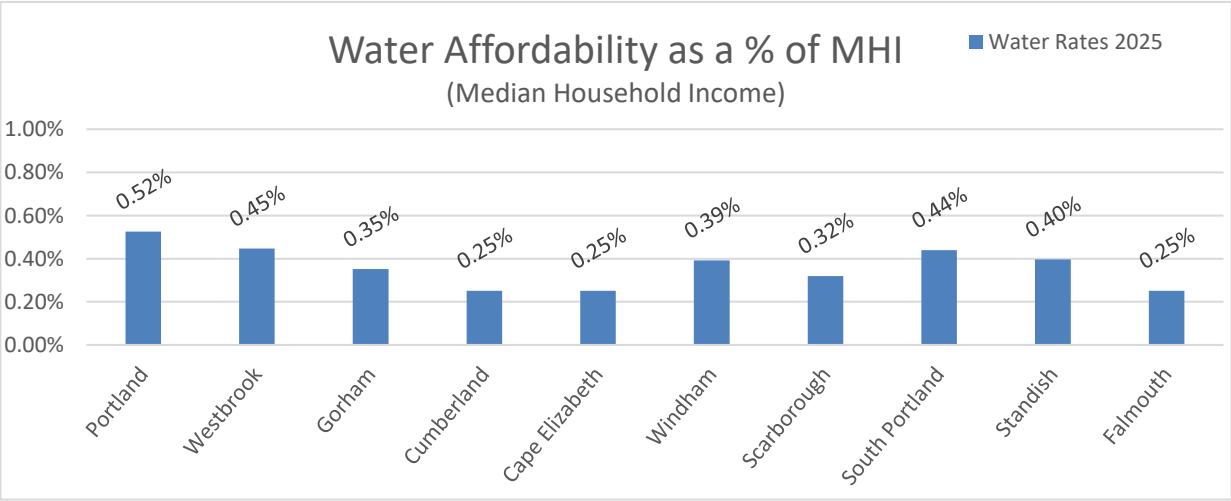


Water Sales – Rate Affordability Study

The graph below shows an average monthly water bill at PWD compared to the AWWA (American Water Works Association) 2024 rate study. We used an average residential household usage and size and projected increases to water rates, PWD remains under the 2024 AWWA median monthly bill.



With residential rates increasing, a study was conducted to understand the financial burden water rates are having on our customers. An industry benchmark compares a typical bill with the average usage for a month in a household of three to the median household income (MHI). From many studies and PWD's purposes, a factor of 2% and under MHI is considered affordable. Table below is based on current rates.



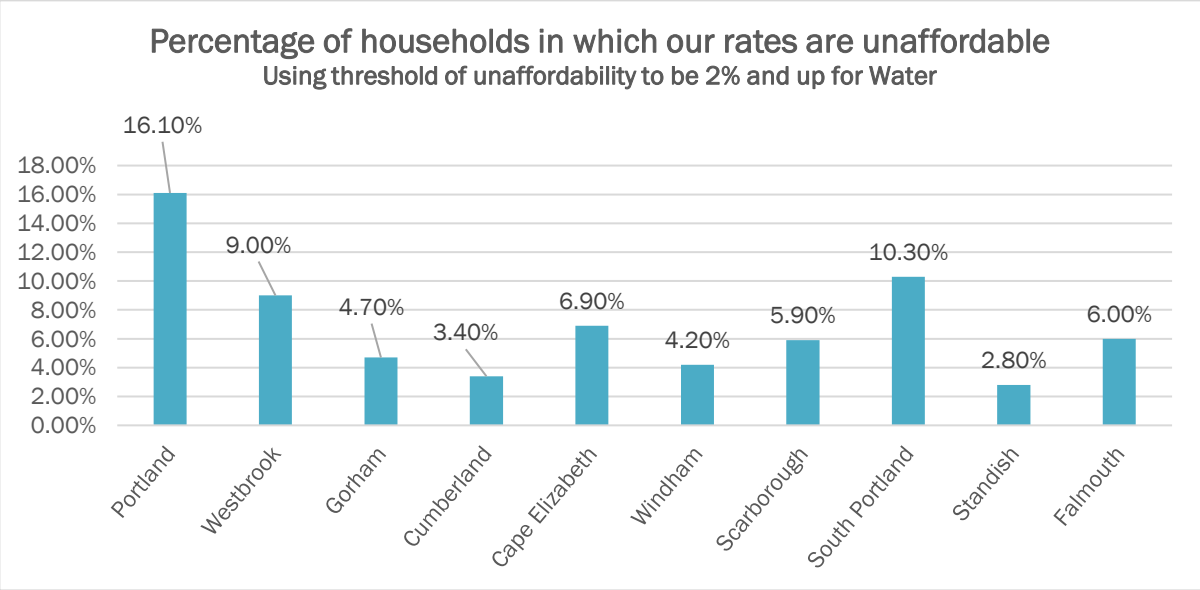
Water Sales – Rate Affordability Study (continued)

The table below indicates most Portland customer's water bills are affordable (below 2% of MHI) with only customers in the lowest income and larger households reaching unaffordable levels (orange and red colors). Table below is based on current rates.

Water 2025

Household Income	Value	Annual Bill as Percentage of Household Income by Household Size								
		HCF	2	5	7	10	12	14	17	19	22
		Household Size	1	2	3	4	5	6	7	8	9
20th Percentile	$ 26,200		0.69%	1.11%	1.38%	1.80%	2.07%	2.35%	2.77%	3.04%	3.46%
40th Percentile	$ 48,100		0.38%	0.60%	0.75%	0.98%	1.13%	1.28%	1.51%	1.66%	1.88%
Median	$ 60,500		0.30%	0.48%	0.60%	0.78%	0.90%	1.02%	1.20%	1.32%	1.50%
60th Percentile	$112,900		0.16%	0.26%	0.32%	0.42%	0.48%	0.55%	0.64%	0.71%	0.80%
80th Percentile	$202,200		0.09%	0.14%	0.18%	0.23%	0.27%	0.30%	0.36%	0.39%	0.45%

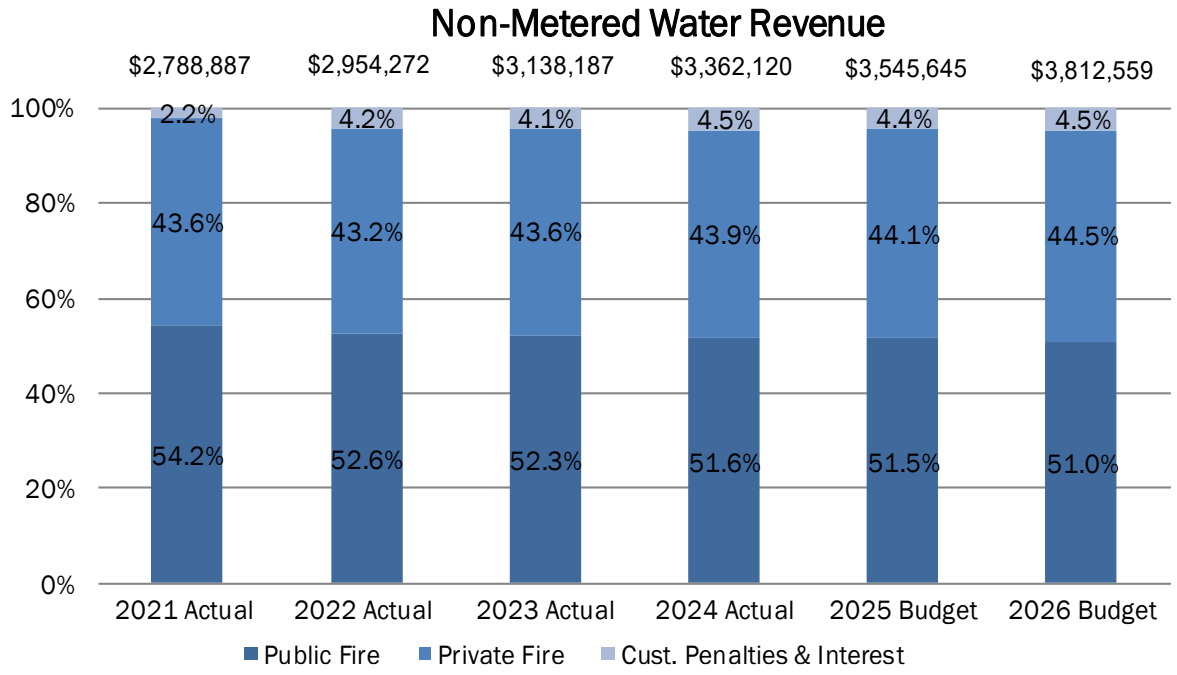
Using an alternative tool (Affordability Assessment Tool created by the University of North Carolina), an estimated number of households having unaffordable water bills was calculated. The tool uses information from the 2022 U.S. Census Bureau Website.



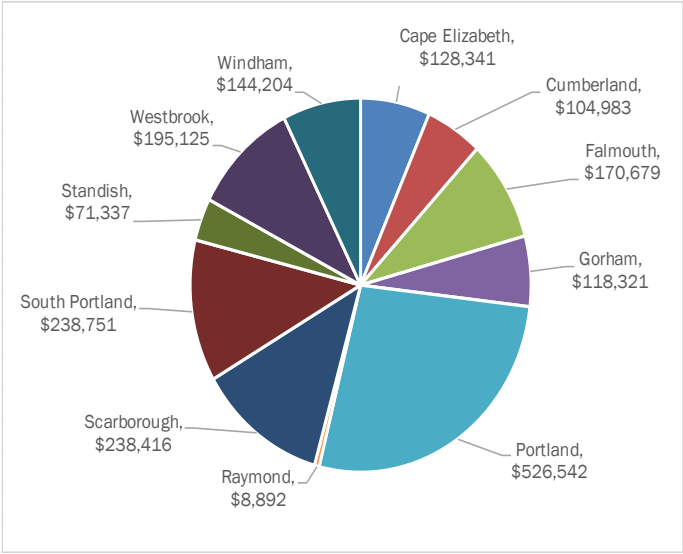
To assist low-income households, PWD offers 2 different programs. Qualifying households are given a $8 discount on each month's bill. Customers can also participate in the 'conservation program' that provides and installs low flow devices to reduce the customer water consumption and ultimately their bill.

Water Sales – Non-Metered Revenue

Non-metered water revenue has risen from $2.7 million in 2021 to the budgeted amount of $3.8 million (37%) for 2026.



Public Fire Protection Revenue



Allocated based on number of hydrants and feet of mains in each municipality.

Private Fire Protection Revenue

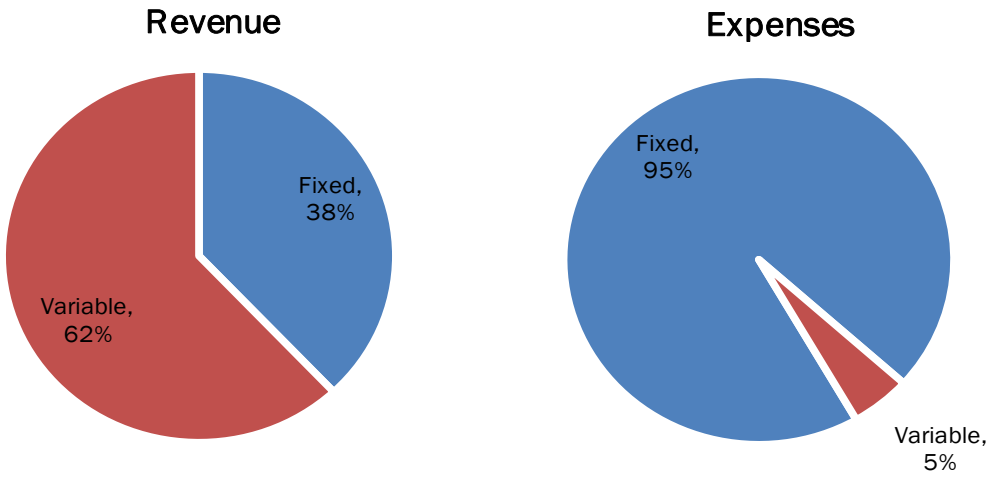
Service Line Size (inches)	Member Annual Fee	Number of Customers
2	$ 62.52	391
3	$ 139.80	0
4	$ 249.00	293
6	$ 594.96	1396
8	$ 996.12	657
10	$ 1,556.04	37
12	$ 2,240.28	23
16	$ 3,982.92	1

Allocated between service line sizes based on the relative demand on the water system.

Water Sales - Long-Term Considerations

Revenue & Expense: Fixed vs. Variable

As shown below, approximately 38% of the PWD's water revenue is fixed, generated from minimum charges on metered accounts and fire protection charges. The remaining 62% varies depending on consumption levels. In comparison, 95% of the PWD's expenses are fixed, largely infrastructure costs.



Slow Customer Growth

Population growth in the PWD's service area is lower than in other parts of the country and is not expected to increase much. Customers in 2024 total versus 2023 had been increased by an average of 0.8% due to Residential increasing by 362.

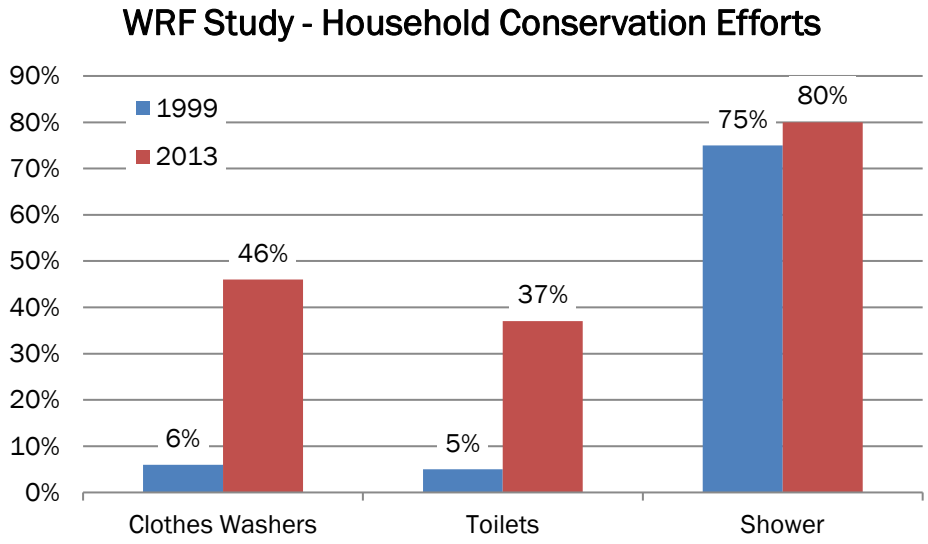
Cost of Service Gap

The last Cost of Service Study was completed in 2016. The study indicated that industrial/commercial customers generate less revenue than it costs to serve them. The Board requested the gap be closed over future rate adjustments by increasing revenue generated by industrial/commercial customers at higher increments. The proposed rate schedule will continue to have greater impact on larger customers by a factor of 150% compared to smaller ones. The next cost of service study was planned for 2026 but with the implementation of the new meter and meter reading system we will postpone. During 2025-2028, new meters and meter reading system will be implemented. Since the current meters usage registration declines over time, the installation of new meters may increase consumption by up to 6%. A new cost of service study is planned for 2029 after implementation to get a good baseline consumption.

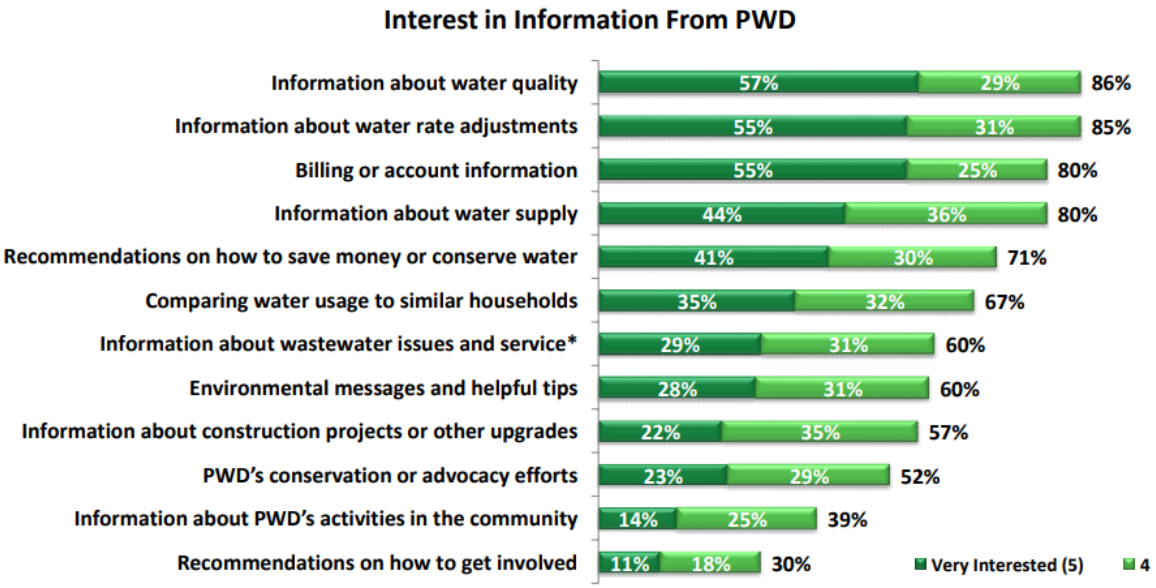
Water Sales - Long-Term Considerations (continued)

Decline in Consumption

There has been a nationwide trend in recent years toward lower consumption levels. This trend also appears in PWD's consumption data. Some factors contributing to this decline are more efficient appliances and fixtures, increasing water/ sewer rates, and a decrease in average household size. A recent Water Resources Foundation Study found a significant increase in households using more water efficient fixtures and appliances.



A survey in 2023 to PWD customers asked "How interested are you in receiving the following info from PWD?" The graph below shows customers' responses to that question:



Wastewater Assessment & Contracted Billing Income

Wastewater Assessments are amounts payable by each municipality for wastewater services provided by PWD. The assessments cover the operating and debt service costs of operating wastewater facilities maintained by PWD. The assessments are billed in monthly installments. In 2026, the assessments for each municipality were increased excluding Falmouth (see table below).

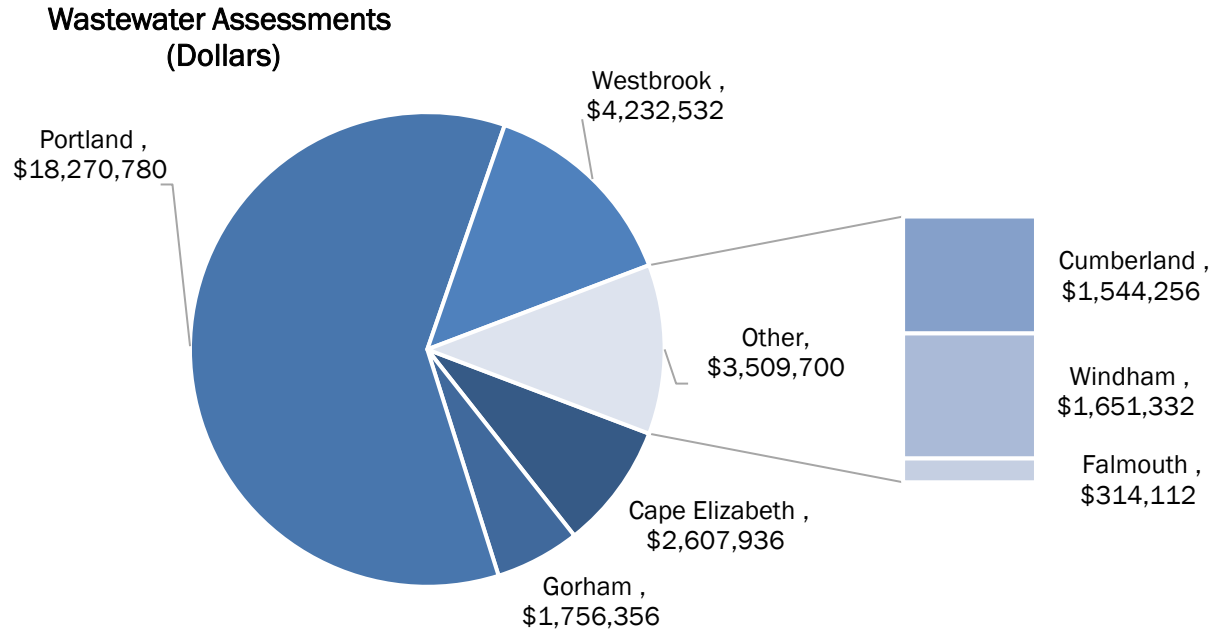
Wastewater Assessments

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Diff $	Diff %
Cape Elizabeth	$ 2,390,220	$ 1,237,026	$ 2,474,052	$ 2,607,936	$ 133,884	5.4%
Cumberland	1,279,680	714,228	1,428,456	1,544,256	115,800	8.1%
Falmouth	314,112	157,056	314,112	314,112	-	0.0%
Gorham	1,675,344	856,242	1,712,484	1,756,356	43,872	2.6%
Portland	16,543,176	8,804,586	17,609,172	18,270,780	661,608	3.8%
Westbrook	3,995,964	2,055,936	4,111,872	4,232,532	120,660	2.9%
Windham	808,488	653,826	1,307,652	1,651,332	343,680	26.3%
	$27,006,984	$14,478,900	$28,957,800	$30,377,304	$ 1,419,504	4.9%

Contracted Billing Income is revenue paid by municipalities for wastewater billing services provided. Scarborough and South Portland operate and maintain their own wastewater collection and treatment systems. PWD only provides billing-related services for those communities.

Contracted Billing Income

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Diff $	Diff %
Scarborough	$13,944	$9,174	$18,348	$23,328	$ 4,980	27.1%
South Portland	236,916	124,380	248,760	265,368	16,608	6.7%
	$250,860	$133,554	$267,108	$288,696	$ 21,588	8.1%

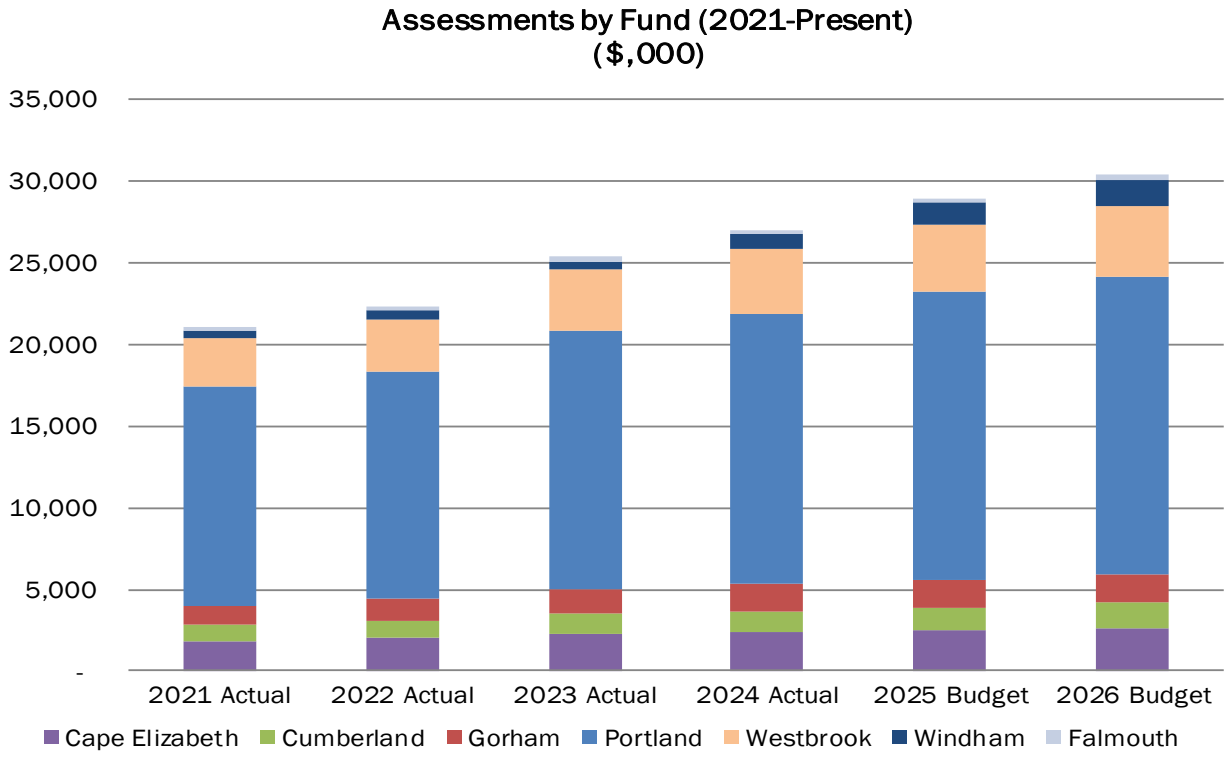


Wastewater Assessments Revenue Trend

Wastewater assessments rose from $21.1 million in 2021 to a budgeted $30.4 million in 2026 (an increase of 44%). While operating costs did increase over this time period, the majority of the increases were due to capital projects done to upgrade existing wastewater facilities.

Wastewater Assessments by Fund:

	Cape Eliz.	Cumberland	Gorham	Portland	Westbrook	Windham	Falmouth	Total
2021 Actual	$1,835,412	$989,268	$1,188,840	$13,441,944	$2,903,244	$410,916	$314,112	$21,083,736
2022 Actual	2,061,612	1,005,600	1,313,100	13,960,236	3,173,124	518,412	314,112	22,346,196
2023 Actual	2,300,004	1,184,904	1,566,816	15,798,744	3,723,096	515,808	314,112	25,403,484
2024 Actual	2,390,220	1,279,680	1,675,344	16,543,176	3,995,964	808,488	314,112	27,006,984
2025 Budget	2,474,052	1,428,456	1,712,484	17,609,172	4,111,872	1,307,652	314,112	28,957,800
2026 Budget	2,607,936	1,544,256	1,756,356	18,270,780	4,232,532	1,651,332	314,112	30,377,304



Current Municipal Wastewater Rates

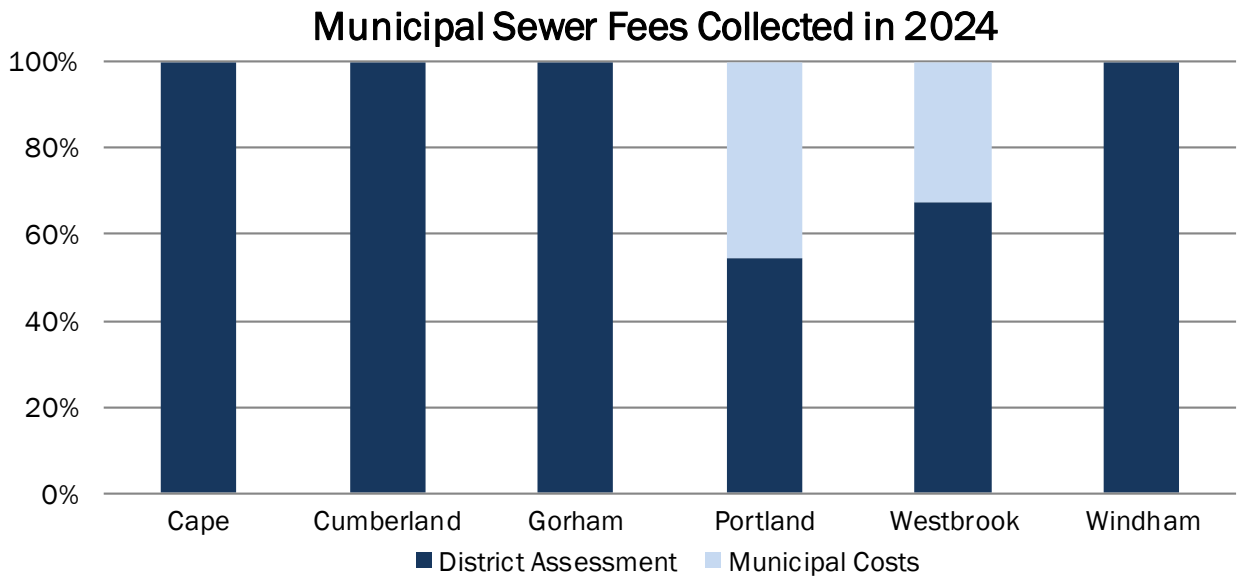
Wastewater rates are established by each municipality. The rates are designed to cover the municipal costs, including PWD's annual assessment. The table below indicates the municipal sewer fees for municipalities for whom the PWD provides billing services. These fees are included on the monthly bill, which includes PWD's water fees. Customers remit their payments for both water and sewer fees to the PWD. On a weekly basis, the sewer fees are then remitted to the municipalities. Once a month, the municipality pays 1/12th of the annual assessment to PWD from these sewer fees.

Sewer Rates as of 10/1/2025

	Minimum HCF	Minimum Charge	Additional HCF
Cape Elizabeth	1	$ 56.79	$ 6.52
Cumberland	0	$ 41.84	$ 7.40
Gorham	1	$ 19.69	$ 8.09
South Portland	1	$ 7.38	$ 7.38
Portland	1	$ 13.00	$ 13.00
Westbrook	1	$ 12.73	$ 7.73
Windham	5	$ 51.00	$ 10.20

HCF= Hundred Cubic Feet (748 gallons)

The chart below indicates the percent of sewer fees collected in 2024 that the municipalities used to pay PWD's assessment and their internal costs. In 2024 any shortfall was covered by the town's prior year surplus or general fund appropriation.



Interest Income

PWD's investment policy limits investments to US Government obligations, certificates of deposit that are fully insured or collateralized, and other similar issues with the goal of protecting PWD's principal balances. The budgeted rate of return on investments was based on the current annual returns and cash balances as of April 2025. Rates of return have been high in the current year but starting to trend downward and PWD kept 2026 budget conservative with an average of 4%.

In 2008, the Windham fund purchased assets from the Westbrook fund. This purchase was funded by a loan between funds of $264,733 and has an average interest rate of 4.395%. Westbrook will receive $1,309 from that loan in 2026.

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Diff $	Diff %
Water Fund	$ 965,262	$ 396,865	$ 741,943	$ 637,196	(104,747)	-14.1%
Wastewater Operating Funds:						
Cape Elizabeth	93,345	47,899	78,865	81,204	2,339	3.0%
Cumberland	38,314	17,822	33,515	30,200	(3,315)	-9.9%
Falmouth	6,764	2,565	4,981	5,200	219	4.4%
Gorham	23,621	29,473	21,043	35,994	14,951	71.0%
Portland	593,185	256,016	424,350	440,697	16,347	3.9%
Westbrook	267,038	100,594	168,187	213,314	45,127	26.8%
Windham	43,438	(154,157)	29,552	50,354	20,802	70.4%
	1,065,705	300,212	760,493	856,963	96,470	12.7%
Contracted Billing:						
Scarborough	19	(44)	108	0	(108)	-100.0%
South Portland	7,323	4,674	6,024	7,200	1,176	19.5%
	7,342	4,630	6,132	7,200	1,068	17.4%
Total	$ 2,038,309	$ 701,707	$ 1,508,568	$ 1,501,359	$ (7,209)	-0.5%

Other Income

Other revenues consist of fees charged for various other services including fees related to new water assets, new account setups, work done for outside parties and the acceptance of septage. The specific fees are outlined below:

Revenue Type	Revenue Description
Water Related Fees	Fees collected for meter replacement or damages and the inspection of water backflow devices.
Customer Connection Fees	Application fees for new mains, services and meters.
Customer Activation Fees	Fees for new account activations.
Jobbing Revenue	Revenue for work performed by PWD employees that is billable to outside parties.
Lease Revenue	Revenue from lessees for use of land or assets of the PWD.
Septage Hauler Fees	Fees from outside septage haulers for the treatment of wastewater delivered to PWD wastewater treatment facilities.
Net Energy Billing Credits	Credits earned from participating in a renewable energy program.
Wastewater Misc. Income	Treatment services provided at the Westbrook Regional Wastewater Treatment Facility for Portland's Riverside area per inter-municipal agreement.

Water Fund:	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Diff $	Diff %
Water Related Fees	$21,403	$16,093	$43,500	$30,600	($12,900)	-29.7%
Customer Connection Fees	80,534	52,093	72,000	110,000	38,000	52.8%
Customer Activation Fee	74,330	40,485	75,000	90,000	15,000	20.0%
Jobbing Surcharge	67,094	39,074	50,000	55,000	5,000	10.0%
Lease Revenue	89,962	-	89,962	89,962	-	0.0%
Net Energy Billing Credits	206,405	99,600	198,859	172,069	(26,790)	-13.5%
Miscellaneous Income	164,519	63,820	31,297	29,773	(1,524)	-4.9%
Total Water Division	$704,247	$311,165	$560,618	$577,404	$16,786	3.0%

Wastewater Funds:	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Diff $	Diff %
Septage - Portland	$315,393	$90,256	$300,000	$305,000	$5,000	1.7%
Net Energy Billing Credits	690,290	335,146	669,141	584,607	(84,534)	-12.6%
Miscellaneous Income	162,895	29,150	55,500	45,000	(10,500)	-18.9%
Total Wastewater Divisions	1,168,578	454,552	1,024,641	934,607	(90,034)	-8.8%
Total Water & Wastewater	$1,872,825	$765,717	$1,585,259	$1,512,011	(73,248)	-4.6%

Fund Balance

Operating Fund Balance is the accumulated excess of revenues over expenses on a budgetary basis (see Financial Policy section for differences between budgetary and generally accepted accounting principles). Watershed Protection Land funds was established from transfers from the Operating Fund Balances (Watershed Reserve) or net proceeds from land sales (Land Cash Reserve). Other Reserves consists of Water Capital Reserve for main renewal projects, Water Rate Stabilization to provide funds to mitigate future rate increases, Water Master Plan provides funding for ongoing infrastructure master plan and Portland Wastewater for Portland's share of expanding the treatment facility.

The Westbrook fund had a deficit in 2025 as expenses were higher than expected. No use of operating reserves is expected in 2026.

Water & Wastewater Fund Operating Surpluses (Goal 25.0%)

	Balance 01/01/25	Projected 2025	Balance 12/31/25	Budget 2026	Balance 12/31/26	Target Balance	Projection %
Water	$6,817,058	$206,133	$7,023,191	$0	$7,023,191	$8,762,851	20.0%
Cape Elizabeth	452,297	164,878	617,175	-	617,175	$681,233	22.6%
Cumberland	(39,058)	39,694	636	-	636	$396,679	0.0%
Gorham	147,257	68,744	216,001	-	216,001	$453,176	11.9%
Portland	5,402,586	378,993	5,781,579	-	5,781,579	$4,848,515	29.8%
Westbrook	206,525	(153,482)	53,043	-	53,043	$1,143,596	1.2%
Windham	176,795	326,987	503,782	-	503,782	$439,193	28.7%
	$13,163,460	$1,031,947	$14,195,407	$0	$14,195,407	$16,725,242	21.2%

Falmouth & Contracted Billing Operating Surpluses:

	Balance 01/01/25	Projected 2025	Balance 12/31/25	Budget 2026	Balance 12/31/26
Falmouth	$71,864	$19,113	$90,977	$17,858	108,835
Scarborough	(2,275)	(837)	(3,112)	(6,145)	(9,257)
So. Portland	22,880	10,020	32,900	(47,697)	(14,797)
	$92,469	$28,296	$120,765	($35,984)	84,781

Watershed Protection Land Funds (Goal 15.0%)

	Balance 01/01/25	Projected 2025	Balance 12/31/25	Budget 2026	Balance 12/31/26	Target Balance	Projection %
PUC Reg Land Fund	$1,106,718	($446,208)	$660,510	$23,100	$683,610	$5,353,121	1.9%
Trustee Watershed	351,504	349,476	700,980	(19,189)	681,791	*	
	$1,458,222	($96,732)	$1,361,490	$3,911	$1,365,401	$5,353,121	3.8%

* - Approximately $94,780 of the balance is reserved for future debt service payments on the Tiger Hill Easement purchase

Other Reserves:

	Balance 01/01/25	Projected 2025	Balance 12/31/25	Budget 2026	Balance 12/31/26
Water Capital Reserve	$2,724,622	$1,356,918	$4,081,540	$50,668	$4,132,208
Water Rate Stabilzation	$300,000	$0	$300,000	$0	$300,000
Water Master Plan	$944,548	($944,548)	$0	$0	$0
Portland Wastewater	$126,413	$10,760	$137,173	$10,760	$147,933

Fee Schedule for Non-Water Tariff Services

Proposed to be adopted by the Board of Trustees effective January 1, 2026. In red are changes.

	Description	Fee
A. Water		
1. Winter hydrant inspection	Inspection of private hydrants to verify the operability of hydrant during winter months	$4 per month on monthly water bill. Cost covers the average cost to inspect hydrant.
2. Damage Hydrants	Repair of hydrants damaged by customers	Costs to repair including labor, benefit overhead, stock items with normal markup (25%), third-party expenses and $7 finance department administrative fee
B. Wastewater		
1. Industrial pretreatment permit	Initial and periodic review of the customer premises to assure compliance with IPT regulations	$300 for initial and every 3-year renewal.
2. Septage and Holding Tank Waste	Qualifying haulers may deliver septage, holding tank and other waste to PWD treatment facilities (adopted Board Order 22-038)	The fees for septage will increase from $137/1000 gal to $142/1000 gal. The fee for holding tank waste will increase from $60/1000 gal to $62/1000 gal. The administration fee will increase from $62/1000 gal to $64/1000 gal. The fee for other waste will be determined based on the relative strength of the waste compared to the most current rates for holding and septage
3. Submeter Fee - Monthly	Covers the operating and capital cost of the submeter program	$2 per month at the request of Cumberland, Gorham, South Portland and Westbrook
4. Submeter Fees -Other	The cost to investigate why a submeter cannot be read after the initial installation of meter/Encoder Receiver Transmitter (ERT).	Sub meter verification fee from $20 to $21
5. Submeter Fees – Portland Only	Costs or replacing submeters for Portland residents.	Submeter Replacement ERT & Meter $150 Submeter ERT Only Upgrade fee $105 Fees are per City's request.
6. Sewer Manhole/Main Inspection Fees	Applicants installing sewer main infrastructure shall be responsible for the cost of inspection of all manholes installed as well as CCTV inspection of all new sewer mains to NASSCO Standards. (adopted Board Order 22-010 3/28/2022)	These fees are to be determined at the time of Main Extension Agreement development.
C. General		
1. Purchases from Stock Room	Qualified third-parties and employees may purchase items from the stockroom – see policy 7.15-02.	Inventory value plus a 50% mark up (See Policy 7.15-02).
2. Freedom of Information Request	Members of the Public requesting access to public records	Per state law ($1 for first page, $0.50 for each additional page, optional $25/hour after the first 2 hours to compile data.) Payment in advance may be required.

Introduction

Operating Expenses are recorded to each department by expense category by fund and program. A summary of all expense categories is provided with an explanation of major assumptions and changes. Additionally, operating expenses for each department are provided. PWD has five departments – Water Operations, Wastewater Operations, Environmental Services, Engineering Services and Administrative Services. For each department, the following information is provided:

- Description of Core Services
- Key Statistics
- Performance Benchmarks
- Past Accomplishments
- Current Year Projects and Initiatives
- Financial Summary in total and by sub-departments with a summary of each sub-department fund and program expenses

2026 Financial Summary by Category

	2025 Budget	2026 Budget	Diff $	Diff %
Salaries & Wages	$15,503,928	$16,413,361	$909,433	5.9%
Employee Benefits	7,121,966	7,170,529	48,563	0.7%
Biosolids Disposal	3,303,887	3,241,202	(62,685)	-1.9%
Chemicals	2,804,389	2,193,699	(610,690)	-21.8%
Contracted Services	6,274,757	6,631,404	356,647	5.7%
Deferred Cost W/O	-	100,000	100,000	n/a
Heat/Fuel Oil	362,261	380,663	18,402	5.1%
Insurance	349,785	438,466	88,681	25.4%
Materials & Supplies	2,165,148	2,365,874	200,726	9.3%
Other Expense	779,121	832,286	53,165	6.8%
Purchased Power	3,363,671	3,504,334	140,663	4.2%
Regulatory/Taxes	336,991	337,450	459	0.1%
Tele/Other Utilties	530,738	601,623	70,885	13.4%
Transportation	1,310,363	1,451,174	140,811	10.7%
Dept Expense	44,207,005	45,662,065	1,455,060	3.3%
Trans Offset	(931,533)	(972,935)	(41,402)	4.4%
Fund Expense	43,275,472	44,689,130	1,413,658	3.3%

2026 Financial Summary by Department

	Number of Employees	2025 Budget	Number of Employees	2026 Budget	Budget Diff $	Budget Diff %
Water Services	55	$11,773,550	57	$12,261,655	$488,105	4.1%
Wastewater Services	40	15,585,198	41	15,931,634	346,436	2.2%
Environmental Services	15	2,775,194	15	2,788,131	12,937	0.5%
Engineering Services	39	5,818,414	39	6,397,747	579,333	10.0%
Administration	42	7,488,234	42	7,664,712	176,478	2.4%
Non-Departmental	0	766,415	0	618,186	(148,229)	-19.3%
	191	44,207,005	194	45,662,065	1,455,060	3.3%

Departmental Expense by Category

Salaries/Wages:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
660111 - SALARIES/WAGES NON-UNION	$5,725,574	$2,956,238	$6,435,865	$6,789,313	$353,448	5.5%
660112 - WAGES/OVERTIME NON-UNION	631	750	1,582	2,318	736	46.5%
660121 - WAGES/REGULAR UNION	7,262,188	3,648,568	7,999,394	8,429,780	430,386	5.4%
660122 - WAGES/OVERTIME UNION	696,185	400,522	768,855	857,813	88,958	11.6%
660123 - WAGES/DOUBLETIME UNION	103,038	43,567	106,941	126,184	19,243	18.0%
660124 - WAGES/STANDBY TIME UNION	238,666	128,326	255,741	264,345	8,604	3.4%
660125 - OPEN POSITIONS	-	-	(328,390)	(349,253)	(20,863)	6.4%
660126 - SHIFT DIFF - NIGHT	4,412	2,164	4,380	4,380	-	0.0%
660131 - WAGES - REGULAR - TEMPS	112,600	39,655	232,560	261,481	28,921	12.4%
66014 - VACATION ACCRUAL	148,281	-	-	-	-	n/a
660141 - TRUSTEES COMPENSATION	23,000	13,125	27,000	27,000	-	0.0%
66015 - SICKTIME ACCRUAL	161,855	-	-	-	-	n/a
Salaries & Wages Total	**14,476,430**	**7,232,915**	**15,503,928**	**16,413,361**	**909,433**	**5.9%**

Labor rates for all employees were assumed to be 3.0% higher than the rates used in the 2025 Budget.

Combined, the two regular labor accounts (660111 & 660121) increased $783,834 (5.4%). Total hours increased 10,835 (2.6%) due to the 3 headcount additions. The budgeted dollars for labor reflect work on operating (O&M) activities only. Labor planned for capital projects is included as part of the Capital Improvement Plan (CIP) later in this document. Overall, the percentage of labor planned for CIP projects went from 4.1% of total labor in 2025 to 4.6% in 2026.

Budgeted hours for overtime/double-time and standby also increased by 11.1%.

PWD's overall regular (non-temporary) headcount increased by three (3) to 194. In Water Service, an Equipment Operator and Distribution Foreperson, and a Wastewater Operator in Wastewater Treatment.

Positions	2025 Budget	2026 Budget	Change
Full Time	188	191	3
Part Time	3	3	0
Total	191	194	3

The Human Resources section has additional details.

Departmental Expense by Category (continued)

Employee Benefits:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
660401 - FICA - EMPLOYERS' SHARE	$1,089,969	$546,460	$1,196,325	$1,255,622	$59,297	5.0%
660405 - SAFETY/WHY PROGRAM ITEMS	47,257	12,720	42,300	30,165	(12,135)	-28.7%
660408 - PROGRAMS ADMINISTRATION	-	-	275	275	-	0.0%
660411 - MEALS ALLOWANCE	12,730	8,800	14,280	15,140	860	6.0%
660413 - PWD TRAINING PROGRAM	4,472	577	-	-	-	n/a
6604151 - FIELD UNIFORMS	1,172	5,278	1,200	1,200	-	0.0%
660418 - STIPENDS	9,600	8,600	11,900	11,500	(400)	-3.4%
660419 - EMPLOYEE BENEFTS-MISC OTH	57,743	4,740	65,006	57,449	(7,557)	-11.6%
660423 - JURY DUTY REIMBURSEMENT	(113)	-	-	-	-	n/a
660424 - SIGNING BONUS	6,000	6,900	9,000	9,000	-	0.0%
660491 - FRINGE BENEFITS-REG/SAL	5,272,383	2,740,629	5,781,680	5,790,178	8,498	0.1%
Employee Benefits Total	**6,501,213**	**3,334,704**	**7,121,966**	**7,170,529**	**48,563**	**0.7%**

The amount noted is the operating funds' portion of employee benefit cost. As with labor, a small portion of benefit expense is charged to capital projects.

The largest item (Fringe Benefits - 660491) covers the PWD's portion of employee benefits, most notably health insurance and pension. This charge is applied as a percentage of regular labor (excluding overtime, double time, etc.) charges. In the 2026 Budget, the percentage is 38.94%, which is a decrease from 2025's percentage of 40.99% as the pension contribution has been lowered 50% and workers compensation decreased 25% mostly offset by health insurance costs increasing by 9%.
The Human Resource section has additional details.

Biosolids Disposal:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
663571 - BIOSOLIDS DISPOSAL	$3,274,450	$1,620,348	$3,303,887	$3,241,202	($62,685)	-1.9%
Biosolids Disposal Total	**3,274,450**	**1,620,348**	**3,303,887**	**3,241,202**	**(62,685)**	**-1.9%**

The material remaining at the end of the wastewater treatment process is called biosolids. The cost of biosolids disposal is the volume disposed (wet tons) times the rate per ton:

Facility (wet tons)	2025	2026	Change	%	2025 % Solids	2026 % Solids
Portland (East End)	18,623	17,409	(1,214)	-6.5%	21.0%	21.0%
Westbrook	3,995	3,995	0	0.0%	21.0%	21.0%
Cape Elizabeth	180	167	(13)	-7.2%	21.0%	21.0%
Peaks Island	37	33	(4)	-10.8%	21.0%	21.0%
North Windham	0	163	163	n/a		
Total	22,835	21,767	(1,068)	-4.7%		

The budget assumes a disposal rate of $147.57/wet ton, a 2.9% increase over the 2025 Budget assumption of $143.41 due to a predicted consumer price index. The East End facility brought their wet tons down 6.5% and added North Windham's treatment system wet tons once online mid-year.

Departmental Expense by Category (continued)

Chemicals:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
66181 - AMMONIA	$46,411	$19,603	$56,097	$47,074	($9,023)	-16.1%
661811 - SODIUM BICARBONATE	35,566	24,975	44,344	48,624	4,280	9.7%
661812 - SODIUM BISULFITE	222,136	104,517	268,615	211,574	(57,041)	-21.2%
66182 - CAUSTIC SODA	136,600	46,989	194,110	156,895	(37,215)	-19.2%
66183 - FLUORINE COMPOUND	76,689	31,302	73,320	90,949	17,629	24.0%
66184 - ZINC ORTHOPHOSPHATE	157,092	57,750	194,709	113,231	(81,478)	-41.8%
66185 - SODIUM HYPOCHLORITE	864,812	377,632	1,193,096	784,840	(408,256)	-34.2%
66189 - POLYMER	592,787	296,825	675,210	641,561	(33,649)	-5.0%
661892 - LIQUID OXYGEN (LOX)	100,720	36,750	92,750	71,965	(20,785)	-22.4%
661899 - OTHER CHEMICALS	7,206	7,472	12,138	26,986	14,848	122.3%
Chemicals Total	**2,240,019**	**1,003,815**	**2,804,389**	**2,193,699**	**(610,690)**	**-21.8%**

Chemicals are primarily used at PWD's two water and four wastewater treatment facilities. The budget decrease above was driven solely by fluctuation in price per unit (see chart for the three (3) largest facilities below). Most actual unit prices will not be known until December. Volumes used were adjusted up or down depending upon historic usage or operational changes.

Chemical prices have experienced significant price volatility in the past few years but have come down significantly from 2025, the largest change being sodium hypochlorite. In addition, the bids for 2026 prices will not be available to lock in until after this budget has been completed.

	2025 Assumption		2026 Assumption		% Change		Change in
	Units	Per Unit	Units	Per Unit	Units	Per Unit	Budget $
Water Treatment (Ozone)							
Ammonia	19,614	$2.86	19,614	$2.40	0.0%	-16.1%	(9,022)
Caustic Soda	84,808	$2.02	84,808	$1.35	0.0%	-33.2%	(56,821)
Fluorine Compound	20,033	$3.63	20,033	$4.51	0.0%	24.2%	17,629
Liquid Oxygen	122,267	$0.75	122,267	$0.58	0.0%	-22.7%	(20,785)
Sodium Hypochlorite	140,709	$2.97	140,709	$1.87	0.0%	-37.0%	(154,780)
Zinc Orthophosphate	17,447	$11.16	17,447	$6.49	0.0%	-41.8%	(81,477)
							(305,258)
East End WWTF							
Polymer	280,000	$1.82	280,000	$1.73	0.0%	-4.9%	(25,200)
Sodium Bisulfite	83,412	$2.73	79,635	$2.14	-4.5%	-21.6%	(57,296)
Sodium Hypochlorite	224,792	$2.97	221,856	$1.87	-1.3%	-37.0%	(252,762)
							(335,257)
Westbrook WWTF							
Polymer	88,075	$1.82	88,075	$1.73	0.0%	-4.9%	(7,927)
Sodium Bisulfite	9,808	$4.17	10,607	$3.88	8.1%	-7.0%	256
Sodium Hypochlorite	35,000	$2.97	55,000	$1.87	57.1%	-37.0%	(1,100)
							(8,771)

Departmental Expense by Category (continued)

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
662063 - COPIER MAINTENANCE/TONER	19,909	8,886	15,000	15,000	$0	0.0%
6631 - ENGINEERING SERVICES	102,598	47,949	116,000	129,750	13,750	11.9%
6632 - ACCOUNTING SERVICES	43,220	49,350	50,000	51,500	1,500	3.0%
66331 - LEGAL - LABOR RELATIONS	91,932	4,005	75,000	75,000	-	0.0%
66333 - BOND COUNSEL	7,500	-	7,500	7,500	-	0.0%
66339 - LEGAL - OTHER	23,204	29,323	37,000	26,500	(10,500)	-28.4%
663511 - GRAPHIC DESIGN	-	6,760	18,900	17,000	(1,900)	-10.1%
663512 - RESEARCH & MEASUREMENT	-	1,667	4,000	24,250	20,250	506.3%
663521 - TRAFFIC CONTROL	257,528	163,779	182,450	190,950	8,500	4.7%
6635221 - PAVING - MINOR REPAIR	643,825	253,918	552,500	607,750	55,250	10.0%
663523 - SIDEWALK	42,075	9,723	18,500	21,250	2,750	14.9%
663524 - STREET OPENING	99,437	28,085	68,600	66,500	(2,100)	-3.1%
663525 - CONTRACTOR CONSTRUCTION	826,043	266,727	859,400	914,500	55,100	6.4%
663527 - EMERGENCY RESPONSE- FEMA	7,946	-	-	-	-	n/a
66353 - REPAIR SERVICES	206,348	182,427	257,250	306,052	48,802	19.0%
66354 - MAINTENANCE SERVICES	1,402,882	526,867	1,182,609	1,219,332	36,723	3.1%
663542 - LARGE METER TESTING	4,361	2,934	12,500	7,500	(5,000)	-40.0%
663543 - CSO FLOW MONITORING	133,679	34,681	155,000	150,000	(5,000)	-3.2%
663544 - MAINT SERVICES - CCTV	27,775	3,600	61,250	57,250	(4,000)	-6.5%
663545 - RADIO SERVICING AND EQUIP	2,309	707	3,000	3,000	-	0.0%
663546 - MAINTENANCE - SNOW REMOVL	183,896	118,730	189,511	225,626	36,115	19.1%
663547 - WASTE SLUDGE TRANSPORT	52,109	26,991	39,800	60,975	21,175	53.2%
663551 - LAB ANALYSIS	60,207	59,695	93,900	73,650	(20,250)	-21.6%
663553 - PHOTOGRAPHY SERVICES	1,500	350	1,500	1,500	-	0.0%
663561 - COMPUTER LICENSES	91,663	43,018	92,888	173,856	80,968	87.2%
663562 - COMPUTER MAINTENANCE	482,403	380,626	603,116	567,607	(35,509)	-5.9%
663563 - COMPUTER CONSULTING/OTHER	68,443	16,467	30,600	45,600	15,000	49.0%
663572 - GRIT & SCREENS DISPOSAL	63,776	32,615	72,800	73,073	273	0.4%
663573 - GREASE DISPOSAL	66,608	25,729	60,300	69,332	9,032	15.0%
663574 - DISPOSAL SERVICES	57,846	26,125	45,690	43,390	(2,300)	-5.0%
6635801 - EMPLOYEE HEALTH SERVICES	8,454	4,771	10,000	10,000	-	0.0%
663581 - UTILITY BILLING PRINTING	70,785	40,638	84,769	84,769	-	0.0%
663582 - PAYMENT PROCESSING	129,112	66,072	127,260	130,860	3,600	2.8%
663583 - RECEIVABLE COLLECTIONS	2,847	1,479	2,000	2,000	-	0.0%
663584 - BANK SERVICE CHARGES	22,609	20,282	30,000	30,000	-	0.0%
663585 - TREATMENT CONTRACT SERVIC	709,682	333,863	667,725	655,100	(12,625)	-1.9%
6635851 - WW DEWATERING SERVICES	5,080	2,494	7,269	21,645	14,376	197.8%
6635852 - WW DEWATERING SRVS CREDIT	(5,080)	(2,494)	(4,800)	(4,864)	(64)	1.3%
663587 - COURIER SERVICES	32,303	14,661	22,070	33,850	11,780	53.4%
663588 - EQUIPMENT MAINTENANCE	233	4,310	8,800	9,350	550	6.3%
663592 - RECRUITING SERVICES	49,800	55,839	37,500	38,000	500	1.3%
663594 - DIGSAFE	62,202	36,380	67,880	73,741	5,861	8.6%
663595 - OUTPLACEMENT SERVICES	7,722	7,954	500	-	(500)	-100.0%
663598 - HR CONSULTANT SERVICES	14,888	293	35,000	30,000	(5,000)	-14.3%
6635982 - TREE TRIMMING / REMOVAL	6,690	-	9,700	17,500	7,800	80.4%
6635984 - LANGUAGE INTERPRETATION	924	999	500	1,200	700	140.0%
6635985 - VEHICLE FLEET GPS SERVICE	25,997	-	30,000	40,000	10,000	33.3%
663599 - MISC OTHER SERVICES	210,002	32,427	48,450	53,560	5,110	10.5%
6636 - TECHNICAL SERVICES	33,139	9,287	50,950	36,000	(14,950)	-29.3%
66361 - SEBAGO CLEAN WATERS	60,000	-	60,000	70,000	10,000	16.7%
66362 - LAKES ENVIRONMENTAL ASSOC	17,000	8,500	17,000	17,000	-	0.0%
66363 - CUMB COUNTY SOIL & WATER	52,447	18,946	55,620	56,500	880	1.6%
Contracted Services Total	**6,587,858**	**3,008,435**	**6,274,757**	**6,631,404**	**356,647**	**5.7%**

Departmental Expense by Category (continued)

Contracted Services, which had a budget increase of $356,647 or 5.7%, covers a large variety of services provided by outside vendors. The budgeted expenditures for 2026 were $6.63 million. Budget changes of note include:

6635221 – Paving – Minor Repair (up $55,250 or 10%) – Water has increased their paving costs due to predicted projects in 2026 and raised in line with 2024 and 2025 actuals.

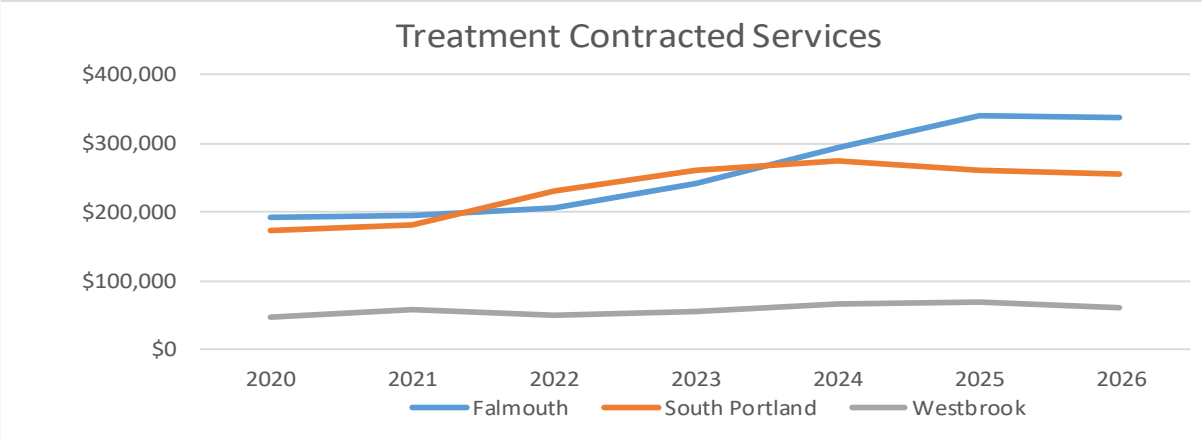
663525 – Contractor Construction (up $55,100 or 6.4%) – Water Services have raised their contractor construction budgets to be more in line with actuals.

66353 & 66354 – Repair & Maintenance Services (up $85,525 or 5.9%) – Both Water and Wastewater services increased their budgets for maintenance and repairs of assets to cover historical costs.

663512 - Research & Measurement (up $20,250 or 506.3%) – The increase is due to plans of conducting a Customer Satisfaction Survey in 2026.

663561 - Computer Licenses (up $80,968 or 87.2%) – The increase is mostly expenses moved from Computer Maintenance as well as increased quotes from vendors.

663585 - Treatment Contracted Services (down $12,625 or 1.9%) – This item was budgeted for $655,100 in 2026. South Portland and Falmouth treat the wastewater flows from Cape Elizabeth and Cumberland, respectively. PWD is assessed and pays an annual fee to those communities for that service and each town's costs decreased slightly. Portland also pays Westbrook for flows from the Riverside area. Costs for debt service related to the upgrades of the Mill Creek Wastewater Pump Station and related force main are reflected under the debt service totals for Cumberland and Falmouth.



Departmental Expense by Category (continued)

Heat/Fuel Oil:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
66161 - HEATING OIL	$154,824	$111,385	$164,671	$149,234	($15,437)	-9.4%
661621 - PIPELINE DELIVERED PROPAN	123,589	89,786	107,890	126,106	18,216	16.9%
661622 - CONTAINER DELIVERED	75,626	40,840	58,150	67,673	9,523	16.4%
66166 - UNLEADED GAS	26,200	7,511	31,550	37,650	6,100	19.3%
Heat/Fuel Oil Total	**380,239**	**249,522**	**362,261**	**380,663**	**18,402**	**5.1%**

The first three accounts in this category (66161 to 661622) involve fuel used for facilities' heat or backup generators. Unleaded Gas (66166) is for PWD vehicles that fuel up at remote locations and for the boat used in the PWD's Sebago Lake monitoring efforts. Heating Oil per unit costs have decreased by 13.2% offset by increased predicted usage of 4.4%.

	2025 Assumption		2026 Assumption		% Change	
	Units	Per Unit	Units	Per Unit	Units	Per Unit
Heating Oil:						
Water Treatment/Ozone Plant	40,595	$2.88	40,595	$2.47	0.0%	-14.2%
Westbrook WWTF	8,906	$2.80	10,336	$2.62	16.1%	-6.4%
Cape Elizabeth WWTF	3,437	$2.82	4,117	$2.40	19.8%	-14.9%
Peaks Island WWTF	2,104	$5.30	2,469	$4.12	17.3%	-22.3%
Water - Throttling Valve Building	699	$2.83	699	$2.62	0.0%	-7.4%
	55,741	$2.95	58,216	$2.56	4.4%	-13.2%

Insurance:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
6656 - VEHICLE INSURANCE	$40,021	$29,427	$35,489	$67,152	$31,663	89.2%
6657 - GEN LIABILITY INSURANCE	67,769	22,115	87,303	48,210	(39,093)	-44.8%
66591 - DAMAGES AND CLAIMS	1,365	-	-	-	-	n/a
66592 - DAMAGES & CLAIMS-GOODWILL	5,817	5,433	10,000	10,000	-	0.0%
66593 - UMBRELLA INSURANCE COVER	12,106	13,234	8,049	28,850	20,801	258.4%
66594 - PROFESSION/CRIME BONDING	53,126	26,839	58,237	58,510	273	0.5%
66599 - PROPERTY & BOILER INSUR	147,977	85,522	150,707	225,744	75,037	49.8%
Insurance Total	**328,181**	**182,570**	**349,785**	**438,466**	**88,681**	**25.4%**

Insurance costs include premiums paid on coverage for PWD property as well as small claims paid directly to outside parties. PWD's assets, facilities, and fleet vehicles are expected to grow in 2026. In total we have increased the insurance coverage by $88,681 or 25.4%.

Departmental Expense by Category (continued)

Materials & Supplies:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
6619 - ASSET PURCHASES	$448,149	$145,590	$380,535	$503,100	$122,565	32.2%
662012 - CRUSHED GRAVEL	1,392	-	1,750	1,750	-	0.0%
662014 - CRUSHED STONE	-	821	750	750	-	0.0%
662016 - SAND	(168)	-	-	-	-	n/a
662017 - SAND AND SALT	1,206	1,206	3,500	2,500	(1,000)	-28.6%
662018 - BANKRUN GRAVEL	-	-	1,000	1,000	-	0.0%
662019 - GRAVEL - TYPE A (DOT)	-	-	1,500	1,500	-	0.0%
66202 - TOOLS	63,185	41,790	69,575	73,925	4,350	6.3%
66203 - VENDOR PURCHASED SUPPLIES	816,051	392,954	547,593	570,013	22,420	4.1%
662041 - MATERIALS INVENTORY	375,796	122,765	269,780	287,680	17,900	6.6%
662042 - SUPPLIES INVENTORY	150,865	67,432	130,650	134,293	3,643	2.8%
66204201 - INVENTORY - QPR	-	-	750	750	-	0.0%
66204202 - INVENTORY - BNKRUN GRAVEL	21,756	12,839	17,000	19,500	2,500	14.7%
66204203 - INVENTORY - CRUSHD GRAVEL	14,883	4,754	11,000	10,500	(500)	-4.5%
66204204 - INVENTORY - CRUSHED STONE	5,573	(381)	2,250	2,250	-	0.0%
66204205 - INVENTORY - LOAM	520	960	1,250	1,500	250	20.0%
66204206 - INVENTORY - TYPE A GRAVEL	33,216	14,399	41,500	41,500	-	0.0%
662043 - TOOL INVENTORY	187,138	97,122	100,225	114,100	13,875	13.8%
66204301 - INVENTORY - TONER	1,992	3,100	3,650	3,650	-	0.0%
66204302 - INVENTORY - PAPER	2,624	1,162	4,550	4,550	-	0.0%
66204303 - INVENTORY-COMPUTER EQUIP	6,528	19,040	12,575	19,551	6,976	55.5%
662044 - METER INVENTORY	26,230	43,256	6,250	6,250	-	0.0%
662046 - HYDRANT INVENTORY	53,426	31,031	73,500	72,000	(1,500)	-2.0%
662047 - GARAGE INVENTORY	22,983	10,593	14,150	14,275	125	0.9%
66204701 - INVENTORY - UNLEADED GAS	139,256	70,672	140,915	111,673	(29,242)	-20.8%
66204702 - INVENTORY - DIESEL	75,474	34,993	64,800	55,575	(9,225)	-14.2%
66204703 - INVENTORY - TIRES	10,964	15,518	13,000	13,000	-	0.0%
66205 - CONSUMABLE SUPPLIES	111,612	40,510	105,700	116,800	11,100	10.5%
66206 - COMPUTER RELATED EQUIP	51,289	31,104	58,850	72,689	13,839	23.5%
66207 - EQUIPMENT PARTS	99,467	18,264	85,600	108,250	22,650	26.5%
663564 - COMPUTER-RELATED EQUIP	-	-	1,000	1,000	-	0.0%
Materials & Supplies Total	**2,721,407**	**1,221,494**	**2,165,148**	**2,365,874**	**200,726**	**9.3%**

This group is a wide array of items including vehicle fuel and parts, bulk materials such as gravel, water infrastructure items related to fixed assets (mains, meters & hydrants) and office supplies. These materials are consumed during normal operations and are used for the repair and maintenance of PWD assets.

The 2026 Budget increased $200,726 or 9.3% with the majority being asset purchases (below the capitalization level) which increased by $122,565 split between water and wastewater. Also, material prices have risen over the past few years shown in 2024 and 2025 year to date actuals.

The assumptions for vehicle fuel were:

	2025 Assumption		2026 Assumption		% Change	
Fuel Type	Units	Per Unit	Units	Per Unit	Units	Per Unit
Unleaded Gas	53,785	$2.62	53,689	$2.08	-0.2%	-20.6%
Diesel	22,500	$2.88	22,500	$2.47	0.0%	-14.2%
	76,285		76,189		-0.1%	

Departmental Expense by Category (continued)

Other Expense:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
66411 - INTERNAL RENTAL CHARGES	$53,600	$26,800	$53,600	$53,600	$0	0.0%
6642 - EQUIPMENT RENT	39,366	40,736	22,600	43,800	21,200	93.8%
66601 - PUBLIC RELATIONS	805	139	4,700	7,700	3,000	63.8%
66609 - OTHER ADVERTISING	7,346	2,240	6,350	7,150	800	12.6%
666901 - MARKETING	-	14,856	51,800	48,500	(3,300)	-6.4%
6675111 - INSTATE TRAINING/CONF	99,020	85,209	144,500	150,650	6,150	4.3%
6675112 - OUT OF STATE TRAINING/CON	94,474	58,910	105,000	121,000	16,000	15.2%
667513 - DUES	84,453	33,854	97,161	93,945	(3,216)	-3.3%
667514 - PROFESSIONAL LICENSES	15,679	15,211	17,475	17,977	502	2.9%
667515 - PERIODICAL SUBSCRIPTIONS	9,735	3,952	7,455	8,320	865	11.6%
667517 - PLANT OPER LICENSE FEES	125	-	400	250	(150)	-37.5%
667521 - POSTAGE - THIRD PARTY	208,362	125,927	221,349	249,149	27,800	12.6%
667522 - POSTAGE - INTERNAL	20,311	10,485	18,275	17,900	(375)	-2.1%
667523 - POSTAGE - EXPRESS DELIVER	1,190	1,525	1,635	1,775	140	8.6%
66753 - DOCUMENT PREPARATION	-	154	-	-	-	n/a
667531 - PRINTING COSTS	39,149	17,818	64,821	69,871	5,050	7.8%
667532 - PHOTOCOPYING COSTS	-	(44)	-	-	-	n/a
667533 - FORMS STOCK	1,004	1,031	1,950	1,800	(150)	-7.7%
667552 - SAFETY TRAINING	2,233	939	16,050	15,800	(250)	-1.6%
667553 - DOT SUBSTANCE ABUSE	2,184	1,753	3,000	2,500	(500)	-16.7%
667554 - EPA / OSHA COMPLIANCE	-	6,360	-	500	500	n/a
667555 - SAFETY EXPENSES	32,742	24,368	43,220	58,119	14,899	34.5%
667556 - FREIGHT CHARGES (STOCK)	572	-	-	-	-	n/a
667561 - WATERSHED GRANTS/SUPPORT	43,390	7,100	35,900	35,250	(650)	-1.8%
6675611 - GRANTS - PASS-THROUGH	(9,995)	-	-	-	-	n/a
667581 - ANNUAL LAND CONTRIB CAPE	-	4,000	-	-	-	n/a
667591 - UNIFORMS	2,470	1,435	5,150	4,150	(1,000)	-19.4%
667592 - FOOD SUPPLIES	9,510	6,538	11,470	12,870	1,400	12.2%
667593 - VENDOR INTEREST CHARGES	(6,769)	-	(7,100)	(8,000)	(900)	12.7%
667598 - GEN MANAGER CONTINGENCY	-	39,527	35,000	35,000	-	0.0%
6675981 - GEN MNG - TRUSTEES	10,762	12,770	22,750	18,550	(4,200)	-18.5%
6675982 - GEN MNG - COMMUNITY	13,147	5,449	27,000	27,000	-	0.0%
667599 - OTHER MISCELLANEOUS	30,968	16,653	7,650	3,700	(3,950)	-51.6%
6676 - EXPENSE OFFSET	(179,291)	(95,625)	(257,040)	(266,540)	(9,500)	3.7%
6706 - AMORT OF U P ACQ ADJUSTS	17,000	8,500	17,000	-	(17,000)	-100.0%
Other Expense Total	**643,542**	**478,570**	**779,121**	**832,286**	**53,165**	**6.8%**

Other expenses increased by $53,165 (6.8%) due to several difference types categories. Equipment rentals are up $21,200 or 93.8%, training and conferences are up $22,150 or 8.9%, total postage increases of $27,565 or 11.4% and lastly safety expenses increased $14,899 or 34.5%. These increases were partially offset by several other small budget cuts.

Departmental Expense by Category (continued)

Purchased Power:

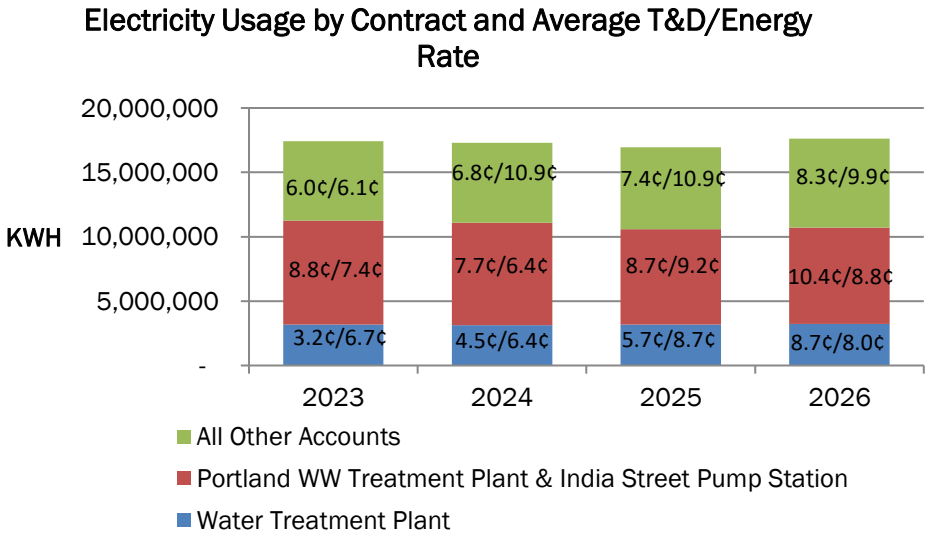
	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
66151 - POWER - LARGE ENERGY	$663,683	$454,799	$979,794	$950,162	($29,632)	-3.0%
66152 - POWER - LARGE T&D	656,822	434,661	765,256	960,208	194,952	25.5%
66153 - POWER - MEDIUM ENERGY	606,333	294,833	576,835	575,465	(1,370)	-0.2%
66154 - POWER - MEDIUM T&D	338,806	206,509	336,959	409,308	72,349	21.5%
66155 - POWER - SMALL ENERGY	107,031	67,364	115,686	104,294	(11,392)	-9.8%
66156 - POWER - SMALL T&D	113,343	83,911	135,841	167,386	31,545	23.2%
66158 - LOAD RESPONSE	(20,207)	(13,118)	(14,700)	(2,000)	12,700	-86.4%
661510 - RENEW ENERGY EXPENSE	485,665	166,975	460,000	331,511	(128,489)	-27.9%
661511 - RENEW ENERGY FEES	13,565	-	8,000	8,000	-	0.0%
Purchased Power Total	**2,965,041**	**1,695,934**	**3,363,671**	**3,504,334**	**140,663**	**4.2%**

Electricity is delivered through the Central Maine Power transmission & distribution (T&D) system. The average 2026 rate per kwh ranges from $0.070 to $0.158. Large energy contracts with fixed rates are partially or fully locked in through the end of 2026 and the small/medium accounts are fully locked through 2026.

PWD takes a number of steps to reduce its electricity costs including:

- Sponsors solar development generating net energy bill credits of $417,165, the costs above at $339,511 net with $756,676 in revenue.
- Changed medium accounts to time-of-use tariff taking advantage of the new CMP rate tariff that reduces costs during off peak hours.
- Monitors grid demand and reduces its system load on peak day and therefore reducing demand charges.

This chart shows the average rates for these 3 large accounts as well as the remaining 110 small and medium accounts.



Departmental Expense by Category (continued)

Regulatory/Taxes:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
667516 - PERMITS	$45,530	$11,596	$42,781	$45,455	$2,674	6.3%
667518 - REGULATORY REQUIRED FEES	14,446	2,004	12,795	13,320	525	4.1%
670821 - STANDISH REAL ESTATE TAX	52,757	26,709	55,800	55,900	100	0.2%
670822 - OTHER R/E TAX(NON-STANDI)	2,742	2,250	3,330	2,250	(1,080)	-32.4%
670823 - PUC ASSESSMENT	119,045	108,914	126,760	125,000	(1,760)	-1.4%
670824 - ME DRINKING WTR PROGRAM	85,471	-	85,525	85,525	-	0.0%
670825 - PUC PUBLIC ADVOCATE	9,636	9,713	10,000	10,000	-	0.0%
Regulatory/Taxes Total	**329,627**	**161,186**	**336,991**	**337,450**	**459**	**0.1%**

PWD pays real estate taxes to the Town of Standish (670821) & Towns of Windham and Gorham (670822). PWD also pays annual assessments to the Maine Public Utility Commission (PUC) and the Maine Drinking Water Program which had little to no change from 2025. The PUC fee is based on each utility's revenues and time spent on matters related to each industry sector.

Telephone/Other Utilities:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
66101 - WATER	$187,096	$107,398	$156,186	$168,413	$12,227	7.8%
66102 - WASTEWATER	126,971	50,128	109,195	124,131	14,936	13.7%
66103 - STORMWATER CHARGES	39,432	15,051	41,246	40,080	(1,166)	-2.8%
66111 - TELEPHONE LINES	34,266	14,569	32,980	34,100	1,120	3.4%
66112 - DATA LINES	176,243	94,298	159,172	200,060	40,888	25.7%
66113 - CELLULAR PHONES	27,226	12,127	31,959	34,839	2,880	9.0%
Tele/Other Utilties Total	**591,234**	**293,571**	**530,738**	**601,623**	**70,885**	**13.4%**

The category is up $70,885 (13.4%) in 2026. Most of the increase is associated with data lines due to bringing North Windham Wastewater Treatment online and keeping up with rising bills.

Transportation:

	2024 Actual	2025 Jan-Jun	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
66501 - TRANSPORTATION - INTERNAL	$723,438	$356,853	$774,355	$861,354	$86,999	11.2%
665018 - TRANS - LAKE BOAT	7,500	3,750	7,500	7,500	-	0.0%
665019 - TRANS INTERNAL INACTIVE	520,484	241,126	450,608	501,145	50,537	11.2%
66502 - TRANSPORTATION - EXTERNAL	54,035	26,281	47,900	48,900	1,000	2.1%
66503 - MILEAGE REIMBURSEMENT	26,364	19,405	29,900	32,125	2,225	7.4%
66504 - MTA TRANS-PASS TOLL FEES	-	-	100	150	50	50.0%
Transportation Total	**1,331,821**	**647,415**	**1,310,363**	**1,451,174**	**140,811**	**10.7%**

A standard 40-hour week is charged for most vehicles. Transportation is charged when the vehicle is in use to the Internal account (66501) with the balance to Inactive (665019). Internal transportation increased $86,999 in 2026 due to 2 vehicles added to the fleet. External (66502) involves ferries to go the islands and vehicles rented from outside vendors. Mileage Reimbursement (66503) is paid to employees who use their own vehicles when conducting PWD business.

Water Services – Purpose Statement

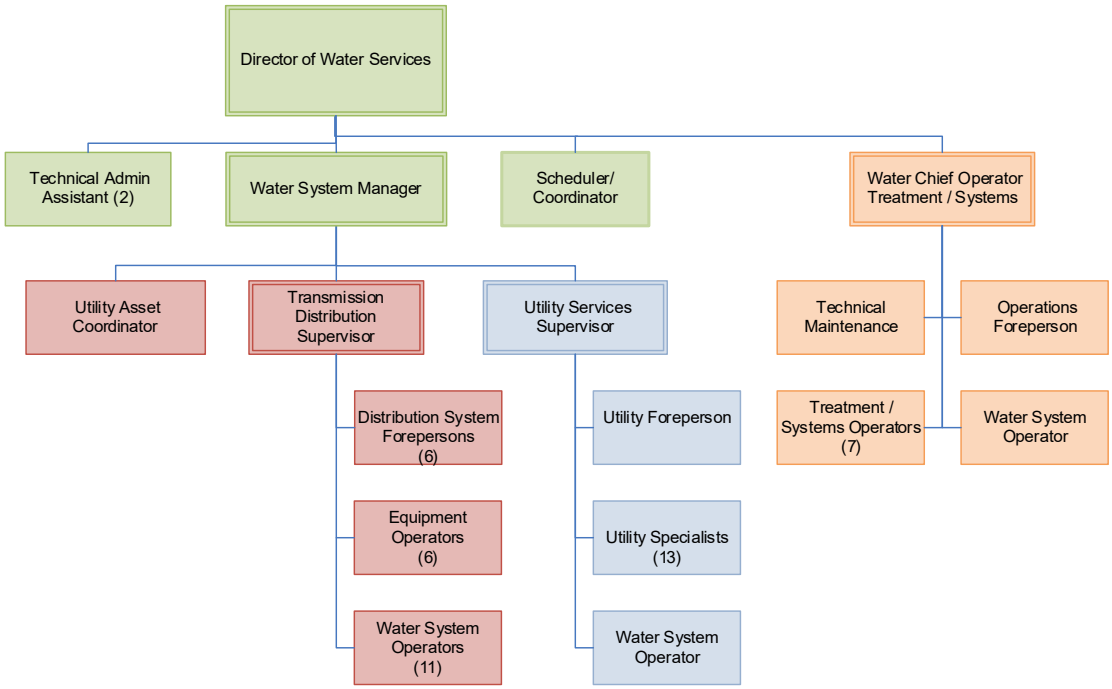
To operate and maintain water system infrastructure including the treatment, water storage, and distribution systems.

Core Services

Water Operations is responsible for operating and maintaining the Sebago Lake and Steep Falls Well water treatment and water distribution systems by providing the following services:

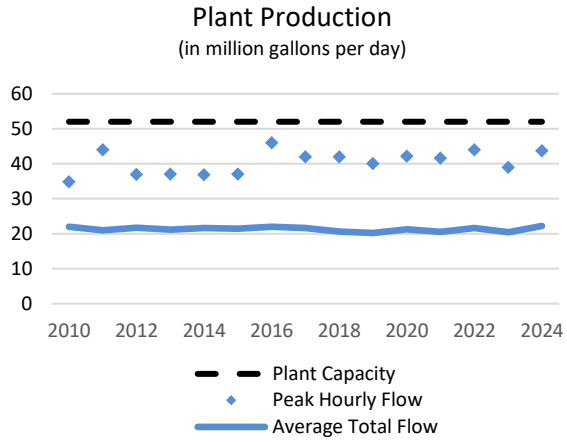
- Operation and maintenance of distribution system including emergency response, contractor inspection (Transmission/Distribution Group – A2; **red** in the organization chart).
- Operation and maintenance of the pumping, treatment, storage and chemical addition facilities (Treatment Group - A3; **orange** in organization chart).
- Field support services including customer meter and water quality inquiries, back-flow inspection, system flushing, hydrant inspection and contractor inspection (Utility Services Group – A6; **blue** in the organization chart).

Water Operations has a five-person group (Administration Group- A1; **green** in organization chart) that directs, oversees and provides administrative support.



Key Statistics

Water Supply	Surface – 99% Groundwater -1%
Water Treatment	Ozone, Ultraviolet, Chloramination, Corrosion Control, Fluoridation
Water Mains	1,027 miles
Valves	12,205
Hydrants	5,359
Service Lines	58,410
Water Storage	10 (+2 non-active)
Booster Stations	6
Backflow Devices	9,341



Performance Benchmarks

	2024 Actual	2025 Projected	2026 Goal
Corporate Goal 1 – Public Health and Safety			
Compliance of Water Regulations	100%	100%	100%
95% of Distribution Chlorine Residuals greater than	0.56 mg/l	0.60 mg/l	> 0.50 mg/l
Meetings with Fire Depts.	6	9	9
Corporate Goal – Reliable & Sustainable Service			
Breaks/Leaks per 100 miles of main [1]	10.0	<15	<15
Transmission valves exercised	444	459	444
Distribution valves exercised	1,372	1,500	1,500
Corporate Goal 4 – High Value			
Department Cost / million gal [2]	$1,477	$1,570	$1,614
Treatment Cost / million gal	$464	$499	$493
Corporate Goal 5 – High-Performance and Supportive Work Environment			
Employee Training Hours	88	100	80

[1] In 2024, PWD adopted the Partnership for Safe Water criteria for breaks/leaks per 100 miles of main to align PWD with industry standards. In addition to mains and valves, PWD will now include breaks/leaks on hydrants, other appurtenances, and failures caused by contractor hits. Due to the additional failure types included in this metric, the resulting trend is expected to be higher than in the past. In addition, PWD plans the use Partnership for Safe Water standard of less than 15 breaks/leaks per 100 miles of main as the goal.

[2] Leaks repaired each year vary by number/severity of leaks and is a significant budgetary variable.

Accomplishments

Water Field Transmission-Distribution

Water Main Renewal Projects:
Edwards St., Portland:

During the 2025 construction season, Water Operations undertook a significant and challenging water main renewal project. In collaboration with the AMAP Department, the operations crew completed the second-largest renewal project in recent years.

The focus of this effort was the water main on Edwards Street in Portland, a section known for its extensive history of leaks. In 2018, the 600-foot segment between Congress Street and Scott Street experienced multiple failures, with seven documented leaks. Due to the frequency and severity of these breaks, we elevated the segment to an emergency repair.



More recently, Water Operations prioritized the 1,250-foot stretch of 8-inch cast iron main, originally installed in 1934 between Scott Street and Elizabeth Road, for renewal. This section had experienced 11 main breaks over its lifetime, including recent leaks in 2023, 2024, and two additional failures in 2025, which caused significant roadway damage. The crew installed new 8” Zinc Coated Ductile Iron and wrapped it with V-BIO Polyethylene Encasement, which inhibits and stops the initial growth of corrosion cells.

The deteriorating condition of the existing infrastructure and the ongoing disruptions to customers were key factors in the decision to proceed with the renewal. With operations ongoing efforts toward commitment to improving system reliability and reducing service interruptions, this project fell in line with how we prioritize work.

Ahead of the main renewal efforts, the operations crew installed 2500’ of 2” and 4” HDPE temporary water main and 1” CTS service lines for each property to keep the homeowners with service while they replaced the main and service lines underground. Once the renewal of the 8” was complete, the crew set up and re-ran Thirty-five ¾" copper service lines upgrading to new 1" copper lines. Additionally, the crew installed two new fire hydrants as part of the water main renewal project.

Water Field Transmission-Distribution (continued)

Bay St., Portland:

Another priority main renewal for the Water Operations group during the 2025 construction season took place on Bay Street in Portland. The team fast-tracked this project due to the poor condition of the existing 1954 6-inch cast iron water main, which experienced 10 documented leaks, one in 2024 and four more in 2025 alone. In addition to frequent breaks and deteriorating pipe integrity, the main also caused water quality challenges during the summer of 2025. In fact, two of the breaks occurred as a direct result of low-volume flushing efforts that Operations used to address customer water quality complaints.

PWD contracted Vortex to work alongside an Operations crew on the replacement. The renewal involved multiple methods: in the section identified for pipe bursting, the crew upsized the main from 6-inch cast iron to 8-inch HDPE in one area, while replacing the 6-inch cast iron with 6-inch HDPE in another. In the section identified for slip-lining, the crew inserted 6-inch HDPE into the existing 8-inch ductile iron pipe. The project also accounted for installing a new fire hydrant and renewing any remaining services that the City of Portland did not upgrade during the 2009 CSO project. This project is the first that Portland Water District is utilizing pipe bursting technology.



Seasonal Water Mains:

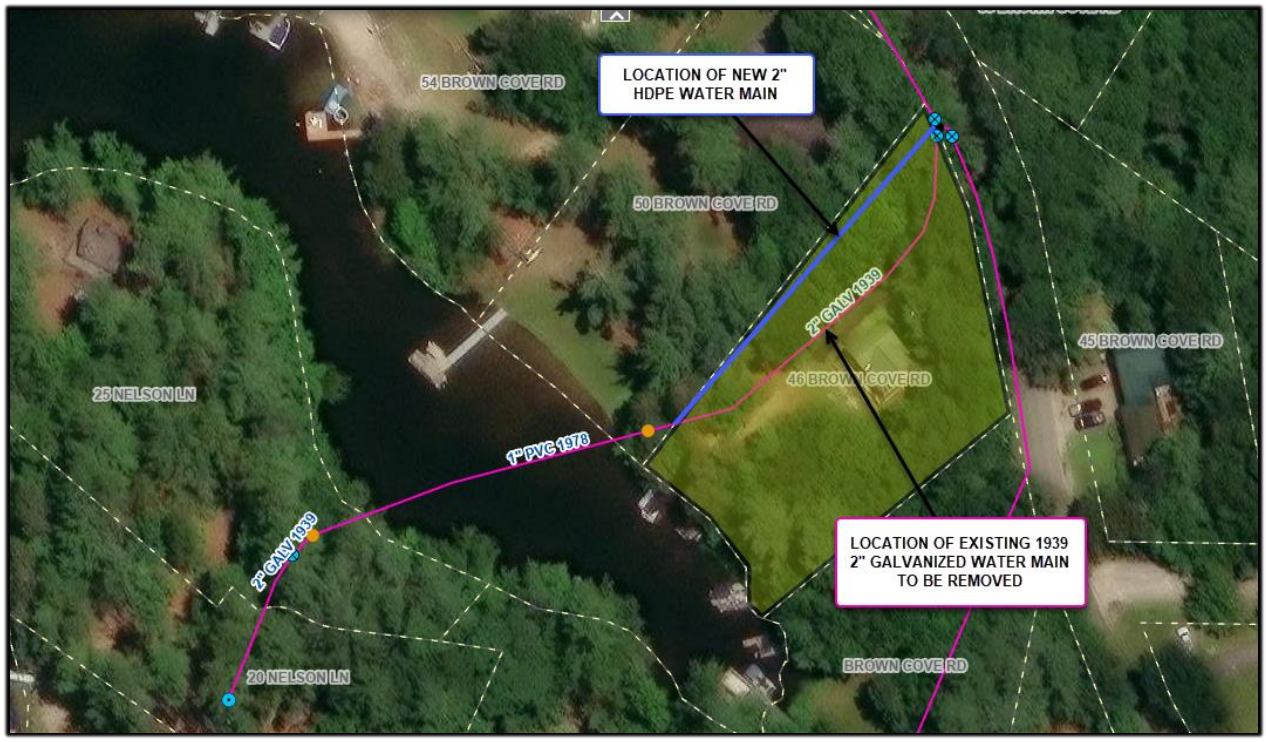
Recently, more and more projects around our seasonal water mains have required operations to abandon, re-route, or otherwise alter existing mains. These projects have stemmed from several factors, most commonly failed private infrastructure (septic systems) or new construction - substantial renovations that interfere with main locations. A complicating factor in many of these situations is the lack of easements in the areas affected.

Water Field Transmission-Distribution (continued)

Spring of 2025 operations needed to abandon a section of seasonal water main on Cushing Island and install 420 feet of new 2-inch HDPE pipe to supply five homes with seasonal water. This work was elevated in priority due to a failed leach field, located directly beneath the old water main. By installing the new line, A2 was able to maintain service to the existing customers. Utilizing a public right-of-way associated with another seasonal main Portland Water District's ROW agent, in conjunction with the operations crew, came up with a solution. Successful installation of the new water main took place in early April.

Three additional situations arose this summer that will require A2 to re-route seasonal water mains, each caused by new construction near the existing infrastructure. These projects require extensive coordination between the Engineering Department, the Utility Asset Coordinator, and the Utility Services Department. Once Engineering finalizes the design and plan, the Right-of-Way agent contacts property owners and works to secure easements.

One project that demanded especially close coordination is on Brown Cove Road in Windham, where we must re-route a seasonal main currently located on private property at the site of a planned garage. We met with the developer to review the project and collaborated with the homeowner to identify a suitable new location for the main. This line crosses a lot owned by someone who does not have PWD water, yet it supplies homes across the cove. The homeowner did not want to disrupt those services and worked with us to find a route that preserves access while avoiding interference with construction.



Water Field Transmission-Distribution (continued)

Condition Assessment:

In fall 2024, Water Operations led a condition assessment in South Portland on 17,500 linear feet of 30-inch PCCP transmission main. Crews used a free-swimming “Pipe Diver” tool to scan the pipe walls, identify wire breaks that indicate structural concerns, and map the concrete pipeline joints.

PWD now incorporates condition assessments into its master planning efforts, with Operations providing essential field support during preparation and inspection. These assessments give us critical knowledge of pipeline condition and help us make informed decisions about future master planning and capital improvement projects.

Operations Staff:

Change and adaptation define the department, and the team has learned to respond effectively. In recent years, turnover and gaps in institutional knowledge have challenged Water Operations. The team addressed these challenges by emphasizing core training in the water industry and steadily closing knowledge gaps.

Each summer, Water Operations completes two to three main renewal projects. In coordination with the AMAP department, that deliver multiple benefits. These projects strengthen new staff by building skills in installing water mains, fire hydrants, and service lines while also reducing costs compared to outsourcing. Although the department does not intend to make renewals its primary focus, the training value makes these projects an important part of operations.

Dedicating four to five employees to a renewal crew, however, reduces the department’s capacity to complete other planned work and limits flexibility to respond to emergencies. To balance training, project work, and emergency response, Water Operations will expand staffing. In 2026, the department will add one foreman and one equipment operator. In 2027, it will add two water system operators. These additions will create a fifth field crew, ensuring the department can continue main renewals while maintaining resources for other critical priorities.

New Equipment:

Water Operations collaborated with Fleet Maintenance and the Garage Foreman to plan the addition of a new excavator and trailer for the 2026 construction season. The new excavator is two class sizes larger than the current models, providing increased capacity to support main renewal projects and respond to larger-scale leak restorations.



Water Field Transmission-Distribution (continued)

One of the most anticipated features is the “360 bucket,” a versatile hydraulic attachment that allows the bucket to rotate continuously in either direction and tilt side-to-side. This capability will significantly improve jobsite efficiency by reducing the need to constantly reposition the excavator, while giving operators greater control, precision, and flexibility.

In 2027, Water Operations will add a new crew truck and pickup truck to support the 5th field crew.

Water Utility Service

Upcoming & Ongoing Project Work

AMI Meter Change Out:



The A6 team is investigating and documenting meter pits throughout the system in preparation for the AMI meter change-out. The team must enter roughly 2,000 pits to replace the existing water meters with new meters that communicate with PWD through the AMI system. During this process, the team documents issues and works directly with customers to make necessary repairs.

Utility Specialists will locate services for the meter installation contractor to keep the project on schedule and ensure timely installations. Their involvement keeps the project aligned with established deadlines and supports the overall timeline.

Service Valve Location Project:

Sebago Technics continues to work with PWD to locate approximately 40,000 service valves. When they cannot locate a service valve, Utility Specialists will locate and GPS the valve, and water operations will make any repair if necessary.

This project is extremely important because it provides all field staff, especially utility specialists the GPS information needed to mark out Dig Safe requests in our service areas with the proper equipment. Utility Specialists will use the completed GPS data to walk back to any point in the system. The project also closes gaps that resulted from eliminating service cards and becoming much more efficient digitally when conducting work in the field.

To support this effort, the utility specialist group will purchase two or three Bad Elf GPS systems to capture points that Sebago Technics cannot locate. Two or three Mini iPads will also need to be purchased in combination with the GPS units to create complete GPS systems for field use.

Water Utility Services - continued

New Equipment:

SebaKMT Correlux C-3 Main Break Correlator



Utility Services intends to purchase a SebaKMT Correlux C-3 Main Break Correlator in 2026 and a second unit in 2027 to replace the current correlators, which have served for more than 15 years. These units represent the next generation of leak detection technology.

The Correlux C-3 offers a color display, online and offline correlation, long battery life, inductive sensor charging, and multiple sensors for improved detection. Crews can correlate plastic pipes, perform multiple correlations without re-entering pipe data, and achieve higher precision than with previous models. Each unit uses 3–8 sensors for leak detection, compared to only two on the current equipment, enhancing accuracy and operational flexibility. By improving precision and reducing the time spent locating leaks, these units will allow crews to complete repairs more efficiently.

Gutermann Ground Mics

Utility Services plans to purchase two Gutermann Ground Microphones in the 2026 budget and two additional units in 2027. These units provide a more precise method for detecting the exact origin of leaks, allowing crews to reduce search time and begin repairs more quickly. Operators use the microphones as the final step in correlation to refine and confirm the leak location indicated by the correlator. This precision minimizes the excavation required by the operations crew, improving efficiency and reducing disruption at the site.

Arbiter Mako MK5 Digital Backflow Test Kit
A6 will replace 4–5 units in 2026 and another 4–5 units in 2027–2028, transitioning from manual to digital backflow testing kits to ensure all Utility Specialists have consistent, high-quality equipment.

Utility Specialist Staff:

To meet project demands, there will be one Utility Specialist assigned full-time to the AMI Meter Change-Out Project through Q2 of 2028. A6 staff will locate and GPS the remaining 10% of services from the Service Valve Location project with Sebago Technics. The department will complete these project tasks while managing daily operations and seasonal programs, including WHIP and Distribution Main Flushing.

Water Treatment- Systems

- Continued 100% compliance with all Primary and Secondary Water Treatment, including primary treatment with Ozone and UV light, pH and corrosion control, Lead and Copper Rule, secondary disinfection with chloramines, and fluoridation.

- Identifying critical assets, ensuring proper maintenance is performed, and planning for asset replacement has become a greater focus for the Treatment/Systems area.

- Upgrades to the Steep Falls Systems chemical feed systems continues. The aeration system was upgraded in 2025. The high lift pump is scheduled to be moved from the clearwell and into the basement of the building. Future steps include moving the chemical storage out of the original building footprint, to make chemical handling safer and easier for the operators.

- The Treatment/Systems area continues to experience changes in staff. Of the 11 employees, there are only 5 employees with greater than 5 years of experience, and 5 with less than two years. A significant amount of time has been dedicated to training the new employees on operation of processes, and almost all have obtained the required license certifications for their positions.

- Ammonia chemical line replacement.
  This double containment carrier injection line was replaced in 2025. The chemical lines have a short, 5-year life expectancy, and this is the third to be replaced. These transport liquid chemicals approximately 500 feet from the storage area, through the plant, to the injection point, just before water enters the clearwell. The three remaining lines will be replaced in the coming years.



- Ozone generator power control upgrades.
  The installation and start-up on the first power control unit upgrade is complete. The second unit was returned to Veolia in September, and is expected to be returned and installed around the beginning of 2026.



Water Treatment- Systems (continued)

- Sebago Heights Booster Station received a much-needed upgrade, replacing to the pump's Variable Frequency Drives and the station's Programmable Logic Controller. These upgrades restore the resiliency and redundancy to the stations pumping capabilities.



Treatment-Systems 2026 Projects

- North Windham finish water pump upgrades.
  These pumps provide water to the Freeman Hill reservoir and the busy North Windham area. Demands in the area have grown significantly in the area of the last couple of decades and plans to accommodate this are to upgrade with larger pumping capacity to keep pace with the ever-growing demands. These pumps were installed during original construction of the SLWTF. The 30-year-old 75 hp pumps will be upgraded with new 150 hp pumps to meet the increased and future demands of the area.



- SLWTF Chemical Tank Replacements.
  This project began with the interior inspection of the fluoride storage and day tanks. Both were found to be in excellent condition, allowing them to remain in service for many years.
  The remaining tanks are approaching the end of their projected life expectancy. The process of replacing each tank and all of the associated piping and pumps will begin next year.



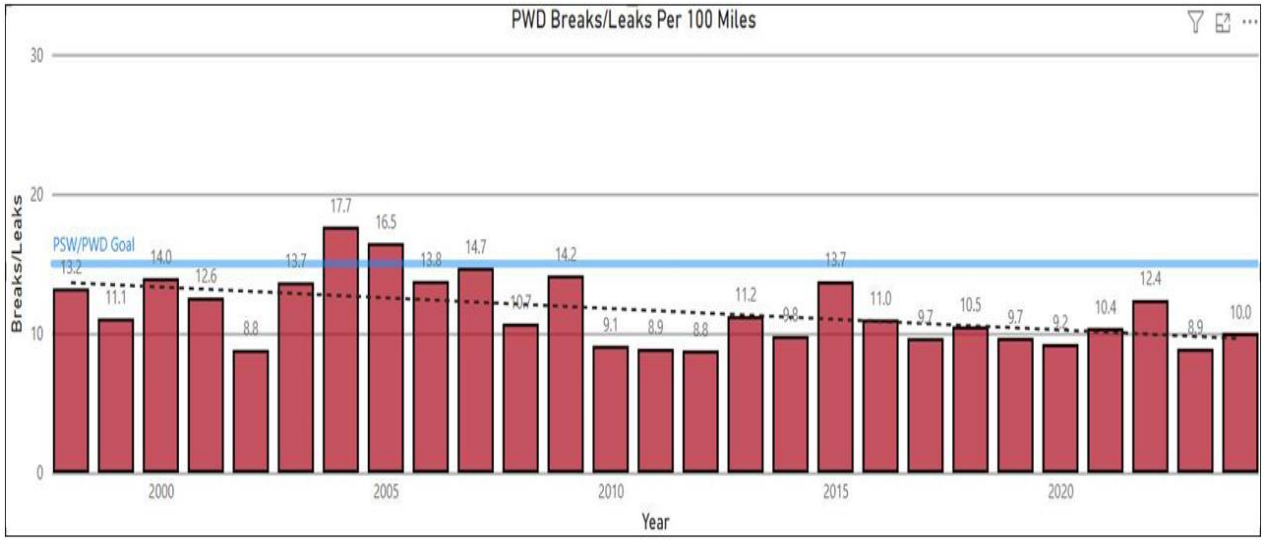
Water Distribution

A key determinant of Water Services budget is the number of water main breaks. Main breaks occur for a number of reasons, including age, pressure surges, and cold weather. The long-term trend indicates a declining number of leaks partially due to the capital investments made in prior years.

The Partnership for Safe Water (PSW), a group supported by US EPA and the American Water Works Association, among others, recommends a goal of less than 15 main breaks per 100 miles of main per year.

In 2024, PWD adopted the Partnership for Safe Water criteria for breaks/leaks per 100 miles of main to align PWD with industry standards. In addition to mains and valves, PWD will now include breaks/leaks on hydrants, other appurtenances, and failures caused by contractor hits. Due to the additional failure types included in this metric, the resulting trend is expected to be higher than in the past.

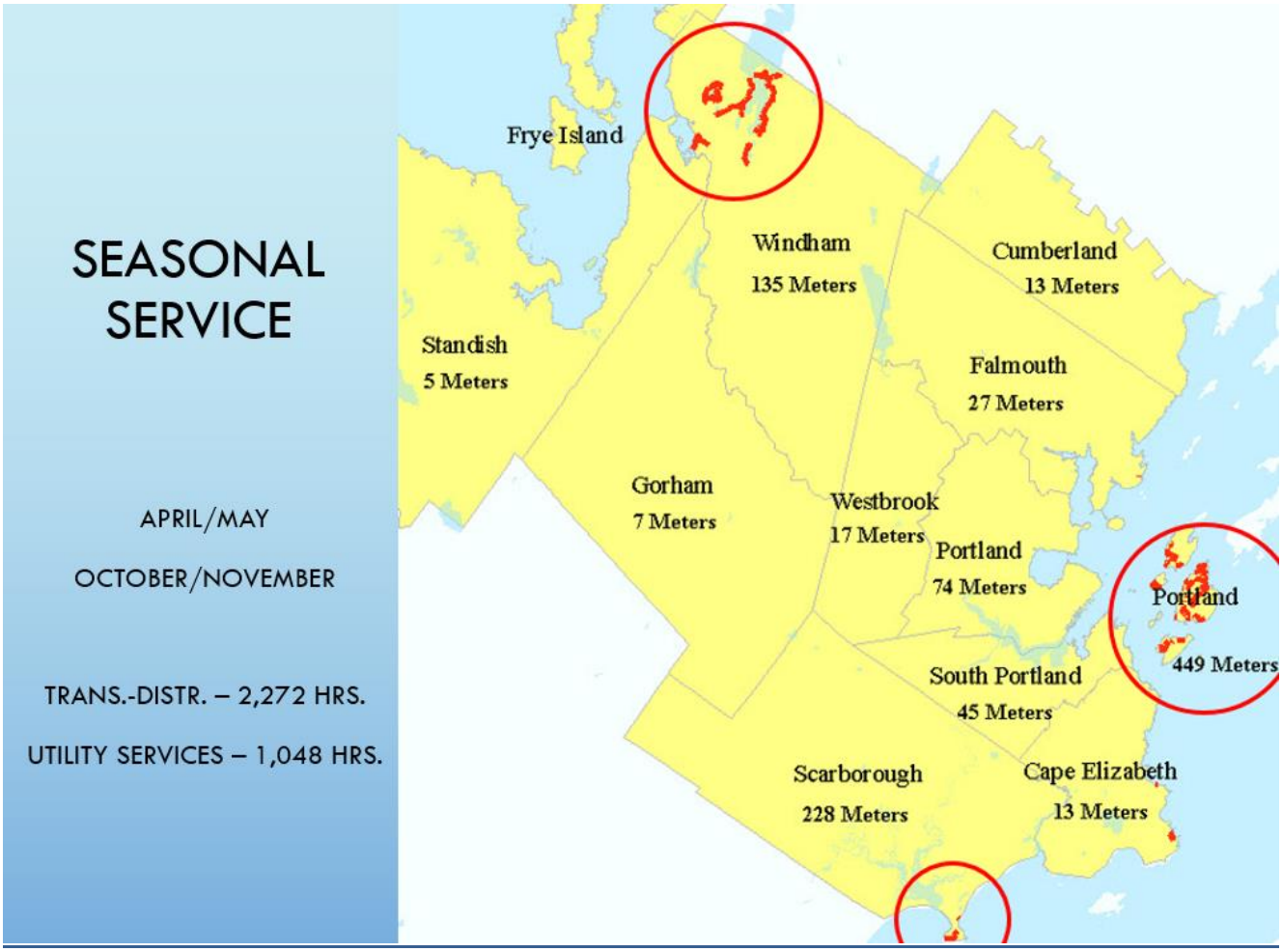
The operating budget assumes the typical number of main breaks in a year. As the chart indicates, some years are significantly higher than average resulting in significantly higher expenses.



Representative of breaks/leaks associated to water mains, valves, hydrants, other appurtenances, and failures caused by contractor hits. Excludes those on water service lines. (Note: aligned with PSW definition)

Seasonal Service

Significant resources are allocated to turn on in April/May and turn off in October/November seasonal accounts throughout the service territory. Approximately 1,000 seasonal accounts are served. Seasonal customers generate over $750,000 of revenue.



Financial Overview

The Water Services Budget for 2026 has increased 4.1% for a total increase of $488,105. The majority of the increases are in the areas of salaries, wages and benefits, along with increases in contracted services, materials and supplies, power and transportation.

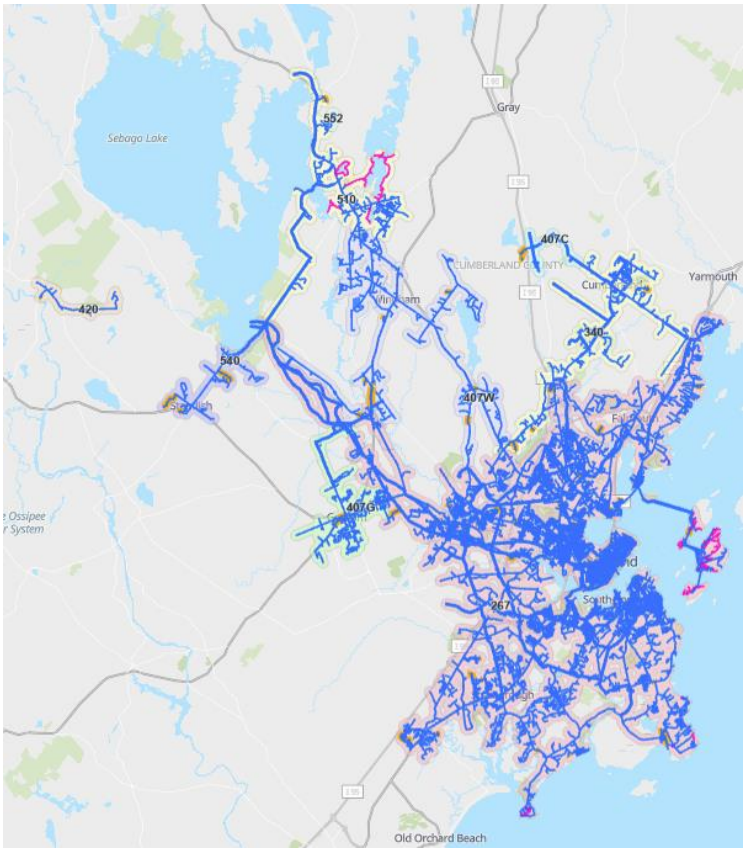
A1 – The Water Administration area decreased 12% or $96,424, primarily due to the reassignment of the associate engineer to AMaP.

A2 – The Water Transmission & Distribution budget has increased 8.8% or $446,165. Aside from salaries & wages, and benefits, there are significant increases in contracted services ($133,150) materials & supplies ($37,600), and transportation ($62,010).

A3 - A3 has a budget slight increase of 0.2% or $6,463. Salaries and wage increases totaled $33,044. The most significant decrease was with chemicals ($305,260), while increases in contracted services ($87,350) materials & supplies ($69,750) power ($95,025), and utilities ($21,196) accounted for the most of the increase.

A6 – The Utility Services budget increased by $131,901 or 6.1%. Salaries, wages and benefits accounted for $101,911. Materials & supplies $15,285 and transportation ($12,925) also contributed to the increase, while a slight reduction in contracted services (-$3,350) offset some of the increase.

2025 Service Area



Water Services: Total

Financial Summary:

Column1	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Sub Group:						
A1 - Water Administration	716,357	312,830	805,633	709,209	(96,424)	-12.0%
A2 - Wtr Transmission/Distrib	5,338,842	2,562,401	5,072,036	5,518,201	446,165	8.8%
A3 - Water Treatment	3,503,519	1,719,083	3,741,774	3,748,237	6,463	0.2%
A6 - Water Utility Services	2,095,900	1,008,624	2,154,107	2,286,008	131,901	6.1%
Grand Total	**11,654,617**	**5,602,938**	**11,773,550**	**12,261,655**	**488,105**	**4.1%**
Expense Type:						
Salaries & Wages	4,100,343	2,074,056	4,297,386	4,549,057	251,671	5.9%
Employee Benefits	1,716,551	879,501	1,818,193	1,825,752	7,559	0.4%
Chemicals	818,438	332,521	1,009,997	704,737	(305,260)	-30.2%
Contracted Services	2,312,132	943,864	2,042,850	2,260,000	217,150	10.6%
Heat/Fuel Oil	116,446	69,070	136,384	129,432	(6,952)	-5.1%
Insurance	41,066	25,907	43,214	47,632	4,418	10.2%
Materials & Supplies	1,044,401	454,361	783,917	907,452	123,535	15.8%
Other Expense	58,142	77,554	84,971	87,920	2,949	3.5%
Purchased Power	491,808	273,781	615,335	710,360	95,025	15.4%
Regulatory/Taxes	1,242	750	781	781	-	0.0%
Tele/Other Utilties	92,238	41,993	87,741	106,837	19,096	21.8%
Transportation	861,810	429,580	852,781	931,695	78,914	9.3%
Grand Total	**11,654,617**	**5,602,938**	**11,773,550**	**12,261,655**	**488,105**	**4.1%**
Headcount:						
Full Time	56	55	55	57	2	3.6%
Part Time	0	0	0	0	0	n/a
Total	**56**	**55**	**55**	**57**	**2**	**3.6%**

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Salaries & Wages						
660111 - SALARIES/WAGES NON-UNION	$709,356	$348,518	$770,689	$731,927	($38,762)	-5.0%
660121 - WAGES/REGULAR UNION	2,618,706	1,316,983	2,831,975	3,048,429	216,454	7.6%
660122 - WAGES/OVERTIME UNION	471,969	290,707	486,528	547,462	60,934	12.5%
660123 - WAGES/DOUBLETIME UNION	64,013	25,114	57,150	64,906	7,756	13.6%
660124 - WAGES/STANDBY TIME UNION	160,084	88,921	172,137	180,572	8,435	4.9%
660131 - WAGES - REGULAR - TEMPS	18,159	2,736	91,200	96,000	4,800	5.3%
66014 - VACATION ACCRUAL	37,055	-	-	-	-	n/a
66015 - SICKTIME ACCRUAL	18,776	-	-	-	-	n/a
660125 - OPEN POSITIONS	-	-	(114,483)	(122,429)	(7,946)	6.9%
660126 - SHIFT DIFF - NIGHT	2,225	1,077	2,190	2,190	-	0.0%
Salaries & Wages Total	**4,100,343**	**2,074,056**	**4,297,386**	**4,549,057**	**251,671**	**5.9%**
Employee Benefits						
660401 - FICA - EMPLOYERS' SHARE	310,412	158,746	328,741	348,000	19,259	5.9%
660405 - SAFETY/WHY PROGRAM ITEMS	15,162	4,957	16,270	12,260	(4,010)	-24.6%
660411 - MEALS ALLOWANCE	12,100	8,390	13,570	14,270	700	5.2%
660413 - PWD TRAINING PROGRAM	630	252	-	-	-	n/a
6604151 - FIELD UNIFORMS	1,172	-	-	-	-	n/a
660418 - STIPENDS	5,500	4,700	5,500	5,400	(100)	-1.8%
660419 - EMPLOYEE BENEFTS-MISC OTH	11,448	1,898	15,306	12,562	(2,744)	-17.9%
660491 - FRINGE BENEFITS-REG/SAL	1,354,240	693,658	1,429,806	1,424,260	(5,546)	-0.4%
660423 - JURY DUTY REIMBURSEMENT	(113)	-	-	-	-	n/a
660424 - SIGNING BONUS	6,000	6,900	9,000	9,000	-	0.0%
Employee Benefits Total	**1,716,551**	**879,501**	**1,818,193**	**1,825,752**	**7,559**	**0.4%**
Chemicals						
66181 - AMMONIA	46,411	19,603	56,097	47,074	(9,023)	-16.1%
66182 - CAUSTIC SODA	122,423	43,358	171,607	114,784	(56,823)	-33.1%
66183 - FLUORINE COMPOUND	76,689	31,302	73,320	90,949	17,629	24.0%
66184 - ZINC ORTHOPHOSPHATE	157,092	57,750	194,709	113,231	(81,478)	-41.8%
66185 - SODIUM HYPOCHLORITE	315,102	143,757	421,514	266,734	(154,780)	-36.7%
661892 - LIQUID OXYGEN (LOX)	100,720	36,750	92,750	71,965	(20,785)	-22.4%
Chemicals Total	**818,438**	**332,521**	**1,009,997**	**704,737**	**(305,260)**	**-30.2%**
Contracted Services						
6631 - ENGINEERING SERVICES	6,857	33,008	6,000	6,000	-	0.0%
663521 - TRAFFIC CONTROL	255,728	162,807	181,500	190,000	8,500	4.7%
6635221 - PAVING - MINOR REPAIR	643,825	247,438	552,500	607,750	55,250	10.0%
663523 - SIDEWALK	42,075	9,723	18,500	21,250	2,750	14.9%
663524 - STREET OPENING	99,437	28,085	68,600	66,500	(2,100)	-3.1%
663525 - CONTRACTOR CONSTRUCTION	777,823	234,987	777,400	837,500	60,100	7.7%
66353 - REPAIR SERVICES	61,781	51,184	47,200	107,200	60,000	127.1%
66354 - MAINTENANCE SERVICES	308,177	101,818	249,726	257,726	8,000	3.2%
663542 - LARGE METER TESTING	4,361	2,934	12,500	7,500	(5,000)	-40.0%
663546 - MAINTENANCE - SNOW REMOVL	61,617	38,756	58,110	77,660	19,550	33.6%
663561 - COMPUTER LICENSES	18,136	10,906	36,514	36,514	-	0.0%
663562 - COMPUTER MAINTENANCE	164	-	-	-	-	n/a
663574 - DISPOSAL SERVICES	4,454	4,116	5,040	4,290	(750)	-14.9%
663587 - COURIER SERVICES	4,038	1,814	2,760	2,760	-	0.0%
663588 - EQUIPMENT MAINTENANCE	214	4,310	7,300	7,850	550	7.5%
663592 - RECRUITING SERVICES	9,640	3,247	3,500	5,000	1,500	42.9%
663594 - DIGSAFE	5,000	2,000	5,000	6,000	1,000	20.0%
6635982 - TREE TRIMMING / REMOVAL	6,690	-	9,700	17,500	7,800	80.4%
663599 - MISC OTHER SERVICES	2,114	6,734	1,000	1,000	-	0.0%
Contracted Services Total	**2,312,132**	**943,864**	**2,042,850**	**2,260,000**	**217,150**	**10.6%**

.	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Heat/Fuel Oil						
66161 - HEATING OIL	$89,804	$53,649	$118,892	$102,101	($16,791)	-14.1%
661622 - CONTAINER DELV PROPANE	26,642	15,421	17,492	27,331	9,839	56.2%
Heat/Fuel Oil Total	**116,446**	**69,070**	**136,384**	**129,432**	**(6,952)**	**-5.1%**
Insurance						
66592 - DAMAGES & CLAIMS-GOODWILL	-	5,433	-	-	-	n/a
66599 - PROPERTY & BOILER INSUR	39,701	20,474	43,214	47,632	4,418	10.2%
66591 - DAMAGES AND CLAIMS	1,365	-	-	-	-	n/a
Insurance Total	**41,066**	**25,907**	**43,214**	**47,632**	**4,418**	**10.2%**
Materials & Supplies						
6619 - ASSET PURCHASES	82,918	59,243	107,535	179,750	72,215	67.2%
662012 - CRUSHED GRAVEL	1,392	-	1,750	1,750	-	0.0%
662014 - CRUSHED STONE	-	821	750	750	-	0.0%
662017 - SAND AND SALT	1,206	1,206	3,500	2,500	(1,000)	-28.6%
662018 - BANKRUN GRAVEL	-	-	1,000	1,000	-	0.0%
662019 - GRAVEL - TYPE A (DOT)	-	-	1,500	1,500	-	0.0%
66202 - TOOLS	30,043	8,280	35,800	39,250	3,450	9.6%
66203 - VENDOR PURCHASED SUPPLIES	291,164	94,140	118,302	136,552	18,250	15.4%
662041 - MATERIALS INVENTORY	281,184	113,806	201,880	207,430	5,550	2.7%
662042 - SUPPLIES INVENTORY	67,237	26,722	62,900	64,950	2,050	3.3%
66204201 - INVENTORY - QPR	-	-	750	750	-	0.0%
66204202 - INVENTORY - BNKRUN GRAVEL	21,756	12,839	17,000	19,500	2,500	14.7%
66204203 - INVENTORY - CRUSHD GRAVEL	14,883	4,754	11,000	10,500	(500)	-4.5%
66204204 - INVENTORY - CRUSHED STONE	5,573	(381)	2,250	2,250	-	0.0%
66204205 - INVENTORY - LOAM	520	960	1,250	1,500	250	20.0%
66204206 - INVENTORY - TYPE A GRAVEL	33,216	14,399	41,500	41,500	-	0.0%
662043 - TOOL INVENTORY	132,819	73,163	74,300	87,400	13,100	17.6%
66204301 - INVENTORY - TONER	875	397	700	700	-	0.0%
66204302 - INVENTORY - PAPER	-	45	-	-	-	n/a
66204303 - INVENTORY-COMPUTER EQUIP	1,105	7,054	2,400	5,470	3,070	127.9%
662044 - METER INVENTORY	3,549	811	6,250	6,250	-	0.0%
662046 - HYDRANT INVENTORY	64,630	30,250	73,500	72,000	(1,500)	-2.0%
662047 - GARAGE INVENTORY	5,800	2,287	3,750	4,000	250	6.7%
66205 - CONSUMABLE SUPPLIES	1,915	2,520	4,100	3,950	(150)	-3.7%
66206 - COMPUTER RELATED EQUIP	2,784	1,044	10,250	16,250	6,000	58.5%
662016 - SAND	(168)	-	-	-	-	n/a
Materials & Supplies Total	**1,044,401**	**454,361**	**783,917**	**907,452**	**123,535**	**15.8%**

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Other Expense						
6642 - EQUIPMENT RENT	$9,871	$12,951	$12,350	$13,000	$650	5.3%
6675111 - INSTATE TRAINING/CONF	27,469	35,880	53,500	42,750	(10,750)	-20.1%
6675112 - OUT OF STATE TRAINING/CON	15,493	15,619	15,500	16,500	1,000	6.5%
667513 - DUES	1,290	35	1,210	1,210	-	0.0%
667514 - PROFESSIONAL LICENSES	6,783	4,313	5,850	6,850	1,000	17.1%
667521 - POSTAGE - THIRD PARTY	81	2,526	2,750	2,750	-	0.0%
667522 - POSTAGE - INTERNAL	71	22	100	100	-	0.0%
667523 - POSTAGE - EXPRESS DELIVER	30	-	200	200	-	0.0%
667531 - PRINTING COSTS	1,465	3,459	5,871	5,871	-	0.0%
667552 - SAFETY TRAINING	70	-	-	-	-	n/a
667555 - SAFETY EXPENSES	868	5,437	12,720	22,969	10,249	80.6%
667592 - FOOD SUPPLIES	3,417	3,695	2,620	3,370	750	28.6%
667599 - OTHER MISCELLANEOUS	19,034	1,158	100	150	50	50.0%
6676 - EXPENSE OFFSET	(27,800)	(13,900)	(27,800)	(27,800)	-	0.0%
667554 - EPA / OSHA COMPLIANCE	-	6,360	-	-	-	n/a
Other Expense Total	**58,142**	**77,554**	**84,971**	**87,920**	**2,949**	**3.5%**
Purchased Power						
66151 - POWER - LARGE ENERGY	190,618	101,745	274,896	256,575	(18,321)	-6.7%
66152 - POWER - LARGE T&D	150,754	93,554	182,096	280,458	98,362	54.0%
66153 - POWER - MEDIUM ENERGY	62,615	25,205	56,659	53,329	(3,330)	-5.9%
66154 - POWER - MEDIUM T&D	48,116	28,565	51,374	52,591	1,217	2.4%
66155 - POWER - SMALL ENERGY	27,728	15,461	29,120	25,816	(3,304)	-11.3%
66156 - POWER - SMALL T&D	28,938	20,057	34,190	41,591	7,401	21.6%
66158 - LOAD RESPONSE	(16,962)	(10,807)	(13,000)	-	13,000	-100.0%
Purchased Power Total	**491,808**	**273,781**	**615,335**	**710,360**	**95,025**	**15.4%**
Regulatory/Taxes						
667516 - PERMITS	700	750	781	781	-	0.0%
667518 - REGULATORY REQUIRED FEES	542	-	-	-	-	n/a
Regulatory/Taxes Total	**1,242**	**750**	**781**	**781**	**-**	**0.0%**
Tele/Other Utilties						
66101 - WATER	3,614	1,791	4,200	4,200	-	0.0%
66102 - WASTEWATER	10,164	6,374	14,971	14,971	-	0.0%
66103 - STORMWATER CHARGES	-	(1,302)	-	-	-	n/a
66111 - TELEPHONE LINES	6,884	3,323	4,920	7,000	2,080	42.3%
66112 - DATA LINES	65,984	29,227	55,460	71,156	15,696	28.3%
66113 - CELLULAR PHONES	5,591	2,580	8,190	9,510	1,320	16.1%
Tele/Other Utilties Total	**92,238**	**41,993**	**87,741**	**106,837**	**19,096**	**21.8%**
Transportation						
66501 - TRANSPORTATION - INTERNAL	512,118	257,640	532,566	594,930	62,364	11.7%
665019 - TRANS INTERNAL INACTIVE	311,934	148,079	287,675	302,725	15,050	5.2%
66502 - TRANSPORTATION - EXTERNAL	30,280	18,405	24,400	25,400	1,000	4.1%
66503 - MILEAGE REIMBURSEMENT	7,477	5,456	8,140	8,640	500	6.1%
Transportation Total	861,810	429,580	852,781	931,695	78,914	9.3%
Grand Total	**11,654,617**	**5,602,938**	**11,773,550**	**12,261,655**	**488,105**	**4.1%**

Water Services: Water Administration (A1)

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$472,774	$204,818	$531,490	$477,406	($54,084)	-10.2%
Employee Benefits	227,981	99,863	255,063	218,003	(37,060)	-14.5%
Contracted Services	543	-	-	-	-	n/a
Materials & Supplies	1,865	935	1,950	2,850	900	46.2%
Other Expense	10,431	6,126	12,920	7,970	(4,950)	-38.3%
Tele/Other Utilties	2,274	691	3,570	2,340	(1,230)	-34.5%
Transportation	489	398	640	640	-	0.0%
Grand Total	**716,357**	**312,830**	**805,633**	**709,209**	**(96,424)**	**-12.0%**
Programs:						
32 - Lead/Copper Compliance	$223	$0	$0	$0	$0	n/a
54 - Asset Management	-	-	67,357	25,898	(41,459)	-61.6%
57 - Means Coordination	12,272	-	21,273	-	(21,273)	-100.0%
79 - Amap Services	1,676	-	-	-	-	n/a
98 - Training	27,217	17,551	35,003	33,845	(1,158)	-3.3%
99 - Administration	674,969	295,279	682,000	649,466	(32,534)	-4.8%
Grand Total	**716,357**	**312,830**	**805,633**	**709,209**	**(96,424)**	**-12.0%**
Funds:						
20 - Water General	$716,357	$312,830	$805,633	$709,209	($54,084)	-10.2%
Grand Total	**716,357**	**312,830**	**805,633**	**709,209**	**(96,424)**	**-12.0%**
Headcount:						
Full Time	6	5	5	5	0	0
Part Time	0	0	0	0	0	n/a
Total	**6**	**5**	**5**	**5**	**0**	**0.0%**

Water Services: Water Transmission/Distribution (A2)

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$1,572,313	$847,452	$1,563,905	$1,741,388	$177,483	11.3%
Employee Benefits	627,364	347,320	628,435	672,707	44,272	7.0%
Contracted Services	1,881,089	726,727	1,655,350	1,788,500	133,150	8.0%
Insurance	1,365	5,279	-	-	-	n/a
Materials & Supplies	565,455	278,735	523,450	561,050	37,600	7.2%
Other Expense	55,008	40,368	52,910	45,310	(7,600)	-14.4%
Tele/Other Utilties	13,634	3,516	8,720	7,970	(750)	-8.6%
Transportation	622,614	313,006	639,266	701,276	62,010	9.7%
Grand Total	**5,338,842**	**2,562,401**	**5,072,036**	**5,518,201**	**446,165**	**8.8%**
Programs:						
1 - Seasonal Water Supply	$175,332	$62,313	$174,242	$183,917	$9,675	5.6%
10 - General Distribution	381,668	219,379	333,908	393,505	59,597	17.8%
11 - Distrib Valve Maintenance	1,853,673	1,090,531	2,016,284	2,111,507	95,223	4.7%
12 - Paving Box Work	831,747	278,053	752,542	862,805	110,263	14.7%
14 - Distribution Flushing	22	220	-	-	-	n/a
15 - Digsafe Locates	-	562	-	-	-	n/a
17 - Hydrant Repair	274,263	161,085	284,755	311,459	26,704	9.4%
18 - Lake System Maintenance	82	3,100	-	846	846	n/a
2 - Meter Reading	5,475	-	-	1,270	1,270	n/a
20 - Meter Repair/Testing	1,501	1,633	10,287	9,556	(731)	-7.1%
25 - Water Storage	15,705	2,541	-	1,838	1,838	n/a
32 - Lead/Copper Compliance	70,529	6,526	6,500	14,774	8,274	127.3%
34 - Distribution Maintenance	628	357	-	-	-	n/a
4 - Contractor Rel Proj	585,178	76,551	550,500	610,462	59,962	10.9%
44 - Ww Pumping	2,387	12,994	3,098	3,535	437	14.1%
45 - Ww Treatment	-	-	-	100	100	n/a
90 - Vehicles	67,727	29,449	57,363	65,582	8,219	14.3%
91 - Snow Removal	11,645	15,819	26,038	27,694	1,656	6.4%
92 - Bulk Materials Adjustment	-	-	2,500	2,500	-	0.0%
98 - Training	102,570	131,354	138,841	140,519	1,678	1.2%
99 - Administration	958,711	469,934	715,178	776,332	61,154	8.6%
Grand Total	**5,338,842**	**2,562,401**	**5,072,036**	**5,518,201**	**446,165**	**8.8%**
Funds:						
10 - General	$84,303	$46,902	$93,688	$103,409	$9,721	10.4%
20 - Water General	5,229,949	2,493,987	4,943,273	5,374,424	431,151	8.7%
30 - Water Standish	22,204	8,519	31,977	36,733	4,756	14.9%
51 - WW Cape Elizabeth	-	1,460	-	-	-	n/a
53 - WW Cumberland	1,437	8,139	3,098	3,535	437	14.1%
57 - WW Portland	950	3,394	-	100	100	n/a
Grand Total	**5,338,842**	**2,562,401**	**5,072,036**	**5,518,201**	**446,165**	**8.8%**
Headcount:						
Full Time	23	23	23	25	2	8.7%
Part Time	0	0	0	0	0	n/a
Total	**23**	**23**	**23**	**25**	**2**	**8.7%**

Water Services: Water Treatment (A3)

Financial Summary:

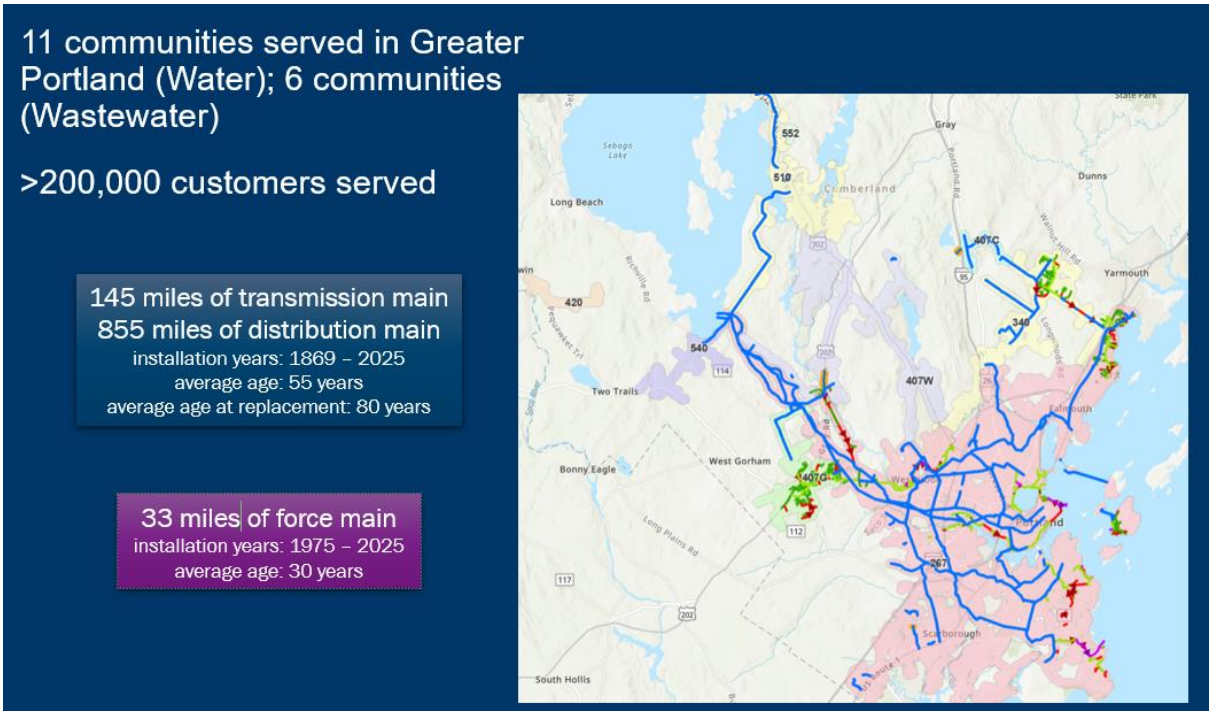
	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$888,848	$449,185	$956,872	$989,916	$33,044	3.5%
Employee Benefits	367,859	189,873	411,039	404,703	(6,336)	-1.5%
Chemicals	818,438	332,521	1,009,997	704,737	(305,260)	-30.2%
Contracted Services	410,275	211,852	358,300	445,650	87,350	24.4%
Heat/Fuel Oil	116,446	69,070	136,384	129,432	(6,952)	-5.1%
Insurance	39,701	20,474	43,214	47,632	4,418	10.2%
Materials & Supplies	294,843	112,954	124,332	194,082	69,750	56.1%
Other Expense	(19,976)	9,809	(6,980)	3,269	10,249	-146.8%
Purchased Power	491,808	273,781	615,335	710,360	95,025	15.4%
Regulatory/Taxes	1,242	750	781	781	-	0.0%
Tele/Other Utilties	53,167	29,455	54,391	75,587	21,196	39.0%
Transportation	40,868	19,359	38,109	42,088	3,979	10.4%
Grand Total	**3,503,519**	**1,719,083**	**3,741,774**	**3,748,237**	**6,463**	**0.2%**
Programs:						
1 - Seasonal Water Supply	$38	$0	$1,697	$1,725	$28	1.6%
11 - Distrib Valve Maintenance	1,250	576	2,564	2,617	53	2.1%
12 - Paving Box Work	40	21,037	1,061	1,088	27	2.5%
17 - Hydrant Repair	53	-	723	744	21	2.9%
18 - Lake System Maintenance	251,808	123,524	173,096	192,367	19,271	11.1%
2 - Meter Reading	-	-	170	173	3	1.8%
24 - Operations	286,282	176,191	365,370	379,771	14,401	3.9%
25 - Water Storage	113,063	23,144	58,414	65,633	7,219	12.4%
28 - Monitoring	2,327	125	2,402	2,406	4	0.2%
34 - Distribution Maintenance	54,175	26,260	93,391	94,343	952	1.0%
45 - Ww Treatment	-	-	116	121	5	4.3%
54 - Asset Management	-	300	-	-	-	n/a
6 - Water Treatment	2,340,524	1,118,560	2,701,167	2,661,675	(39,492)	-1.5%
94 - Technology Teams	-	-	908	923	15	1.7%
98 - Training	72,928	35,641	51,813	52,702	889	1.7%
99 - Administration	381,031	193,724	288,882	291,949	3,067	1.1%
Grand Total	**3,503,519**	**1,719,083**	**3,741,774**	**3,748,237**	**6,463**	**0.2%**
Funds:						
20 - Water General	$3,427,749	$1,649,595	$3,663,233	$3,663,954	$721	0.0%
30 - Water Standish	75,770	69,487	78,425	84,162	5,737	7.3%
57 - WW Portland	-	-	116	121	5	4.3%
Grand Total	**3,503,519**	**1,719,083**	**3,741,774**	**3,748,237**	**6,463**	**0.2%**
Headcount:						
Full Time	11	11	11	11	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**11**	**11**	**11**	**11**	**0**	**0.0%**

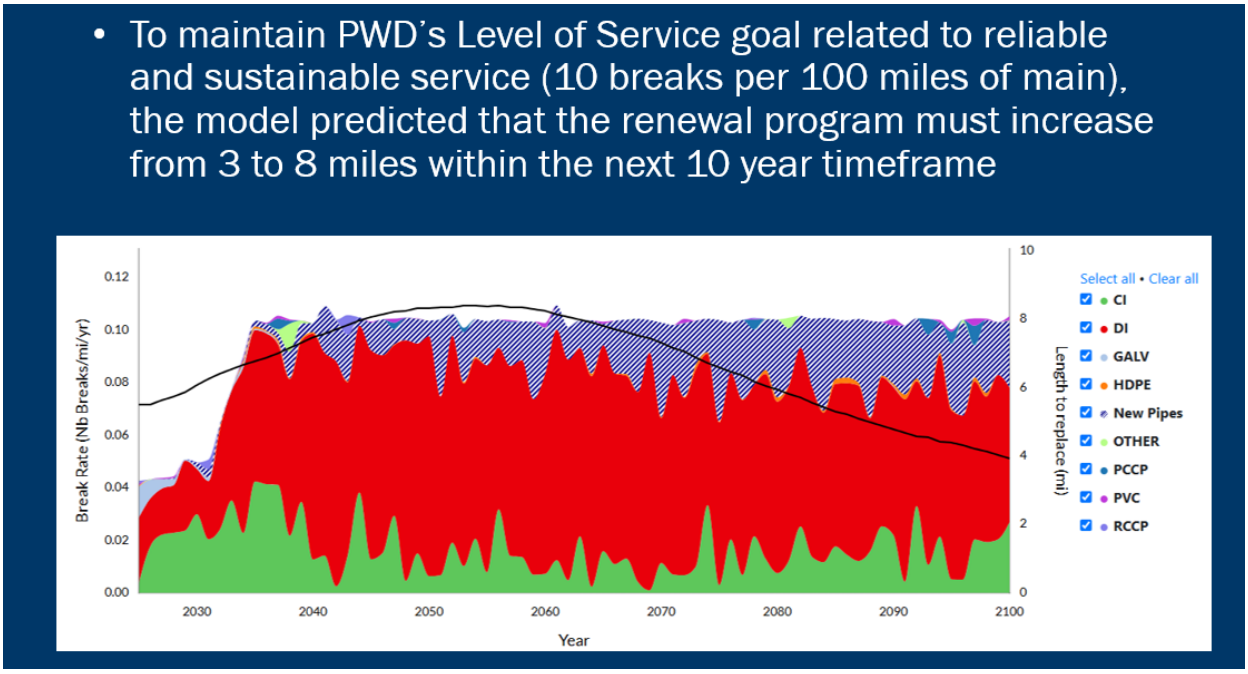
Water Services: Utility Services (A6)

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$1,166,409	$572,602	$1,245,119	$1,340,347	$95,228	7.6%
Employee Benefits	493,347	242,445	523,656	530,339	6,683	1.3%
Contracted Services	20,225	5,285	29,200	25,850	(3,350)	-11.5%
Materials & Supplies	182,238	61,737	134,185	149,470	15,285	11.4%
Other Expense	12,679	21,405	26,121	31,371	5,250	20.1%
Tele/Other Utilties	23,163	8,332	21,060	20,940	(120)	-0.6%
Transportation	197,839	96,818	174,766	187,691	12,925	7.4%
Grand Total	**2,095,900**	**1,008,624**	**2,154,107**	**2,286,008**	**131,901**	**6.1%**
Programs:						
1 - Seasonal Water Supply	$33,648	$3,308	$35,113	$34,229	($884)	-2.5%
10 - General Distribution	212,134	98,745	129,635	224,747	95,112	73.4%
11 - Distrib Valve Maintenance	4,398	5,219	9,002	6,959	(2,043)	-22.7%
12 - Paving Box Work	3,570	814	1,610	2,096	486	30.2%
14 - Distribution Flushing	56,438	35,258	89,491	67,729	(21,762)	-24.3%
15 - Digsafe Locates	327,345	167,818	341,207	341,176	(31)	0.0%
16 - Cross Connection	16,529	8,479	19,598	27,821	8,223	42.0%
17 - Hydrant Repair	98,546	76,519	154,533	169,544	15,011	9.7%
19 - Winter Hydrant Pump	59,961	2,423	68,526	65,004	(3,522)	-5.1%
2 - Meter Reading	86,343	37,871	34,851	81,515	46,664	133.9%
20 - Meter Repair/Testing	257,232	154,356	277,495	264,485	(13,010)	-4.7%
21 - Large Meter Testing	8,765	671	22,422	15,237	(7,185)	-32.0%
25 - Water Storage	28	48	220	-	(220)	-100.0%
3 - Leak Surveys	38,517	5,271	85,568	70,855	(14,713)	-17.2%
31 - Vehicle Cleaning	2,689	964	6,534	3,436	(3,098)	-47.4%
34 - Distribution Maintenance	88	-	-	57	57	n/a
4 - Contractor Rel Proj	109	54	101	102	1	1.0%
7 - General Investigation	207,675	98,173	189,579	199,172	9,593	5.1%
76 - Collection	12,359	4,495	2,227	11,111	8,884	398.9%
90 - Vehicles	8,786	4,348	8,862	8,579	(283)	-3.2%
94 - Technology Teams	9,632	2,112	2,021	2,055	34	1.7%
98 - Training	96,562	48,843	112,027	123,180	11,153	10.0%
99 - Administration	554,545	252,835	563,485	566,919	3,434	0.6%
Grand Total	**2,095,900**	**1,008,624**	**2,154,107**	**2,286,008**	**131,901**	**6.1%**
Funds:						
10 - General	$289,859	$164,834	$317,540	$302,848	($14,490)	-4.6%
20 - Water General	1,784,424	840,077	1,828,876	1,974,547	145,671	8.0%
30 - Water Standish	10,534	3,713	7,471	8,500	1,029	13.8%
53 - WW Cumberland	5,306	-	-	-	-	n/a
55 - WW Windham LF	632	-	-	-	-	n/a
61 - WW Gorham	5,145	-	220	113	(107)	-48.6%
Grand Total	**2,095,900**	**1,008,624**	**2,154,107**	**2,286,008**	**131,901**	**6.1%**
Headcount:						
Full Time	16	16	16	16	0	**0**
Part Time	0	0	0	0	0	n/a
Total	16	16	16	16	0	0
Total	**16**	**16**	**16**	**16**	**0**	**0.0%**

Water Mains

The District has over 1,000 miles of water transmission and distribution mains some as old as 1869. A condition program has reviewed the age, pipe material, location and other factors to estimate the amount of water mains that need to be replaced to maintain a service level standard of 10 breaks per 100 miles of main. Over the coming decade, main investments are estimated to need to be increased from replacing 3 miles a year to 8 miles a year.





Wastewater Services – Purpose Statement

To provide high-quality, customer-focused wastewater collection and treatment services in an efficient and responsive manner, while meeting Federal and State of Maine discharge standards and protecting waterways including Casco Bay.

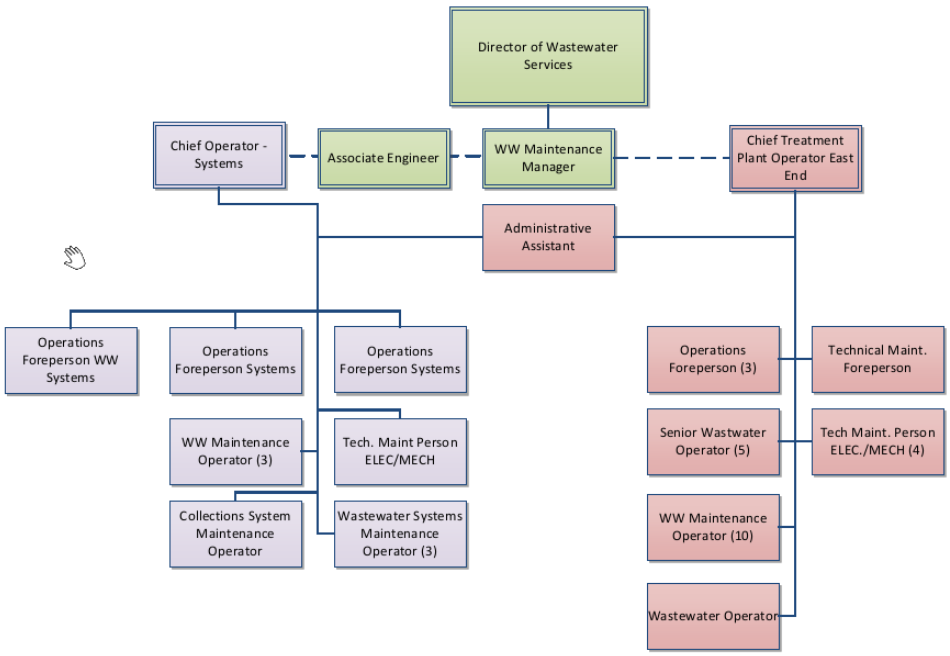
Core Services

The PWD Wastewater Services Group manages key portions of the wastewater infrastructure across Cape Elizabeth, Cumberland, Gorham, Portland (including Peaks Island), Westbrook, and Windham. The District operates four treatment facilities: the Westbrook/Gorham/Windham Regional Treatment Plant, the Cape Elizabeth Treatment Plant, the Peaks Island Treatment Plant, and Portland's East End Treatment Plant. A new facility to serve North Windham is scheduled to come online in April 2026, expanding the District's capacity to provide safe and reliable wastewater services.

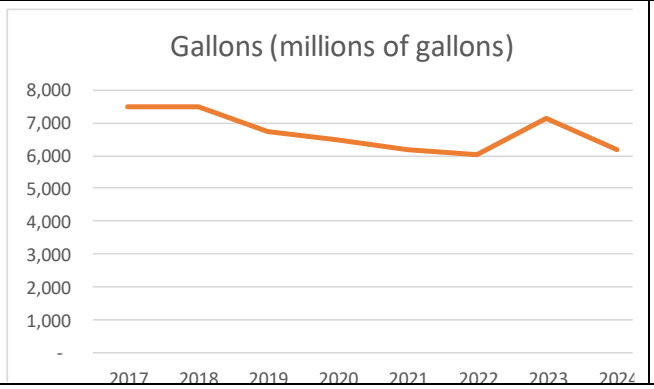
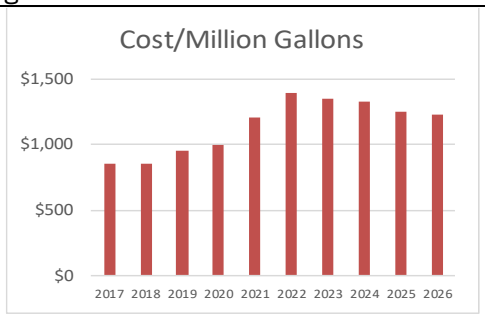
The Administration for the Wastewater Services Group is led by the Director of Wastewater Services, who provides oversight and administrative support to the operational units (Wastewater Administration – B1; green in organization chart). The operation and maintenance staff, consisting of 24 employees, are directly responsible for managing PWD's four treatment plants (Treatment – B3; red in organization chart). Operators from each area regularly participate in the operation of all four (soon to be five) treatment facilities and several PWD pump stations.

The Wastewater Systems staff, comprised of 12 employees, is responsible for the operation and maintenance of interceptors, force mains, pump stations, collectors, flow monitoring, combined sewer overflows, and industrial pretreatment sampling (Systems – L9; purple in organization chart).

The operator training program provides experience across treatment, systems, and laboratory areas, offering targeted support to help operators obtain the required experience and license certifications.



Wastewater Treatment Facilities – 2025 Flow Summary

Cape Elizabeth WWTF Average Daily Flow – 0.25 million gallons Portland – East End WWTF Average Daily Flow – 15.07 million gallons	Peaks Island (Portland) WWTF Average Daily Flow – 0.90 million gallons Westbrook/Gorham/Windham Regional WWTF Average Daily Flow – 3.26 million gallons
	

Performance Benchmarks

	2025 Projected	2026 Goal
Wastewater Systems		
Corporate Goal 2 – Environmental Stewardship		
Wet wells cleaned	165	>125
Feet of pipe cleaned*	22000	>20,000
Feet of pipe televised*	28,000	>30,000
Dry weather overflows	3	0
Corporate Goal 3 - Reliable & Sustainable Service		
Corrective Maintenance tasks (Systems)	175	<200
Corporate Goal 4 – High Value		
Preventive Work Orders (Systems)	4200	3800
Treatment Operations		
Corporate Goal 2 – Environmental Stewardship		
Total license excursions	30	0
Corporate Goal 3 - Reliable & Sustainable Service		
Biosolids removed (wet tons)	21160	23,000
% BOD removed	94	>85
% Suspended Solids removed	94	>85

Accomplishments

Wastewater Treatment



PWD was honored with three Peak Performance Awards by the National Association of Clean Water Agencies (NACWA) at their recent Utility Leadership Conference in Colorado Springs, CO.



The Peaks Island Wastewater Treatment Facility and the Westbrook Regional Wastewater Treatment Facility each received a Gold Award, while the Cape Elizabeth Wastewater Treatment Facility earned a Silver Award.



Peak Performance Awards recognize outstanding levels of compliance and performance related to National Pollutant Discharge Elimination System (NPDES) permits. These permits, required for facilities to discharge into waters of the United States, outline requirements that ensure discharges do not harm water quality or human health.

Wastewater treatment facility operators continue to prioritize effluent compliance, making process control adjustments as needed—most recently to manage effluent nitrogen at the Cape Elizabeth, Peaks Island, and East End WWTFs. Facility operations are now routinely guided by the operations team to meet established process control objectives. Daily communication, reinforced by weekly staff reviews, has helped sustain these successes.

The operations team also remains focused on maintaining safe work practices across all facilities. Key safety areas include confined space procedures, lock-out/tag-out programs, electrical safety, and consistent use of personal protective equipment. These efforts are ongoing and supported by PWD's Safety Specialist to ensure a strong culture of workplace safety.

East End Wastewater Treatment Facility

Since 2016, nutrient optimization efforts at the East End WWTF have significantly reduced nitrogen loadings to Casco Bay. In past years, annual seasonal total nitrogen loadings have decreased by 62% to 75%. In 2022, initial results indicate that a similar reduction was achieved through PWD's adaptive management approach. These efforts were temporarily paused in 2023 to accommodate the construction of three new secondary clarifiers but resumed in 2025, with monthly nitrogen removal reaching as high as 81%.

The East End Treatment plant maximizes flow to the treatment facility during wet weather events as a critical component of the City of Portland's CSO management efforts, treating about half of the total wet weather flow generated in the collection system. This effort reduces the overall CSO discharge in Portland by nearly 50% and is a vital part of the CSO control program.

Construction began in 2024 to replace the three secondary clarifiers with new spiral rake mechanisms. The project was completed in 2025, and all three clarifiers are now operating as designed.

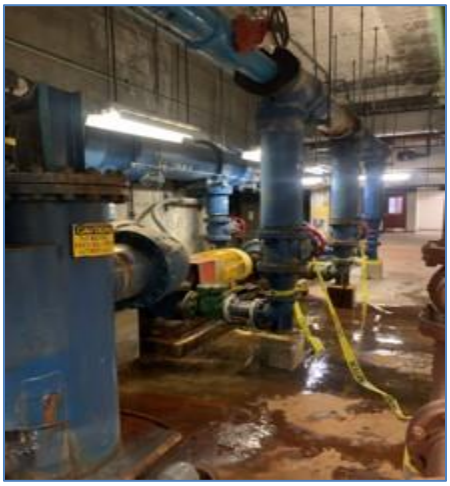



Other key 2025 projects that were completed were:

- A replacement gravity thickener in the primary sludge system




- A new plant water pumping system




- Electrical upgrades in the primary gallery






Peaks Island Wastewater Treatment Facility
The Peaks Island Treatment Facility had a good year overall. The wastewater team started up the UV system in April and has a successful Nutrient Optimization year with 83.5% nitrogen reduction.

Westbrook/Gorham/Windham Regional Wastewater Treatment Facility
The upgrades to the aeration system and clarifiers have been completed. Ongoing challenges include managing submersible mixers in the aeration tanks and controlling rag buildup. A pilot trial of a larger mixer was installed in September 2025 and will be monitored over the next six months to determine whether it is the optimal solution for the tanks.

Construction continues on the new North Windham Plant and Collection system. Construction is on track for completion in April of 2026.




PWD has been reviewing the capacity allocations for the three communities served by the Westbrook/Gorham/Windham WWTF. With ongoing and planned growth, some communities are expected to reach their allocated capacity in the future. A study is under way to better understand the timing and magnitude of required capacity increases, the necessary work to accommodate additional loadings at the facility, and how associated costs will be allocated. While growth pressures

are emerging, the facility and the planned study are expected to ensure that the needs of all communities can be met.



Oxidation Ditch

Cape Elizabeth Wastewater Treatment Facility

The Cape Elizabeth Treatment Facility had a good year overall. The wastewater team started up the UV system in April and although Nutrient Optimization remains a challenge at 51% nitrogen reduction – the upcoming facility upgrade will make achieving greater reductions easier.

Wastewater Systems

The Wastewater Systems group manages wastewater interception, collection, and pumping in six communities, as well as stormwater operations on Peaks Island. Key highlights and ongoing challenges for 2025 include:

CSO Monitoring: Continuous monitoring of all combined sewer overflows in Portland, Westbrook, and Cape Elizabeth, with immediate response to dry weather overflows, supporting Long Term Control Plan performance.







Technology & Equipment: Testing new tools such as the Wet Well Wizard and composite manhole covers, and expanding the fleet of standby generators and portable pumps.





Composite manhole cover and frame

Godwin Portable Bypass pump

To enhance system reliability during power interruptions, PWD requires generators at all new pump stations. Most existing stations needing emergency generators have either been upgraded or had generators installed during construction, in line with PWD's infrastructure standards. The asset management system is used to maintain, repair, and replace units to ensure continued reliability. Additionally, bypass connections are installed to allow stations to be serviced by portable pumping units when necessary.

Staff completed 1,522 of 2,898 manhole inspections. Beginning in 2023, PWD implemented a system within its asset management platform to conduct manhole inspections, targeting 20% of each community annually to achieve a five-year inspection cycle. This proactive approach allows staff to address issues early, preventing larger maintenance challenges.





Dig Safe Requests: The systems group completed 1,095 Dig Safe requests as of September 24, 2025. Working in partnership with the water services group, PWD's wastewater services has worked with IS and the control center to streamline the data into the District's asset management system for ease of viewing and scheduling.

Wastewater Systems staff perform regular sampling support to the PWD Industrial Pretreatment Program that monitors industrial discharges to the collection system.

Pump Station and Force Main Upgrades: Led by the Asset Management and Planning Department, the design and construction of pump station and force main upgrades are ongoing. Given the number of pump stations in PWD's service area, these efforts are nearly continuous. Recent upgrades focus on replacing "can" stations, which present safety concerns, with safer submersible stations.





Wastewater Administration

Asset Management and Condition Assessment

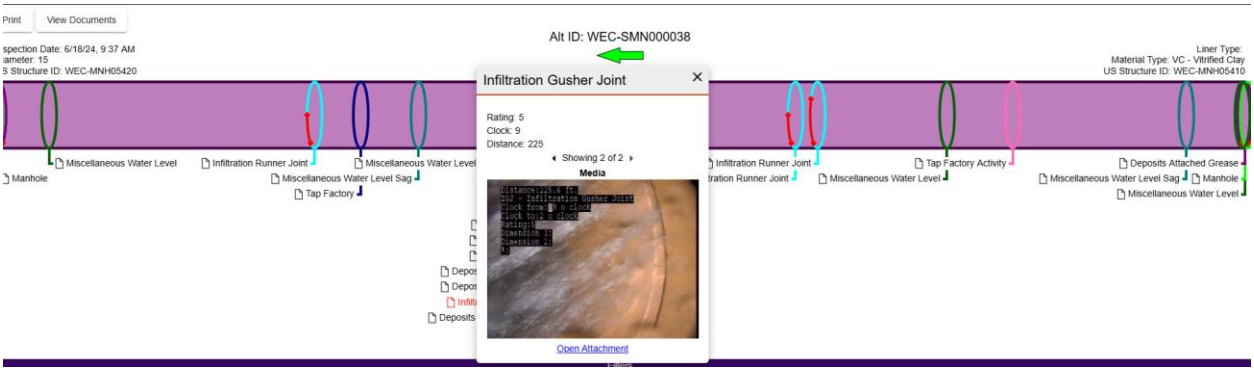
Staff continues to support the effort to implement the EAM asset management system. Operations and maintenance team members have begun to leverage the system to perform more preventive work and to document completed work. 2024 saw an increase of almost 2500 documented maintenance work orders. In 2025 an additional 237 new preventative maintenance work orders were created.

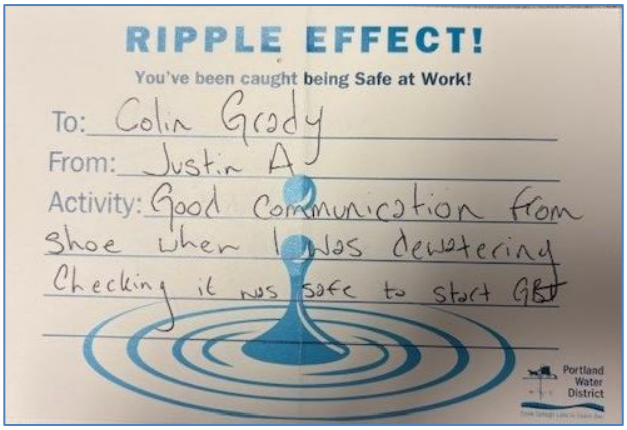
Asset review and preventive maintenance: PWD's Maintenance and Operations team completed the asset review process initiated in 2024 for systems and treatment assets, resulting in a prioritized list of equipment to enhance PWD's preventive maintenance program. This is an ongoing effort, as asset conditions continually change. Staff will review and update the list in the first quarter of 2026 to address new priorities.

Pump station assessment: In 2021, staff completed a comprehensive assessment of all pump stations. Summary reports have been prepared for each community served by PWD. These findings continue to guide the development and implementation of PWD's long-range capital improvement program and help communicate completed work to maintain proper system performance. This information is now being used alongside this year's efforts to further prioritize projects.

PWD continues condition assessment of combining line cleaning and CCTV inspection of 10% of each community's buried infrastructure. PWD completed assessment of PWD's entire buried sewer

infrastructure at the end of 2018. PWD continues to have lines televised and inspected on a rolling basis to keep up with line condition. The data is being loaded into our asset management system to allow us to plan for repairs.





<u>Staff Accomplishments</u>

In collaboration with PWD's Human Resources department, the Wastewater Treatment team piloted a safety incentive program in which employees recognize coworkers for safe work practices. At the end of each month, the recognition cards are collected, and one is selected for a gift card.

In 2024, we enhanced our onboarding process by introducing a structured five-week training program to ensure all new hires are fully prepared to perform permit-required duties at every treatment facility. When the North Windham plant comes online, the program will expand to six weeks.

Aligned with the corporate goal of 80 hours of training per employee annually, the Wastewater Services group averaged 84.75 training hours per employee in 2024 and is on track to meet the 80-hour target for 2025.

The group experienced significant staff changes in 2024 and 2025, including retirements of long-term employees and several internal promotions. While these transitions present challenges, the Wastewater Services team is enthusiastic about the opportunities for learning and growth within the department and the broader industry.

Wastewater staff take pride in their strong sense of community and active participation in local, state, regional, and national organizations, often serving on boards. This involvement fosters knowledge growth, information sharing, and the development of key partnerships. Some of the groups in which wastewater staff participate include:

- Maine Water Environment Association (MeWEA)
- Maine Water Utilities Association (MWUA)
- Casco Bay Estuary Partnership
- New England Water Environment Association (NEWEA)
- Society of Maintenance and Reliability Professionals (SMRP)
- Project Management Institute (PMI)
- Water Environment Federation (WEF)



Evan Kane (pictured left) received the New Professional Award at the 2025 Fall MeWEA Convention. This award recognizes an individual who demonstrates notable achievements and contributions toward advancing MeWEA's goals through active participation in a standing committee or association-sponsored program. It also honors significant contributions to clean water operations or design, improvements in the fundamental knowledge of wastewater collection, distribution, and treatment systems, stormwater treatment and conveyance, water resource protection, and water quality research.

Regulatory

Permit renewals for all treatment facilities remain pending. The Maine Department of Environmental Protection (DEP) has begun developing nitrogen criteria for both Casco Bay and the state as a whole, but the need for strict nitrogen permit limits is still uncertain. PWD will negotiate with DEP and engage with stakeholders throughout this process. It also remains unclear how the City of Portland's pending Integrated Planning Process will influence the outcome. Additional investment in nitrogen reduction efforts is anticipated, building on PWD's work to date, as part of the city's broader water quality initiatives, which primarily target the reduction of combined sewer overflows in the collection system.

Following a failed legislative effort to reclassify the water quality designation of the Presumpscot River in 2022, a moratorium on increases or additional licensed discharges to the river was passed in 2023. This essentially caps the permitted capacity of the treatment plant at existing levels. The next review of waster classification is currently underway as part of Maine's Triennial Water Quality Review.

In response to concerns regarding PFAS, PWD's wastewater operations have faced significant challenges:

- Legislative impacts: A 2022 law eliminated land application and composting as biosolids management options in Maine. While PWD has historically relied on landfilling, the loss of options that previously managed an estimated 60% of the state's biosolids has created landfill capacity and operational challenges.
- Proactive planning: Anticipating these challenges, PWD completed a study to evaluate technologies for biosolids management in the context of PFAS. This study now serves as the foundation for a comprehensive Biosolids Master Plan, which outlines immediate dewatering system improvements, mid-term capital recommendations, and a review of emerging technologies. The plan includes a roadmap with key decision points for reducing biosolids volume and potentially treating PFAS.
- Master planning progress: In 2023, the effort continued with a Request for Information to identify technologies and parties interested in providing solutions. The initiative will define scope, budget, siting requirements, and permitting opportunities for a regional biosolids management system.
- Ongoing efforts: In 2024, PWD refined its review of the East End facility's capacity for advanced systems and advanced regional collaboration in Southern Maine. A Request for Proposals for the regional solution is anticipated in 2026.

Financial Overview

The Wastewater Services Group continues to operate with a goal of delivering effective services at reasonable costs to its member communities. Overall, the 2026 budget total includes an increase of $346,436 to $15,931,634. This is a 2.2% increase from the 2025 budget.

Salaries/Wages: Staffing was increased by 1 due to the expansion of the service territory to North Windham. Maintenance support for all facilities continues to come from the central treatment maintenance group at the East End WWTF with these efforts coordinated through PWD's Maintenance Manager. The scheduling of employees at facilities has been adjusted to increase the presence at PWD's facilities during normal working hours. Retirements and attrition have increased the number of open positions and PWD is regularly working to fill these roles. Overall, this category has increased by $191,780 or 6.0%.

Biosolids Disposal: Following several years of dramatically increasing biosolids costs, related to legislative action limiting the options available in Maine, costs have stabilized with a new biosolids management contract that has locked in price increases relative to inflation. Overall, this category has slightly decreased by $62,685 or -1.9%

Chemicals: Overall, chemical costs have stabilized from the previous year and are expected to decrease by 17% (Costs rose 37.9% in 2024) or $305,430. The total budgeted amount is $1,488,962. Some of the stabilization is a reduction in Sodium Hypochlorite use at the Westbrook Facility due to treatment improvements caused by the aeration upgrade.

Contracted Services: Contracted services include the costs of the Falmouth and South Portland facilities to treat flows conveyed by PWD from Cumberland and Northern Cape Elizabeth. Contracted Services also includes a maintenance agreement related to the CSO monitoring services. These entities are seeing similar challenges related to inflationary cost increases and biosolids management challenges. The budget amount increased by $46,195, or 2.1%, to a total of $2,212,456.

Heat/Fuel Oil: The budget increased this year by 14.8%, or $20,442, to a total of $158,662 based on past use and the energy market prices for oil and propane. The category also increased due to North Windham coming online in 2026.

Purchased Power: Purchased Power increased 8.5%, or $183,151, to $2,331,331 due to increases in the electricity rates and the cost of delivery in the medium and small accounts partially offset by saving on long term contracts at the large facilities. These costs are allocated based on the percentage of the total flow from the community at the facility.

Wastewater Services: Total

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Sub Group:						
B1 - Wastewater Administra	$512,849	$228,605	$495,057	$486,529	($8,528)	-1.7%
B3 - Wastewater Treatment	10,586,496	5,369,911	11,419,747	11,718,657	298,910	2.6%
L9 - Wastewater Systems	3,567,242	1,805,709	3,670,394	3,726,448	56,054	1.5%
Grand Total	**14,666,587**	**7,404,225**	**15,585,198**	**15,931,634**	**346,436**	**2.2%**
Expense Type:						
Salaries & Wages	$2,906,029	$1,434,095	$3,204,317	$3,396,097	$191,780	6.0%
Employee Benefits	1,286,433	653,396	1,433,645	1,447,323	13,678	1.0%
Biosolids Disposal	3,274,450	1,620,348	3,303,887	3,241,202	(62,685)	-1.9%
Chemicals	1,421,580	671,294	1,794,392	1,488,962	(305,430)	-17.0%
Contracted Services	2,111,800	961,264	2,166,261	2,212,456	46,195	2.1%
Heat/Fuel Oil	179,134	122,819	138,220	158,662	20,442	14.8%
Insurance	90,987	54,254	89,537	158,291	68,754	76.8%
Materials & Supplies	743,156	315,632	623,166	706,105	82,939	13.3%
Other Expense	106,081	65,267	71,750	113,550	41,800	58.3%
Purchased Power	1,853,050	1,196,139	2,148,180	2,331,331	183,151	8.5%
Regulatory/Taxes	57,379	11,547	51,795	56,294	4,499	8.7%
Tele/Other Utilties	364,944	178,973	307,552	350,126	42,574	13.8%
Transportation	271,564	119,195	252,496	271,235	18,739	7.4%
Grand Total	**14,666,587**	**7,404,225**	**15,585,198**	**15,931,634**	**346,436**	**2.2%**
Headcount:						
Full Time	39	40	40	41	1	2.5%
Part Time	0	0	0	0	0	n/a
Total	39	40	40	41	1	2.5%
Total	**39**	**39**	**39**	**40**	**1**	**2.6%**

.	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Salaries & Wages						
660111 - SALARIES/WAGES NON-UNION	$511,402	$250,654	$525,222	$508,568	($16,654)	-3.2%
660121 - WAGES/REGULAR UNION	2,043,450	1,043,022	2,379,679	2,558,045	178,366	7.5%
660122 - WAGES/OVERTIME UNION	177,869	79,763	216,678	235,451	18,773	8.7%
660123 - WAGES/DOUBLETIME UNION	37,281	17,746	45,880	56,745	10,865	23.7%
660124 - WAGES/STANDBY TIME UNION	74,901	38,631	80,351	81,912	1,561	1.9%
660131 - WAGES - REGULAR - TEMPS	6,976	3,192	13,680	14,400	720	5.3%
66014 - VACATION ACCRUAL	30,012	-	-	-	-	n/a
66015 - SICKTIME ACCRUAL	21,952	-	-	-	-	n/a
660125 - OPEN POSITIONS	-	-	(59,363)	(61,214)	(1,851)	3.1%
660126 - SHIFT DIFF - NIGHT	2,187	1,087	2,190	2,190	-	0.0%
Salaries & Wages Total	**2,906,029**	**1,434,095**	**3,204,317**	**3,396,097**	**191,780**	**6.0%**
Employee Benefits						
660401 - FICA - EMPLOYERS' SHARE	221,837	109,720	245,125	259,804	14,679	6.0%
660405 - SAFETY/WHY PROGRAM ITEMS	10,173	3,198	8,780	5,455	(3,325)	-37.9%
660411 - MEALS ALLOWANCE	620	340	510	670	160	31.4%
660413 - PWD TRAINING PROGRAM	2,750	325	-	-	-	n/a
660418 - STIPENDS	1,700	1,300	2,200	2,000	(200)	-9.1%
660419 - EMPLOYEE BENEFTS-MISC OTH	9,154	375	10,644	9,095	(1,549)	-14.6%
660491 - FRINGE BENEFITS-REG/SAL	1,040,198	538,139	1,166,386	1,170,299	3,913	0.3%
Employee Benefits Total	**1,286,433**	**653,396**	**1,433,645**	**1,447,323**	**13,678**	**1.0%**
Biosolids Disposal						
663571 - BIOSOLIDS DISPOSAL	3,274,450	1,620,348	3,303,887	3,241,202	(62,685)	-1.9%
Biosolids Disposal Total	**3,274,450**	**1,620,348**	**3,303,887**	**3,241,202**	**(62,685)**	**-1.9%**
Chemicals						
661811 - SODIUM BICARBONATE	35,566	24,975	44,344	48,624	4,280	9.7%
661812 - SODIUM BISULFITE	222,136	104,517	268,615	211,574	(57,041)	-21.2%
66182 - CAUSTIC SODA	14,177	3,631	22,503	42,111	19,608	87.1%
66185 - SODIUM HYPOCHLORITE	549,709	233,873	771,582	518,106	(253,476)	-32.9%
66189 - POLYMER	592,787	296,825	675,210	641,561	(33,649)	-5.0%
661899 - OTHER CHEMICALS	7,206	7,472	12,138	26,986	14,848	122.3%
Chemicals Total	**1,421,580**	**671,294**	**1,794,392**	**1,488,962**	**(305,430)**	**-17.0%**
Contracted Services						
6631 - ENGINEERING SERVICES	49,909	11,523	100,000	113,750	13,750	13.8%
663521 - TRAFFIC CONTROL	-	972	950	950	-	0.0%
6635221 - PAVING - MINOR REPAIR	-	6,480	-	-	-	n/a
663525 - CONTRACTOR CONSTRUCTION	48,221	31,741	82,000	77,000	(5,000)	-6.1%
663527 - EMERGENCY RESPONSE- FEMA	4,064	-	-	-	-	n/a
66353 - REPAIR SERVICES	62,094	99,130	177,650	155,452	(22,198)	-12.5%
66354 - MAINTENANCE SERVICES	684,512	255,346	566,397	568,970	2,573	0.5%
663543 - CSO FLOW MONITORING	133,679	34,681	155,000	150,000	(5,000)	-3.2%
663544 - MAINT SERVICES - CCTV	27,775	3,600	61,250	57,250	(4,000)	-6.5%
663546 - MAINTENANCE - SNOW REMOVL	87,779	60,466	87,401	96,966	9,565	10.9%
663547 - WASTE SLUDGE TRANSPORT	52,109	26,991	39,800	60,975	21,175	53.2%
663551 - LAB ANALYSIS	5,490	-	4,300	10,800	6,500	151.2%
663561 - COMPUTER LICENSES	37,215	17,185	29,674	37,092	7,418	25.0%
663562 - COMPUTER MAINTENANCE	164	-	375	375	-	0.0%
663572 - GRIT & SCREENS DISPOSAL	63,776	32,615	72,800	73,073	273	0.4%
663573 - GREASE DISPOSAL	66,608	25,729	60,300	69,332	9,032	15.0%
663574 - DISPOSAL SERVICES	36,348	13,090	15,200	16,650	1,450	9.5%
663585 - TREATMENT CONTRACT SERVIC	709,682	333,863	667,725	655,100	(12,625)	-1.9%
6635851 - WW DEWATERING SERVICES	5,080	2,494	7,269	21,645	14,376	197.8%
6635852 - WW DEWATERING SRVS CREDIT	(5,080)	(2,494)	(4,800)	(4,864)	(64)	1.3%
663587 - COURIER SERVICES	8,076	3,628	5,520	8,880	3,360	60.9%
663592 - RECRUITING SERVICES	23,325	1,164	20,500	20,500	-	0.0%
663599 - MISC OTHER SERVICES	10,972	3,062	16,950	22,560	5,610	33.1%
Contracted Services Total	**2,111,800**	**961,264**	**2,166,261**	**2,212,456**	**46,195**	**2.1%**

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Heat/Fuel Oil						
66161 - HEATING OIL	$65,020	$57,736	$45,779	$47,133	$1,354	3.0%
66166 - UNLEADED GAS	578	-	550	550	-	0.0%
661621 - PIPELINE DELV NATURAL GAS	70,134	43,486	55,783	75,187	19,404	34.8%
661622 - CONTAINER DELV PROPANE	43,404	21,597	36,108	35,792	(316)	-0.9%
Heat/Fuel Oil Total	**179,134**	**122,819**	**138,220**	**158,662**	**20,442**	**14.8%**
Insurance						
66599 - PROPERTY & BOILER INSUR	90,987	54,254	89,537	158,291	68,754	76.8%
Insurance Total	**90,987**	**54,254**	**89,537**	**158,291**	**68,754**	**76.8%**
Materials & Supplies						
6619 - ASSET PURCHASES	245,413	53,854	182,000	234,150	52,150	28.7%
66202 - TOOLS	17,517	24,100	13,400	14,400	1,000	7.5%
66203 - VENDOR PURCHASED SUPPLIES	191,794	152,956	210,041	197,361	(12,680)	-6.0%
662041 - MATERIALS INVENTORY	97,098	21,102	60,750	73,000	12,250	20.2%
662042 - SUPPLIES INVENTORY	42,569	22,210	47,775	47,618	(157)	-0.3%
662043 - TOOL INVENTORY	33,049	13,764	14,925	15,350	425	2.8%
66204302 - INVENTORY - PAPER	-	91	-	-	-	n/a
66204303 - INVENTORY-COMPUTER EQ	1,365	3,472	-	-	-	n/a
662047 - GARAGE INVENTORY	5,282	1,528	2,925	3,025	100	3.4%
66205 - CONSUMABLE SUPPLIES	9,094	4,239	1,150	5,650	4,500	391.3%
66206 - COMPUTER RELATED EQUIP	508	53	4,600	7,301	2,701	58.7%
66207 - EQUIPMENT PARTS	99,467	18,264	85,600	108,250	22,650	26.5%
Materials & Supplies Total	**743,156**	**315,632**	**623,166**	**706,105**	**82,939**	**13.3%**
Other Expense						
6642 - EQUIPMENT RENT	28,841	24,135	6,450	27,000	20,550	318.6%
66609 - OTHER ADVERTISING	-	-	350	350	-	0.0%
6675111 - INSTATE TRAINING/CONF	28,564	18,280	42,400	46,400	4,000	9.4%
6675112 - OUT OF STATE TRAINING/CO	23,780	3,839	16,000	27,000	11,000	68.8%
667513 - DUES	14,008	1,060	5,000	5,000	-	0.0%
667514 - PROFESSIONAL LICENSES	2,385	4,791	2,500	3,950	1,450	58.0%
667515 - PERIODICAL SUBSCRIPTIONS	951	290	400	400	-	0.0%
667517 - PLANT OPER LICENSE FEES	125	-	400	250	(150)	-37.5%
667521 - POSTAGE - THIRD PARTY	2,172	-	75	75	-	0.0%
667522 - POSTAGE - INTERNAL	6	6	100	100	-	0.0%
667523 - POSTAGE - EXPRESS DELIVER	309	1,055	175	175	-	0.0%
667531 - PRINTING COSTS	938	-	-	-	-	n/a
667533 - FORMS STOCK	-	-	750	750	-	0.0%
667552 - SAFETY TRAINING	-	-	1,600	1,600	-	0.0%
667555 - SAFETY EXPENSES	24,172	11,447	20,800	25,050	4,250	20.4%
667581 - ANNUAL LAND CONTRIB CAPE	-	4,000	-	-	-	n/a
667592 - FOOD SUPPLIES	1,104	769	550	1,250	700	127.3%
667599 - OTHER MISCELLANEOUS	3,955	8,495	-	-	-	n/a
6676 - EXPENSE OFFSET	(25,800)	(12,900)	(25,800)	(25,800)	-	0.0%
Other Expense Total	**106,081**	**65,267**	**71,750**	**113,550**	**41,800**	**58.3%**

.	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Purchased Power						
66151 - POWER - LARGE ENERGY	$473,065	$353,053	$704,898	$693,587	($11,311)	-1.6%
66152 - POWER - LARGE T&D	506,068	341,107	583,160	679,750	96,590	16.6%
66153 - POWER - MEDIUM ENERGY	462,302	233,175	434,875	473,625	38,750	8.9%
66154 - POWER - MEDIUM T&D	259,463	160,154	248,981	329,905	80,924	32.5%
66155 - POWER - SMALL ENERGY	74,814	49,618	81,295	74,155	(7,140)	-8.8%
66156 - POWER - SMALL T&D	80,582	61,343	96,671	120,039	23,368	24.2%
66158 - LOAD RESPONSE	(3,245)	(2,310)	(1,700)	(2,000)	(300)	17.6%
Purchased Power Total	**1,853,050**	**1,196,139**	**2,148,180**	**2,369,061**	**220,881**	**10.3%**
Regulatory/Taxes						
667516 - PERMITS	43,475	9,543	39,000	42,974	3,974	10.2%
667518 - REGULATORY REQUIRED FEES	13,905	2,004	12,795	13,320	525	4.1%
Regulatory/Taxes Total	**57,379**	**11,547**	**51,795**	**56,294**	**4,499**	**8.7%**
Tele/Other Utilties						
66101 - WATER	177,749	102,575	147,580	159,773	12,193	8.3%
66102 - WASTEWATER	109,780	40,301	88,224	103,160	14,936	16.9%
66103 - STORMWATER CHARGES	22,599	9,339	23,598	22,975	(623)	-2.6%
66111 - TELEPHONE LINES	4,140	1,680	4,100	4,140	40	1.0%
66112 - DATA LINES	45,101	22,889	37,936	54,684	16,748	44.1%
66113 - CELLULAR PHONES	5,576	2,189	6,114	5,394	(720)	-11.8%
Tele/Other Utilties Total	**364,944**	**178,973**	**307,552**	**350,126**	**42,574**	**13.8%**
Transportation						
66501 - TRANSPORTATION - INTERNAL	145,468	66,036	148,924	164,739	15,815	10.6%
665019 - TRANS INTERNAL INACTIVE	101,105	43,156	79,052	81,201	2,149	2.7%
66502 - TRANSPORTATION - EXTERNAL	20,106	6,185	18,800	18,600	(200)	-1.1%
66503 - MILEAGE REIMBURSEMENT	4,885	3,818	5,720	6,695	975	17.0%
Transportation Total	**271,564**	**119,195**	**252,496**	**271,235**	**18,739**	**7.4%**
Grand Total	**14,666,587**	**7,404,225**	**15,585,198**	**15,931,634**	**346,436**	**2.2%**

Wastewater Services: Wastewater Administration (B1)

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$321,191	$146,618	$313,144	$303,680	($9,464)	-3.0%
Employee Benefits	150,672	71,216	155,849	143,135	(12,714)	-8.2%
Contracted Services	1,007	264	-	350	350	n/a
Materials & Supplies	46	1,491	2,250	1,950	(300)	-13.3%
Other Expense	31,600	5,799	16,700	30,300	13,600	81.4%
Tele/Other Utilties	3,602	1,552	3,414	3,414	-	0.0%
Transportation	4,729	1,666	3,700	3,700	-	0.0%
Grand Total	**512,849**	**228,605**	**495,057**	**486,529**	**(8,528)**	**-1.7%**
Programs:						
54 - Asset Management	$2,765	$4,252	$85,358	$66,546	($18,812)	-22.0%
98 - Training	37,641	13,704	17,902	30,722	12,820	71.6%
99 - Administration	472,443	210,649	391,797	389,261	(2,536)	-0.6%
Grand Total	**512,849**	**228,605**	**495,057**	**486,529**	**(8,528)**	**-1.7%**
Funds:						
50 - Wastewater General	$512,849	$228,605	$495,057	$486,529	($8,528)	-1.7%
Grand Total	**512,849**	**228,605**	**495,057**	**486,529**	**(8,528)**	**-1.7%**
Headcount:						
Full Time	3	3	3	3	0	0
Part Time	0	0	0	0	0	n/a
Total	**0**	**0**	**0**	**0**	**0**	**n/a**

Wastewater Services: Wastewater Treatment (B3)

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$1,635,721	$828,029	$1,839,064	$2,071,221	$232,157	12.6%
Employee Benefits	708,191	368,464	797,389	862,610	65,221	8.2%
Biosolids Disposal	3,274,450	1,620,348	3,303,887	3,241,202	(62,685)	-1.9%
Chemicals	1,414,395	663,822	1,782,254	1,476,824	(305,430)	-17.1%
Contracted Services	1,241,286	580,229	1,244,243	1,274,241	29,998	2.4%
Heat/Fuel Oil	154,268	113,201	120,386	138,985	18,599	15.4%
Insurance	49,302	33,241	47,933	111,213	63,280	132.0%
Materials & Supplies	495,954	180,863	469,400	507,869	38,469	8.2%
Other Expense	53,227	48,690	31,000	54,800	23,800	76.8%
Purchased Power	1,184,286	752,076	1,445,876	1,609,029	163,153	11.3%
Regulatory/Taxes	56,077	11,547	50,395	54,894	4,499	8.9%
Tele/Other Utilties	232,569	129,497	204,061	225,705	21,644	10.6%
Transportation	86,770	39,904	83,859	90,064	6,205	7.4%
Grand Total	**10,586,496**	**5,369,911**	**11,419,747**	**11,718,657**	**298,910**	**2.6%**
Programs:						
44 - WW Pumping	$31,566	$6,233	$6,189	$6,726	$537	8.7%
45 - WW Treatment	9,943,824	5,083,334	10,797,004	11,036,576	239,572	2.2%
54 - Asset Management	-	-	44,157	23,770	(20,387)	-46.2%
98 - Training	130,087	64,904	141,530	186,191	44,661	31.6%
99 - Administration	481,019	215,440	430,867	465,394	34,527	8.0%
Grand Total	**10,586,496**	**5,369,911**	**11,419,747**	**11,718,657**	**298,910**	**2.6%**
Funds:						
50 - Wastewater General	$609,516	$280,344	$616,554	$675,355	$58,801	9.5%
51 - WW Cape Elizabeth	730,664	361,655	754,510	753,897	(613)	-0.1%
57 - WW Portland	6,952,058	3,625,753	7,818,245	7,632,186	(186,059)	-2.4%
62 - WW Westbrook	-	-	568	-	(568)	-100.0%
64 - WW Joint Westbrook	2,035,942	990,527	1,895,478	1,977,567	82,089	4.3%
66 - WW Peaks Island	258,316	111,632	334,392	325,755	(8,637)	-2.6%
67 - WW North Windham	-	-	-	353,897	353,897	n/a
Grand Total	**10,586,496**	**5,369,911**	**11,419,747**	**11,718,657**	**298,910**	**2.6%**
Headcount:						
Full Time	23	24	24	26	2	8.3%
Part Time	0	0	0	0	0	n/a
Total	**23**	**24**	**24**	**26**	**2**	**8.3%**

Wastewater Services: Wastewater Systems (L9)

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$949,117	$459,448	$1,052,109	$1,021,196	($30,913)	-2.9%
Employee Benefits	427,569	213,717	480,407	441,578	(38,829)	-8.1%
Chemicals	7,185	7,472	12,138	12,138	-	0.0%
Contracted Services	869,507	380,771	922,018	937,865	15,847	1.7%
Heat/Fuel Oil	24,866	9,618	17,834	19,677	1,843	10.3%
Insurance	41,684	21,014	41,604	47,078	5,474	13.2%
Materials & Supplies	247,156	133,278	151,516	196,286	44,770	29.5%
Other Expense	21,253	10,777	24,050	28,450	4,400	18.3%
Purchased Power	668,764	444,063	702,304	722,302	19,998	2.8%
Regulatory/Taxes	1,303	-	1,400	1,400	-	0.0%
Tele/Other Utilties	128,774	47,924	100,077	121,007	20,930	20.9%
Transportation	180,065	77,625	164,937	177,471	12,534	7.6%
Grand Total	**3,567,242**	**1,805,709**	**3,670,394**	**3,726,448**	**56,054**	**1.5%**
Programs:						
41 - Pretreatment	$22,237	$5,702	$27,089	$27,477	$388	1.4%
44 - WW Pumping	2,390,262	1,263,001	2,585,206	2,724,792	139,586	5.4%
45 - WW Treatment	404,168	182,050	405,278	366,750	(38,528)	-9.5%
54 - Asset Management	-	54	31,612	23,660	(7,952)	-25.2%
90 - Vehicles	63,692	43,608	33,533	43,607	10,074	30.0%
95 - Douglass Street	13,715	7,099	22,437	19,734	(2,703)	-12.0%
98 - Training	77,606	29,845	80,131	73,894	(6,237)	-7.8%
99 - Administration	595,561	274,349	485,108	446,534	(38,574)	-8.0%
Grand Total	**3,567,242**	**1,805,709**	**3,670,394**	**3,726,448**	**56,054**	**1.5%**
Funds:						
10 - General	$34,539	$33,843	$36,131	$37,456	$1,325	3.7%
20 - Water General	2,206	1,448	4,382	4,600	218	5.0%
50 - Wastewater General	759,710	341,789	648,650	607,472	(41,178)	-6.3%
51 - WW Cape Elizabeth	427,269	198,671	455,944	451,799	(4,145)	-0.9%
53 - WW Cumberland	683,371	285,811	634,766	648,450	13,684	2.2%
55 - WW Windham LF	60,982	17,500	49,343	53,636	4,293	8.7%
57 - WW Portland	849,588	524,989	974,349	1,024,314	49,965	5.1%
61 - WW Gorham	200,390	96,649	251,395	250,734	(661)	-0.3%
62 - WW Westbrook	184,358	104,076	219,315	221,076	1,761	0.8%
64 - WW Joint Westbrook	196,183	131,524	220,623	225,292	4,669	2.1%
65 - WW Joint LF	92,961	32,241	84,411	90,428	6,017	7.1%
66 - WW Peaks Island	75,684	37,169	91,085	100,886	9,801	10.8%
67 - WW North Windham	-	-	-	10,305	10,305	n/a
Grand Total	**3,567,242**	**1,805,709**	**3,670,394**	**3,726,448**	**56,054**	**1.5%**
Headcount:						
Full Time	13	13	13	12	(1)	-7.7%
Part Time	0	0	0	0	0	n/a
Total	**13**	**13**	**13**	**12**	**(1)**	**-7.7%**

Environmental Services – Purpose Statement

Environmental Services is organized to monitor and protect water quality from watershed to tap and wastewater from collection to discharge.

Core Services

Environmental Services has five core areas of focus. Divided into two groups:

Water Resources Group (A5; orange in org chart)

- The Source Protection Section monitors Sebago Lake and the watershed; inspects development projects in the watershed to minimize their impact; works with watershed partners to install pollution prevention and mitigation projects; works with Sebago Clean Waters partners to help landowners seeking to conserve their land in perpetuity; and delivers outreach products related to lake protection and water quality.

- Environmental Education provides WaterWays environmental lessons and the TroutKids classroom hatcheries experience to sixth grade students in watershed and service area schools. This effort is subcontracted to the Cumberland County Soil and Water Conservation District.

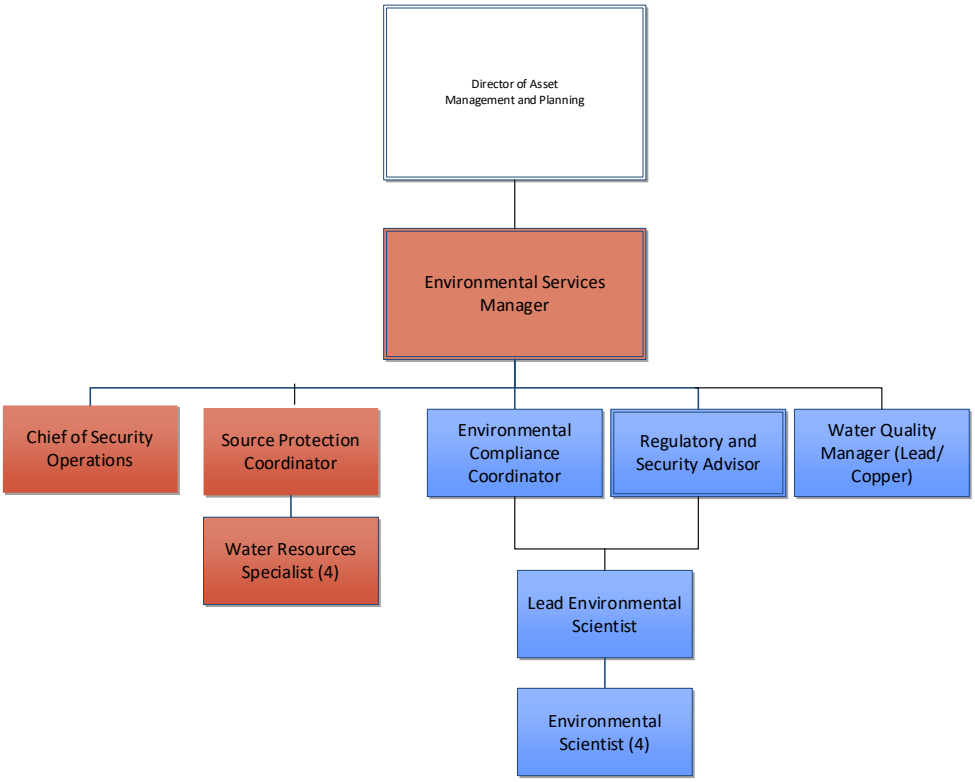
- The Lower Bay Security Group provides daily protection of Sebago Lake by patrolling Lower Bay, enforcing the rules of access to the Sebago Lake Land Reserve, and partnering with first responders to react to land and water incidents in these areas.

Water Quality Group (L6; blue in org chart)

- Environmental Laboratories ensure the proper collection, analysis and reporting of water, wastewater and biosolids samples for several regulatory programs and to support the effective functioning of water and wastewater operations, and source protection. We ensure conduct risk assessments, develop emergency response plans, and maintain compliance with hazardous waste management rules.

- The Environmental Compliance Section is responsible for ensuring PWD meets all requirements of several regulatory programs including the Industrial Pretreatment Programs (IPT) on the wastewater side and of the Total Coliform Rule (TCR) on the water side of our business. The IPT programs are designed to ensure discharges from industrial users do not impact District operations or pollute the Presumpscot River or Casco Bay and the TCR requires monitoring of our water distribution system to protect our customers from waterborne disease.

- The role of Water Quality Programs is to compile, track, display, and report on water and wastewater programs and initiatives that support operations, protect public health and the environment, and inform District decision-makers. This includes tracking water quality inquires, complying with the Lead and Copper Rule, guiding WET testing, and training PWD staff in laboratory and water quality topics.


Director of Asset Management and Planning
Environmental Services Manager
Chief of Security Operations
Source Protection Coordinator
Environmental Compliance Coordinator
Regulatory and Security Advisor
Water Quality Manager (Lead/ Copper)
Water Resources Specialist (4)
Lead Environmental Scientist
Environmental Scientist (4)

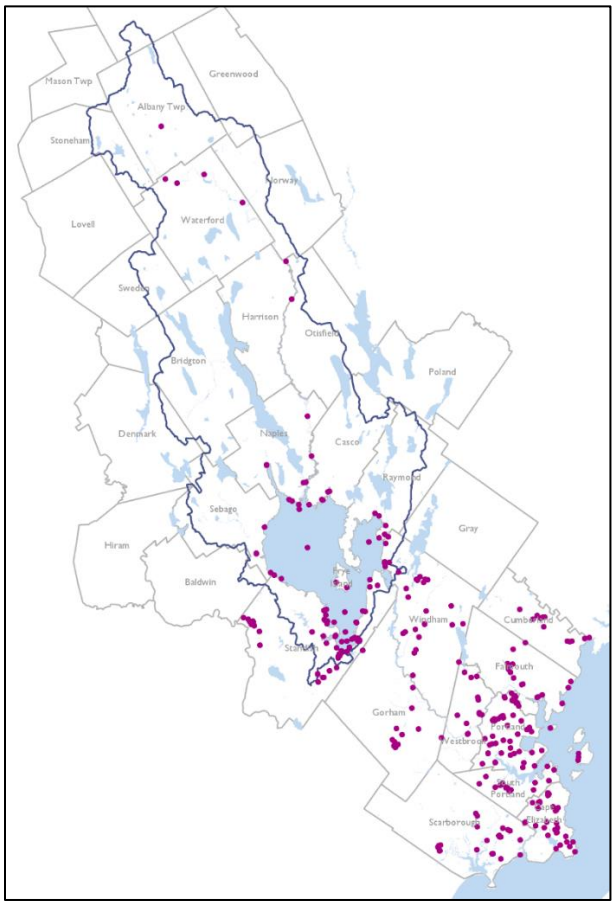


Lab Staff Building Skills and Experience

In the past five years there was a near-complete turnover of the laboratory science staff. Long-time scientists with many decades of experience were either promoted, retired or left the District to pursue other challenges. Each position was filled as it was vacated and the newly hired scientists had to observe, study, practice, and demonstrate proficiency in essentially all the water and wastewater analytical and project work. Turnover in the laboratories on this scale and at this rate hadn't happened previously.

New scientists are hired at the Environmental Scientist I level, which assumes minimal previous lab experience, and, if they meet a series of requirements, are promoted to the more responsible Environmental Scientist position. During the summer of 2025, the most recently hired scientist was promoted and we once again have four environmental scientists staffing our laboratories and managing lab projects.

Key Statistics



A map illustrating all of the District's drinking water quality sampling locations from watershed to tap.

Watershed Monitoring Programs: **10**

Annual Watershed Inspections: 60**0**

Land Reserve Visitors: **20,661**

Land Reserve Violations Issued: **395**

Annual Lower Bay Patrol Hours: **2100**

Annual Lower Bay Violators Cited: **24**

Accredited Laboratory Methods: **28**

Average Annual Number of customer Water Quality Inquiries**: 135**

IPT Industries Regulated: **45**

Total Water Service Lines: **62,000**

TCR Sample Locations: **44**

Performance Benchmarks

Annual Program Metrics – Environmental Services	**2024**	**2025 Projected**	**2026 Predicted**
% Verified - Water Quality Inquiries	10	18	25
Shore Land Zone Inspections	560	700	620
Watershed Properties Improved or Recommendations Made	27	30	28
Lower Bay Water Violations	190	31	25
Land Reserve Violations	324	513	500
Accredited Laboratory Methods	31	28	28
Outreach Events and Presentations	46	35	35
Industrial Pretreatment Notices of Violation Issued	24	24	25
LCRR Inventory Service Lines % Identified	99%	100%	100%
Total Field Verified Water Service Line Pipes	3391	3850	4250

Environmental Services by the Numbers:

Source Protection 2000-2025:

- Completed more than **13,138** watershed inspections
- Provided Lakescaping Reports to **667** watershed property owners.
- Financially supported water quality-related improvements on **306** properties.
- Awarded more than **$356,727** in Lakescaping Grants which, when combined with matching funds, resulted in more than **$1,407,841** in improvements to the shoreland zone of Sebago Lake.
- Maintained **10** ongoing lake and watershed monitoring programs.
- Responded to **570** complaints, **224** of which prevented or mitigated environmental violations and/or pollution.
- Contributed more than **$2,703,367** to assist in the conservation by area land trusts of **17,043** acres of land in the watershed.

Water Resources Security 2005-2025:

- Patrolled Lower Bay by boat and attended the Standish Boat Launch for approximately **28,350** hours combined.
- Patrolled the Sebago Lake Land Reserve by using an all-terrain vehicle (Extended Security patrol) for approximately **2,400**hours combined.
- Issued more than **2,453** warnings for violation of water contact regulations
- Recorded more than **315,084** day-use visits to the Sebago Lake Land Reserve.
- Issued more than **6,023** warnings for violation of Land Reserve Rules.

Environmental Laboratories 2000-2025:

- Consistently analyzed laboratory performance testing samples to maintain accreditation; presently accredited for **14** methods at the East End laboratory and **14** methods at Sebago Lake
- Managed the customer water quality inquiry process to ensure prompt and consistent response to **100-200** calls per year.
- Contributed to the protection of public health by participating in the Maine Healthy Beaches program and analyzing **30** East End Beach samples for Enterococcus bacteria
- Supported water and wastewater operations by providing accurate and timely water and wastewater quality data for regulatory and operational purposes.
- Provided training in water quality and environmental regulation to PWD staff in all departments
- Consolidated most laboratory operations at the East End laboratory in 2023
- Coordinated hazardous waste removals twice per year for both laboratory and operations at **5** PWD facilities
- Led effort for over **$200,000** in financial reimbursement through FEMA's Public Assistance grant program including most recently over **$60,000** for **2** federally declared disasters in 2024
- Trained **4** new lab staff to become fully capable analysts and scientists following departure of **4** long-time scientists.

Environmental Compliance Programs 2018-2025:

- Accomplished the adoption of local limits on Portland and Westbrook industrial dischargers each time facility permits were renewed
- Created, implemented and updated Industrial Waste Surveys of the Portland, Westbrook-Gorham-Windham, Cape Elizabeth and Peaks Island systems to identify Industrial Pretreatment (IPT) industries
- Managed all aspects of the Portland and Westbrook-Gorham IPT programs since 2018

- Migrated IPT processes to the EAM asset management database
- Received 2015 Regional EPA Industrial Pretreatment Program Excellence Award
- Implemented the new Dental Amalgam Rule by collecting one-time certification forms from more than 60 area dentists
- Held four outreach events to connect to industrial pretreatment customers
- Transitioned health care providers and county jail from full permits to BMP permits

Water Quality Programs 2022-2025:

- Researched service line materials on **183** Steep Falls System services and **61,955** Greater Portland System services covering 13 communities
- Developed customer communications, inspected and identified **370** unknown private service lines
- Logged verified pipe material on over **3391** service lines identified during routine field work
- Applied for DWSRF Lead Service Line Replacement Funds and approved to receive **9** million dollars for qualified projects (Hydro Vac Truck, lead/galvanized pipe replacement and GPS PWD services points)
- Uploaded service line inventory data for over **62,000** customer-side services into PWD's asset database
- Coordinated replacement of **4** service lines located in Portland: 1 lead and 3 galvanized requiring replacement (GRR)
- Finalized the LCRR service line inventories for the Steep Falls and Great Portland systems and submitted them to the DWP by October 16, 2024, compliance deadline
- Applied for a State Service Line Inventory Grant and received reimbursement of $133,521.31 for PWD work associated with water service line material identification.

Budget Year 2025 Highlights:

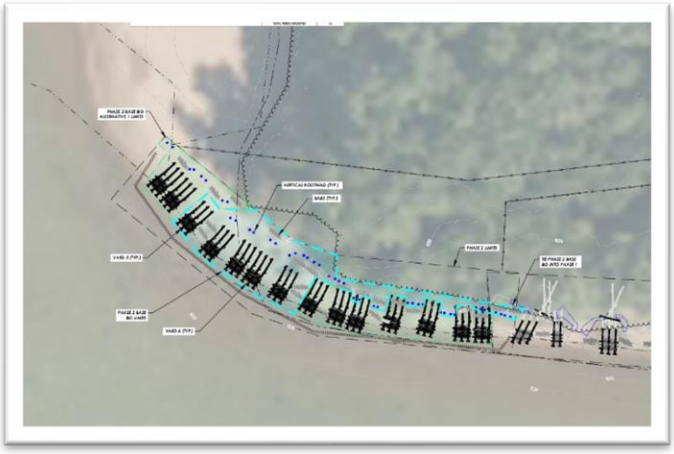
Water Resources Group (A5)

- Continued implementation of a $156,370 federal 319 grant for Phase V of the Sebago Lake Watershed Protection Project. Funds are being utilized to address eroding sites around Sebago Lake, thus reducing the input of phosphorus and protecting water quality.
- Helped conserve a 1,298 acre watershed property, bringing the total number of acres conserved since 2000 to **17,043** acres. Expect to close on another **27** acres later in 2025.
- Partnered with MDOT's railroad division to remove approximately 300' of underground culvert that carries Standish Brook to Sebago Lake. The culvert has long been a maintenance issue causing flooding of neighboring properties and erosion of the stream's floodplain. The stream will now flow unrestricted through District property to Sebago Lake.
- Continued working with MDOT and their consultant to help determine an acceptable route through PWD land for a potential extension of the Mountain Division Rail Trail.
- Co-hosted the seventh annual Woodland Owner Appreciation Day.
- Acquired a 319 grant and continued the second phase of the shoreline stabilization and beach aggradation project at Sebago Lake State Park. Installation of an additional section of 200 ft of living shoreline is planned on one of the most seriously eroding beaches on Sebago Lake.
- Continued the partnership with Cumberland County Soil & Water Conservation District (CCSWCD) to deliver the District's WaterWays and TroutKids lessons in 11 area schools for a total of more than 3000 student-teacher contact hours.

Water Quality Group (L6)

- Provided laboratory support to the Maine Healthy Beach Program by testing East End beach for bacteria throughout the summer.
- Renewed or extended all expiring IPT permits on time; in 2025, 14% of IPT permits expired and were extended or renewed.
- Added Harcros Chemicals in Westbrook as a BMP industry to the Westbrook-Gorham IPT Program.
- Completed inspections of all 45 industries in the Portland and Westbrook-Gorham IPT Programs.
- Submitted and received approval for a revision to the Revised Total Coliform Rule Sampling Plan for the Greater Portland System.
- Reported laboratory-generated drinking water compliance data via the EPA's Compliance Monitoring Data Portal (CMDP) as prescribed by the Maine Drinking Water Program.
- Developed new Water Quality Reports and Maps utilizing PWD's Hach WIMS and Asset Management databases.
- Visually verified pipe material during routine field work, bring the total to over **3700** confirmed service lines. Pipe material verifications are used to validate the accuracy of PWD's historical service records.
- Applied for a State Service Line Inventory Grant and received reimbursement of $133,521.31 for PWD work associated with water service line material identification.

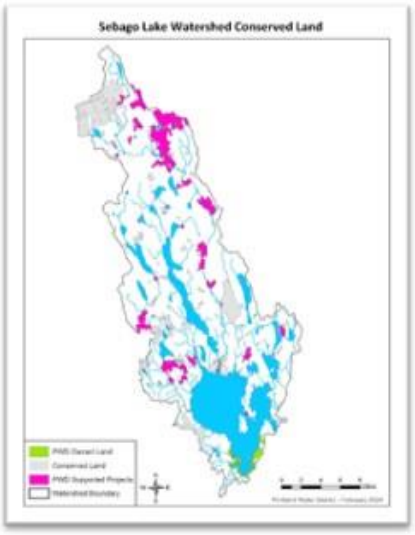
2025 Environmental Services Highlights



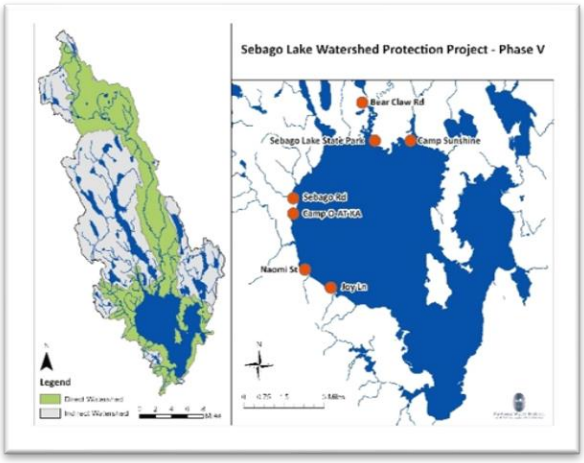
Continued an ongoing partnership with the Sebago Lake State Park. Phase II of a state-of-the-art shoreline stabilization and beach aggradation project has been funded through a federal 319 grant and is in the works.



Co-hosted the seventh annual Woodland Owner Appreciation Day providing a chance for watershed woodland owners to meet with natural resources professionals to help meet their forest management goals.



Helped conserve one new watershed property, bringing the total number of acres conserved since 2000 up to 17,043 acres. Closing on another 27 acres expected later in 2025.



Continued implementation of a $156,370 federal 319 grant for Phase V of the Sebago Lake Watershed Protection Project. Funds are being utilized to address eroding sites around Sebago Lake, thus reducing the input of phosphorus and protecting water quality.

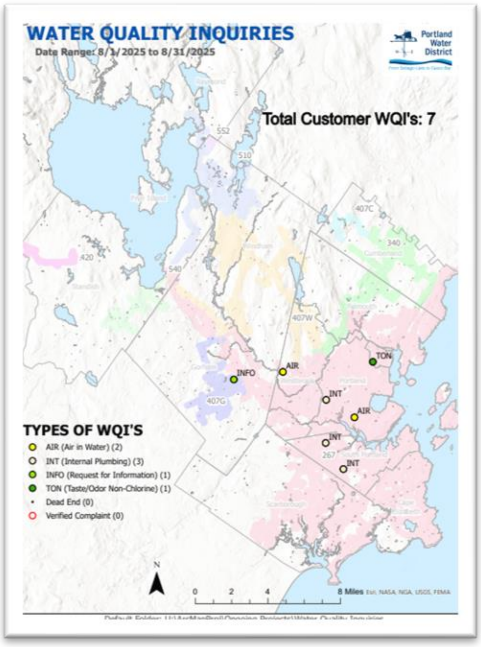
Added Harcros Chemicals as a BMP Industry to the Westbrook-Gorham IPT Program.



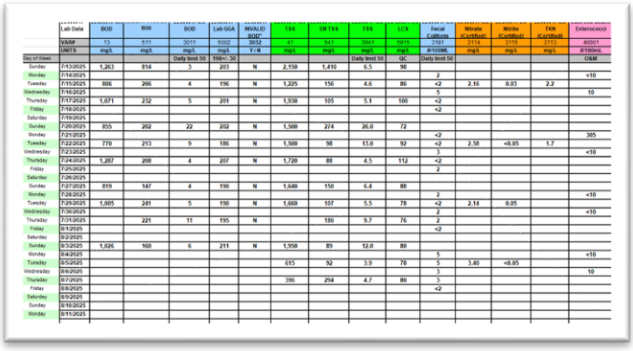
Five additional warning signs were installed to provide a visual indication of the No Trespassing Zone in Lower Bay.

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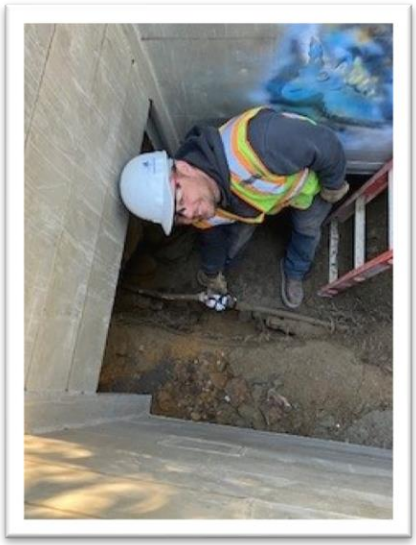
Continued our partnership with CCSWCD to deliver the District's WaterWays and TroutKids lessons to more than 1000 students, totaling over 3000 teaching hours.



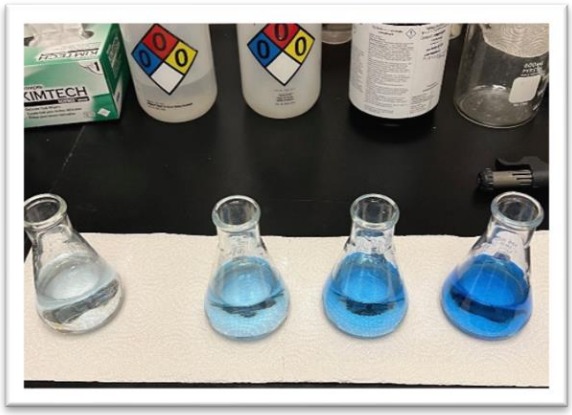
Developed new Water Quality Reports and Maps utilizing PWD's Hach WIMS and Asset Management databases.



Created Lab Data Review Reports for water and wastewater treatment facilities. These reports are reviewed weekly by the lab for quality control.



Visually verified pipe material during routine field work, bring the total to over **3700** confirmed service lines. Pipe material verifications are used to validate the accuracy of PWD's historical service records.



Provided re-fresher training to operators on the ozone residual measurement to improve calibration of on-line ozone monitors at SLWTF.



Coordinated 7 wastewater whole effluent toxicity tests (WET) at wastewater treatment facilities.



Promoted final staff member to full scientist level after they successfully met the requirements required for promotion.



Collected and tested more than 1400 distribution samples (more than 120 each month) to comply with the EPA's Revised Total Coliform Rule.

2026 Environmental Services Projects and Initiatives

Water Resources Group (A5)

- Complete or extend implementation of Sebago Lake Phase V Watershed Improvement Project; PWD received $156,370 in federal 319 grant funding in 2024 to improve eroding sites around Sebago Lake.
- Continue supporting the land conservation efforts of Sebago Clean Waters, including negotiations with the Natural Resources Conservation Service (NRCS) and accomplishing Regional Conservation Partnership Program (RCPP) deliverables including forest conservation.
- Continue to work with a forester to manage PWD-owned watershed forests using the new Forest Management Plan to help guide operations and land management.
- Deploy and maintain the real-time water quality monitoring buoy in Lower Bay.
- Continue collaboration with the Town of Standish to influence successful management of the Rich Memorial Beach and continue to identify mutually beneficial partnership opportunities with the town.
- Work with town Code Enforcement Officers to perform inspections of all property development in the shoreland zone of Sebago Lake.
- Provide technical assistance and grant funding for shoreland zone property owners, road associations and camps, to improve storm water quality and mitigate soil erosion issues.
- Continue the key lake and watershed water quality monitoring programs, analyze the data, and produce and post useful reports.
- Monitor planning board agendas, provide technical assistance, and track large-scale projects such as subdivision and commercial development within the Sebago Lake watershed
- Patrol Lower Bay by boat during summer, ensuring compliance with body contact and trespassing restrictions.
- Patrol Sebago Lake Land Reserve year-round to ensure compliance with District land use policy.
- Implement recommendations of the Maine Forest Service to enhance efforts to mitigate fire risk.
- Provide field oversight of District logging operations and track documentation.
- Support local first responders as requested in response to Sebago Lake rescue incidents.
- Patrol Lower Bay during ice fishing season to minimize impact of activity on water quality.
- Utilize the District's Kubota UTV to patrol the Sebago Lake Land Reserve during the winter months.
- Install more of the redesigned floating No Trespassing signs delineating the 3,000' restriction zone.
- Introduced the concept of bike patrols within the Sebago lake land Reserve.
- Continued the Sebago Lake Land Reserve quarterly newsletter. This newsletter emailed to land users discusses upcoming events and concerns regarding the SLLR.

Water Quality Group (L6)

- Maintain Department of Health and Human Services (DHHS) data quality requirements in each PWD laboratory for accreditation, ethics, and data integrity.
- Continue training new science staff in environmental projects, regulatory requirements, and chemical hygiene.
- Continue safety awareness and improvements through hazard analysis, Global Harmonized System secondary container labeling, chemical inventory procedures and coordinating District hazardous waste removal.

- Participate in Water Research Foundation Project 5363 - Maintaining a Minimum Disinfectant Residual in Distribution Systems.
- Represent PWD at Cumberland County EMA and Cumberland District Public Health Council meetings.
- Provide compliance and operations support to Water Operations, Wastewater Operations, Industrial Pretreatment Programs, the Source Protection program, and Engineering Services.
- Collect samples from the water distribution system to comply with the EPA's Revised Total Coliform Rule.
- Continue managing all aspects of the Westbrook-Gorham and Portland pretreatment programs.
- Renew all expiring Industrial Pretreatment permits.
- Collaborate with the City of Portland on a program for breweries and other alcoholic beverage producers.
- Continue active membership in the MeWEA Industrial Pretreatment Committee.
- Train all four environmental scientists and deploy them to manage PWD's water distribution system monitoring (TCR) program.
- Prepare outreach materials for schools and childcare facilities.
- Research and develop a childcare facility lead sampling program.
- Prepare for new Lead and Copper Rule Improvements (LCRI) that will impact compliance monitoring, tier sampling sites and lead sample analyses.
- Continue routine field investigations to verify and validate service line materials for the required future inventory compliance submissions.
- Update compliance sampling protocols and instructions.
- Revise all required notification materials with revised EPA health effects language (i.e., CCR).
- Create new water quality data reports and maps using Hach WIMS and EAM databases.

2026 Grants to Watershed Partners			
2026 Proposed	**Type**	**Recipient**	**Supports this Environmental Services Section**
$21,750	Lakescaping Grants	Watershed property owners, businesses	Source Protection
Grants of up to $1,000 are made to individual property owners and up to $2,000 to businesses, associations, or municipalities for implementing erosion and sedimentation control BMPs based on our recommendations. A minimum 1:1 match is required.			
$1,000	Monitoring Equipment Support	Watershed Lake Associations	Source Protection
Grants of up to $500 to help fund the purchase of lake and tributary monitoring equipment for watershed lake associations to assist them in protecting lakes upstream of Sebago Lake.			
$1,250	Lake Protection Support	Maine Lakes Society	Source Protection
A contribution of $1,000 to Maine Lakes Society to support their operations and $250 to support their annual conference. Their advocacy benefits all surface supplies including PWD.			
$1,250	Lake Protection Support	Lake Stewards of Maine	Source Protection
A contribution of $1,000 to Lake Stewards of Maine to support their operations and $250 to support their annual conference. Their outreach raises awareness statewide to issues of lake protection, particularly invasive aquatic plants. They conduct training at PWD and for PWD employees on request.			
$1,000	Watershed Organization Support	Raymond Waterways Protective Association (RWPA)	Environmental Education & Outreach, Source Protection
RWPA works on invasive plant control, BMP installation, and does outreach via a newsletter. They work on 319 (erosion control) projects in the indirect watershed of Sebago Lake. They receive matching financial support from the town of Raymond as well as from grants and individual donors.			
$2,000	Land Trust Support	Loon Echo Land Trust	Forest Conservation
The mission of Loon Echo Land Trust (LELT) is to conserve land in the towns of Denmark, Bridgton, Harrison, Naples, Casco, Sebago, and Raymond. LELT's service area encompasses 126,000 acres – nearly half - of the Sebago Lake watershed. As they make progress in pursuit of their mission, our water supply is better protected.			

2026 Grants to Watershed Partners (Continued)			
2026 Proposed	**Type**	**Recipient**	**Supports this Environmental Services Section**
$2,000	Land Trust Support	Western Foothills Land Trust	Forest Conservation
The mission of the Western Foothills Land Trust (MFLT) is to conserve land in the towns of Otisfield, Norway, Bethel and Waterford, among others. WFLT's service area encompasses 54,000 acres – about 20% - of the Sebago Lake watershed.			
$2,000	Land Trust Support	Mahoosuc Land Trust	Forest Conservation
The Mahoosuc Land Trust (MLT) is organized to conserve land in the towns of Norway, Waterford, and Albany township among others.			
$1000	Land Trust Support	Presumpscot Regional Land Trust	Forest Conservation
The Presumpscot Regional Land Trust is organized to conserve land in the towns of Gorham, Gray, Standish, Westbrook, and Windham.			
$600	Maine Water Conference Support	U Maine Mitchell Center	Environmental Education & Outreach
Our support serves an outreach and public relations function, ensuring PWD's name on promotional materials. The conference also provides an opportunity to attract Maine colleges and universities to conduct research on Sebago Lake.			
$32,250	**Total Grant Support to Watershed Partners**		

Industrial Pretreatment Programs

IPT programs were developed for the Portland and Westbrook sewer collection systems in order to shield the treatment works from industrial wastewater that may potentially disrupt proper treatment.

In 2025, the Environmental Compliance Coordinator researched IPT specific software packages to improve the organization, efficiency, and communications for the two IPT programs that we manage. The IPT programs are currently managed in two different programs: PWD's EAM asset management system and Hach WIMS. In 2026, the Environmental Compliance Coordinator, with the help of an Environmental Scientist, will implement the chosen software package.

Key features of the software package include:

- Online portal for industries to upload monitoring data, access their permit, and see upcoming deadlines
- App that will allow the Environmental Compliance Coordinator to more efficiently conduct inspections
- Automatic calculation of compliance for each industry
- Automatic notifications to industries of upcoming deadlines or overdue reports
- Compliance with EPA's electronic reporting rule as part of the roll out

Industrial Pretreatment Program
For the Year Ending December 31, 2024

	Gorham	Portland	Westbrook	Windham
Revenue	2,282	309,137	22,618	-
	Gorham	**Portland**	**Westbrook**	**Windham**
Expense				
Salaries & Wages	8,972	39,593	18,955	1,521
Employee Benefits	4,374	19,295	9,237	743
Transportation	216	980	805	3
Contracted Services	2,011	7,019	3,741	27
Other Expense	177	580	88	8
	15,750	67,467	32,826	2,302
2024 Net Income	(13,468)	241,670	(10,208)	(2,302)
2023 Net Income	(13,439)	229,481	(11,510)	(1,893)
2022 Net Income	(8,085)	254,524	(11,827)	(2,782)
2021 Net Income	(15,014)	244,075	(12,070)	(1,929)
2020 Net Income	(16,403)	206,722	(15,457)	(1,734)

Financial Overview:

There are no changes proposed in permanent staffing for the Environmental Services group in 2026. There will be one additional temporary employee in 2026 as we are adding a laboratory internship. This is intended to assist lab staff on routine laboratory support tasks while building a relationship with local colleges as a means of identifying potential future staff.

Overall, the budget for Environmental Services is increased by $12,937, which is a 0.5% increase over the 2025 budget. This is well below the District's budget target.

A5: Water Resources Section

The 2026 A5 budget has an increase of $2,455 or a 0.2% increase over the 2025 budget. There are some significant increases and offsetting decreases.

- The budget has an increase in Wages-Regular-Temps of $9,241 (12.9%). During 2025, administrative functions that support Lower Bay Security were moved from Water Operations to Environmental Services. Much of this increase is to fund the additional hours needed by the temp security staff to complete these administrative tasks.

- The budget for Technical Services is decreased by $9,250. This reduction is possible because we completed the Land Use/Land Cover project that was contracted through the Muskie School at USM.

- The budget for Sebago Clean Waters operational expenses is increased by $10,000 to a total of $70,000 in 2026. With the approaching end of the federal RCPP award, new funding for staffing and expenses for Sebago Clean Waters will need to be found. This budget proposes an increase in PWD support because of the foundational role the partnership plays; the pace of land conservation and complimentary source protection initiatives has been dramatically higher since the partnership was formed in 2017. To continue the work at this scale, Sebago Clean Waters will use these PWD funds and will need to find the rest of the funding from other sources.

- There is an increase of $4,700 for Asset Purchases. Much of this increase is to purchase replacement parts and enhancements to our Sebago Lake monitoring buoy.

- There is a reduction of $6,400 in the budget for Vendor Purchased Supplies. This reflects reductions in funds budgeted for Education and Outreach items. We eliminated the Education and Outreach Coordinator position in 2024 and these budget reductions are being made because our capacity for doing initiatives of this type is lower.

Financial Overview:

L6: Water Quality Section

The 2026 L6 budget has an increase of $10,482 or a 0.8% increase over the 2025 budget. The increase of $40,015 in Salary & Wages and Employee Benefits is mostly offset by reductions in other expenditures.

There were some notable increases and decreases, including:

- There is an increase of $5,200 to the Wages-Regular-Temps budget. This will be used to hire a temporary, part time laboratory intern.

- The Lab Analysis budget is decreased by $26,750 (-32.1%). There is less permit-required wastewater testing in 2026. This is because permits have cyclical requirements and 2026 happens to be a year with lesser requirements. We also removed money budgeted for testing schools and day care centers for lead. This testing is expected to be a Safe Drinking Water Act requirement several years from now but is not required in 2026.

- The Technical Services budget is reduced by $5,700. This marks the removal of money we budgeted previously in the event our lead service line replacement program required technical assistance. The work was less than anticipated and was completed in-house during 2024-2025.

- The Asset Purchases budget is reduced by $7,500 because we replaced several pieces of lab equipment in 2025 and anticipate fewer replacement items in 2026.

- The Consumable Supplies budget is increased by $9,000 based on quotes provided by laboratory vendors.

Environmental Services: Total

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Sub Group:						
A5 - Water Resources	$1,353,855	$578,149	$1,441,199	$1,443,654	$2,455	0.2%
L6 - Water/WW Laboratory	1,239,201	658,776	1,333,995	1,344,477	10,482	0.8%
Grand Total	**2,593,056**	**1,236,925**	**2,775,194**	**2,788,131**	**12,937**	**0.5%**
Expense Type:						
Salaries & Wages	$1,291,910	$628,218	$1,326,432	$1,391,538	$65,106	4.9%
Employee Benefits	587,133	301,000	631,505	620,130	-11,375	-1.8%
Chemicals	0	0	0	0	0	n/a
Contracted Services	307,453	133,236	343,566	319,426	-24,140	-7.0%
Heat/Fuel Oil	17,105	4,103	24,550	24,550	0	0.0%
Insurance	7,684	4,137	7,500	9,021	1,521	20.3%
Materials & Supplies	140,550	49,800	168,450	168,588	138	0.1%
Other Expense	163,798	80,798	195,636	190,202	-5,434	-2.8%
Purchased Power	4,499	1,945	5,299	5,227	-72	-1.4%
Tele/Other Utilties	9,948	4,460	11,766	9,500	-2,266	-19.3%
Transportation	62,976	29,229	60,490	49,949	-10,541	-17.4%
Grand Total	**2,593,056**	**1,236,925**	**2,775,194**	**2,788,131**	**12,937**	**0.5%**
Headcount:						
Full Time	15	14	14	14	0	0.0%
Part Time	1	1	1	1	0	0.0%
Total	**16**	**15**	**15**	**15**	**0**	**0.0%**

Environmental Services: Total

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Salaries & Wages						
660111 - SALARIES/WAGES NON-UNION	566,403	290,362	585,422	605,656	20,234	3.5%
660121 - WAGES/REGULAR UNION	608,301	301,764	642,976	675,637	32,661	5.1%
660122 - WAGES/OVERTIME UNION	13,673	5,254	23,970	22,033	(1,937)	-8.1%
660123 - WAGES/DOUBLETIME UNION	802	-	2,624	2,331	(293)	-11.2%
660124 - WAGES/STANDBY TIME UNION	-	36	-	-	-	n/a
660131 - WAGES - REGULAR - TEMPS	70,854	30,801	71,440	85,881	14,441	20.2%
66014 - VACATION ACCRUAL	12,776	-	-	-	-	n/a
66015 - SICKTIME ACCRUAL	19,103	-	-	-	-	n/a
Salaries & Wages Total	**1,291,910**	**628,218**	**1,326,432**	**1,391,538**	**65,106**	**4.9%**
Employee Benefits						
660401 - FICA - EMPLOYERS' SHARE	95,855	47,747	111,759	106,460	(5,299)	-4.7%
660405 - SAFETY/WHY PROGRAM ITEMS	3,694	549	4,000	2,950	(1,050)	-26.3%
6604151 - FIELD UNIFORMS	-	5,278	1,200	1,200	-	0.0%
660418 - STIPENDS	800	700	1,600	1,200	(400)	-25.0%
660419 - EMPLOYEE BENEFTS-MISC OTH	8,254	256	9,425	9,385	(40)	-0.4%
660491 - FRINGE BENEFITS-REG/SAL	478,531	246,470	503,521	498,935	(4,586)	-0.9%
Employee Benefits Total	**587,133**	**301,000**	**631,505**	**620,130**	**(11,375)**	**-1.8%**
Contracted Services						
66353 - REPAIR SERVICES	3,079	-	2,900	2,900	-	0.0%
66354 - MAINTENANCE SERVICES	53,028	19,176	50,886	54,636	3,750	7.4%
663546 - MAINTENANCE - SNOW REMOVL	8,375	4,762	9,000	9,500	500	5.6%
663551 - LAB ANALYSIS	54,717	59,695	89,600	62,850	(26,750)	-29.9%
663553 - PHOTOGRAPHY SERVICES	1,500	350	1,500	1,500	-	0.0%
663561 - COMPUTER LICENSES	99	-	500	1,250	750	150.0%
663562 - COMPUTER MAINTENANCE	1,474	-	-	-	-	n/a
663574 - DISPOSAL SERVICES	5,025	2,517	6,850	6,850	-	0.0%
663587 - COURIER SERVICES	4,038	1,814	2,760	4,440	1,680	60.9%
663592 - RECRUITING SERVICES	442	-	-	-	-	n/a
663599 - MISC OTHER SERVICES	13,090	8,190	1,000	1,000	-	0.0%
6636 - TECHNICAL SERVICES	33,139	9,287	45,950	31,000	(14,950)	-32.5%
66363 - CUMB COUNTY SOIL & WATER	52,447	18,946	55,620	56,500	880	1.6%
66361 - SEBAGO CLEAN WATERS	60,000	-	60,000	70,000	10,000	16.7%
66362 - LAKES ENVIRONMENTAL ASSOC	17,000	8,500	17,000	17,000	-	0.0%
Contracted Services Total	**307,453**	**133,236**	**343,566**	**319,426**	**(24,140)**	**-7.0%**
Heat/Fuel Oil						
66166 - UNLEADED GAS	11,523	281	20,000	20,000	-	0.0%
661622 - CONTAINER DELV PROPANE	5,581	3,822	4,550	4,550	-	0.0%
Heat/Fuel Oil Total	**17,105**	**4,103**	**24,550**	**24,550**	**-**	**0.0%**
Insurance						
66599 - PROPERTY & BOILER INSUR	7,684	4,137	7,500	9,021	1,521	20.3%
Insurance Total	**7,684**	**4,137**	**7,500**	**9,021**	**1,521**	**20.3%**

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff%
Materials & Supplies						
6619 - ASSET PURCHASES	22,826	12,541	33,000	30,200	(2,800)	-8.5%
66202 - TOOLS	344	764	3,200	3,100	(100)	-3.1%
66203 - VENDOR PURCHASED SUPPLIES	13,850	2,249	25,900	19,500	(6,400)	-24.7%
662042 - SUPPLIES INVENTORY	1,589	911	2,000	2,150	150	7.5%
662043 - TOOL INVENTORY	2,827	561	1,800	1,800	-	0.0%
66204302 - INVENTORY - PAPER	-	-	300	300	-	0.0%
66204303 - INVENTORY-COMPUTER EQUIP	44	100	1,200	1,100	(100)	-8.3%
662047 - GARAGE INVENTORY	20	-	200	200	-	0.0%
66205 - CONSUMABLE SUPPLIES	99,013	32,657	96,400	103,200	6,800	7.1%
66206 - COMPUTER RELATED EQUIP	35	17	3,450	6,038	2,588	75.0%
663564 - COMPUTER-RELATED EQUIP	-	-	1,000	1,000	-	0.0%
Materials & Supplies Total	**140,550**	**49,800**	**168,450**	**168,588**	**138**	**0.1%**
Other Expense						
66411 - INTERNAL RENTAL CHARGES	53,600	26,800	53,600	53,600	-	0.0%
6642 - EQUIPMENT RENT	-	-	300	300	-	0.0%
66601 - PUBLIC RELATIONS	240	-	1,950	3,200	1,250	64.1%
66609 - OTHER ADVERTISING	1,159	-	3,000	3,300	300	10.0%
6675111 - INSTATE TRAINING/CONF	6,131	4,720	4,800	7,400	2,600	54.2%
6675112 - OUT OF STATE TRAINING/CON	6,274	3,564	13,500	11,500	(2,000)	-14.8%
667513 - DUES	20,377	26,892	31,631	32,025	394	1.2%
667514 - PROFESSIONAL LICENSES	932	4,070	4,525	1,577	(2,948)	-65.1%
667515 - PERIODICAL SUBSCRIPTIONS	69	206	430	525	95	22.1%
667521 - POSTAGE - THIRD PARTY	1,934	868	4,600	4,700	100	2.2%
667522 - POSTAGE - INTERNAL	897	39	1,100	575	(525)	-47.7%
667523 - POSTAGE - EXPRESS DELIVER	273	89	300	400	100	33.3%
667531 - PRINTING COSTS	22,816	4,890	29,900	28,400	(1,500)	-5.0%
667555 - SAFETY EXPENSES	29	-	100	100	-	0.0%
667561 - WATERSHED GRANTS/SUPPORT	43,390	7,100	35,900	35,250	(650)	-1.8%
667591 - UNIFORMS	2,470	1,435	5,150	4,150	(1,000)	-19.4%
667592 - FOOD SUPPLIES	1,556	126	4,850	3,200	(1,650)	-34.0%
667599 - OTHER MISCELLANEOUS	1,649	-	-	-	-	n/a
Other Expense Total	**163,798**	**80,798**	**195,636**	**190,202**	**(5,434)**	**-2.8%**
Purchased Power						
66155 - POWER - SMALL ENERGY	2,444	902	2,734	2,252	(482)	-17.6%
66156 - POWER - SMALL T&D	2,055	1,043	2,565	2,975	410	16.0%
Purchased Power Total	**4,499**	**1,945**	**5,299**	**5,227**	**(72)**	**-1.4%**
Tele/Other Utilties						
66101 - WATER	158	83	406	440	34	8.4%
66111 - TELEPHONE LINES	156	-	2,000	-	(2,000)	-100.0%
66112 - DATA LINES	5,333	2,459	3,900	2,940	(960)	-24.6%
66113 - CELLULAR PHONES	4,301	1,918	5,460	6,120	660	12.1%
Tele/Other Utilties Total	**9,948**	**4,460**	**11,766**	**9,500**	**(2,266)**	**-19.3%**
Transportation						
66501 - TRANSPORTATION - INTERNAL	18,129	8,141	23,033	13,938	(9,095)	-39.5%
665019 - TRANS INTERNAL INACTIVE	28,063	12,036	20,567	19,721	(846)	-4.1%
66502 - TRANSPORTATION - EXTERNAL	-	129	-	-	-	n/a
66503 - MILEAGE REIMBURSEMENT	9,284	5,173	9,390	8,790	(600)	-6.4%
665018 - TRANS - LAKE BOAT	7,500	3,750	7,500	7,500	-	0.0%
Transportation Total	**62,976**	**29,229**	**60,490**	**49,949**	**(10,541)**	**-17.4%**
Grand Total	**2,593,056**	**1,236,925**	**2,775,194**	**2,788,131**	**12,937**	**0.5%**

Environmental Services: Water Resources Section (A5)

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$659,392	$314,548	$662,735	$690,657	$27,922	4.2%
Employee Benefits	285,580	147,717	311,634	297,428	(14,206)	-4.6%
Contracted Services	227,346	62,071	235,366	242,676	7,310	3.1%
Heat/Fuel Oil	17,105	4,103	24,550	24,550	-	0.0%
Insurance	7,684	4,137	7,500	9,021	1,521	20.3%
Materials & Supplies	19,667	4,283	50,350	47,588	(2,762)	-5.5%
Other Expense	79,400	15,857	90,345	85,695	(4,650)	-5.1%
Purchased Power	4,499	1,945	5,299	5,227	(72)	-1.4%
Tele/Other Utilties	5,376	2,574	7,026	5,420	(1,606)	-22.9%
Transportation	47,805	20,914	46,394	35,392	(11,002)	-23.7%
Grand Total	**1,353,855**	**578,149**	**1,441,199**	**1,443,654**	**2,455**	**0.2%**
Programs:						
28 - Monitoring	$401,423	$151,474	$363,732	$372,846	$9,114	2.5%
29 - Watershed Grant	15,314	5,784	42,863	43,639	776	1.8%
32 - Lead/Copper Compliance	3,688	1,131	9,178	9,348	170	1.9%
41 - Pretreatment	5,683	2,420	25,700	26,175	475	1.8%
56 - Tech Ops Support	38,450	18,504	90,459	101,519	11,060	12.2%
63 - Sample Analysis	-	-	-	6,824	6,824	n/a
78 - Education	59,171	25,463	91,119	79,964	(11,155)	-12.2%
82 - Lake Security - Land	223,547	98,265	197,757	191,496	(6,261)	-3.2%
83 - Customer Outreach	111,657	49,461	173,702	167,699	(6,003)	-3.5%
84 - Lake Security - Water	60,704	26,064	82,422	91,996	9,574	11.6%
98 - Training	17,151	11,434	36,613	36,877	264	0.7%
99 - Administration	417,065	188,149	327,654	315,271	(12,383)	-3.8%
Grand Total	**1,353,855**	**578,149**	**1,441,199**	**1,443,654**	**2,455**	**0.2%**
Funds:						
10 - General	$325,729	$139,446	$171,878	$174,928	$3,050	1.8%
20 - Water General	1,022,443	436,284	1,243,621	1,235,727	(7,894)	-0.6%
50 - Wastewater General	3,741	2,235	22,947	23,371	424	1.8%
57 - WW Portland	1,501	185	1,835	1,869	34	1.9%
61 - WW Gorham	441	-	-	-	-	n/a
62 - WW Westbrook	-	-	918	935	17	1.9%
67 - WW North Windham	-	-	-	6,824	6,824	n/a
Grand Total	**1,353,855**	**578,149**	**1,441,199**	**1,443,654**	**2,455**	**0.2%**

Environmental Services: Water Quality Section (L6)

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$632,518	$313,670	$663,697	$700,881	$37,184	5.6%
Employee Benefits	301,553	153,283	319,871	322,702	2,831	0.9%
Chemicals	-	-	-	-	-	n/a
Contracted Services	80,106	71,165	108,200	76,750	(31,450)	-29.1%
Materials & Supplies	120,883	45,517	118,100	121,000	2,900	2.5%
Other Expense	84,397	64,941	105,291	104,507	(784)	-0.7%
Tele/Other Utilties	4,573	1,886	4,740	4,080	(660)	-13.9%
Transportation	15,170	8,315	14,096	14,557	461	3.3%
Grand Total	**1,239,201**	**658,776**	**1,333,995**	**1,344,477**	**10,482**	**0.8%**
Programs:						
44 - WW Pumping	$96,263	$45,630	$108,883	$35,546	-$73,337	-67.4%
45 - WW Treatment	-	-	-	81,335	81,335	n/a
41 - Pretreatment	90,425	45,994	159,736	169,750	10,014	6.3%
56 - Tech Ops Support	362,588	181,652	177,673	191,436	13,763	7.7%
63 - Sample Analysis	181,120	97,420	446,080	418,397	(27,683)	-6.2%
78 - Education	769	-	376	547	171	45.5%
98 - Training	53,193	25,033	42,271	44,232	1,961	4.6%
99 - Administration	454,843	263,046	398,976	403,234	4,258	1.1%
Grand Total	**1,239,201**	**658,776**	**1,333,995**	**1,344,477**	**10,482**	**0.8%**
Funds:						
10 - General	$435,983	$220,456	$325,457	$340,204	$14,747	4.5%
20 - Water General	440,836	226,607	509,406	473,277	(36,129)	-7.1%
30 - Water Standish	-	22,745	-	400	400	n/a
50 - Wastewater General	256,407	134,732	319,895	361,209	41,314	12.9%
51 - WW Cape Elizabeth	4,395	1,007	11,819	3,377	(8,442)	-71.4%
55 - WW Windham LF	1,536	-	3,848	3,919	71	1.8%
57 - WW Portland	64,536	31,060	97,041	98,299	1,258	1.3%
61 - WW Gorham	8,453	3,063	8,541	9,196	655	7.7%
62 - WW Westbrook	15,441	4,878	30,929	33,590	2,661	8.6%
64 - WW Joint Westbrook	9,536	13,402	17,843	14,574	(3,269)	-18.3%
66 - WW Peaks Island	2,079	825	9,216	4,732	(4,484)	-48.7%
67 - WW North Windham	-	-	-	1,700	1,700	n/a
Grand Total	**1,239,201**	**658,776**	**1,333,995**	**1,344,477**	**10,482**	**0.8%**
Headcount:						
Full Time	8	8	8	8	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**8**	**8**	**8**	**8**	**0**	**0.0%**

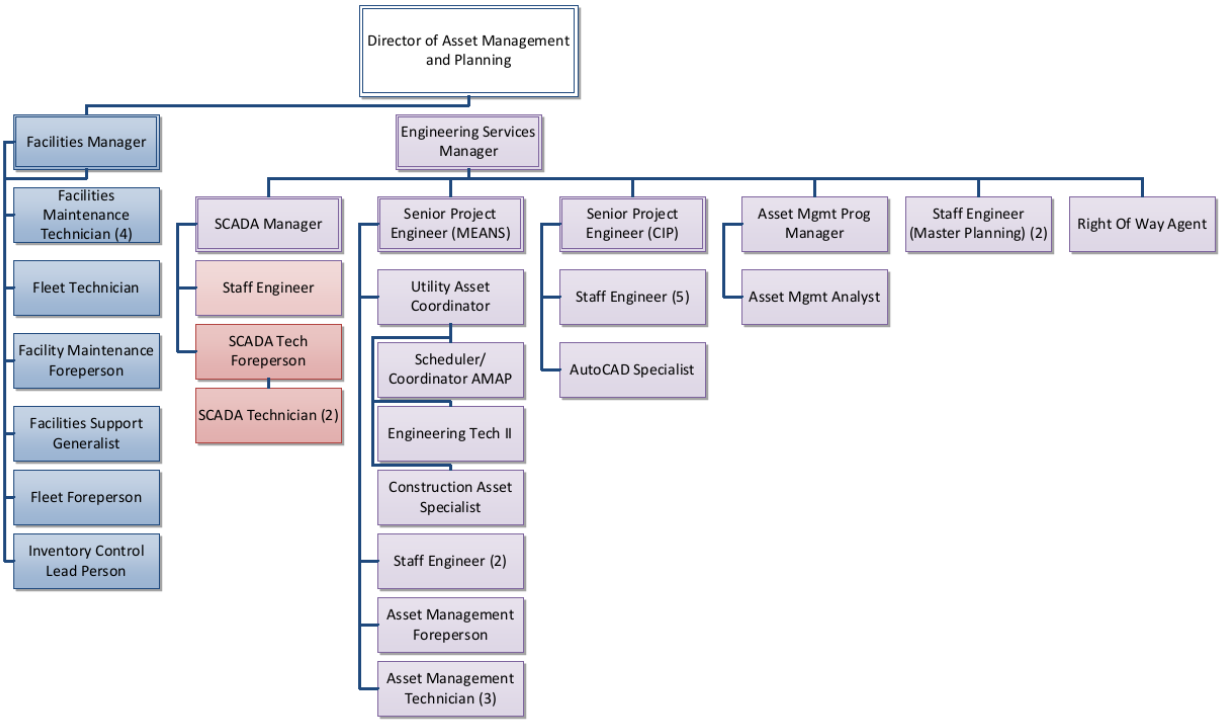
Engineering Services - Purpose Statement

To plan and support the design and construction of water, wastewater and administrative infrastructure using an asset management approach to infrastructure development and maintenance.

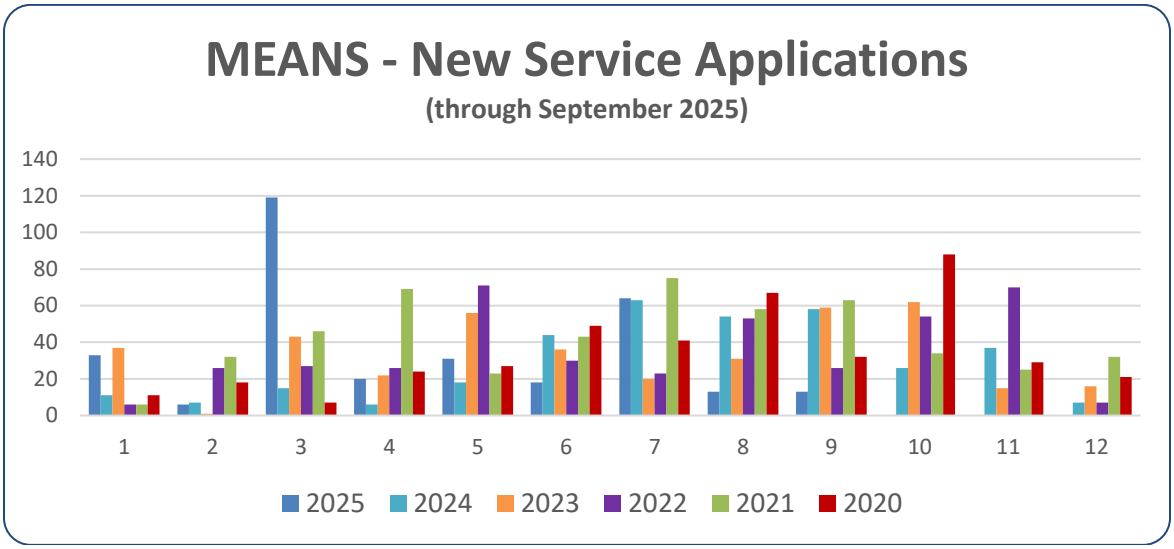
Core Services

Engineering Services is responsible for providing engineering and facilities maintenance services to internal and external customers. They are responsible for the following services:

- Manage planning and design of developer-installed water and sewer infrastructure and management of field and facilities assets.
- Support long range planning, alternatives evaluation, and detailed design development of water main renewal programs as well as treatment and pumping facility projects; provide construction oversight/recordkeeping for all infrastructure projects. (Asset Engineering Services Group-E2; purple in organization chart)
- Responsible for operation and maintenance of administrative facilities; provide facility support services including garage, structural maintenance and stock room services (Facility Services Group-C1; blue in organization chart).
- Provide design, installation, maintenance and technical support of the Supervisory Control and Data Acquisition (SCADA) systems (SCADA Services Group-E7; red in organization chart).



Key Statistics



Graphs shows the variations of work load between years that generally starts to increase in March and peaks in October. Because the work is dependent on customer's requests, there are significant variances between the monthly number of new services initiated, which is a challenge for resource allocation.

Assets in the Asset Information Management System (AIM)

Facilities	152
Facility Processes & Systems	1375
Equipment/Components	12,809
Vehicles/Heavy Equipment	196
Water Service Association Assets (meters, backflows, etc.)	328,548
Water Field Assets	55,230
Sewer Field Assets	7,265
Real Estate Interests	3,306
Total Assets	**408,881**

Performance Benchmarks

Goal – Reliable & Sustainable Service	**2024 Actual**	**2025 Budget**	**2026 Budget**
Leaks per 100 miles of main	10	<10	<10
Main Renewals, feet	13,035	12,000	13,000
Main Extensions, feet	12,900	25,000	25,000
Goal – High Value			
New Water Services	324	450	450
Goal – High Performance and Supportive Work Environment			
Employee Training Hours	84	80	80

Accomplishments

- Continued progress with the water and wastewater master plan, completed machine learning (AI) supported Likelihood of Failure (LOF) analysis for water main assets, and moved forward with condition assessment for large diameter pressurized pipes.
- Provided project management, coordination and design support related to design and construction of new wastewater collection and treatment infrastructure system in North Windham.
- Managed construction and completion of the East End Wastewater Treatment Facility (EEWWTF) Secondary Clarifiers and Primary Sludge Upgrades.
- Began a comprehensive EEWWTF Design-Build project which will include upgrades to several major process systems over several years.
- Supported design and construction of repairs to the Steep Falls Water Treatment Facility's Radon treatment system.
- Continued rollout and development of the computerized maintenance management system (CMMS) software, EAM (Central Square), as part of our Asset Management Program.
- System-wide SCADA reliability and improvements, which included initial efforts to connect SCADA to the District's CMMS.
- Updated the District's SCADA historian software to the newest version, rolled out and trained staff on its use.
- Worked with water, wastewater operations and environmental services staff to improve asset data.
- Managed design/installation nearly 5 miles of water main renewals and extensions.

2025 Projects and Initiatives

Goals – Reliability and Sustainable Service

- Manage final construction, and startup of the new North Windham wastewater collection and treatment system using a Construction Manager at Risk (CMAR), a form of design-build.
- Manage and support vertical design-build projects addressing multiple process systems at EEWWTF and SLWTF.
- Manage and support water main renewal projects and resulting water main prioritization.
- Continue to lead and coordinate district-wide asset management efforts, including: refining LOS tracking, maintenance scheduling, and refinement of the asset registry.
- Continue working on strategic master planning to better clarify future investments and funding requirements.
- Manage facilities projects including electrical, HVAC and roof upgrades.
- Provide core support of Engineering technologies including SCADA, CMMS, and other software.
- Support improved use of operational data analytics for business processes across the organization.

Goal – High Performance and Supportive Work Environment

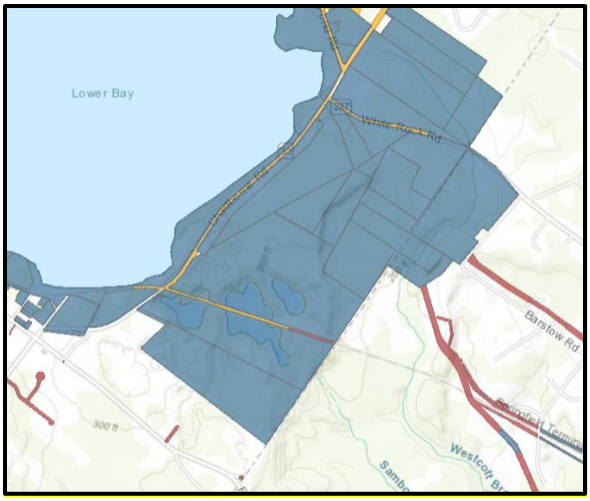
- Maintain an average of 80 hours of training per employee.
- Continue to support ongoing workplace safety management and training.
- Continue to provide on-the-job learning opportunities for developing staff experience.

2025 Highlights

Managed and supported North Windham sewer system design and construction.



Continued development of core Asset Management CMMS platform, including capital project tracking tools, improvement of maintenance standardization, and asset registry refinements.



Began initiative to improve processes and automation at SLWTF, with the goal of one day reducing or eliminating overnight shifts.



Managed and supported the EEWWTF Secondary Clarifier and Primary Sludge Upgrade

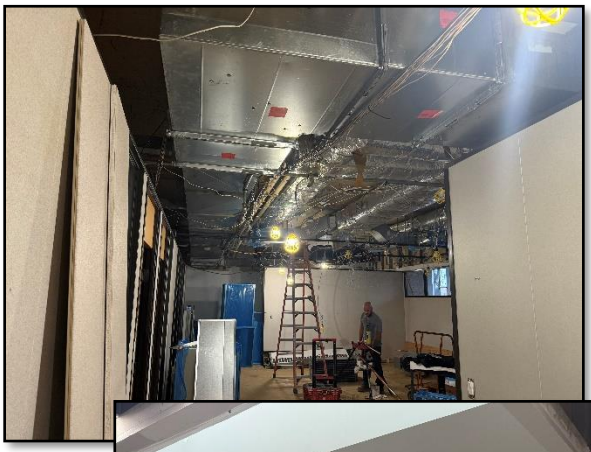


Delivered a project to replace the power supply and controls for the Sebago Heights Water Booster Station.





Douglass Street Facility – Completed the second floor improvements, and began work on HVAC and office improvements for 3rd floor, Finance and IT areas.



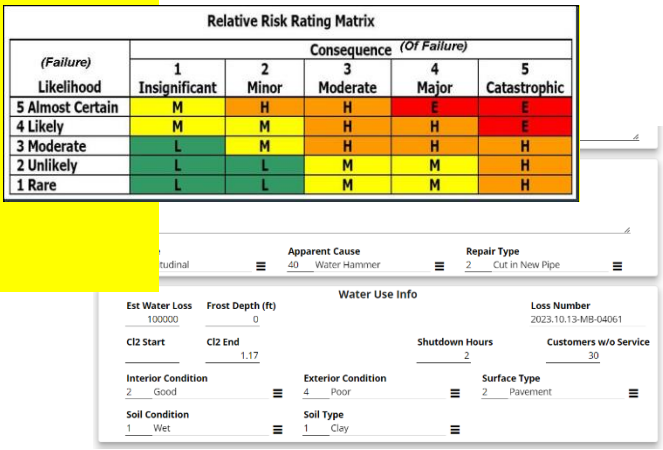


2026 Projects and Initiatives

Manage and support construction for federally funded lead and copper rule related galvanized pipe replacements.



Continue strategic master planning in key areas: assessing and planning for large-diameter pipes and also coordinating asset risk across the district.



Relative Risk Rating Matrix

(Failure) Likelihood	Consequence (Of Failure) 1 Insignificant	2 Minor	3 Moderate	4 Major	5 Catastrophic
5 Almost Certain	M	H	H	E	E
4 Likely	M	M	H	H	E
3 Moderate	L	M	H	H	H
2 Unlikely	L	L	M	M	H
1 Rare	L	L	M	M	H

Continue progress with the design-build project at EEWWTF, addressing process and equipment upgrades for several systems including dewatering.



Lead program to prioritize, design and construct water main replacements in the service area.



Initiate and manage the design-build project at the SLWTF which will address Ozone disinfection, chemical storage and delivery, and other processes at the facility.



Continue to support design-build construction of North Windham wastewater system and prepare for startup.



Financial Overview

The Engineering Services 2026 budget request is $6,397,747 which is $579,333 or 10.0% higher than last year's budget. The department consists of 3 subgroups – Facility Services (C1), Asset Engineering (E2) and SCADA Services (E7).

C1 - Facility Services' budget increased by $126,542 or 5.3%. In addition to Salary & Wage increases, the difference reflected higher insurance and transportation costs at an increase of 52.3% and 25.2% respectively. Additionally, increased costs are expected for utilities and contracted maintenance.

E2 - Asset Engineering's budget increased by $439,723 or 15.2%. Much of the increase is reflected in the Salary & Wage and Employee Benefits which includes changes in technical staffing. An Engineering position was added to the group to assist with MEANS efforts and Capital Projects efforts (this headcount was transferred from Water (A1)). Other increases included software licensing costs, insurance, and transportation.

E7 - SCADA Services' budget increased $13,068 or 2.4% primarily attributed to Salaries & Wages increases.

Engineering Services – Total

Financial Summary

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Sub Group:						
C1 - Facilities Services	$2,487,311	$1,275,306	$2,373,612	$2,500,154	$126,542	5.3%
E2 - Asset Engineering	2,679,388	1,548,995	2,895,311	3,335,034	439,723	15.2%
E7 - Scada Services Group	556,957	246,966	549,491	562,559	13,068	2.4%
Grand Total	**5,723,655**	**3,071,267**	**5,818,414**	**6,397,747**	**579,333**	**10.0%**
Expense Type:						
Salaries & Wages	$2,702,107	$1,460,693	$2,968,986	$3,247,252	$278,266	9.4%
Employee Benefits	1,269,981	707,602	1,433,243	1,496,223	62,980	4.4%
Contracted Services	673,012	310,986	558,770	624,830	66,060	11.8%
Deferred Cost W/O	2,004	-	-	100,000	100,000	n/a
Heat/Fuel Oil	67,555	53,529	63,107	68,019	4,912	7.8%
Insurance	53,195	36,085	51,177	77,952	26,775	52.3%
Materials & Supplies	695,640	363,958	531,490	517,648	(13,842)	-2.6%
Other Expense	(72,766)	(34,449)	(144,365)	(143,515)	850	-0.6%
Purchased Power	116,454	57,095	126,857	117,905	(8,952)	-7.1%
Regulatory/Taxes	1,355	1,302	3,000	1,700	(1,300)	-43.3%
Tele/Other Utilties	99,134	55,809	101,919	113,320	11,401	11.2%
Transportation	115,985	58,657	124,230	176,413	52,183	42.0%
Grand Total	**5,723,655**	**3,071,267**	**5,818,414**	**6,397,747**	**579,333**	**10.0%**
Headcount:						
Full Time	34	37	37	37	0	0.0%
Part Time	2	2	2	2	0	0.0%
Total	**36**	**39**	**39**	**39**	**0**	**0.0%**

Engineering Services – Total

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Salaries & Wages						
660111 - SALARIES/WAGES NON-UNION	$1,477,777	$868,193	$1,747,697	$1,957,364	$209,667	12.0%
660121 - WAGES/REGULAR UNION	1,120,763	574,259	1,222,637	1,276,504	53,867	4.4%
660122 - WAGES/OVERTIME UNION	24,031	16,035	18,398	33,220	14,822	80.6%
660123 - WAGES/DOUBLETIME UNION	942	707	945	1,908	963	101.9%
660124 - WAGES/STANDBY TIME UNION	3,682	738	3,253	1,861	(1,392)	-42.8%
660131 - WAGES - REGULAR - TEMPS	16,610	760	56,240	59,200	2,960	5.3%
66014 - VACATION ACCRUAL	18,787	-	-	-	-	n/a
66015 - SICKTIME ACCRUAL	39,514	-	-	-	-	n/a
660125 - OPEN POSITIONS	-	-	(80,184)	(82,805)	(2,621)	3.3%
Salaries & Wages Total	**2,702,107**	**1,460,693**	**2,968,986**	**3,247,252**	**278,266**	**9.4%**
Employee Benefits						
660401 - FICA - EMPLOYERS' SHARE	208,635	110,733	227,129	248,409	21,280	9.4%
660405 - SAFETY/WHY PROGRAM ITEMS	8,305	1,759	6,525	6,325	(200)	-3.1%
660411 - MEALS ALLOWANCE	10	70	100	100	-	0.0%
660413 - PWD TRAINING PROGRAM	1,092	-	-	-	-	n/a
660418 - STIPENDS	1,400	1,600	2,400	2,700	300	12.5%
660419 - EMPLOYEE BENEFTS-MISC OTH	9,611	1,836	12,417	11,663	(754)	-6.1%
660491 - FRINGE BENEFITS-REG/SAL	1,040,929	591,604	1,184,672	1,227,026	42,354	3.6%
Employee Benefits Total	**1,269,981**	**707,602**	**1,433,243**	**1,496,223**	**62,980**	**4.4%**
Contracted Services						
6631 - ENGINEERING SERVICES	45,831	3,419	10,000	10,000	-	0.0%
663521 - TRAFFIC CONTROL	1,800	-	-	-	-	n/a
663527 - EMERGENCY RESPONSE- FEMA	3,882	-	-	-	-	n/a
66353 - REPAIR SERVICES	79,393	32,114	29,500	40,500	11,000	37.3%
66354 - MAINTENANCE SERVICES	357,164	150,527	315,600	338,000	22,400	7.1%
663546 - MAINTENANCE - SNOW REMOVL	26,125	14,750	35,000	41,500	6,500	18.6%
663561 - COMPUTER LICENSES	28,058	14,732	26,200	98,800	72,600	277.1%
663562 - COMPUTER MAINTENANCE	59,296	74,851	60,000	2,500	(57,500)	-95.8%
663563 - COMPUTER CONSULTING/OTHER	-	-	600	600	-	0.0%
663574 - DISPOSAL SERVICES	12,019	6,403	18,600	15,600	(3,000)	-16.1%
663587 - COURIER SERVICES	12,114	5,592	8,270	13,330	5,060	61.2%
663588 - EQUIPMENT MAINTENANCE	19	-	-	-	-	n/a
663592 - RECRUITING SERVICES	8,873	1,460	7,500	6,500	(1,000)	-13.3%
6635985 - VEHICLE FLEET GPS SERVICE	25,997	-	30,000	40,000	10,000	33.3%
663599 - MISC OTHER SERVICES	12,440	7,138	12,500	12,500	-	0.0%
6636 - TECHNICAL SERVICES	-	-	5,000	5,000	-	0.0%
Contracted Services Total	**673,012**	**310,986**	**558,770**	**624,830**	**66,060**	**11.8%**
Heat/Fuel Oil						
66166 - UNLEADED GAS	14,099	7,230	11,000	17,100	6,100	55.5%
661621 - PIPELINE DELV NATURAL GAS	53,456	46,299	52,107	50,919	(1,188)	-2.3%
Heat/Fuel Oil Total	**67,555**	**53,529**	**63,107**	**68,019**	**4,912**	**7.8%**

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Insurance						
66593 - UMBRELLA INSURANCE COVER	$3,568	$0	$5,232	$0	($5,232)	-100.0%
66599 - PROPERTY & BOILER INSUR	9,607	6,657	10,456	10,800	344	3.3%
6656 - VEHICLE INSURANCE	40,021	29,427	35,489	67,152	31,663	89.2%
Insurance Total	**53,195**	**36,085**	**51,177**	**77,952**	**26,775**	**52.3%**
Materials & Supplies						
6619 - ASSET PURCHASES	58,708	19,215	45,000	46,000	1,000	2.2%
66202 - TOOLS	14,425	8,252	16,675	16,675	-	0.0%
66203 - VENDOR PURCHASED SUPPLIES	314,251	142,552	189,650	212,200	22,550	11.9%
662041 - MATERIALS INVENTORY	(2,486)	(12,143)	7,150	7,250	100	1.4%
662042 - SUPPLIES INVENTORY	33,970	13,634	14,175	15,075	900	6.3%
662043 - TOOL INVENTORY	14,131	9,203	7,300	7,950	650	8.9%
66204301 - INVENTORY - TONER	(126)	1,920	500	500	-	0.0%
66204302 - INVENTORY - PAPER	137	98	250	250	-	0.0%
66204303 - INVENTORY-COMPUTER EQUIP	2,775	4,429	2,200	3,200	1,000	45.5%
662044 - METER INVENTORY	22,681	42,445	-	-	-	n/a
662046 - HYDRANT INVENTORY	(11,204)	781	-	-	-	n/a
662047 - GARAGE INVENTORY	11,850	6,750	7,275	7,050	(225)	-3.1%
66204701 - INVENTORY - UNLEADED GAS	139,256	70,672	140,915	111,673	(29,242)	-20.8%
66204702 - INVENTORY - DIESEL	75,474	34,993	64,800	55,575	(9,225)	-14.2%
66204703 - INVENTORY - TIRES	10,964	15,518	13,000	13,000	-	0.0%
66205 - CONSUMABLE SUPPLIES	140	175	1,550	1,450	(100)	-6.5%
66206 - COMPUTER RELATED EQUIP	10,694	5,465	21,050	19,800	(1,250)	-5.9%
Materials & Supplies Total	**695,640**	**363,958**	**531,490**	**517,648**	**(13,842)**	**-2.6%**
Other Expense						
6642 - EQUIPMENT RENT	654	-	3,500	3,500	-	0.0%
6675111 - INSTATE TRAINING/CONF	26,722	13,916	24,500	29,500	5,000	20.4%
6675112 - OUT OF STATE TRAINING/CON	13,679	14,148	19,000	25,000	6,000	31.6%
667513 - DUES	1,398	325	2,500	2,500	-	0.0%
667514 - PROFESSIONAL LICENSES	4,919	2,037	3,900	4,000	100	2.6%
667515 - PERIODICAL SUBSCRIPTIONS	897	113	800	800	-	0.0%
667522 - POSTAGE - INTERNAL	72	158	475	475	-	0.0%
667523 - POSTAGE - EXPRESS DELIVER	578	381	600	600	-	0.0%
667552 - SAFETY TRAINING	-	-	750	500	(250)	-33.3%
667555 - SAFETY EXPENSES	1,355	2,011	1,000	-	(1,000)	-100.0%
667592 - FOOD SUPPLIES	63	360	500	1,000	500	100.0%
667599 - OTHER MISCELLANEOUS	2,587	925	1,550	1,550	-	0.0%
6676 - EXPENSE OFFSET	(125,691)	(68,824)	(203,440)	(212,940)	(9,500)	4.7%
Other Expense Total	**(72,766)**	**(34,449)**	**(144,365)**	**(143,515)**	**850**	**-0.6%**
Purchased Power						
66153 - POWER - MEDIUM ENERGY	81,415	36,453	85,301	73,965	(11,336)	-13.3%
66154 - POWER - MEDIUM T&D	31,227	17,791	36,604	39,088	2,484	6.8%
66155 - POWER - SMALL ENERGY	2,044	1,383	2,537	2,071	(466)	-18.4%
66156 - POWER - SMALL T&D	1,768	1,468	2,415	2,781	366	15.2%
Purchased Power Total	**116,454**	**57,095**	**126,857**	**117,905**	**(8,952)**	**-7.1%**

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Regulatory/Taxes						
667516 - PERMITS	$1,355	$1,302	$3,000	$1,700	($1,300)	-43.3%
Regulatory/Taxes Total	**1,355**	**1,302**	**3,000**	**1,700**	**(1,300)**	**-43.3%**
Tele/Other Utilties						
66101 - WATER	5,574	2,949	4,000	4,000	-	0.0%
66102 - WASTEWATER	7,027	3,453	6,000	6,000	-	0.0%
66103 - STORMWATER CHARGES	16,833	7,014	17,648	17,105	(543)	-3.1%
66111 - TELEPHONE LINES	23,086	9,566	21,960	22,960	1,000	4.6%
66112 - DATA LINES	39,364	29,376	44,616	53,940	9,324	20.9%
Tele/Other Utilties Total	**99,134**	**55,809**	**101,919**	**113,320**	**11,401**	**11.2%**
Transportation						
66501 - TRANSPORTATION - INTERNAL	38,829	19,852	60,018	77,562	17,544	29.2%
665019 - TRANS INTERNAL INACTIVE	70,811	34,785	56,912	90,851	33,939	59.6%
66502 - TRANSPORTATION - EXTERNAL	2,990	1,301	3,850	4,050	200	5.2%
66503 - MILEAGE REIMBURSEMENT	3,356	2,719	3,450	3,950	500	14.5%
Transportation Total	**115,985**	**58,657**	**124,230**	**176,413**	**52,183**	**42.0%**
Deferred Cost W/O						
66754 - DEFERRED COSTS WRITE OFF	2,004	-	-	100,000	100,000	n/a
Deferred Cost W/O Total	**2,004**	**-**	**-**	**100,000**	**100,000**	**n/a**
Grand Total	**5,723,655**	**3,071,267**	**5,818,414**	**6,397,747**	**579,333**	**10.0%**

Engineering Services - Facilities Services (C1)

Financial Summary

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$660,895	$341,975	$711,005	$756,334	$45,329	6.4%
Employee Benefits	322,710	164,547	339,554	342,564	3,010	0.9%
Contracted Services	517,947	210,293	449,470	500,430	50,960	11.3%
Heat/Fuel Oil	67,555	53,529	63,107	68,019	4,912	7.8%
Insurance	53,195	36,085	51,177	77,952	26,775	52.3%
Materials & Supplies	631,281	351,784	481,390	465,523	(15,867)	-3.3%
Other Expense	(39,133)	(18,445)	(14,125)	(23,875)	(9,750)	69.0%
Purchased Power	116,454	57,095	126,857	117,905	(8,952)	-7.1%
Regulatory/Taxes	1,355	1,302	3,000	1,700	(1,300)	-43.3%
Tele/Other Utilties	84,620	44,743	82,644	94,045	11,401	13.8%
Transportation	70,432	32,398	79,533	99,557	20,024	25.2%
Grand Total	**2,487,311**	**1,275,306**	**2,373,612**	**2,500,154**	**126,542**	**5.3%**
Programs:						
23 - Stockroom Operations	$77,060	$87,807	$152,814	$150,882	($1,932)	-1.3%
24 - Operations	29	-	-	-	-	n/a
30 - Maintenance	319,165	148,360	365,095	354,992	(10,103)	-2.8%
54 - Asset Management	2,307	760	17,077	16,600	(477)	-2.8%
55 - Prof Ops Support	97,411	47,125	101,769	99,474	(2,295)	-2.3%
90 - Vehicles	749,185	363,236	708,404	726,267	17,863	2.5%
93 - Stockroom Scrap	43,534	20,758	-	-	-	n/a
95 - Douglass Street	901,920	472,219	823,163	894,657	71,494	8.7%
98 - Training	66,542	36,325	64,206	70,553	6,347	9.9%
99 - Administration	230,157	98,716	141,084	186,729	45,645	32.4%
Grand Total	**2,487,311**	**1,275,306**	**2,373,612**	**2,500,154**	**126,542**	**5.3%**
Funds:						
10 - General	$1,949,951	$970,267	$1,751,488	$1,894,806	$143,318	8.2%
20 - Water General	374,003	244,503	416,102	406,617	(9,485)	-2.3%
30 - Water Standish	8,137	1,405	3,200	3,859	659	20.6%
50 - Wastewater General	-	-	1,223	-	(1,223)	-100.0%
51 - WW Cape Elizabeth	35,243	11,147	32,148	33,581	1,433	4.5%
53 - WW Cumberland	19,220	6,870	12,702	17,605	4,903	38.6%
55 - WW Windham LF	877	591	3,970	4,813	843	21.2%
57 - WW Portland	48,352	26,228	91,803	73,028	(18,775)	-20.5%
61 - WW Gorham	11,849	3,717	13,712	15,848	2,136	15.6%
62 - WW Westbrook	7,296	2,275	13,105	12,056	(1,049)	-8.0%
64 - WW Joint Westbrook	27,968	7,505	22,585	23,931	1,346	6.0%
65 - WW Joint LF	430	150	842	802	(40)	-4.8%
66 - WW Peaks Island	3,985	648	10,732	13,208	2,476	23.1%
Grand Total	**2,487,311**	**1,275,306**	**2,373,612**	**2,500,154**	**126,542**	**5.3%**
Headcount:						
Full Time	10	10	10	10	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**10**	**10**	**10**	**10**	**0**	**0.0%**

Engineering Services - Asset Engineering Services (E2)

Financial Summary

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$1,727,651	$972,012	$1,940,669	$2,161,830	$221,161	11.4%
Employee Benefits	799,714	470,748	940,539	1,000,783	60,244	6.4%
Contracted Services	131,401	90,460	98,100	111,600	13,500	13.8%
Deferred Cost W/O	2,004	-	-	100,000	100,000	n/a
Materials & Supplies	27,438	15,150	26,150	28,150	2,000	7.6%
Other Expense	(35,939)	(19,255)	(140,990)	(130,490)	10,500	-7.4%
Tele/Other Utilties	9,643	7,319	12,900	12,900	-	0.0%
Transportation	17,476	12,561	17,943	50,261	32,318	180.1%
Grand Total	**2,679,388**	**1,548,995**	**2,895,311**	**3,335,034**	**439,723**	**15.2%**
Programs:						
44 - WW Pumping	$87,769	$109,019	$566,538	$604,772	$38,234	6.7%
45 - WW Treatment	578,790	349,231	583,678	557,890	(25,788)	-4.4%
59 - Land Matters	84,354	43,924	78,599	79,825	1,226	1.6%
79 - Amap Services	608,041	327,182	707,025	882,865	175,840	24.9%
81 - Instrumentation & Control	71,866	65,495	72,736	91,365	18,629	25.6%
9 - Condition Assessment	-	-	-	100,000	100,000	n/a
94 - Technology Teams	213,708	39,163	188,768	197,589	8,821	4.7%
98 - Training	134,353	70,871	120,970	152,198	31,228	25.8%
99 - Administration	900,506	544,112	576,997	668,530	91,533	15.9%
Grand Total	**2,679,388**	**1,548,995**	**2,895,311**	**3,335,034**	**439,723**	**15.2%**
Funds:						
10 - General	$1,854,856	$993,718	$1,233,451	$1,519,041	$285,590	23.2%
20 - Water General	685,980	468,477	1,194,751	1,168,192	(26,559)	-2.2%
50 - Wastew ater General	17,545	16,664	395,437	400,009	4,572	1.2%
51 - WW Cape Elizabeth	1,321	164	-	4,500	4,500	n/a
53 - WW Cumberland	29,326	17,076	-	4,400	4,400	n/a
55 - WW Windham LF	150	82	-	100	100	n/a
57 - WW Portland	88,122	49,769	71,672	230,892	159,220	222.2%
61 - WW Gorham	84	-	-	3,300	3,300	n/a
62 - WW Westbrook	-	613	-	2,000	2,000	n/a
64 - WW Joint Westbrook	903	410	-	500	500	n/a
65 - WW Joint LF	-	-	-	1,300	1,300	n/a
66 - WW Peaks Island	-	745	-	600	600	n/a
67 - WW North Windham	1,100	1,277	-	200	200	n/a
Grand Total	**2,679,388**	**1,548,995**	**2,895,311**	**3,335,034**	**439,723**	**15.2%**
Headcount:						
Full Time	20	23	23	23	-	0.0%
Part Time	2	2	2	2	-	0.0%
Total	**22**	**25**	**25**	**25**	**-**	**0.0%**

Engineering Services - SCADA Services Group (E7)

Financial Summary

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$313,561	$146,707	$317,312	$329,088	$11,776	3.7%
Employee Benefits	147,557	72,307	153,150	152,876	(274)	-0.2%
Contracted Services	23,664	10,232	11,200	12,800	1,600	14.3%
Materials & Supplies	36,921	(2,976)	23,950	23,975	25	0.1%
Other Expense	2,306	3,251	10,750	10,850	100	0.9%
Tele/Other Utilties	4,871	3,747	6,375	6,375	-	0.0%
Transportation	28,077	13,697	26,754	26,595	(159)	-0.6%
Grand Total	**556,957**	**246,966**	**549,491**	**562,559**	**13,068**	**2.4%**
Programs:						
44 - WW Pumping	$1,371	$53	$43,381	$36,662	($6,719)	-15.5%
45 - WW Treatment	323,636	147,532	337,789	354,213	16,424	4.9%
94 - Technology Teams	48,208	19,815	26,304	27,770	1,466	5.6%
98 - Training	6,429	4,256	27,818	28,322	504	1.8%
99 - Administration	177,312	75,310	114,199	115,592	1,393	1.2%
Grand Total	**556,957**	**246,966**	**549,491**	**562,559**	**13,068**	**2.4%**
Funds:						
10 - General	$233,320	$99,434	$211,702	$208,346	($3,356)	-1.6%
20 - Water General	111,180	73,033	130,204	139,725	9,521	7.3%
50 - Wastew ater General	23,908	(3,883)	120,372	125,550	5,178	4.3%
51 - WW Cape Elizabeth	51,390	7,392	450	450	-	0.0%
53 - WW Cumberland	5,821	1,988	900	900	-	0.0%
55 - WW Windham LF	1,334	397	200	200	-	0.0%
57 - WW Portland	97,288	49,647	83,463	85,188	1,725	2.1%
61 - WW Gorham	5,379	3,611	450	450	-	0.0%
62 - WW Westbrook	20,346	9,137	450	450	-	0.0%
64 - WW Joint Westbrook	2,238	2,655	500	500	-	0.0%
65 - WW Joint LF	871	497	-	-	-	n/a
66 - WW Peaks Island	3,881	3,059	800	800	-	0.0%
Grand Total	**556,957**	**246,966**	**549,491**	**562,559**	**13,068**	**2.4%**
Headcount:						
Full Time	4	4	4	4	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**4**	**4**	**4**	**4**	**0**	**0.0%**

Administrative Services - Purpose Statement

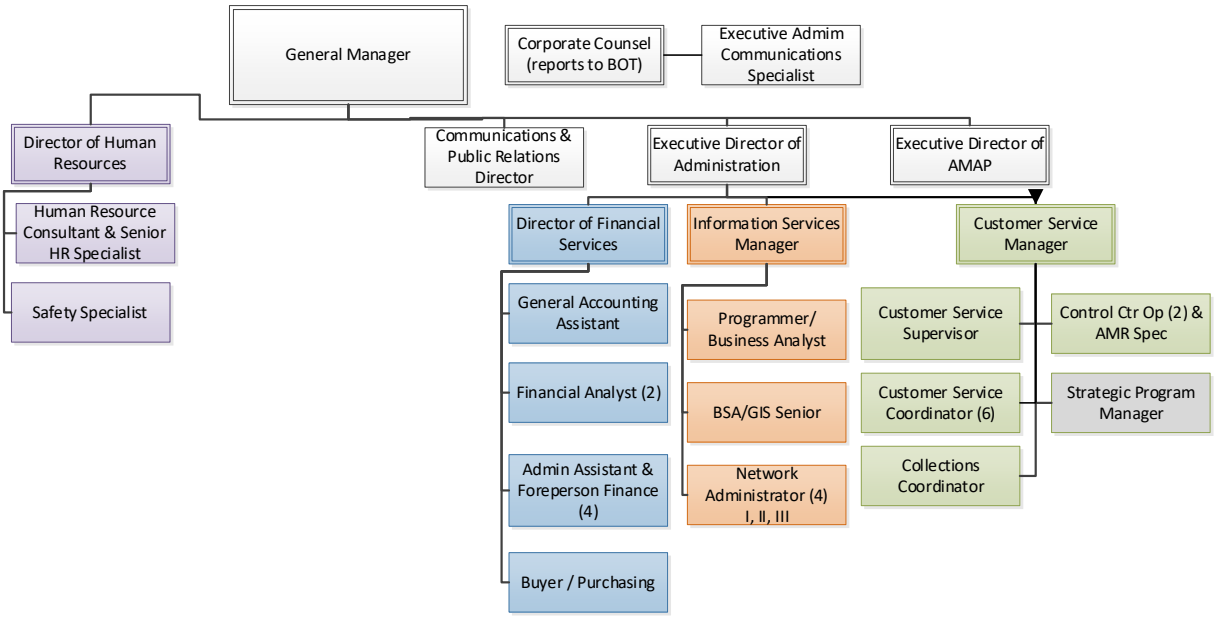
To provide support services to internal and external customers

Core Services

Administrative Services provides support services to internal and external customers by offering the following services:

- External customer call center and billing services (Customer Services Group- F1; green in the organization chart).
- Computer systems and related technology support and maintenance services (Information Services Group – G1; orange in the organization chart).
- Financial transaction processing, accounting, and information services (Financial Services Group – H1; blue in the organization chart).
- Employee development, services, benefits and management services (Human Resources Group – I1; purple in the organization chart).

PWD has a six-person group (Executive Group – J1; white in the organization chart) that directs, oversees and provides administrative support for PWD. Starting in 2024 Corporate Counsel started reporting directly to the Board of Trustees.



Overall number of employees remain the same. Two changes are proposed. The Customer Service Foreperson (union) position has been changed to Customer Service Supervisor (non-union) position. One of the Administrative Assistant position has been changed to be an Administrative Assistant Foreperson position.

Accomplishments and 2025 Projects and Initiatives

Customer Services

2025 Accomplishments:

- Customer service is supporting and assisting with the meter and meter reading system project. Processes are being reviewed to increase efficiency and stability in how we collect meter reads and how we can use that information to elevate the service we provide our customers.
- Customer service continues to support and assist with the effort to upgrade and improve our online website. Self serve options were added allowing customers to contact us when it works for them to request a move, new service or to turn service off. This allows flexibility beyond the hours the phone lines are open.
    - Since adding the additional self serve options, March 2025, we have had 574 stop/start requests come in.
- Continued support and effort in inter departmental meetings with water operations, Information Services and engineering to increase efficiency and improve processes within our operating systems (Cayenta and EAM)
- Continued focus on meeting service level and rate change objectives
- Increased cross training with external departments to broaden knowledge
- Successfully upgraded to a newer version of Cayenta (version 9.2) March 2025
- Updated outgoing payment envelopes with QR code to promote online access and self service.
- Successfully transitioned to new cloud based phone system

2026 Projects and Initiatives:

Goal 1 –Public Health and Safety
Protect public health and safety by providing services that meet or exceed federal, state and local health, and safety standards.

Department Goal: Review and update policies and practices to be in compliance with the new provisions of the Maine Freedom of Access Act. Continue support and involvement with Lead and Copper Revised Rule (LCRR)

Goal 3 –Reliable & Sustainable Service
Provide services in a manner that is reliable and sustainable, so customers can depend on them.

Department Goals: Improve customer outreach and notification efforts by using preferred methods of contact. Continued support and assistance with the meter and meter reading system project. Continued support and assistance with the PWD website upgrades.

Customer Service (continued)

2026 Projects and Initiatives (continued):

Goal 4 –High Value

Provide high value services, which requires engaging and understanding customer needs and priorities; balancing competing goals with the cost of services with customers' ability to pay.

Department Goal: Provide a thorough review of the current metering and meter reading process in regards to the new technology coming in with AMI

- Improve consistency on read days within a cycle
- Determine how CS will use the new read data to enhance and improve our customer's experience
- Explore the possibility of providing summary billing for Commercial accounts.
- Review current billing schedule to maximize efficiency in process with the new AMI capabilities that remove spatial limitations.

Customer Service Monthly Key Metrics

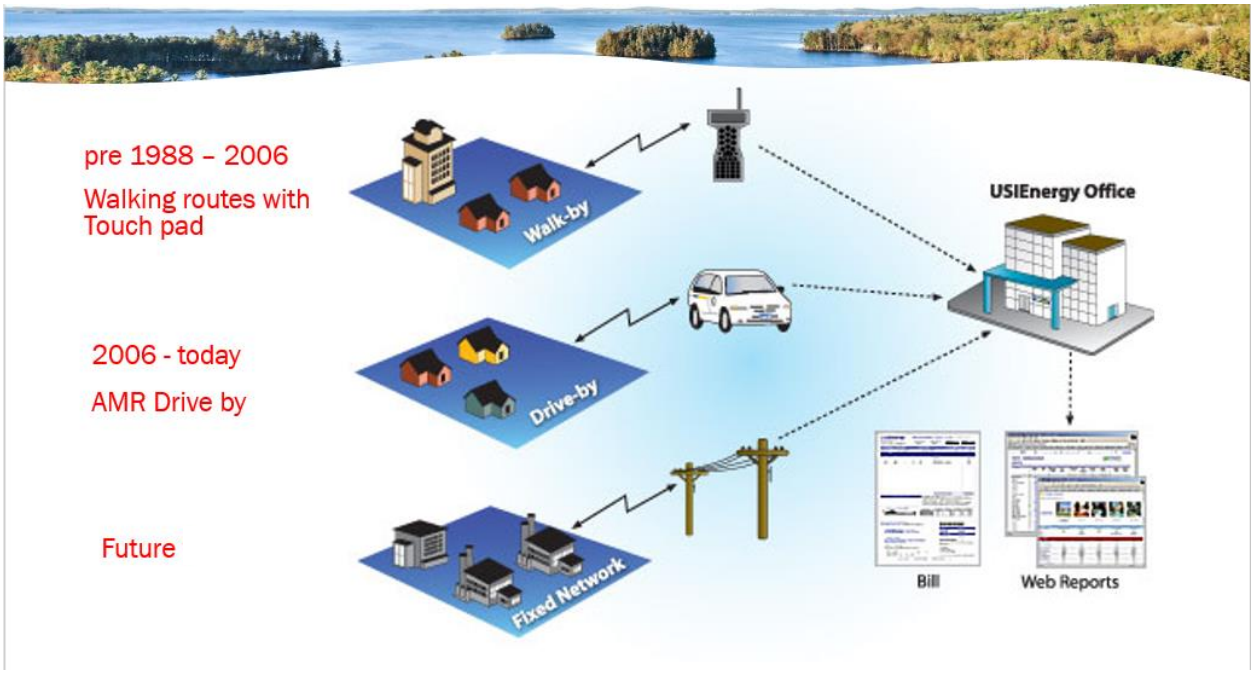
Metric	GOAL
Response Time	82% of calls answered within 1 minute
Average Handled Time	4 minutes or less
Read Days	75% of reads captured between 28-33 days
MPUC Disputes	
Surveys	average rating of 1 (highest score available)

Accomplishments and 2025 Projects and Initiatives (continued)

Customer Service (continued)

2026 Projects and Initiatives:

In 2023, Customer Service, Information Services and Water Services began the process of reviewing the meters and the meter reading system to determine a long-term strategy to replace the systems. Currently, the system is an automatic meter reading (AMR) drive by system. Selected to install a fixed network Advance Metering Infrastructure. The project was approved by the Board at the January 2025 meeting and has an estimated cost of $33 million. The new network will be installed in late 2026 with all meters updated with new radios to connect to the network by the spring 2028.



Accomplishments and 2024 Projects and Initiatives (continued)

Information Services

2025 Accomplishments

System Security

- Cybersecurity training for end users
- Implementation of two-factor authentication
- Enhanced focus on software updates and patching - Monthly cyber security meetings
- Core data network upgrades - new additional firewalls
- Updated disaster recovery documentation

System upgrades:

- Cayenta CRM system upgrade
- Enterprise Asset Management upgrades
- eFinancePlus Upgrade
- ESRI GIS System Upgrade
- Migration to a hybrid on-site/cloud-based email delivery system
- Spec., source, acquire and configure servers, firewalls and switchgear for an ICS network (Westbrook and Windham Plants)

Process Improvements:

- EAM support and build out
- Timecard Approval Process
- Accounts Payable Approval Process
- Data Warehouse creation to be utilized with tools like PowerBI and Crystal Reports

Key Statistics:

Device Maintained	699		
Physical Servers	25	Phone Switches	12
Virtual Servers	132	Desk Phones	180
Laptops	195	Smart Phones	16
PC's	10	Software Packages	70
Firewall	12	iPads	104
Switches	90	Printers/Scanner	20
Routers	8	Copiers	9

Accomplishments and 2024 Projects and Initiatives (continued)

Information Services (continued)

2026 Projects and Initiatives

Goal 3 –Reliable & Sustainable Service

Provide services in a manner that is reliable and sustainable, so customers can depend on them.

Departmental Goal: Improve the reliability and security of PWD's computer networks
Objectives: Maintain and improve PWD's information system security by:

- Conducting an annual cybersecurity audit
- Providing cybersecurity training for end users
- Enhancing cybersecurity posture with the continued implementation of modern authentication
- Upgrading core data network - new additional firewalls
- Spec, sourcing, acquiring and configuring servers, firewalls and switchgear for an ICS network

Objective: Use lifecycle asset management principals to manage information services assets by:

- Continuing to improve cybersecurity compliance based on the NIST Framework.
- Updating 3-year IT Plan

Objective: Develop appropriate policies and procedures to adequately support PWD's operation during a crisis by:

- Scheduled annual tabletop exercises
- Work with departments across the company to review "what if" scenarios related to a cyber incident – payroll down, unable to bill customers, etc.

Objective: Increase efficiencies of work processes across the organization

- Rollout PowerBI for advanced metric reporting and data analysis
- Support of the AMI / Meter Replacement project – Multi year project.
- Upgrade from Windows 10 to Windows 11
- Configured redundant data connections between our major facilities

Accomplishments and 2026 Projects and Initiatives (continued)

Financial Services

2025 Accomplishments

- Received the annual certificates of excellence for both the annual financial statements and the budget from the Government Finance Officers association.
- Continued a cycle counting process with the District's Stockroom inventory to eliminate the multiday count that required the shutdown of the Stockroom to conduct.
- Worked with software vendor and internal Information Services personnel to complete the update to current eFinance software from version 5.1 to 5.2.
- Continued efforts on employee training with a particular focus on learning about other areas within PWD.

2026 Projects and Initiatives

Goal 1 –Public Health and Safety
Protect public health and safety by providing services that meet or exceed federal, state and local health, and safety standards.

Departmental Goal: Support the administration of the Regional Conservation Partnership Program (RCPP) and the 319 Grant(s) relating to Watershed Protection. In addition, working with the multiple sources of Federal funding with regard to the North Windham Wastewater Treatment project.

> **Objective**: Reviewing and submitting grant reimbursement requests as well as review compliance with the grant requirements

Goal 4 –High Value

> Provide high value services, which requires engaging and understanding customer needs and priorities; balancing competing goals with the cost of services with customers' ability to pay.

Departmental Goal: Support the financial processes with PWD to ensure the appropriate and efficient use of resources as the accuracy of financial reporting and customer account activity.

Objectives:

- Work with Power BI to create a Financial Services Dashboard.
- Look for opportunities to receive consolidated electronic utility bill payments from large local businesses or governments with multiple utility accounts.
- Apply for and obtain the Government Finance Officers Association (GFOA) award for the annual financial statement and budget.
- Assuring vendors will be paid on a timely basis: 85% of invoices will be paid within 30 days and 95% of invoices will be paid within 60 days.
- Converting one of the four (1) Finance Administrative Assistant positions to a Foreperson position to allow for better distribution of work load between the posotions as well as enhansced training and cross-training of criticial processes.
- Look to consolidate the different methods used by District departments to submit accounts payable invoices into a more unified process.

Accomplishments and 2026 Projects and Initiatives (continued)

2026 Projects and Initiatives

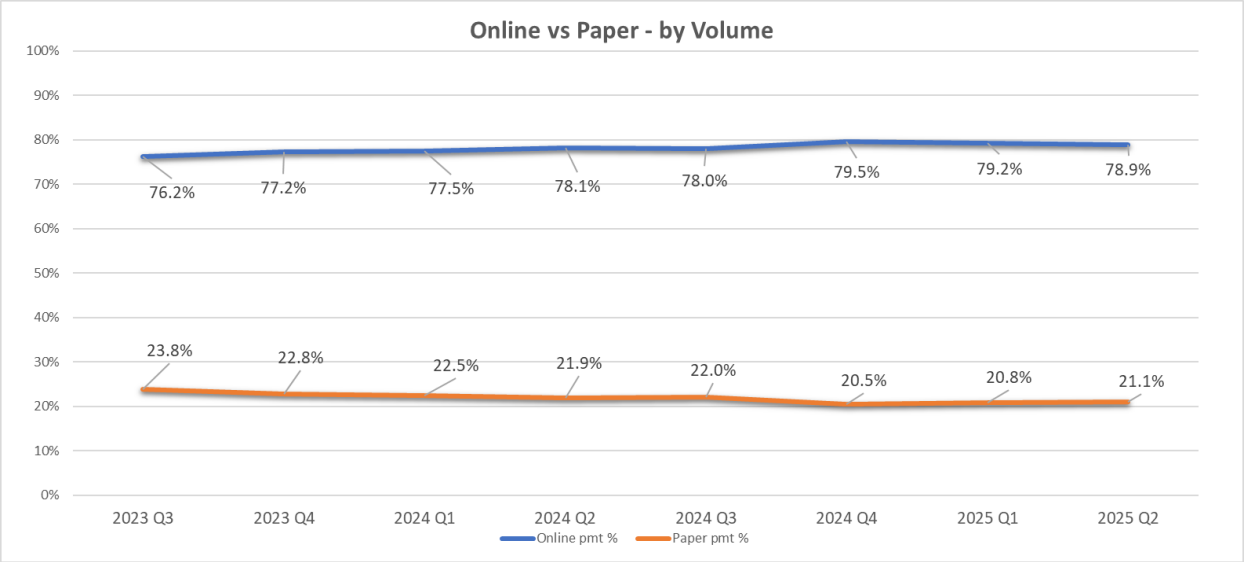
Financial Services (continued)

- Review the current pronouncements from the Government Accounting Standards Board (GASB) to ensure full compliance with any new Statements when completing the 2025 Annual Comprehensive Financial Report.
- Complete a plan for the long-term future of the current financial software.

Financial Services Key Metrics - Oct 2024 to Sep 2025					
Payroll Accuracy	AP Monthly $ Amount	Average Days Invoice to Check	AP Invoice Paid within 30 Days	AP Invoice Paid within 60 Days	AP Invoices Processed
98.30% Goal: 99%	**$9.6 Million**	**20.27** Goal: 25	**85.51%** Goal: 85%	**96.12%** Goal: 95%	**939**

On-line Payment and Paperless

Customers continue to migrate to receiving their monthly utility bill and making their payments electronically. Electronic billing saves on mailing and printing costs (reflected in the Customer Service's budget) which is partially offset by higher electronic payments transaction fees (reflected in the Financial Service's budget).



Accomplishments and 2026 Projects and Initiatives (continued)

Human Resource Services

2025 Accomplishments

- The HR Department successfully hired and onboarded new HR Director (external), new Safety Coordinator (external), and new HR Generalist (Internal).
- Transitioned safety function from TWS back to internal Safety Coordinator
- Reviewed and revived Safety Committee Charter. Renamed group as Safety Advisory Committee
- Resumed monthly meetings for Safety Advisory Committee
- Successfully completed open enrollment in Bamboo HRIS System
- Rolled out pilot program "Ripple Effect" to encourage positive recognition around safety culture.
- Conducted over a dozen one on one employee interviews to gain understanding of PWD culture.
- Review, revision, and implementation of Confined Space Policy and associated paperwork including permit form.
- Conducted 2025 Salary Survey per compensation policy (completion date 11/2025), Conducted for both union and non-union positions

2026 Projects and Initiatives

<u>Recruiting and Retention</u>
We will be reviewing and revising the processes related to job posting, the applicant experience, Interviewing, hiring, and onboarding. Additionally we will be looking critically at how the internship program interfaces with these processes and creating more structure around the program overall to optimize the experience understanding these are potential future employees and ambassadors. Lastly we will be working with Communications to gather data around and craft an employee value proposition (EVP) that can be used for both recruiting and retention purposes.

<u>Human Resource Information System (HRIS)</u>
While the benefit enrollment worked, the system needs retooling to make it more effective in creating efficiencies involving other employment processes. We will be working closely with IS to reset and revise settings and processes. This will entail significant mapping to document existing processes, including steps, participants, and overall analysis in an effort to streamline these processes and fully take advantage of the system.

<u>Safety Program</u>
We will be working to further transform the Safety culture at PWD. Working toward this effort, we will look to the following initiatives:

- District wide roll out of Ripple effect
- Review, Revise, and Implement Electrical safety policies and Training
- Creation of standardized Site Specific Safety Orientations to work in conjunction with New Hire Orientation
- Organization and standardization of Annual Safety Training topics and methods.

Accomplishments and 2026 Projects and Initiatives (continued)

Executive Group

2025 Accomplishments

Corporation Counsel

- Assisted on the creation of legislation protecting consumer privacy and legislation designed to improved the District's bond rating, and created a strategy that led to successful passage of the bills into law. Monitored legislation at the state and federal levels, and prepared testimony for presentation to state legislators on several bills of interest to PWD. Provided monthly reports to executive staff and the Board of Trustees on legislation and its effects on PWD. Participated in regular meetings of Maine Water Utilities Association Legislative Committee meetings as PWD's representative.

- Worked with staff on the new AMI system and completed leases with 3 municipalities for the installation of antennas needed for the new system.

- Worked with the Purchasing Agent and staff from AMAP refining contract terms and general and supplemental conditions for various construction projects.

- Worked on various real estate transactions related to development, and completed the process of procuring easements related to the North Windham Wastewater Treatment Project and worked on facilitating the sale of the Munjoy Hill Reservoir project.

- Completed the sale of the Munjoy Hill Reservoir property to developers; The property had been declared surplus by the Board of Trustees in 2000.

- Completed the transfer of 53 acres of real estate on Gambo Road in Windham to the Town of Windham for use as a recreational area.

- Managed the liability claims process, which consists of reviewing every claim filed against PWD, reviewing the facts of each claim, in conjunction with PWD's insurer, determining whether PWD is liable for the claim and reviewing denial letters.

Public Relations

- Led proactive outreach for the Advanced Metering Infrastructure project, developing a complete suite of materials and coordinating public engagement to ensure customers are informed and prepared.

- After two years of production, our wastewater documentary premiered at CIFF, highlighting PWD staff and the vital role of wastewater services. Provided input and feedback throughout, helping to shape the final film. This film originated through community engagement tours.

- Successfully launched PWD's Instagram page, expanding our social media presence and delivering more frequent, engaging content to connect with the community.

- Launched the new website which offers expanded interactive features including a comprehensive alerts and notification process, a bids/request for proposals process, and forms to open and close customer accounts.

- Continued to implement the refreshed branding and steward in new branding across platforms. Updated the Brand Style Guide.

- Produced numerous publications and digital assets, engaged in communications outreach activities, and administered community relations programs.

Annual Water Quality Report	Water Bottle Filling Station Grants	Facility Tours
Annual Comprehensive Financial Report	Scholarship Program	Social Media
E-Newsletter	Bill Stuffers	Website

- Continued to oversee a strategic communication plan and comprehensive media relations program and integrated online presence.

- Continued to serve on the AWWA's Public Affairs Council (PAC) and attend and participate in the meetings and council work. As part of the PAC I am also on the Executive Board and Conference Committee chair. I presented as part of an AWWA webinar on community engagement and coordinated PWD as a feature utility story in AWWA's National Drinking Water Week social media campaign.

Accomplishments and 2026 Projects and Initiatives (continued)

2026 Projects and Initiatives

Corporate Counsel

Continue to respond to initiatives of the departments and communities served related to water main and wastewater projects. Assist in the procurement of services related to large capital projects, and procuring real estate interests that will allow those projects to go forward. Monitor legislative developments in the State Legislature and Congress on areas of interest to PWD, including but not limited to labor issues and PFAS.

Public Relations

- Conduct Customer Perception Survey.
- Enhance tours by implementing survey feedback, improving signage, and developing engaging tour aids.
- Revise DiPietro Scholarship application and improve process.
- Continue to serve on the AWWA's Public Affairs Council, its executive board, and conference committee chair. Attend and participate in the meetings and council work.

Financial Overview

The Administrative Services 2026 budget is $7,664,234, which is $176,478 or 2.4% higher than last year. The number of employees in the area remains at 42.

Customer Service (F1) Group ($2,076,716 request; $117,795 or 6.0% higher)
1. Salaries/Wages and Benefits increased by $32,512, or 2.3%. Total staffing levels remained the same with the Foreperson position being changed to Supervisor position.
• All Other Expenses increased by $85,283 or 15.5%. Significant variances include higher computer maintenance due the new contracts related to the new Advance Metering Infrastructure (AMI) ($35,000), and higher postage costs ($30,500).

Information Service (G1) Group ($1,427,192 request; $11,325 or 0.8% higher)
• Salaries/Wages and Benefits decreased by $26,824 or 2.8%. Staffing level remained the same.
• All Other Expenses decreased by $15,499 or 3.5%. Significant variances include lower computer maintenance cost by moving to Office 365 ($29,499) and additional consulting costs related to cybersecurity ($15,000).

Financial Services (H1) Group ($1,271,,643 request; $41,841 or 3.4% higher)
• Salaries/Wages and Benefits increased by $27,551 or 3.0%. Staffing levels remained the same, one Admin Asst position was upgraded to a Foreperson position.
• All Other Expenses increased by $14,290 or 4.8%. Significant variances include Contracted Services increased $12,090 (4.2%). The largest increases were to Computer Maintenance ($5.1k/8.3%) and Payment Processing ($3.6k/2.8%).

Human Resources (I1) Group ($746,375 request; $10,261 or 1.4 lower)
• Salaries/Wages and Benefits decreased by $9,351 or 1.6%. Staffing level remained the same.
• All Other Expenses decreased by $910 or 1.4%. Significant variance is lower fee paid to a third-party for consultant services ($5,000).

• Executive (J1) Group ($2,142,786 request; $15,778 or 0.7% higher)
• Salaries/Wages and Benefits increased by $20,795 or 1.3%. Staffing level remained the same.
• All Other Expenses decreased by $5,017 or 1%. Significant variances include lower legal costs for lobbying services ($10,500) and general liability insurance ($12,787) partially offset by higher cost to conduct the periodic customer satisfaction survey ($20,000)

Administrative Services - Total

Financial Summary:

Column1	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Sub Group:						
F1 - Customer Service	$1,816,749	$979,678	$1,958,921	$2,076,716	$117,795	6.0%
G1 - Information Services	1,403,455	733,155	1,415,867	1,427,192	11,325	0.8%
H1 - Financial Services	1,176,329	638,652	1,229,802	1,271,643	41,841	3.4%
I1 - Employee Services	669,001	297,317	756,636	746,375	(10,261)	-1.4%
J1 - Bot & Senior Management	1,886,010	835,306	2,127,008	2,142,786	15,778	0.7%
Grand Total	**6,951,543**	**3,484,108**	**7,488,234**	**7,664,712**	**176,478**	**2.4%**
Expense Type:						
Salaries & Wages	$3,476,040	$1,635,852	$3,706,807	$3,829,417	$122,610	3.3%
Employee Benefits	1,641,116	793,204	1,805,380	1,781,101	(24,279)	-1.3%
Contracted Services	1,175,741	651,132	1,163,310	1,214,692	51,382	4.4%
Insurance	135,250	62,188	158,357	145,570	(12,787)	-8.1%
Materials & Supplies	97,660	37,743	58,125	66,081	7,956	13.7%
Other Expense	381,282	280,900	554,129	584,129	30,000	5.4%
Tele/Other Utilties	24,969	12,336	21,760	21,840	80	0.4%
Transportation	19,486	10,754	20,366	21,882	1,516	7.4%
Grand Total	**6,951,543**	**3,484,108**	**7,488,234**	**7,664,712**	**176,478**	**2.4%**
Headcount:						
Full Time	43	42	42	42	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**43**	**42**	**42**	**42**	**0**	**0.0%**

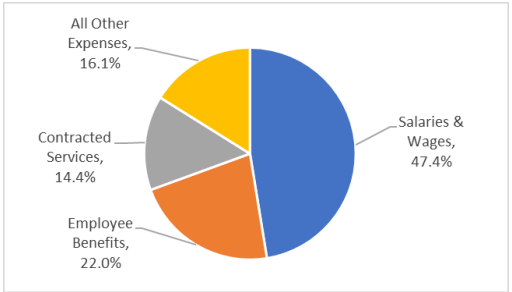
	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Salaries & Wages						
660111 - SALARIES/WAGES NON-UNION	$2,460,635	$1,198,511	$2,806,835	$2,985,798	$178,963	6.4%
660112 - WAGES/OVERTIME NON-UNION	631	750	1,582	2,318	736	46.5%
660121 - WAGES/REGULAR UNION	870,969	412,539	922,127	871,165	(50,962)	-5.5%
660122 - WAGES/OVERTIME UNION	8,644	8,761	23,281	19,647	(3,634)	-15.6%
660123 - WAGES/DOUBLETIME UNION	-	-	342	294	(48)	-14.0%
660131 - WAGES - REGULAR - TEMPS	-	2,166	-	6,000	6,000	n/a
66014 - VACATION ACCRUAL	49,651	-	-	-	-	n/a
660141 - TRUSTEES COMPENSATION	23,000	13,125	27,000	27,000	-	0.0%
66015 - SICKTIME ACCRUAL	62,510	-	-	-	-	n/a
660125 - OPEN POSITIONS	-	-	(74,360)	(82,805)	(8,445)	11.4%
Salaries & Wages Total	**3,476,040**	**1,635,852**	**3,706,807**	**3,829,417**	**122,610**	**3.3%**
Employee Benefits						
660401 - FICA - EMPLOYERS' SHARE	253,231	119,515	283,571	292,949	9,378	3.3%
660405 - SAFETY/WHY PROGRAM ITEMS	9,923	2,258	6,725	3,175	(3,550)	-52.8%
660411 - MEALS ALLOWANCE	-	-	100	100	-	0.0%
660418 - STIPENDS	200	300	200	200	-	0.0%
660419 - EMPLOYEE BENEFTS-MISC OTH	19,276	375	17,214	14,744	(2,470)	-14.3%
660491 - FRINGE BENEFITS-REG/SAL	1,358,485	670,757	1,497,295	1,469,658	(27,637)	-1.8%
660408 - PROGRAMS ADMINISTRATION	-	-	275	275	-	0.0%
Employee Benefits Total	**1,641,116**	**793,204**	**1,805,380**	**1,781,101**	**(24,279)**	**-1.3%**
Contracted Services						
662063 - COPIER MAINTENANCE/TONER	19,909	8,886	15,000	15,000	-	0.0%
6632 - ACCOUNTING SERVICES	43,220	49,350	50,000	51,500	1,500	3.0%
66331 - LEGAL - LABOR RELATIONS	91,932	4,005	75,000	75,000	-	0.0%
66333 - BOND COUNSEL	7,500	-	7,500	7,500	-	0.0%
66339 - LEGAL - OTHER	23,204	29,323	37,000	26,500	(10,500)	-28.4%
663545 - RADIO SERVICING AND EQUIP	2,309	707	3,000	3,000	-	0.0%
663561 - COMPUTER LICENSES	8,156	195	-	200	200	n/a
663562 - COMPUTER MAINTENANCE	421,305	305,775	542,741	564,732	21,991	4.1%
663563 - COMPUTER CONSULTING/OTHER	68,443	16,467	30,000	45,000	15,000	50.0%
6635801 - EMPLOYEE HEALTH SERVICES	8,454	4,771	10,000	10,000	-	0.0%
663581 - UTILITY BILLING PRINTING	70,785	40,638	84,769	84,769	-	0.0%
663582 - PAYMENT PROCESSING	129,112	66,072	127,260	130,860	3,600	2.8%
663583 - RECEIVABLE COLLECTIONS	2,847	1,479	2,000	2,000	-	0.0%
663584 - BANK SERVICE CHARGES	22,609	20,282	30,000	30,000	-	0.0%
663587 - COURIER SERVICES	4,038	1,814	2,760	4,440	1,680	60.9%
663588 - EQUIPMENT MAINTENANCE	-	-	1,500	1,500	-	0.0%
663592 - RECRUITING SERVICES	7,520	49,968	6,000	6,000	-	0.0%
663594 - DIGSAFE	57,202	34,380	62,880	67,741	4,861	7.7%
663595 - OUTPLACEMENT SERVICES	-	-	500	-	(500)	-100.0%
663598 - HR CONSULTANT SERVICES	14,888	293	35,000	30,000	(5,000)	-14.3%
6635984 - LANGUAGE INTERPRETATION	924	999	500	1,200	700	140.0%
663599 - MISC OTHER SERVICES	171,385	7,303	17,000	16,500	(500)	-2.9%
663511 - GRAPHIC DESIGN	-	6,760	18,900	17,000	(1,900)	-10.1%
663512 - RESEARCH & MEASUREMENT	-	1,667	4,000	24,250	20,250	506.3%
Contracted Services Total	**1,175,741**	**651,132**	**1,163,310**	**1,214,692**	**51,382**	**4.4%**
Insurance						
6657 - GEN LIABILITY INSURANCE	67,769	22,115	87,303	48,210	(39,093)	-44.8%
66592 - DAMAGES & CLAIMS-GOODWILL	5,817	-	10,000	10,000	-	0.0%
66593 - UMBRELLA INSURANCE COVER	8,538	13,234	2,817	28,850	26,033	924.1%
66594 - PROFESSION/CRIME BONDING	53,126	26,839	58,237	58,510	273	0.5%
Insurance Total	**135,250**	**62,188**	**158,357**	**145,570**	**(12,787)**	**-8.1%**

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Materials & Supplies						
6619 - ASSET PURCHASES	38,283	737	13,000	13,000	-	0.0%
66202 - TOOLS	855	394	500	500	-	0.0%
66203 - VENDOR PURCHASED SUPPLIES	4,993	1,056	3,700	4,400	700	18.9%
662042 - SUPPLIES INVENTORY	5,500	3,954	3,800	4,500	700	18.4%
662043 - TOOL INVENTORY	4,311	431	1,900	1,600	(300)	-15.8%
66204301 - INVENTORY - TONER	1,243	784	2,450	2,450	-	0.0%
66204302 - INVENTORY - PAPER	2,487	928	4,000	4,000	-	0.0%
66204303 - INVENTORY-COMPUTER EQUIP	1,239	3,985	6,775	9,781	3,006	44.4%
662047 - GARAGE INVENTORY	30	28	-	-	-	n/a
66205 - CONSUMABLE SUPPLIES	1,450	919	2,500	2,550	50	2.0%
66206 - COMPUTER RELATED EQUIP	37,267	24,526	19,500	23,300	3,800	19.5%
Materials & Supplies Total	**97,660**	**37,743**	**58,125**	**66,081**	**7,956**	**13.7%**
Other Expense						
6642 - EQUIPMENT RENT	-	3,650	-	-	-	n/a
66601 - PUBLIC RELATIONS	565	139	2,750	4,500	1,750	63.6%
66609 - OTHER ADVERTISING	6,187	2,240	3,000	3,500	500	16.7%
6675111 - INSTATE TRAINING/CONF	10,135	12,413	19,300	24,600	5,300	27.5%
6675112 - OUT OF STATE TRAINING/CON	35,248	21,740	41,000	41,000	-	0.0%
667513 - DUES	47,379	5,542	56,820	53,210	(3,610)	-6.4%
667514 - PROFESSIONAL LICENSES	660	-	700	1,600	900	128.6%
667515 - PERIODICAL SUBSCRIPTIONS	7,818	3,343	5,825	6,595	770	13.2%
667521 - POSTAGE - THIRD PARTY	204,174	122,532	213,924	241,624	27,700	12.9%
667522 - POSTAGE - INTERNAL	19,265	10,261	16,500	16,650	150	0.9%
667523 - POSTAGE - EXPRESS DELIVER	-	-	360	400	40	11.1%
667531 - PRINTING COSTS	13,931	9,469	29,050	35,600	6,550	22.5%
667532 - PHOTOCOPYING COSTS	-	(44)	-	-	-	n/a
667533 - FORMS STOCK	1,004	1,031	1,200	1,050	(150)	-12.5%
667552 - SAFETY TRAINING	2,163	939	13,700	13,700	-	0.0%
667553 - DOT SUBSTANCE ABUSE	2,184	1,753	3,000	2,500	(500)	-16.7%
667555 - SAFETY EXPENSES	6,317	5,474	8,600	10,000	1,400	16.3%
667592 - FOOD SUPPLIES	3,370	1,588	2,950	4,050	1,100	37.3%
667593 - VENDOR INTEREST CHARGES	(6,769)	-	(7,100)	(8,000)	(900)	12.7%
667598 - GEN MANAGER CONTINGENCY	-	39,527	35,000	35,000	-	0.0%
6675981 - GEN MNG - TRUSTEES	10,762	12,770	22,750	18,550	(4,200)	-18.5%
6675982 - GEN MNG - COMMUNITY	13,147	5,449	27,000	27,000	-	0.0%
667599 - OTHER MISCELLANEOUS	3,743	6,074	6,000	2,000	(4,000)	-66.7%
667554 - EPA / OSHA COMPLIANCE	-	-	-	500	500	n/a
666901 - MARKETING	-	14,856	51,800	48,500	(3,300)	-6.4%
66753 - DOCUMENT PREPARATION	-	154	-	-	-	n/a
Other Expense Total	**381,282**	**280,900**	**554,129**	**584,129**	**30,000**	**5.4%**
Tele/Other Utilties						
66112 - DATA LINES	20,460	10,347	17,260	17,340	80	0.5%
Tele/Other Utilties Total	**24,969**	**12,336**	**21,760**	**21,840**	**80**	**0.4%**
Transportation						
66501 - TRANSPORTATION - INTERNAL	8,894	5,184	9,814	10,185	371	3.8%
665019 - TRANS INTERNAL INACTIVE	8,570	3,069	6,402	6,647	245	3.8%
66502 - TRANSPORTATION - EXTERNAL	659	262	850	850	-	0.0%
66503 - MILEAGE REIMBURSEMENT	1,362	2,239	3,200	4,050	850	26.6%
66504 - MTA TRANS-PASS TOLL FEES	-	-	100	150	50	50.0%
Transportation Total	**19,486**	**10,754**	**20,366**	**21,882**	**1,516**	**7.4%**
Grand Total	**6,951,543**	**3,484,108**	**7,488,234**	**7,664,712**	**176,478**	**2.4%**

Administrative Services: Customer Services (F1)

Financial Summary:

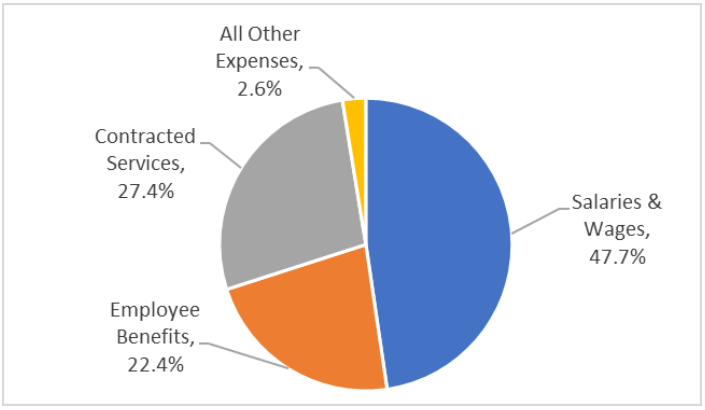
	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$901,060	$435,102	$949,737	$985,119	$35,382	3.7%
Employee Benefits	429,543	212,746	459,874	457,004	(2,870)	-0.6%
Contracted Services	248,141	183,864	299,649	350,210	50,561	16.9%
Materials & Supplies	6,979	3,923	11,475	14,681	3,206	27.9%
Other Expense	211,178	134,287	219,350	250,850	31,500	14.4%
Tele/Other Utilties	1,814	1,369	1,620	1,020	(600)	-37.0%
Transportation	18,034	8,387	17,216	17,832	616	3.6%
Grand Total	**1,816,749**	**979,678**	**1,958,921**	**2,076,716**	**117,795**	**6.0%**
Programs:						
74 - Control Center	208,432	101,001	207,959	210,817	2,858	1.4%
76 - Collection	48,896	25,918	60,959	62,016	1,057	1.7%
77 - Billing	349,507	271,300	415,088	455,857	40,769	9.8%
80 - Meter Reading	113,597	44,859	72,923	123,406	50,483	69.2%
98 - Training	43,693	11,017	79,488	81,903	2,415	3.0%
99 - Administration	1,052,625	525,583	1,122,504	1,142,717	20,213	1.8%
Grand Total	**1,816,749**	**979,678**	**1,958,921**	**2,076,716**	**117,795**	**6.0%**
Funds:						
10 - General	1,765,589	952,034	1,894,462	2,011,200	116,738	6.2%
20 - Water General	31,356	16,507	16,840	17,043	203	1.2%
30 - Water Standish	1,346	730	2,322	2,361	39	1.7%
51 - WW Cape Elizabeth	1,083	725	3,063	3,115	52	1.7%
53 - WW Cumberland	340	361	1,291	1,312	21	1.6%
54 - WW Falmouth	877	463	1,860	1,893	33	1.8%
57 - WW Portland	7,868	4,670	19,115	19,459	344	1.8%
59 - WW South Portland	3,850	2,022	8,777	8,938	161	1.8%
61 - WW Gorham	899	659	3,315	3,372	57	1.7%
62 - WW Westbrook	3,542	1,508	7,876	8,023	147	1.9%
Grand Total	**1,816,749**	**979,678**	**1,958,921**	**2,076,716**	**117,795**	**6.0%**
Headcount:						
Full Time	13	13	13	13	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	13	13	13	13	0	0.0%



Administrative Services: Information Services (G1)

Financial Summary:

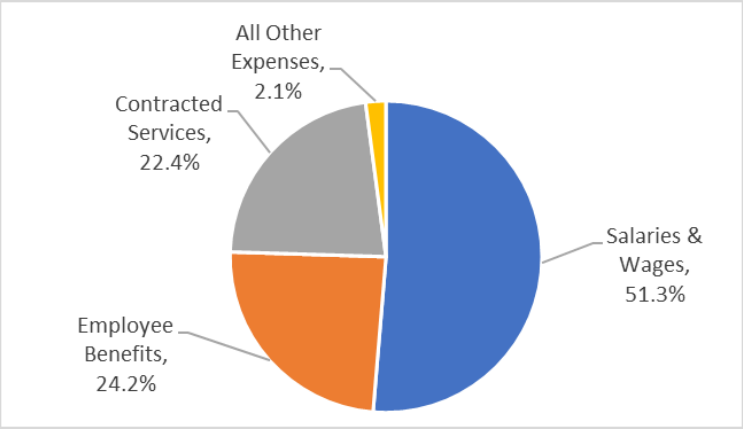
	2024 Actual	Jan-Jun 2025	2025 Budget	2025 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$664,997	$325,253	$652,725	$680,493	$27,768	4.3%
Employee Benefits	308,218	157,023	320,086	319,142	(944)	-0.3%
Contracted Services	334,988	210,635	390,861	373,862	(16,999)	-4.3%
Materials & Supplies	75,229	26,779	33,650	33,650	-	0.0%
Other Expense	9,684	7,108	8,825	10,325	1,500	17.0%
Tele/Other Utilties	9,522	5,732	9,120	9,120	-	0.0%
Transportation	817	624	600	600	-	0.0%
Grand Total	**1,403,455**	**733,155**	**1,415,867**	**1,427,192**	**11,325**	**0.8%**
Programs:						
32 - Lead/Copper Con	$3,714	$0	$0	$1,318	$1,318	n/a
98 - Training	26,971	16,517	44,317	46,867	2,550	5.8%
99 - Administration	1,372,770	716,639	1,371,550	1,379,007	7,457	0.5%
Grand Total	**1,403,455**	**733,155**	**1,415,867**	**1,427,192**	**11,325**	**0.8%**
Funds:						
10 - General	$1,399,741	$733,155	$1,415,867	$1,425,874	$10,007	0.7%
20 - Water General	$3,714	$0	$0	$1,318	$1,318	n/a
Grand Total	**1,403,455**	**733,155**	**1,415,867**	**1,427,192**	**11,325**	**0.8%**
Headcount:						
Full Time	8	7	7	7	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**8**	**7**	**7**	**7**	**0**	**0.0%**



Administrative Services: Financial Services (H1)

Financial Summary:

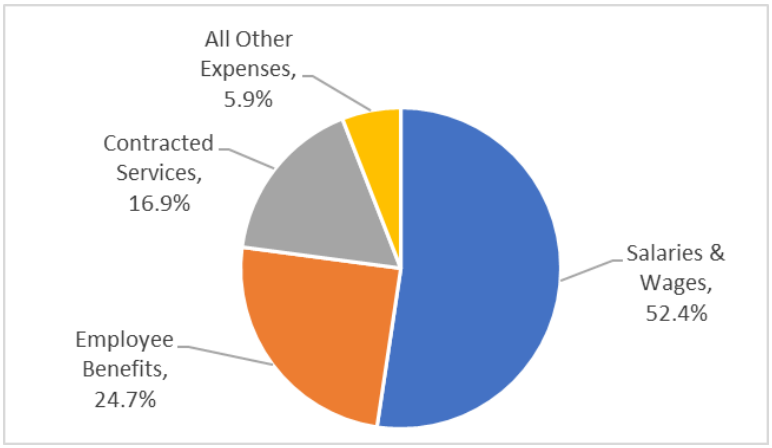
	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$623,139	$288,156	$624,476	$652,707	$28,231	4.5%
Employee Benefits	296,744	140,651	307,982	307,302	(680)	-0.2%
Contracted Services	240,554	199,977	284,900	296,990	12,090	4.2%
Materials & Supplies	8,672	3,911	5,650	8,500	2,850	50.4%
Other Expense	7,190	5,859	6,594	5,944	(650)	-9.9%
Transportation	31	98	200	200	-	0.0%
Grand Total	**1,176,329**	**638,652**	**1,229,802**	**1,271,643**	**41,841**	**3.4%**
Programs:						
29 - Watershed Grant	$169	$0	$5,528	$3,870	($1,658)	-30.0%
77 - Billing	197,290	92,294	204,820	204,481	(339)	-0.2%
98 - Training	10,224	3,045	34,438	39,330	4,892	14.2%
99 - Administration	968,647	543,313	985,016	1,023,962	38,946	4.0%
Grand Total	**1,176,329**	**638,652**	**1,229,802**	**1,271,643**	**41,841**	**3.4%**
Funds:						
10 - General	$1,081,555	$638,647	$1,224,274	$1,267,773	$43,499	3.6%
20 - Water General	94,773	5	5,528	3,870	(1,658)	-30.0%
Grand Total	**1,176,329**	**638,652**	**1,229,802**	**1,271,643**	**41,841**	**3.4%**
Headcount:						
Full Time	9	9	9	9	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**9**	**9**	**9**	**9**	**0**	**0.0%**



Administrative Services: Human Resources (I1)

Financial Summary:

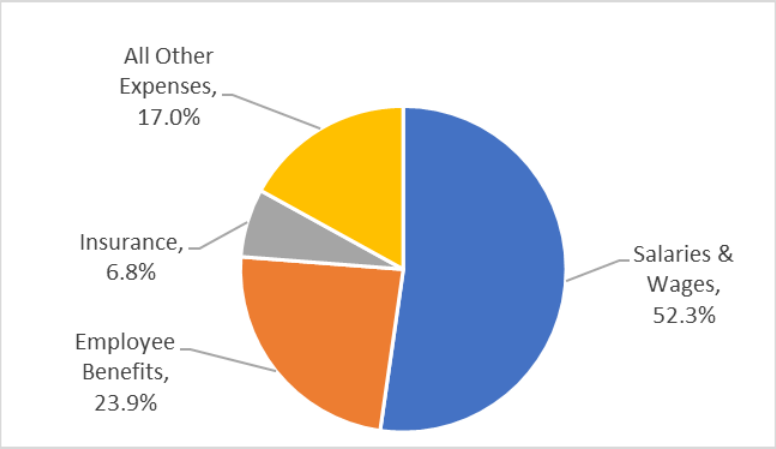
	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$303,814	$174,630	$391,602	$390,998	($604)	-0.2%
Employee Benefits	153,111	86,710	193,274	184,527	(8,747)	-4.5%
Contracted Services	185,716	15,599	126,500	121,300	(5,200)	-4.1%
Materials & Supplies	2,260	534	4,000	5,200	1,200	30.0%
Other Expense	21,121	17,484	37,920	40,360	2,440	6.4%
Tele/Other Utilties	2,564	1,247	2,340	2,340	-	0.0%
Transportation	415	1,113	1,000	1,650	650	65.0%
Grand Total	**669,001**	**297,317**	**756,636**	**746,375**	**(10,261)**	**-1.4%**
Programs:						
98 - Training	$18,666	$16,325	$29,948	$29,804	($144)	-0.5%
99 - Administration	650,334	280,992	726,688	716,571	(10,117)	-1.4%
Grand Total	**669,001**	**297,317**	**756,636**	**746,375**	**(10,261)**	**-1.4%**
Funds:						
10 - General	$669,001	$297,317	$756,636	$746,375	($10,261)	-1.4%
Grand Total	**669,001**	**297,317**	**756,636**	**746,375**	**(10,261)**	**-1.4%**
Headcount:						
Full Time	4	4	4	4	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**4**	**4**	**4**	**4**	**0**	**0.0%**



Administrative Services: Executive (J1)

Financial Summary:

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Expense Type:						
Salaries & Wages	$983,030	$412,711	$1,088,267	$1,120,100	$31,833	2.9%
Employee Benefits	453,501	196,075	524,164	513,126	(11,038)	-2.1%
Contracted Services	166,342	41,057	61,400	72,330	10,930	17.8%
Insurance	135,250	62,188	158,357	145,570	(12,787)	-8.1%
Materials & Supplies	4,519	2,596	3,350	4,050	700	20.9%
Other Expense	132,110	116,162	281,440	276,650	(4,790)	-1.7%
Tele/Other Utilties	11,069	3,987	8,680	9,360	680	7.8%
Transportation	189	531	1,350	1,600	250	18.5%
Grand Total	**1,886,010**	**835,306**	**2,127,008**	**2,142,786**	**15,778**	**0.7%**
Programs:						
5 - Public Relations	$286,622	$128,762	$280,034	$321,317	$41,283	14.7%
98 - Training	36,754	27,454	74,015	75,145	1,130	1.5%
99 - Administration	1,562,633	679,090	1,772,959	1,746,324	(26,635)	-1.5%
Grand Total	**1,886,010**	**835,306**	**2,127,008**	**2,142,786**	**15,778**	**0.7%**
Funds:						
10 - General	$1,837,426	$828,003	$2,068,208	$2,084,286	$16,078	0.8%
20 - Water General	$42,610	$0	$58,800	$58,500	($300)	-0.5%
30 - Water Standish	5,754	-	-	-	-	n/a
50 - Wastewater General	50	7,303	-	-	-	n/a
57 - WW Portland	170	-	-	-	-	n/a
Grand Total	**1,886,010**	**835,306**	**2,127,008**	**2,142,786**	**15,778**	**0.7%**
Headcount:						
Full Time	9	9	9	9	0	0.0%
Part Time	0	0	0	0	0	n/a
Total	**9**	**9**	**9**	**9**	**0**	**0.0%**



Non-Departmental

Non-Departmental expenses are expenses that are not specifically assigned to a department. Other expenses include Public Utilities Commission's assessment, real estate taxes assessed by the Town of Standish and Bad Debt write-off. The budget for Bad Debt Expense (6670) was reduced to zero as the reserve balance is adequate for anticipated losses.

	2024 Actual	Jan-Jun 2025	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Contracted Services						
663595 - OUTPLACEMENT SERVICES	$7,722	$7,954	$0	$0	$0	n/a
Contracted Services Total	**7,722**	**7,954**	**-**	**-**	**-**	**n/a**
Other Expense						
6675611 - GRANTS - PASS-THROUGH	(9,995)	-	-	-	-	n/a
6706 - AMORT OF U P ACQ ADJUSTS	17,000	8,500	17,000	-	(17,000)	-100.0%
Other Expense Total	**7,005**	**8,500**	**17,000**	**-**	**(17,000)**	**-100.0%**
Purchased Power						
661510 - RENEW ENERGY EXPENSE	485,665	166,975	460,000	331,511	(128,489)	-27.9%
661511 - RENEW ENERGY FEES	13,565	-	8,000	8,000	-	0.0%
Purchased Power Total	**499,230**	**166,975**	**468,000**	**339,511**	**(128,489)**	**-27.5%**
Regulatory/Taxes						
670821 - STANDISH REAL ESTATE TA	52,757	26,709	55,800	55,900	100	0.2%
670822 - OTHER R/E TAX(NON-STANDI)	2,742	2,250	3,330	2,250	(1,080)	-32.4%
670823 - PUC ASSESSMENT	119,045	108,914	126,760	125,000	(1,760)	-1.4%
670824 - ME DRINKING WTR PROGRAM	85,471	-	85,525	85,525	-	0.0%
670825 - PUC PUBLIC ADVOCATE	9,636	9,713	10,000	10,000	-	0.0%
Regulatory/Taxes Total	269,651	147,586	281,415	278,675	(2,740)	-1.0%
Grand Total	**783,608**	**331,015**	**766,415**	**618,186**	**(148,229)**	**-19.3%**

Renewable energy expenses (661510 & 661511) reflects the expected costs supporting the solar/hydro power projects. During 2025, the last project was completed. Cost is lowere because other anticipated sites are no longer feasible. The costs are more than offset by net energy billing credits received on our electricity bill.

PWD pays (670821 – Standish Real Estate Tax) real estate taxes. Real estate charges in other municipalities are paid using account 670822 – Other R/E Tax (Non-Standish).

PWD also pays annual assessments to the Maine PUC and the Maine Drinking Water Program. The PUC assessment has two components: general assessment (670823 – PUC Assessment) and public advocacy (670825 – PUC Public Advocate). The PUC bases the general assessment on the utility's size and the amount of time the Commission spends in each industry sector. The assessment from the Drinking Water Program (670824 – ME Drinking WTR Program) is based on population served which also increased this budget.

Lead

New federal rules required public utilities to assess and determine if service lines on the private side are made of lead, expand public education, update PWD's sampling plan and develop lead sampling plans for schools and childcare facilities. The required service line assessment has been completed and any service lines with lead have been replaced. Customer Service and Information Service personnel are on a team working to comply with the new rule.



Introduction

The total salaries, wages, and benefits budget for 2026 is $24,667,068. This is 4.7% higher than the 2025 budget.

Total Labor & Benefits (O&M and Capital):

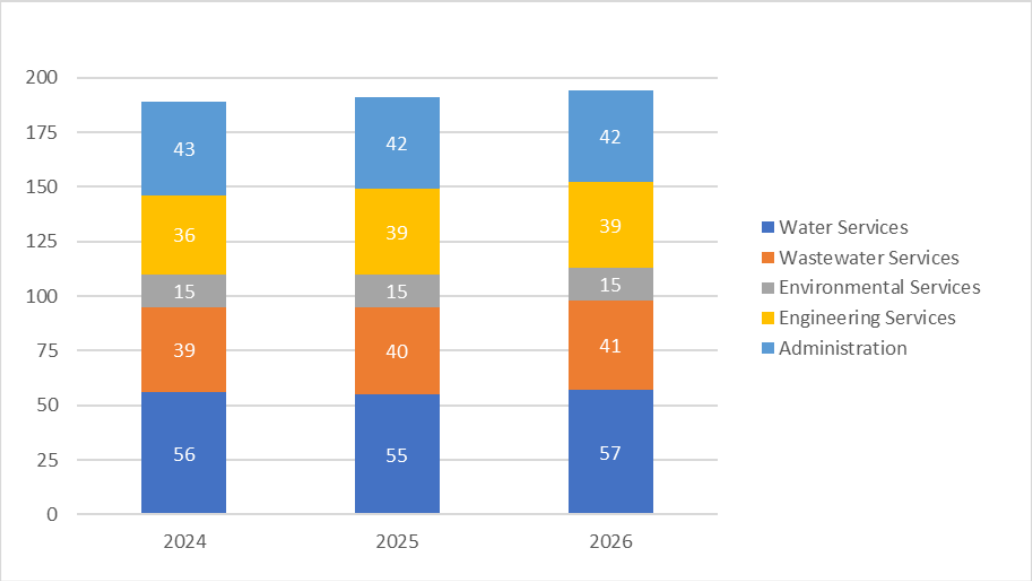
	2024 Actual	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Salaries & Wages	$14,986,885	$16,162,792	$17,197,817	$1,035,025	6.4%
Employee Benefits	6,707,295	7,407,387	7,469,251	61,864	0.8%
	21,694,180	23,570,179	24,667,068	1,096,889	4.7%

Labor hours are recorded by specific water and wastewater operating funds and capital projects. Benefits are allocated based on the labor dollars to the funds. It is estimated that PWD will allocate $1,096,889 in labor/benefits to capital projects in 2026; which is $138,893 (14.7%) higher than the 2025 budget.

	2024 Actual	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Operations & Maintenance	$20,977,643	$22,625,894	$23,583,890	$957,996	4.2%
Capital Expenditures	716,537	944,285	1,083,178	138,893	14.7%
	21,694,180	23,570,179	24,667,068	1,096,889	4.7%

Total Employee Positions:

There are 194 authorized positions in the 2026 Budget, that is an increase 5.21 FTEs to 212.81. This is an increase of three (3) positions over the 2025 Budget as well as higher overtime hours and small increases for double-time, standby and temp employees.



Salary Costs

The Budget for total labor costs will increase by 6.4% ($1,035,025).

Labor rates for all employees are assumed to be 3.0% higher than the current 2025 pay rates. Overall hours budgeted increased 2.6% (10,835 hours) mostly related to the increase of the headcount from 191 to 194.

Operating labor will increase 5.9% while capital labor will increase 19.1%, as the percent of labor dedicated to capital increases from 4.1% to 4.6%.

Total Labor (O&M and Capital) by Type:

	2024 Actual	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Regular (Hourly & Salary)	$13,685,946	$14,676,569	$15,477,718	801,149	5.5%
				-	
Overtime	814,777	851,872	1,022,013	170,141	20.0%
Doubletime	107,484	114,670	135,727	21,057	18.4%
Standby	238,666	255,741	269,499	13,758	5.4%
Shift Differential	4,412	4,380	4,380	-	0.0%
Premium Time/Standby	1,165,339	1,226,663	1,431,619	204,956	16.7%
				-	
Trustee Compensation	23,000	27,000	27,000	-	0.0%
				-	
Temporary Employees	112,600	232,560	261,480	28,920	12.4%
				-	
Total Labor Costs	14,986,885	16,162,792	17,197,817	1,035,025	6.4%

Total Labor Broken Out by O&M and Capital:

	2024 Actual	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Operating Expense	$14,476,430	$15,503,928	$16,413,361	$909,433	5.9%
Capital Expenditures	510,455	658,864	784,456	$125,592	19.1%
	14,986,885	16,162,792	17,197,817	$1,035,025	6.4%
Operating Expense	96.6%	95.9%	95.4%		
Capital Expenditures	3.4%	4.1%	4.6%		
	100.0%	100.0%	100.0%		

Labor Hours/Average Pay Rates

Budgeted hours are up 10,835 hours or 2.6%. Regular hours were up 7,210 (1.8%) primarily because of three (3) additional authorized positions and fully budgeting the North Windham Wastewater addition (which as only a ½ year in 2025). Premium Time/Standby was up 2,891 hours (11.1%) while Temporary Employee hours were up 734 (6.0%).

Total Labor (O&M and Capital) Hours by Type:

	2024 Actual	2025 Budget	2026 Budget	Budget Diff	Budget Diff %
Regular (Hourly & Salary)	$360,022	$393,588	$400,798	$7,210	1.8%
Open Positions	-	(10,400)	(10,400)	-	0.0%
Overtime	17,365	17,307	19,897	2,590	15.0%
Doubletime	1,685	1,711	1,933	222	13.0%
Standby	6,720	6,959	7,038	79	1.1%
Premium Time/Standby	25,770	25,977	28,868	2,891	11.1%
Temporary Employees	6,214	12,240	12,974	734	6.0%
Total Labor Hours	392,006	421,405	432,240	10,835	2.6%

Labor Rates by Type:

On average regular pay rates were increased 3.5%, including cost of living adjustments (COLA) and other adjustments. Changes to overtime, double-time and standby varied from the average due to shifts in personnel budgeted to cover those hours. PWD Temporary Employee rates were increased to $20.15 per hour (6.1%).

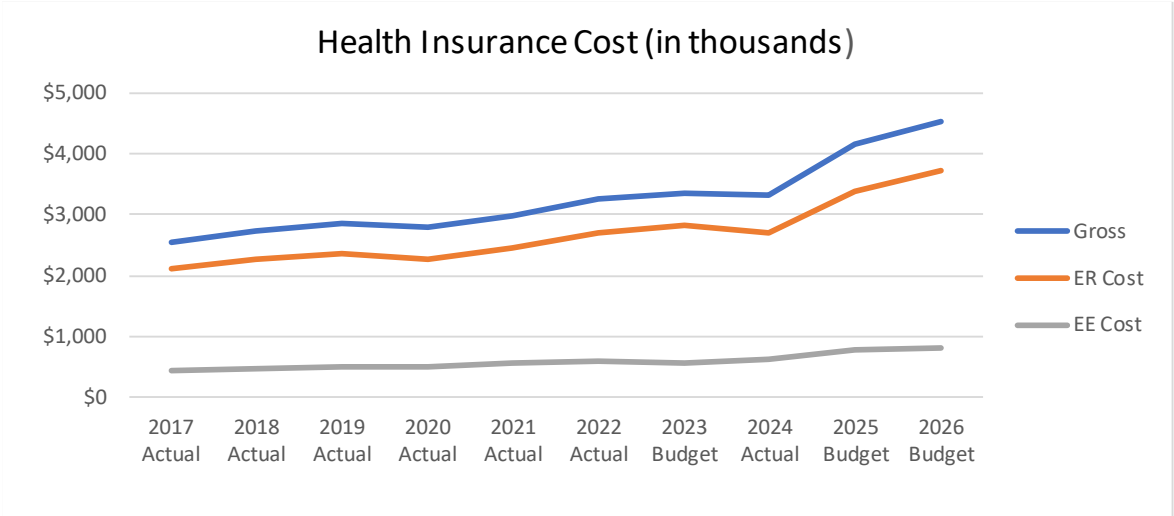
	2024 Actual	2025 Budget	2026 Budget	Budget Diff	Budget Diff %
Regular (Hourly & Salary)	$36.86	$38.30	$39.65	$1.34	3.5%
Overtime	47.33	49.22	51.37	2.14	4.4%
Doubletime	64.39	67.02	70.22	3.20	4.8%
Standby	32.16	36.75	38.29	1.54	4.2%
Temporary Employees	18.10	19.00	20.15	1.15	6.1%

Employee Benefits

In order to qualify for benefits, employees must work more than 24 hours per week (Union) and 20 hours/week (non-union). Seasonal and temporary employees are monitored for eligibility as required under the Affordable Care Act (ACA), but in general do not qualify for benefits. Benefits are charged to departments as a percentage of the regular non-premium pay. In 2026, the benefits percentage (not including FICA) decreased from 40.99% to 38.94% as overall benefit costs rose 0.2% and regular wages grew 5.5%.

Health Insurance

The 2026 Budget assumed a premium increase for health insurance of 15.0%. That assumption, paired with shifts in employee plan usage, increased the budget (before employee contributions) by 9.1% or $378,448. The 2026 Budget assumes that PWD's percentage of costs would be fixed based between an 82% and 92% HMO Health Reimbursement Arrangement (HRA) offering. Total employee contributions to health insurance are budgeted to be $817,655.



The number of employees opting out of health insurance increased from 8 in the 2025 Budget to 14 in the 2026 Budget. Overall, the cost of the opt-out payouts increased $47,476 (101.3%).
PWD makes health insurance coverage available to regular employees who work over 20 hours per week (24 hours per week for Union employees). The cost for part-time employees is pro-rated based on hours worked. Employees who are insured outside PWD are eligible to receive an amount equal to 40% of the premium cost for single employee coverage under the HMO plan. For the 2026 Budget that amount is $129.62 per week.

Year	Insured	Non-Insured	Total
2025	171	8	179
2026	165	14	179
Change	-6	+6	0

Employee Benefits (continued)

Pension

Pension related expenses are $1,303,487 in the 2026 Budget. PWD offers employees a defined benefit plan and a deferred compensation plan.

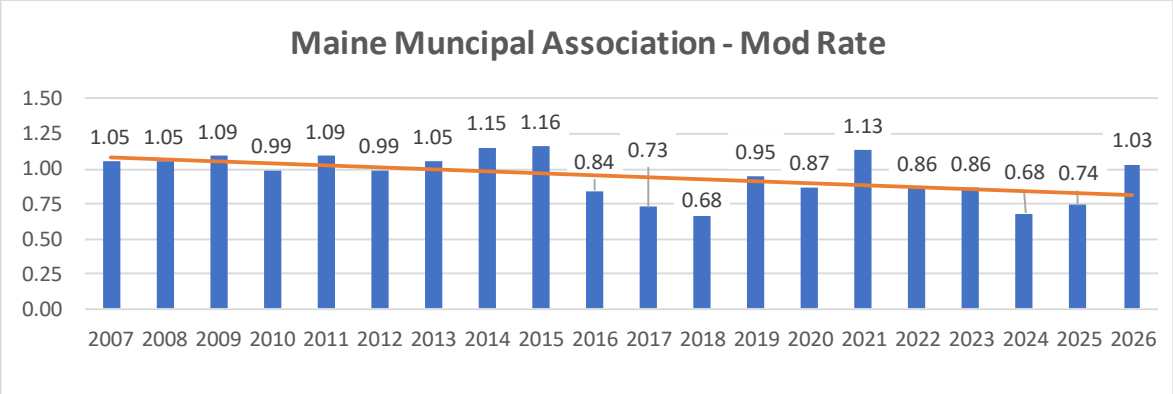
The defined benefit plan's contributions in the 2026 Budget decreased to $492,287. Historically, PWD has funded the plans with at least the recommended actuarially determined amount or $1 million, whichever is higher. Because the plan is closed to new participants, the actuary has estimated that contributions to the plan will only be needed for a few more years, it was recommended fund the plan with $0.5 million contribution in 2026, the actuarially determined contribution.

In addition, the 457 deferred compensation plan for Union employees hired prior to 2011, and Non-Union employees hired prior to 2012, fully matches employee contributions up to $1,500 annually. The 2026 Budget is $61,500 for the 41 eligible employees.

New Union employees hired during or after 2011, and Non-Union employees hired during or after 2012, are enrolled in the 457 deferred compensation plan only. The plan requires employees contribute 3.0% of their base pay, which PWD matches at a rate of 150%. Since Q2 2016, PWD matches contributions up to 4.5% of their base pay, with employee contributions above 3% remaining voluntary. The expense for the match is budgeted at $669,700, an increase of $69,700 (11.6%).

Workers Compensation

PWD participates in the Maine Municipal Association's workers' compensation program. The premium assessed is based on wages and a claim experience factor or mod. rate. PWD's mod. rate was 0.74 in 2025. It is expected to be 1.03 in 2026. The 2026 Budget is $128,700 with a deductible cost of $15,400 resulting in a total budget of $144,100.



Other Benefits

Other benefits, which include dental, uniforms, unemployment, long-term disability, life insurance and a contingency for higher benefit costs total $751,875.

Employee Benefits (continued)

	2024 Actual	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Health Insurance:				-	
6604041 - HEALTH INSUR - ER GROSS	$3,348,894	$4,169,206	$4,547,654	$378,448	9.1%
66040419 - HEALTH INSUR - EE CONTRIB	(622,928)	(776,847)	(817,655)	(40,808)	5.3%
6604043 - MEDICAL INSURANCE PAYOUT	43,458	46,889	94,365	47,476	101.3%
6604044 - HEALTH INS - HRA DEDUCT	3,913	3,000	3,063	63	2.1%
	2,773,337	3,442,248	3,827,427	385,179	11.2%
Pension:					
66040611 - PEN EXP - DEFINED BENEFIT	17,900	30,000	30,000	-	0.0%
66040612 - PEN EXP - DEFER COMP 457	24,938	30,000	30,000	-	0.0%
6604062 - PENSION CONTRIBUTION	1,600,000	1,000,000	492,287	(507,713)	-50.8%
6604063 - DEF COMP 457 MATCH - NEW	602,503	600,000	669,700	69,700	11.6%
6604064 - DEF COMP 457 MATCH - OLD	60,998	63,000	61,500	(1,500)	-2.4%
6604065 - PENSION LEGAL EXPENSE	2,555	20,000	20,000	-	0.0%
	2,308,894	1,743,000	1,303,487	(439,513)	-25.2%
Workers Compensation:					
660409 - WORKERS' COMPENSATION	89,490	182,000	128,700	(53,300)	-29.3%
6604091 - WORKERS COMP DEDUCTABLE	14,044	10,000	15,400	5,400	54.0%
	103,534	192,000	144,100	(47,900)	-24.9%
Other Benefits:					
66025 - BENEFITS CONTINGENCY	-	260,000	395,000	135,000	51.9%
660402 - LONG-TERM DISABILITY	34,451	38,000	36,400	(1,600)	-4.2%
660403 - LIFE INSURANCE	22,245	33,000	23,700	(9,300)	-28.2%
660407 - EDUCATION SUBSIDY	2,229	11,000	11,000	-	0.0%
660408 - PROGRAMS ADMINISTRATION	5,165	19,000	8,000	(11,000)	-57.9%
660410 - UNEMPLOYMENT COMPENSATION	11,188	20,000	15,000	(5,000)	-25.0%
660413 - PWD TRAINING PROGRAM	-	5,000	5,000	-	0.0%
6604151 - FIELD UNIFORMS	52,306	55,000	55,000	-	0.0%
6604152 - OFFICE CLOTHING	-	15,000	15,000	-	0.0%
660416 - DENTAL COVERAGE	60,354	65,000	67,100	2,100	3.2%
660417 - WELLNESS PROGRAM	885	2,500	2,500	-	0.0%
660419 - EMPLOYEE BENEFTS-MISC OTH	59,177	850	850	-	0.0%
660422 - ACTUARY NON-PENSION	-	2,500	-	(2,500)	-100.0%
660425 - EMPLOYEE EVENTS	-	22,500	23,625	1,125	5.0%
660426 - MAINE PAID LEAVE ER EXP	-	81,600	86,700	5,100	6.3%
663592 - RECRUITING SERVICES	-	7,000	7,000	-	0.0%
	248,000	637,950	751,875	113,925	17.9%
Total Employee Benefits	5,433,765	6,015,198	6,026,889	11,691	0.2%
660401 - FICA - EMPLOYERS' SHARE	1,129,677	1,246,728	1,315,633	68,905	5.5%
Total Costs	6,563,442	7,261,926	7,342,522	80,596	1.1%
Total Regular Labor (Benefits Base)	13,685,946	#######	########	801,149	5.5%
Benefit Rate	39.70%	40.99%	38.94%	-2.1%	-5.0%
Total Rate (with FICA of 7.65%)	47.35%	48.64%	46.59%	-2.1%	-4.2%

Note: The total employee benefits expense above ($7,342,522) does not include $126,729 in employee benefits charged directly to departments. With these costs, PWD's benefits cost is $7,469,251.

Authorized Headcount

Authorized headcount increased by three (3) – an Equipment Operator and Distribution Foreperson in Water Services and a Wastewater Operator in Wastewater Treatment.

	2024 Budget	2025 Budget	2026 Budget	Change
Water Services				
A1 - WATER ADMINISTRATION	6	5	5	0
A2 - WTR TRANSMISSION/DISTRIB	23	23	25	2
A3 - WATER TREATMENT	11	11	11	0
A6 - WATER UTILITY SERVICES	16	16	16	0
	56	55	57	2
Wastewater Services				
B1 - WASTEWATER ADMINISTRATION	3	3	3	0
B3 - WASTEWATER TREATMENT	23	24	26	2
L9 - WASTEWATER SYSTEMS	13	13	12	-1
	39	40	41	1
Environmental Services				
A5 - WATER RESOURCES	7	7	7	0
L6 - WATER/WW LABORATORY	8	8	8	0
	15	15	15	0
Engineering Services				
C1 - FACILITIES SERVICES	10	10	10	0
E2 - ASSET ENGINEERING	22	25	25	0
E7 - SCADA SERVICES GROUP	4	4	4	0
	36	39	39	0
Administration				
F1 - CUSTOMER SERVICE	13	13	13	0
G1 - INFORMATION SERVICES	8	7	7	0
H1 - FINANCIAL SERVICES	9	9	9	0
I1 - EMPLOYEE SERVICES	4	4	4	0
J1 - BOT & SENIOR MANAGEMENT	9	9	9	0
	43	42	42	0
	189	**191**	**194**	**3**

Note: The 2026 Budget assumes five positions are not filled. The budget for the following areas were reduced reflecting the unfilled positions: two (2) in Water Services, one (1) each was included in Wastewater Services, Engineering Services, and Administration.

Non-Union Positions

The overall Non-Union headcount increased from 66 to 67. The addition was a Customer Service Non-Union Supervisor (in yellow) which was headcount neutral with the elimination of a Customer Service (Union) Foreperson. The other change (in blue) was the addition in Engineering Services of a Project Engineer and the elimination of an Associate Engineer.

The table below shows the requested Non-Union positions by pay range. The pay ranges are effective 01/01/25.

	25	26	Diff
Range 1 ($54,100 to $77,700)			
5010 - EXEC ADMIN & COMMUN SPEC	1	1	0
5028 - GENERAL ACCOUNTING ASST	1	1	0
9508 - AUTOCAD SPECIALIST	1	1	0
	3	3	0
Range 2 ($65,200 to $95,600)			
5003 - SR HUMAN RESOURCE SPEC	1	1	0
5004 - SAFETY COORDINATOR HR	1	1	0
5005 - PURCHASING AGENT/BUYER	1	1	0
5020 - FINANCIAL ANALYST	2	2	0
5023 - ASSOCIATE ENGINEER	5	4	-1
5032 - SCHEDULER/COORD AMAP	1	1	0
5033 - SCHEDULER/COORDINATOR OPS	1	1	0
5036 - ES CONSULTANT	1	1	0
5037 - ASSOCIATE ENGINEER SCADA	1	1	0
9043 - ASSET MANAGEMENT ANALYST	1	1	0
9503 - NETWORK ADMIN 1	1	1	0
9552 - CUST SRV NON-UNION SUPRV	0	1	1
	16	16	0
Range 3 ($76,400 to $111,400)			
1069 - CHIEF OF SECURITY OPER	1	1	0
5018 - SOURCE PROTECTION COORD	1	1	0
5019 - FACILITIES MANAGER	1	1	0
5038 - ENVIRONM COMPLIANCE COORD	1	1	0
9023 - UTILITY SPECIALIST SUPRV	1	1	0
9044 - NETWORK ADMIN II	2	2	0
9505 - BUS SYS ANALYST GIS SR	1	1	0
9506 - WTR QUAL PROG MNG LEAD/CO	1	1	0
9509 - PROGRAMMER/BUS ANALYST	1	1	0
	10	10	0
Range 4 ($83,300 to $124,800)			
5011 - TRANSM DIST SUPERVISOR	1	1	0
5014 - RIGHT OF WAY AGENT	1	1	0
9002 - WTR SVS PLNT/SYS CHIEF OP	1	1	0
9026 - NETWORK ADMIN III	1	1	0
9028 - REGULATORY SECURITY ADVSR	1	1	0
9030 - PROJECT ENGINEER	5	6	1
9038 - UTILITY ASSET COORD	1	1	0
9039 - UTILITY ASSET COORD WATER	1	1	0
9042 - WW CHIEF OPERATOR - TREAT	1	1	0
9048 - WW MAINTENANCE MANAGER	1	1	0
9049 - ASSET MGMT PROGRAM MGR	1	1	0
9050 - WW CHIEF OPERATOR SYSTEMS	1	1	0
	16	17	1
Range 5 ($90,000 to $135,000)			
9006 - CUSTOMER SERVICE MANAGER	1	1	0
9008 - DIRECTOR OF FINANCE SERV	1	1	0
9010 - INFORMATION SRVS MANAGER	1	1	0
9014 - WATER SYSTEMS MANAGER	1	1	0
9020 - ENVIRONMENTAL SRV MANAGER	1	1	0
9025 - COMM & PR DIRECTOR	1	1	0
9045 - SENIOR PROJECT ENGINEER	2	2	0
9047 - PROJECT MANAGER ADMIN	1	1	0
9507 - SCADA MANAGER	1	1	0
	10	10	0
Range 6 ($114,700 to $157,500)			
9007 - DIRECTOR HUMAN RESOURCES	1	1	0
9011 - DIRECTOR OF OPR SRVS	2	2	0
9031 - ENG/ASSET MGMT SRV MNGR	1	1	0
	4	4	0
Range 7 ($137,300 to $185,600)			
9004 - EXEC DIRECTOR OF ADMIN	1	1	0
9005 - EXEC DIRECTOR OF AMAP	1	1	0
9035 - CORPORATE COUNSEL	1	1	0
	3	3	0
Range 7 ($173,300 to $236,200)			
9018 - GENERAL MANAGER	1	1	0
9600 - WORKFORCE MANAGEMENT	3	3	0
	66	**67**	**1**

Union Positions

The Union headcount was increased from 125 to 127. There were three (3) additions (in orange), an Equipment Operator, Distribution Foreperson and Wastewater Operator. A Customer Service Foreperson was exchanged for a non-union Customer Service Supervisor (in yellow). There were three position exchanges (in blue): a new AMR Specialist for a Customer Service Control Center Operator, a new Financial Services Admin Foreperson for an Admin Assistant Finance II and a new Environmental Scientist for an Environment Scientist I.

	25	26	Diff
Pay Grade D ($23.47/$24.39)			
1577 - AMR SPECIALIST	0	1	1
	0	1	1
Pay Grade E ($24.53/$25.81)			
1083 - ADMINISTRATIVE ASST WW	1	1	0
1094 - ADMIN ASST FINANCE II	4	3	-1
	5	4	-1
Pay Grade F ($25.98/$27.34)			
1006 - WASTEWATER OPERATOR	1	1	0
1008 - CUST SERV COORD CTRL CTR	3	2	-1
1091 - FACILITY SUPP GENERALIST	1	1	0
1522 - TECHNICAL ADMIN ASST	2	2	0
	7	6	-1
Pay Grade G ($27.55/$29.00)			
1023 - EQUIP OPERATOR	5	6	1
1028 - COLLECTIONS COORDINATOR	1	1	0
1059 - WW MAINTENANCE OPERATOR	12	13	1
1099 - ENVIRONMENTAL SCIENTIST I	1	0	-1
1579 - FACILITIES TECHNICIAL II	2	2	0
9553 - FIN SRV ADMIN FOREPERSON	0	1	1
	21	23	2
Pay Grade H ($29.23/$30.76)			
1005 - WATER SYSTEM OPERATOR	13	13	0
1017 - CUST SERV COORDINATOR	6	6	0
1020 - ENGINEERING TECHNICIAN	1	1	0
1029 - FLEET TECHNICIAN	1	1	0
1086 - FACILITY TECHNICIAN I	2	2	0
1564 - INV CONTROL LEADPERSON	1	1	0
1575 - ASSET MGMT TECHNICIAN	3	3	0
1576 - COLLECTION SYS MAINT OPER	1	1	0
	28	28	0
Pay Grade I ($30.95/$32.57)			
1051 - WTR TREAT PLANT SYS OPER	7	7	0
1055 - SR WW PLANT OPERATOR	5	5	0
1085 - UTILITY SPECIALIST	13	13	0
1581 - CONSTRUCTION/ASSET SPEC	1	1	0
	26	26	0

	25	26	Diff
Pay Grade J ($32.87/$34.60)			
1021 - WATER RESOURCE SPECIALIST	4	4	0
1022 - ENVIRONMENTAL SCIENTIST	3	4	1
1070 - TECH MAINT PERSON SLWTF	1	1	0
1073 - TECH MAINT TECH ELECTRIC	4	4	0
1082 - WW SYSTEM MAINT/OPERATOR	3	3	0
1096 - TECH MAINT PERS MECH	1	1	0
1097 - SCADA TECHNICIAN II	1	1	0
1516 - CUSTOMER SERVICE FOREPE	1	0	-1
	18	18	0
Pay Grade K ($34.77/$36.59)			
1053 - OPERATIONS FOREPERSON	4	4	0
1090 - OPERATIONS FOREMAN, SYS	1	1	0
1093 - OPS FOREPERSON, WW SYSTEM	1	1	0
1095 - UTILITIES SPEC FOREPERSON	1	1	0
1098 - SCADA TECHNICIAN III	1	1	0
1528 - FLEET FOREPERSON	1	1	0
1557 - DIST SYSTEM FOREPERSON	5	6	1
1565 - FACILITY MAINT FOREPERSON	1	1	0
1573 - ENV SCIENTIST LEAD	1	1	0
1580 - ASSET MANAGEMENT FOREPERS	1	1	0
	17	18	1
Pay Grade L ($36.92/$38.86)			
1537 - SCADA TECH FOREPERSON	1	1	0
1569 - TECH MAINT FOREPERSON	2	2	0
	3	3	0
	125	**127**	**2**

Temporary & Non-Benefit Employees

Temporary and non-benefit employees supplement regular employees particularly during the busy times of year. These positions are not benefit eligible, but the hours for benefit eligibility are monitored carefully as is required under the ACA. All other positions are classified as “seasonal” employees who also are not offered benefits, but do have their hours tracked to monitor for benefits eligibility. The position totals are listed as FTEs. Temporary employees hired via outside agencies are also included below.

	2024 Budget	2025 Budget	2026 Budget	25 to 26 Change
Water Services				
A1 - WATER ADMINISTRATION	0.35	0.35	0.35	(0.00)
A6 - WATER UTILITY SERVICES	1.96	1.96	1.96	(0.00)
	2.31	2.31	2.31	(0.00)
Wastewater Services				
B3 - WASTEWATER TREATMENT	0.18	0.18	0.17	(0.01)
L9 - WASTEWATER SYSTEMS	0.17	0.17	0.17	(0.00)
	0.35	0.35	0.35	(0.00)
Environmental Services				
A5 - WATER RESOURCES	2.04	1.81	1.89	0.08
L6 - WATER/WW LABORATORY	-	-	0.12	0.12
	2.04	1.81	2.01	0.21
Engineering Services				
C1 - FACILITIES SERVICES	0.50	0.50	0.50	(0.00)
E2 - ASSET ENGINEERING	0.92	0.92	0.92	(0.00)
	1.42	1.42	1.42	(0.00)
Administration				
J1 - BOT & SENIOR MANAGEMENT	-	-	0.14	0.14
	-	-	0.14	0.14
	6.12	**5.89**	**6.23**	**0.34**

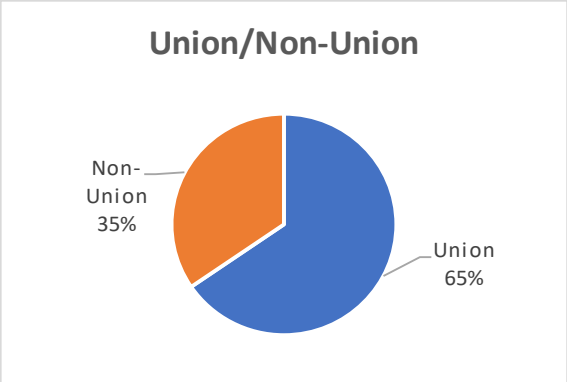
Temporary & Non-Benefit Employees (continued)

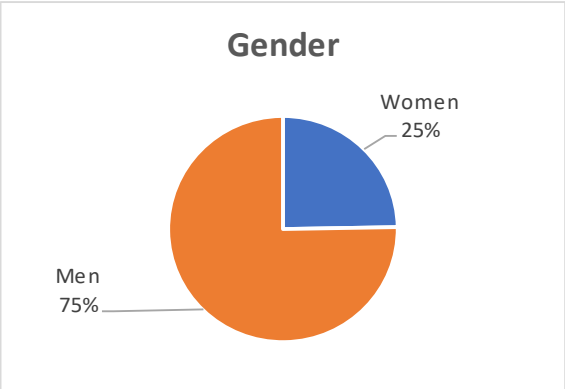
Temporary Positions Detail:

Org	Job Class	ACA Type	# of EE's	Hrs/ Wk	# of Wks	Hours
A1	5526 - OPS INTERN - WATER	U	1.5	40	12	720
A5	5501 - TEMP - LAKE SECURITY	V	6	12	22	1,584
	5501 - TEMP - LAKE SECURITY	V	2	22	25	1,100
	5501 - TEMP - LAKE SECURITY	V	1	10	49	490
	5524 - WATERSHED PROT SPEC TEMP	S	1	40	19	760
A6	5505 - CONSTR LABORER - TEMP	S	4	40	25.5	4,080
B3/L9	5527 - OPS INTERN - WASTEWATER	U	1.5	40	12	720
C1	5520 - FACILITY MAINT TECH -TEMP	T	1	20	52	1,040
E2	5502 - ENGINEERING TECH - TEMP	U	4	40	12	1,920
J1	5531 - COMM & DIGITAL MEDIA INTR	T	1	30	10	300
L6	5599 - LABORATORY INTERN	T	1	20	13	260
			24			**12,974**

Affordable Care Act (ACA) Types:
S – Seasonal (cannot work more than 26 weeks)
T – Temp EE (cannot exceed 30 hours in a single week)
U – Under 90 Days (maximum of 12 weeks)
V – Variable (average hours cannot exceed 30 hours/week)

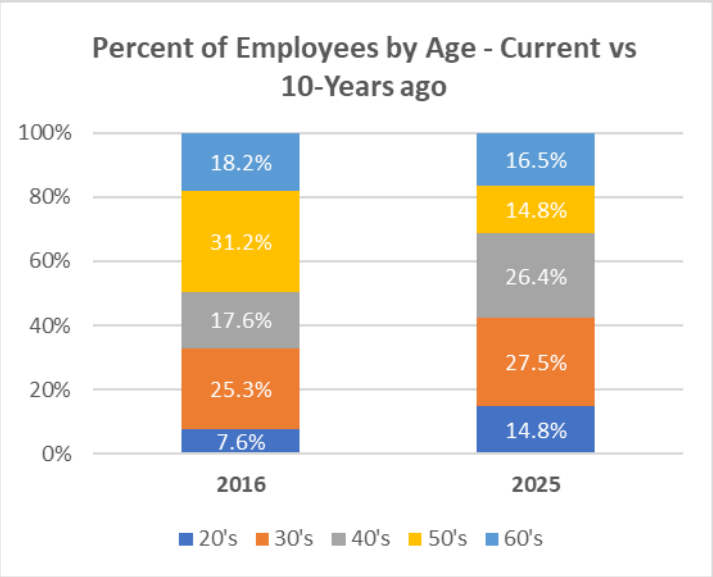
Headcount – All Regular Employees





Work Force Management

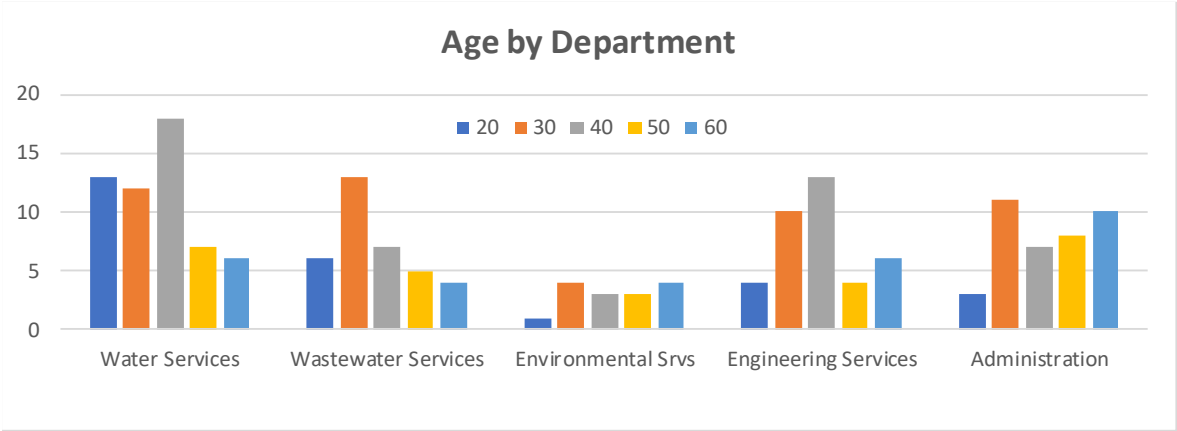
Significant changes in the workforce have happened in the past 10 years including a large number of retirees. The percent of the workforce older than 50 has declined from 49.4% to 31.3%. PWD has been proactively managing the challenges of retirements and the development of personnel and new hires.



The Wastewater Department has implemented an Apprentice Program to help educate new hires on the breadth of knowledge needed to operate facilities, as well as to get exposure to other areas of PWD operations. Documentation, such as procedures for operating the rotary press, has further supported knowledge transfer.

The Water Department's apprentice program has been satisfying its labor needs. It has served to launch capable Water System Operators into the more advanced Utility System and Water Treatment System Operator roles. The next challenge is preparing employees for the highest technical roles, foreperson and supervisory roles.

The Administration Department is well positioned with existing personnel.



Average Length of Service

Water Srvs	Wastewater Srvs	Environmental	Engineering	Administration	Grand Total
9.4	9.4	16.2	11.5	11.1	10.7

Work Force Management (continued)

Employee Development

PWD actively promotes skill development by encouraging participation in local, regional and national organizations, and on the job training. Each employee has a goal of an average of 80 hours of training per year.

Managing Today

To address work force issues, PWD requires that all employees' performance be evaluated yearly with an action plan to assist with continuous development. Pay adjustments for non-union employees are based on performance. The non-union market survey was conducted in 2021 with results implemented January 2022. An updated market review is planned for 2025.

Travel Budget

The Board of Trustees approves the annual budget for out-of-state and overnight business travel. The General Manager specifically approves these travel requests.

	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Water Services	$15,500	$16,500	$1,000	6.5%
Wastewater Services	16,000	27,000	11,000	68.8%
Environmental Services	13,500	11,500	(2,000)	-14.8%
Engineering Services	19,000	25,000	6,000	31.6%
Administration	41,000	41,000	-	0.0%
	105,000	121,000	16,000	15.2%

Training Budget

Employee development is comprised of the annual budget for all in-state and out-of-state training. Employee development costs include the travel budget listed above.

	2025 Budget	2026 Budget	Budget Diff $	Budget Diff %
Water Services	$341,684	$350,246	$8,562	2.5%
Wastewater Services	251,163	302,407	51,244	20.4%
Environmental Services	80,384	82,609	2,225	2.8%
Engineering Services	212,994	251,073	38,079	17.9%
Administration	267,706	281,349	13,643	5.1%
	1,153,931	1,267,684	113,753	9.9%

Operating Expense Budget	$43,275,472	$44,689,130
Percent of O&M Budget	2.7%	2.8%

Work Force Management (continued)

Environment and Tools

Organizational development and improvement are an on-going process. PWD continues to evaluate areas that require additional focus as business needs and demands evolve, and as laws and rules governing practices change. Many of these focus areas require cross-functional involvement including alignment to ensure understanding, practical and consistent application, and communication of changes.

PWD continues to utilize department meetings to keep employees up to date on Board activities and decisions, significant capital improvement projects, business challenges and changes, and updates of organizational practices and policies.

Microsoft SharePoint will continue to evolve in 2026 as the forum for daily information sharing, and document management across PWD. Developing and implementing a common methodology for cataloging documents to improve knowledge retrieval/sharing, and reducing document redundancy are significant areas of growth this year, ultimately involving every employee.

An organization's total compensation package is a key factor in establishing a competitive posture in the employment market, and employee satisfaction. A detail market review of the non-union salaries was completed in 2021 and implemented in 2022. An updated market review is planned for 2025. As with most organizations, we continue to monitor the health care plan and explore ways to promote employees to live a healthy life style.

Employee 'Inspire' Award – 2024

The Inspire Award program recognizes outstanding efforts, big and small, that are above and beyond normal job duties. Employees are encouraged to nominate co-workers for simple acts that mean a lot to their job success and big accomplishments that help PWD stay competitive and deliver excellence. The 2024 Inspire Award were awarded to the following employees:

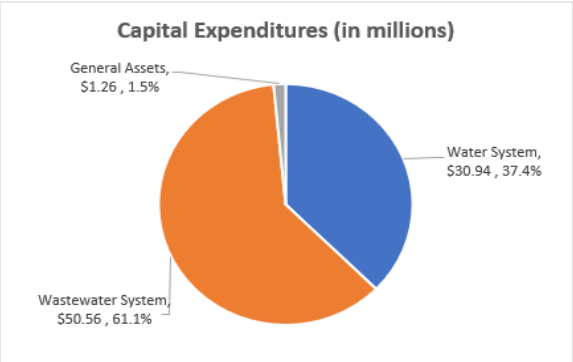
Congratulations 2024 Recipients

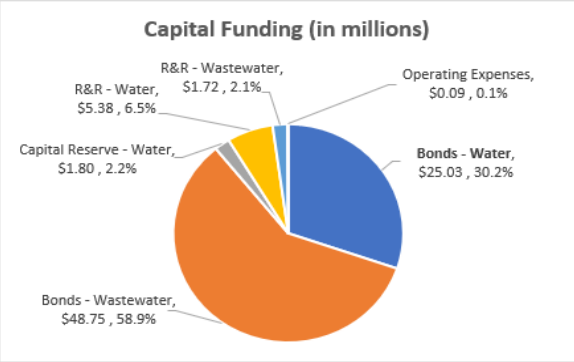
Luis Carlos Micha Andeme – Facility Technician I
Joshua Hudak - Facility Services Manager
Chad Davis - Information Services Manager
Donald Zaluski - Senior Wastewater Operator
Brandon O'Keeffe - Operations Foreperson, Wastewater
Crystal Cooper - Environmental Scientist I
Erica Pitts - Administrative Assistant Operations - Water
Maxwell Stohlman - Water Systems Operator II
Justin Katabarwa - Wastewater Maintenance Operator
Donald Zaluski - Senior Wastewater Operator
Jaret Cox - Fleet Maintenance Technician
Anthony DeVecchis - Environmental Scientist I

Introduction

The total amount of capital expenditures is $82.76 million. The $30.94 million water capital budget includes $15.97 facilities (primarily treatment) and $12.28 million replacing aging water mains and related infrastructure. The $50.56 million wastewater capital budget includes $15.00 million for the next phase of North Windham Treatment facility construction and $16.24 million for construction of the Westbrook CSO Storage Conduit. Additionally, the capital budget includes an investment of $1.26 million in general assets such as vehicles, computer systems and comprehensive planning.

The capital projects will be funded from a number of sources – Revenue Bonds issued by PWD or through the Maine Municipal Bond Bank, rate subsidized bonds issued through the Clean Water and Drinking Water State Revolving Loan funds (CWSRF/DWSRF), Renewal and Replacement funds which are generated through operating budget contributions, Grants from the CWSRF/DWSRF programs and Water Capital/Master Plan reserve balances.





Annual Fund Operating Budget

The budget includes the impact of issuing of debt to finance capital projects ($47.95 million) and contributions to the renewal and replacement (R&R) funds ($4.79 million). Most projects have a minimal effect on the operating expense budget except the debt service impact. However, they will lower maintenance costs on those aging assets. Transportation R&R contributions are allocated to funds through an hourly rate and are included in the transportation - internal line item.

	2025 Budget	2026 Budget	$ Change
Debt Service Principal, Interest & Related Expense	$15,297,756	$16,523,342	$1,225,586
Debt Service - Allocated (Meters & Douglass St)	620,685	1,359,116	738,431
Debt Service - Funds	15,918,441	17,882,458	1,964,017
Debt Service - Watershed Protection	64,865	64,555	(310)
Annual Debt Service	15,983,306	17,947,013	1,963,707
Renewal & Replacement - Water - General	1,405,000	1,505,000	100,000
Renewal & Replacement - Wastewater	1,521,950	1,677,846	155,896
Renewal & Replacement - Multi-Fund Assets	1,265,000	1,110,000	(155,000)
Renewal & Replacement - Funds	4,191,950	4,292,846	100,896
Renewal & Replacement - Transportation	420,000	500,000	80,000
Annual Renewal and Replacement Contributions	4,611,950	4,792,846	180,896
Capital Reserve	1,339,609	1,850,668	511,059
Renewal & Replacement - Contracted (Cumberland)	140,000	147,700	7,700
Total Capital / Finance	22,074,865	24,738,227	2,144,603

Bond Financing

Overview

PWD typically finances larger capital projects by issuing revenue bonds for a term of the asset's useful life or 20 years, whichever is shorter. Since most of the PWD's assets have a useful life in excess of 20 years, the typical bond term is 20 years. PWD's charter authorizes PWD, through its trustees and without vote of its inhabitants, to issue bonds to pay for the costs of capital outlays incurred in connection with acquiring, renovating or constructing water and wastewater assets.

Water bonds are secured by the revenues of customers' water rates and charges. In the event of a bond payment default, PWD has the power to assess its member municipalities to provide funds to cure the default. Such assessments would be allocated based upon the municipalities' respective state valuation.

Wastewater bonds are secured by PWD's sewer assessment revenue. In the event of a bond payment default, the municipalities served would be responsible for the debt service related to assets serving that municipality. The annual sewer assessment, once certified to the municipality by PWD, is an obligation of the municipality on *parity* with the municipality's general obligation debt and is entitled to the full faith and credit of the municipality.

Water Capital Reserve Bond

In 2013, a law (35-A M.R.S.§§ 6107-A) was enacted allowing utilities to create a capital reserve to pay for infrastructure improvements, including debt service costs, and allows the reserve to be funded by designating a portion of the utility's revenue. The maximum percent of water revenue that PWD can allocate to the reserve is 10%. For the past 10 years, PWD has issued a $2 million bond each year with the debt service to be paid by raising water rates an additional 1% each year. In 2025, the maximum percent (10%) of revenue will be allocated to the fund ($3,290,720). The amount generated will pay the annual debt service on the 10 years of debt with remaining balance spent on water mains renewal.

Bond Options

PWD issues bonds either directly to the market or through the Maine Municipal Bond Bank (MMBB). For larger projects, typically greater than $10 million, PWD considers issuing directly to the market. For smaller projects, the most cost-effective option is to issue through MMBB.

MMBB has three different programs – General Bond, Drinking Water SRF (State Revolving Fund) and Clean Water SRF programs. General Bond issues are done twice a year at tax-exempt market rates. The SRF programs have a more flexible closing date and typically result in an interest rate 2% less than market. For qualifying projects, part of the principal may be forgiven. Projects financed through the SRF are competitively awarded by the State of Maine's Department of Human Services (water projects) or Department of Environmental Protection (wastewater projects). Those projects need to comply with certain procurement standards.

Bond Financing (continued)

The current water bond ratings by Moody's and Standard & Poor's ratings are Aa3 and AA, respectively. Moody's bond ratings range from AAA (highest quality) to C (lowest quality) and apply a number qualifier (1-high, 2-mid and 3-low) for each letter range. Standard & Poor's top four bond ratings (AAA, AA, A and BBB) generally are regarded as eligible for bank investment (AAA is highest rating). The latest rating for both was in July 2025. Moody's noted PWD's deregulation from the Maine Public Utilities Commission. Additionally, PWD's sizable and wealthy service area, as well as its strong liquidity and sound debt service coverage supported by annual rate increases were factors. In addition to the items Moody noted, S&P noted PWD's sound system operations with virtually unlimited water supply and good financial flexibility due to the affordability of the water rates. Moody's noted weak legal security as a challenge.

Maine Municipal Bond Bank

The Maine Municipal Bond Bank was created in 1972 by the Maine State Legislature. The agency has an immense history of providing Maine's cities, towns, school systems, water and sewer districts, and other governmental entities access to low-cost capital funds through the sale of its highly rated tax-exempt bonds. Established as an independent agency, the Bond Bank is administered by a board of commissioners appointed by the Governor. The Bond Bank works closely with its municipal clientele to provide unique, cost effective and competitive financing programs.

GENERAL RESOLUTION PROGRAM

For municipalities, schools districts, water districts, sewer districts and other local governments requesting loan financing through the General Resolution program. Under this tax-exempt bond financing program, the proposed debt will be paid from a General Resolution pledge of the municipality or municipalities. Click here to learn more about the approval and financing process of this program.

CLEAN WATER SRF PROGRAM

Created in 1987 by the Clean Water Act, the Maine Municipal Bond Bank serves as financial manager of the Clean Water State Revolving Loan Fund in cooperation with the Maine Department of Environmental Protection. Click here to learn more about the approval and financing process of this program.

DRINKING WATER SRF PROGRAM

Created by the Safe Drinking Water Act of 1996, the Maine Municipal Bond Bank serves as the financial manager of the Drinking Water State Revolving Loan Fund in cooperation with the Maine Department of Human Services. Click here to learn more about the approval and financing of this program.

Bond Financing (continued)

Bond Limits

PWD has no legal limits of debt. A board-approved policy establishes a target maximum level of debt service to 35% of total fund budget and minimum debt service ratio of 1.25. The table indicates the status and projected status. The projected status is based on the projection included at the end of the Revenue section and includes bond financed capital projects as noted in the 5-year capital plan in the Capital Expenditures section.

The $12M Westbrook Regional Wastewater Treatment Facility scheduled for completion in 2023 causes Gorham, Westbrook and Windham ratios not to meet all the benchmark ratio. Significant pump station upgrades along with Falmouth's Treatment Facility upgrade, causes Cumberland to miss their ratios.

Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

Funds	2024	2025	2026	2027	2028	2029	2030
Water	26%	27%	29%	30%	33%	34%	34%
Wastewater							
Cape Elizabeth	17%	18%	21%	32%	32%	34%	37%
Cumberland	22%	24%	26%	34%	43%	45%	49%
Gorham	34%	34%	32%	35%	38%	37%	35%
Portland	16%	19%	20%	26%	29%	30%	29%
Westbrook	25%	24%	24%	25%	30%	35%	32%
Windham-South	31%	39%	34%	36%	36%	35%	29%

Debt Service Ratio – Target: Greater or Equal to 1.25

Funds	2024	2025	2026	2027	2028	2029	2030
Water	1.23	1.38	1.40	1.43	1.43	1.42	1.44
Wastewater							
Cape Elizabeth	1.66	1.43	1.40	1.20	1.20	1.19	1.16
Cumberland	1.10	1.59	1.50	1.35	1.24	1.21	1.17
Gorham	1.29	1.22	1.29	1.21	1.18	1.19	1.20
Portland	2.02	1.38	1.41	1.26	1.21	1.21	1.21
Westbrook	1.16	1.17	1.19	1.11	1.08	1.07	1.07
Windham-South	1.48	1.23	1.31	1.23	1.23	1.24	1.30

Water & Wastewater Funds Debt Service

Long-Term Debt Principal & Interest

PWD has $12,159,021 and $4,819,120 of principal and interest payments in the budget. Of the total, $11,382,616 and $4,260,665 of principal and interest, respectively, are expensed to the individual funds. A portion of the debt service related to Meters is allocated to water and wastewater funds based on relative benefit received by each fund. Meters have principal of $776,405 and interest of $465,414. The ABC project allocation of $32,277 ($29,000 principal, $1,740 interest & $1,537 fees) is based on the methods of financing that were most advantageous for each particular fund. Other debt principal and interest includes Douglass Street of $93,041 and Watershed/Vehicles of $64,555.

Administrative Fees

Maine Municipal Bond Bank (MMBB) bonds issued under the Drinking Water State Revolving Fund (DWSRF) for Water and the Clean Water State Revolving Fund (CWSRF) for Wastewater assess an administrative fee of 5% of each year's principal and coupon interest payments. Maine Municipal Bond Bank Non-SRF bonds do not assess any administrative fees. Water and Wastewater bonds issued as stand-alone bonds directly to the market also do not assess administrative fees. Total fees in 2026 are budgeted at $251,119.

Debt Issuance Expense

The Water and Wastewater funds incur costs for issuance of the permanent financing. Prior to 2014 governments were allowed to carry the cost of these issuances on their balance sheets and write off the expense over the life of the debt. A change in accounting rules now requires that all issuance costs be recognized in the year of debt issuance. That cost is estimated to be $253,001.

Premiums & Deferred Outflow

PWD has received premiums on bonds issued directly to the market. These premiums are recognized over the life of the bonds as a reduction in interest expense. In addition, a bond refunding was done in 2016 that resulted in a deferred outflow being added to PWD's balance sheet. That outflow is being amortized over the remaining life of those bonds as an addition to interest expense. The net impact of these items on the Budget is a reduction of debt service expense of $581,184.

Contracted Debt Service & Notes

Cumberland Wastewater Fund contracts with the Town of Falmouth for the use of treatment and wastewater pump stations. Contracted Debt Service expense are payments made by Cumberland to reimburse Falmouth for debt issued to support the services provided, that cost is $279,150.

Windham Wastewater (WW) Fund has two notes: intra-fund notes payable between Windham and Westbrook and bond anticipation note (BAN) financing for the construction of the new North Windham Wastewater Treatment system. The intra-fund note payable is for Windham's portion of a one-time buy-in to the regional treatment facility. The original note of $264,733 was issued on 4/1/08 at 4.395% interest with annual principal and interest payments. The principal ($13,240) and interest expense ($1,309) totaling $14,549 are budgeted. The anticipation note is expected to have interest expense of $728,333.

Water & Wastewater Funds Debt Service (continued)

Summary of Debt Service

	Principal	Interest	MMBB & DEP Admin	Debt Issuance Expense	Premiums, Deferred Outflow	Contracted & Notes	Debt Service Total
Direct Charges							
Water Fund:							
Water General Assets	$5,247,457	$2,544,090	$59,102	$118,000	($451,959)	$0	$7,516,690
Water Capital Reserve	1,509,968	310,601	-	-	(117,170)	-	1,703,399
Sub-Total Water	6,757,425	2,854,691	59,102	118,000	(569,129)	-	9,220,089
Wastewater:							
Cape Elizabeth	375,950	149,336	12,894	8,000	-	21	546,201
Cumberland	53,750	51,453	317	4,000	-	279,150	388,670
Falmouth	238,000	26,307	13,219	-	-	-	277,526
Gorham	471,682	58,990	24,005	1,540	-	-	556,217
Portland	2,566,741	898,135	98,897	33,000	(8,742)	-	3,588,031
Westbrook	782,562	138,759	37,775	3,330	-	52,759	1,015,185
Windham - North	-	-	-	30,000	-	728,333	758,333
Windham - South	136,506	16,995	4,910	130	-	14,549	173,090
Sub-Total Wastewater	4,625,191	1,339,975	192,017	80,000	(8,742)	1,074,812	7,303,253
Total Direct	11,382,616	4,194,666	251,119	198,000	(577,871)	1,074,812	16,523,342
Meters							
Water Fund	490,882	294,253	-	34,773	(19,428)	-	800,480
Cape Elizabeth	15,438	9,258	-	1,094	(616)	-	25,174
Cumberland	9,049	5,424	-	641	(358)	-	14,756
Gorham	14,155	8,487	-	1,003	(563)	-	23,082
Portland	137,580	82,471	-	9,746	(5,446)	-	224,351
Scarborough	10,986	6,583	-	778	(432)	-	17,915
South Portland	60,070	36,006	-	4,255	(2,376)	-	97,955
Westbrook	35,736	21,426	-	2,532	(1,420)	-	58,274
Windham - North	1,212	728	-	86	(49)	-	1,977
Windham - South	1,295	779		92	(55)		2,111
Total Meters	776,403	465,414	-	55,000	(30,743)	-	1,266,075
Other Debt Service							
Douglass Street	-	93,041	-	-	-	-	93,041
	-	93,041	-	-	-	-	93,041
Fund Debt Service	12,159,019	4,753,121	251,119	253,000	(608,614)	1,074,812	17,882,458

Debt Service Summary

The debt service expense for each fund consists of these parts:

Direct Debt Service – These charges are related to assets belonging to the specific fund such as treatment plants, pump stations, mains, etc.

Meter (Allocated) Debt Service – Meters are an asset of the Water fund but are used to calculate both water and wastewater bills. The debt related to meters is allocated to each fund based on number and size of the meters in each municipality.

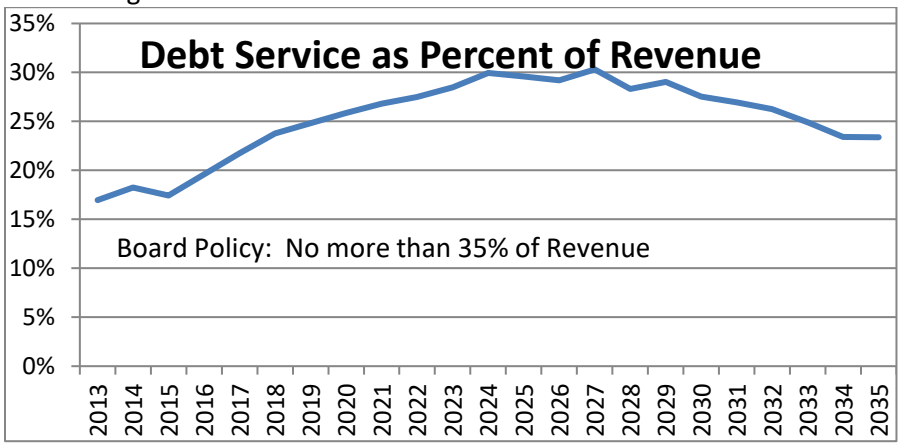
Douglass Street – Debt related to PWD's main office facility.

ABC project (Allocated) Debt Service – In 2022 PWD purchased a new computer system which handles billing, work orders, time entry and asset management. Each fund is paying its respective share of the system costs. Each fund paid for their share in varying manners including issuing the bond. The bond's debt service is allocated based on the participating fund share of the bond. The bond was issued from the Portland WW fund, the total shown are the non-Portland shares being allocated.

	Direct	Meters (Alloc)	ABC (Alloc)	Douglass Street	Total
Water Fund	9,220,089	800,480	-	58,644	10,079,213
Wastewater:					
Cape Elizabeth	546,201	25,174	8,375	3,154	582,904
Cumberland	388,670	14,756	-	1,684	405,110
Falmouth	277,526	-	4,438	-	281,964
Gorham	556,217	23,082	-	2,345	581,644
Portland	3,588,031	224,351	(18,651)	20,469	3,814,200
Westbrook	1,015,185	58,274	-	4,978	1,078,437
Windham (North & South)	931,423	4,088	706	958	937,175
Sub-Total Wastewater	7,303,253	349,725	(5,132)	33,588	7,681,434
Contracted Services:					
Scarborough	-	17,915	-	9	17,924
South Portland	-	97,955	5,132	800	103,887
Sub-Total Contracted	-	115,870	5,132	809	121,811
Total Water/WW Funds	16,523,342	1,266,075	-	93,041	17,882,458
Watershed & Vehicle	64,555	-	-	-	64,555
Total Debt Service	16,587,897	1,266,075	-	93,041	17,947,013

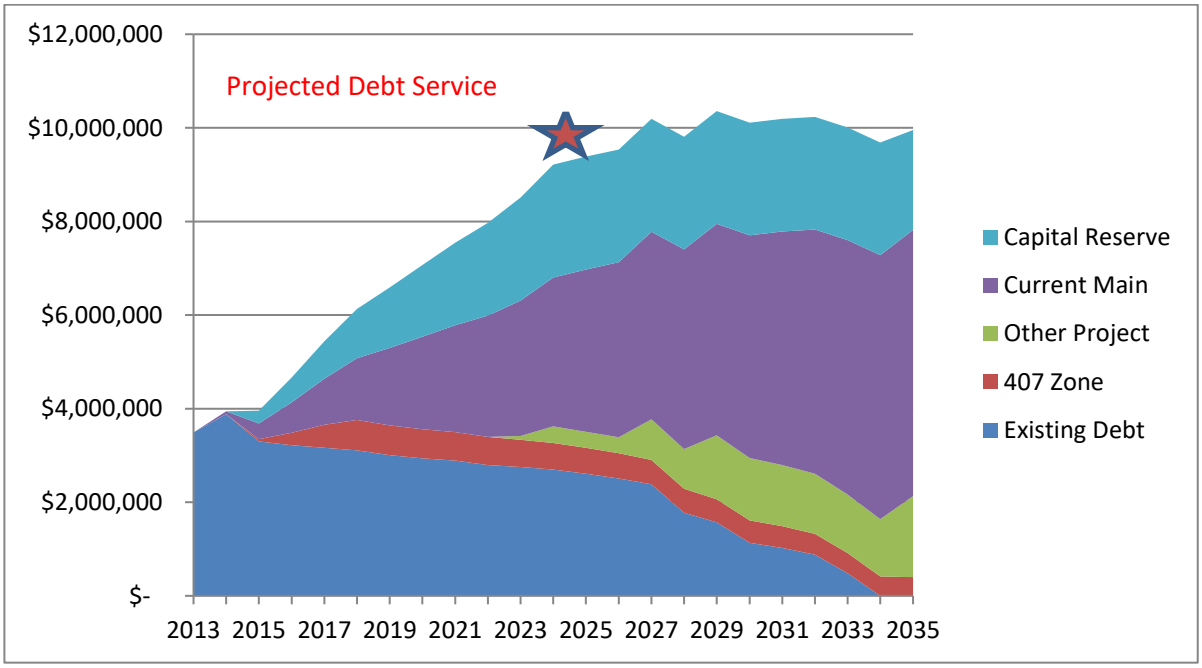
Long-Term Water Fund Target

The long-term water fund target was established in 2013. The projected 2027-2030 ratios are near the target percent through 2026. The years after 2026 are projected to be a couple percent higher but still below the 35% target.



Projected Water Debt

The Water Fund has significant future bond financing needs including completing the 407 zone system upgrades, main renewals and facilities upgrades. In 2011, the Board adopted the policy to double the investment in main renewal by incrementally increasing the amount spent by $500,000 until reaching an annual level of $4 million in 2016. Starting in 2014, an additional annual investment of $2 million was bonded to pay for main renewal and funded through the capital reserve. Other major projects include the installation of a new meter reading system and transmission line projects.



The 2026 Budget requests $10 million of debt service, approximately $1M above the long-term plan

The updated multi-year projection is for $15.3 million in 2030, approximately $5M above 2029 target. Staff is in process of updating infrastructure master plan and will be establishing a revised long-term financial target.

Water Funds Long-Term Debt

Long-Term Debt Detail:

The table below is a list of all outstanding water fund bonds. A significant amount of debt will be paid off in the current year and will mitigate the debt service of the new bonds scheduled to be issued.

2025 bond issues may appear in the proposed section if the target issue date is after the publication date of 2026 budget.

IssueDate	BondID	Purpose	Maturity	Range of Interest	Original Issue Principal	Yr End 2025 Balance	2026 Principal	Yr End 2026 Balance	2026 Interest Exp	MMBB/DEP Admin Fee	Issue Cost	PUC Docket#
Existing Debt Water General LTD												
10/26/2006	WTR06-01	General Assets	2026	3.0000% - 3.0000%	$1,500,000	$75,000	$75,000	$0	$750			2006-510
10/30/2008	WTR08-01	General Assets	2028	5.5750% - 5.5750%	$1,500,000	$225,000	$75,000	$150,000	$5,575			2008-360
04/01/2009	WTR09-01	General Assets (407 Zone)	2028	1.0500% - 1.0500%	$1,598,500	$239,775	$79,925	$159,850	$2,378	$4,122		2008-360 AMENDED
08/28/2009	WTR09-04	General Assets (ARRA)	2029	0.0000% - 0.0000%	$2,991,066	$598,213	$149,553	$448,660	$0	$7,478		2009-128
08/28/2009	WTR09-05	General Assets (ARRA)	2029	0.0000% - 0.0000%	$163,953	$32,791	$8,198	$24,593	$0	$410		2009-128
05/27/2010	WTR10-02	General Assets (RZEDB)	2030	5.7460% - 5.7460%	$400,000	$125,000	$25,000	$100,000	$3,862			2010-62
11/01/2010	WTR10-03	General Assets (DWSRF)	2030	1.0000% - 1.0000%	$902,500	$225,625	$45,125	$180,500	$2,181	$2,369		2010-62
10/27/2011	WTR11-01	General Assets	2031	0.5000% - 5.5000%	$2,300,000	$690,000	$115,000	$575,000	$24,695			2011-266
05/01/2012	WTR12-03	Ozone UV Design & Forest Ave (DWSRF)	2032	1.0000% - 1.0000%	$1,130,000	$395,500	$56,500	$339,000	$3,578	$3,009		2011-266
10/25/2012	WTR12-01	General Assets	2032	3.0600% - 3.7060%	$2,000,000	$700,000	$100,000	$600,000	$23,093			2012-357
05/01/2013	WTR13-01	Ozone-UV Construction Phase 1 (DWSRF)	2032	1.0000% - 1.0000%	$2,850,000	$1,050,000	$150,000	$900,000	$10,250	$8,025		2011-266
05/23/2013	WTR13-04	General Assets	2033	3.1360% - 3.7000%	$1,428,000	$571,200	$71,400	$499,800	$19,509			2013-00167
11/04/2013	WTR13-06	Ozone-UV Construction Phase 2	2034	- 0.0000%	$8,000,000	$0	$0	$0	$0			2011-266
11/15/2013	WTR13-05	General Assets (DWSRF)	2033	1.0700% - 1.0700%	$1,072,000	$428,800	$53,600	$375,200	$4,493	$2,909		2013-00167
06/30/2014	WTR14-01	General Assets	2034	3.1250% - 3.5000%	$2,541,000	$1,125,000	$125,000	$1,000,000	$36,849			2014-00093
05/14/2015	WTR15-01	General Assets (DWSRF) Scott Dyer Rd	2034	0.1500% - 0.1500%	$459,000	$208,254	$23,001	$185,253	$301	$1,166		2014-38
06/25/2015	WTR15-04	General Assets - Water Main Renewal	2035	3.0000% - 3.2500%	$3,230,000	$1,600,000	$160,000	$1,440,000	$49,200			2015-00051
06/25/2015	WTR15-05	General Assets - Ozone Destruct	2035	3.0000% - 3.2500%	$500,000	$250,000	$25,000	$225,000	$7,688			2015-00051
12/04/2015	WTR15-06	Water Main Renewal - Gray Road	2035	1.0000% - 1.0000%	$270,000	$135,000	$13,500	$121,500	$1,316	$743		2015-00051
06/20/2016	WT16-04	General Assets - Water Main Renewal	2036	3.0000% - 4.0000%	$385,000	$205,000	$20,000	$185,000	$6,900			
06/20/2016	WT16-06	407 Zone Design	2036	3.0000% - 4.0000%	$1,830,000	$990,000	$90,000	$900,000	$33,750			
06/20/2016	WTR16-09	General Assets 2007 Refi	2027	3.0000% - 3.0000%	$3,034,938	$361,375	$327,688	$33,688	$9,203			
09/28/2016	WTR16-10	General Assets - Thorton Heights Phase 3	2036	1.0000% - 1.0000%	$1,128,979	$665,863	$57,567	$608,296	$6,419	$3,211		
09/28/2016	WTR16-11	General Assets Westbrook St DWSRF	2036	1.0000% - 1.0000%	$566,362	$325,390	$28,132	$297,258	$3,090	$1,562		
07/18/2017	WTR17-05	General Assets - Water Main Renewal	2037	3.0000% - 4.0000%	$3,725,000	$2,225,000	$187,500	$2,037,500	$71,563			
03/02/2018	WTR18-01	Ward's Hill PS (407 Zone Improvement) SRF	2037	1.0000% - 1.0000%	$1,900,000	$1,196,844	$99,737	$1,097,107	$11,802	$5,585		
08/01/2018	WTR18-04	Asset, Billing, Customer Relations System	2028	5.0000% - 5.0000%	$1,000,000	$300,000	$100,000	$200,000	$14,167			
08/01/2018	WTR18-05	General Assets - Water Main Renewal	2038	3.0000% - 5.0000%	$900,000	$585,000	$45,000	$540,000	$20,438			
11/30/2018	WTR18-08	Pleasantdale/Broadway Main Renewal SRF	2038	1.0000% - 1.0000%	$3,000,000	$1,950,000	$150,000	$1,800,000	$19,250	$8,475		
08/01/2019	WTR19-02	General Assets - Water Main Renewal	2039	2.0000% - 5.0000%	$4,500,000	$3,150,000	$225,000	$2,925,000	$103,875			
07/30/2020	WTR20-03	General Assets - Water Main Renewals	2040	2.0000% - 5.0000%	$1,745,000	$1,310,000	$87,000	$1,223,000	$38,525			
11/01/2020	WTR20-07	Preble St, PO water main relocation SRF	2040	1.0000% - 1.0000%	$220,000	$165,000	$11,000	$154,000	$1,577	$630		
07/29/2021	WTR21-04	General Assets - Water Main Renewal	2041	2.0000% - 5.0000%	$3,479,157	$2,781,285	$174,468	$2,606,817	$85,535			
07/29/2021	WTR21-06	407 Zone North Transmission (Depot St, WI)	2041	2.0000% - 5.0000%	$1,152,535	$908,279	$61,064	$847,215	$27,981			
12/22/2021	WTR21-09	Mackworth/Ocean Main Renewal SRF	2041	1.0000% - 1.0000%	$2,100,000	$1,680,000	$105,000	$1,575,000	$16,625	$6,090		
12/22/2021	WTR21-10	Crooked River Conservation Easement SRF	2041	1.0000% - 1.0000%	$480,000	$384,000	$24,000	$360,000	$3,800	$1,392		
08/01/2022	WTR22-04	General Assets - Water Main Renewal	2042	4.0000% - 5.0000%	$3,500,000	$2,975,000	$175,000	$2,800,000	$129,792			
08/15/2023	WTR23-01	General Assets - Water Main Renewal	2043	4.0000% - 5.0000%	$3,665,000	$3,295,000	$185,000	$3,110,000	$154,108			
08/15/2023	WTR23-03	Refunding 2013 Bond - Ozone WTR13-06	2034	4.0000% - 5.0000%	$4,055,000	$3,295,000	$360,000	$2,935,000	$154,350			
08/15/2023	WTR23-04	Windham Water Tank	2043	4.0000% - 5.0000%	$4,675,000	$4,205,000	$235,000	$3,970,000	$196,692			
08/15/2023	WTR23-05	Windham 407 Zone Project	2043	4.0000% - 5.0000%	$2,110,000	$1,890,000	$105,000	$1,785,000	$88,375			
12/20/2023	WTR23-07	Edward Mills Easement SRF	2043	1.0000% - 1.0000%	$190,000	$171,000	$9,500	$161,500	$1,686	$561		
02/01/2024	WTR24-01	Windham Water Tank SRF	2043	1.0000% - 1.0000%	$169,000	$152,100	$8,450	$143,650	$1,500	$499		
03/01/2024	WTR24-04	Sebago Cove Easement SRF	2043	1.0000% - 1.0000%	$293,950	$264,555	$14,698	$249,858	$2,609	$867		

Water Funds Long-Term Debt (continued)

Long-Term Debt Detail: (continued)

The table below is a list of all outstanding water fund bonds. A significant amount of debt will be paid off in the current year and will mitigate the debt service of the new bonds scheduled to be issued.

2025 bond issues may appear in the proposed section if the target issue date is after the publication date of 2026 budget.

IssueDate	BondID	Purpose	Maturity	Range of Interest	Original Issue Principal	Yr End 2025 Balance	2026 Principal	Yr End 2026 Balance	2026 Interest Exp	MMBB/DEP Admin Fee	Issue Cost	PUC_Docket#
08/01/2024	WTR24-06	General Assets - Sebago Lake Treament Plant	2044	3.0000% - 5.0000%	$886,897	$842,759	$44,138	$798,621	$37,756			
08/01/2024	WTR24-07	General Assets - Water Mains	2044	3.0000% - 5.0000%	$5,543,103	$5,267,241	$275,862	$4,991,379	$235,977			
08/14/2025	WTR25-01	General Assets - Water Mains	2045	4.0000% - 5.0000%	$7,636,945	$7,636,945	$381,818	$7,255,127	$406,944			
08/14/2025	WTR25-02	Windham 407 Zone - Chute Rd. Water Main	2045	4.0000% - 5.0000%	$3,818,472	$3,818,472	$190,909	$3,627,563	$203,472			
08/14/2025	WTR25-03	Water Plant Chemical Storage Upgrades	2045	4.0000% - 5.0000%	$1,479,656	$1,479,656	$77,557	$1,402,099	$78,897			
08/14/2025	WTR25-06	Water Pump Sation	2045	4.0000% - 5.0000%	$811,425	$811,425	$40,568	$770,857	$43,238			
		Total Existing Debt Water General LTD				$63,962,347	$5,247,457	$58,714,890	$2,405,610	$59,102		
Proposed Water General LTD												
11/01/2026	WT_BrighMain_1	Brighton Avenue Main	2046	4.2500% - 4.2500%	$1,000,000	$0	$0	$1,000,000	$7,083		$6,000	
11/01/2026	WT_ChemStore_1	Cjhemical Storage Upgrade	2046	4.2500% - 4.2500%	$4,650,000	$0	$0	$4,650,000	$32,938		$29,000	
11/01/2026	WT_Chute2026_1	Chute Road Main 2026	2046	4.2500% - 4.2500%	$3,000,000	$0	$0	$3,000,000	$21,250		$18,000	
11/01/2026	WT_ElizValve_1	Elizabeth Road Valve	2046	4.2500% - 4.2500%	$700,000	$0	$0	$700,000	$4,958		$4,000	
11/01/2026	WT_Mains2026_1	Water Mains 2026	2046	4.2500% - 4.2500%	$8,000,000	$0	$0	$8,000,000	$56,667		$48,000	
11/01/2026	WT_SLRoof_1	Sebago Lake Facility Roof	2046	4.2500% - 4.2500%	$700,000	$0	$0	$700,000	$4,958		$4,000	
11/01/2026	WT_WinPump26_1	Windham Pump Station	2046	4.2500% - 4.2500%	$1,500,000	$0	$0	$1,500,000	$10,625		$9,000	
		Total Proposed Debt Water General LTD				$0	$0	$19,550,000	$138,479	$0	$118,000	
		Total Existing and Proposed Debt Water General LTD				$63,962,347	$5,247,457	$78,264,890	$2,544,090	$59,102	$118,000	
Existing Debt Water Capital Reserv												
06/20/2016	WT16-05	Water Assets - Capital Reserve	2026	3.0000% - 3.0000%	$1,830,000	$180,000	$180,000	$0	$4,500			
07/18/2017	WTR17-06	Water Assets - Capital Reserve	2027	4.0000% - 4.0000%	$1,875,000	$375,000	$187,500	$187,500	$13,750			
08/01/2018	WTR18-06	Water Assets - Capital Reserve	2028	5.0000% - 5.0000%	$2,000,000	$600,000	$200,000	$400,000	$28,333			
08/01/2019	WTR19-03	Water Assets - Capital Reserve	2029	2.0000% - 5.0000%	$2,000,000	$800,000	$200,000	$600,000	$32,333			
07/30/2020	WTR20-04	Water Assets - Capital Reserve	2030	5.0000% - 5.0000%	$1,830,000	$915,000	$183,000	$732,000	$44,225			
07/29/2021	WTR21-05	Water Assets - Capital Reserve	2031	5.0000% - 5.0000%	$1,743,308	$1,045,436	$174,468	$870,968	$50,818			
08/01/2022	WTR22-05	Water Assets - Capital Reserve	2032	5.0000% - 5.0000%	$2,000,000	$1,400,000	$200,000	$1,200,000	$68,333			
08/15/2023	WTR23-02	Water Assets - Capital Reserve	2033	4.0000% - 5.0000%	$1,840,000	$1,470,000	$185,000	$1,285,000	$68,308			
		Total Existing Debt Water Capital Reserve				$6,785,436	$1,509,968	$5,275,468	$310,601			
Existing Debt Douglass Street Allo												
08/14/2025	WTR25-04	Douglass St. HVAC Upgrades	2045	4.0000% - 5.0000%	$501,175	$501,175	$25,057	$476,118	$26,706			
		Total Existing Debt Douglass Street Alloca				$501,175	$25,057	$476,118	$26,706			
Proposed Douglass Street Allocated												
11/01/2026	WT_DS2025_1	Douglass Street Improvements 2025	2046	4.2500% - 4.2500%	$1,600,000	$0	$0	$1,600,000	$11,333		$8,000	
11/01/2026	WT_DS2026_1	Roof, HVAC and Boiler	2046	4.2500% - 4.2500%	$1,725,000	$0	$0	$1,725,000	$12,219		$12,000	
		Total Proposed Debt Douglass Street Allocated				$0	$0	$3,325,000	$23,552	$0	$20,000	
		Total Existing and Proposed Debt Douglass Street Allocated				$501,175	$25,057	$3,801,118	$50,258	$0	$20,000	
Existing Debt Meters Allocated												
05/28/2009	WTR09-02	Meters	2029	2.0800% - 3.5080%	$4,519,800	$903,960	$225,990	$677,970	$24,618			2006-403
05/28/2009	WTR09-03	Sub-Meters	2029	2.0800% - 3.8100%	$180,200	$36,040	$9,010	$27,030	$981			2006-403
06/20/2016	WTR16-07	Meters 2007 Refi	2027	3.0000% - 3.0000%	$1,734,250	$206,500	$187,250	$19,250	$5,259			
06/20/2016	WTR16-08	Submeters 2007 Refi	2027	3.0000% - 3.0000%	$185,813	$22,125	$20,063	$2,063	$563			
08/14/2025	WTR25-05	Meter Replacement Project - Water	2045	4.0000% - 5.0000%	$6,682,327	$6,682,327	$334,091	$6,348,236	$356,076			

Water Funds Long-Term Debt (continued)

Long-Term Debt Detail: (continued)

The table below is a list of all outstanding water fund bonds. A significant amount of debt will be paid off in the current year and will mitigate the debt service of the new bonds scheduled to be issued.

2025 bond issues may appear in the proposed section if the target issue date is after the publication date of 2026 budget.

IssueDate	BondID	Purpose	Maturity	Range of Interest	Original Issue Principal	Yr End 2025 Balance	2026 Principal	Yr End 2026 Balance	2026 Interest Exp	MMBB/DEP Admin Fee	Issue Cost	PUC_Docket#
Total Existing Debt Meters Allocated						$7,850,952	$776,403	$7,074,548	$387,498			
Proposed Meters Allocated												
11/01/2026	WT_Meter2026_1	Meter Replacement 2026	2046	4.2500% - 4.2500%	$11,000,000	$0	$0	$11,000,000	$77,917		$55,000	
Total Proposed Debt Meters Allocated						$0	$0	$11,000,000	$77,917	$0	$55,000	
Total Existing and Proposed Debt Meters Allocated						$7,850,952	$776,403	$18,074,548	$465,414	$0	$55,000	
Existing Debt Transportation Alloc												
01/31/2020	WTR20-01	Tiger Hill Conservation Easement SRF	2029	1.0000% - 1.0000%	$295,000	$118,000	$29,500	$88,500	$1,155	$1,534		
03/21/2024	WTR24-03	Vaccum Excavator Truck SRF	2033	0.0000% - 0.0000%	$308,250	$246,600	$30,825	$215,775	$0	$1,541		
Total Existing Debt Transportation Allocate						$364,600	$60,325	$304,275	$1,155	$3,075		
Total Existing and Proposed Water Debt						$79,464,509	$7,619,210	$105,720,299	$3,371,518	$62,177	$193,000	

Wastewater Funds Long-Term Debt

Long-Term Debt Detail:

The tables below contain a list of all outstanding debt for Cape Elizabeth, Cumberland, Falmouth, Gorham and Portland wastewater funds. Bonds for the Westbrook Regional Wastewater Treatment Plant and related interception assets are proportionately split between Westbrook, Windham and Gorham.

2025 bond issues may appear in the proposed section if the target issue date is after the publication date of the 2026 budget.

IssueDate	BondID	Purpose	Maturity	Range of Interest	Original Issue Principal	Yr End 2025 Balance	2026 Principal	Yr End 2026 Balance	Accrued 2026 Interest & Fees: Interest Exp	Accrued 2026 Interest & Fees: DEP Mgt Fee	Accrued 2026 Interest & Fees: Interest Expense	MMBB/DEP Admin Fee	Issue Cost
Existing Debt Cape Elizabeth													
10/30/2008	WW08-03	Cape - Generators	2028	5.5750% - 5.5750%	$95,000	$14,250	$4,750	$9,500	$536	$0	$536		
12/16/2011	WW11-01	CESO Treatment / Spurwink (SRF)	2031	1.0000% - 1.0000%	$2,430,000	$729,000	$121,500	$607,500	$7,088	$0	$7,088	$6,440	
10/25/2012	WW12-03	Cape Ottawa Rd CSO Studies / Treatment	2032	3.0600% - 3.7060%	$160,000	$56,000	$8,000	$48,000	$1,847	$0	$1,847		
05/28/2015	WW15-02	Wastewater CE Garden Lane	2035	3.0590% - 3.8900%	$240,000	$120,000	$12,000	$108,000	$4,287	$0	$4,287		
05/25/2017	WW17-03	Cape Elizabeth WW Projects	2037	2.5700% - 3.9180%	$315,000	$189,000	$15,750	$173,250	$6,487	$0	$6,487		
11/02/2017	WW17-07	CE Wildwood PS Upgrade	2037	2.4000% - 4.0650%	$72,000	$43,200	$3,600	$39,600	$1,452	$0	$1,452		
06/03/2019	WW19-01	Cape Elizabeth UV Treatment Upgrades SRF	2039	1.0000% - 1.0000%	$875,000	$612,500	$43,750	$568,750	$6,052	$0	$6,052	$2,494	
05/08/2020	WW20-02	Cape UV Treatment Upgrades SRF Loan #2	2039	1.0000% - 1.0000%	$130,000	$91,000	$6,500	$84,500	$899	$0	$899	$371	
02/18/2021	WW21-01	Little John PS Upgrades SRF	2041	1.0000% - 1.0000%	$850,000	$680,000	$42,500	$637,500	$6,729	$0	$6,729	$2,465	
07/01/2021	WW21-02	Cape Elizabeth WWTF HVAC SRF	2041	1.0000% - 1.0000%	$388,000	$310,400	$19,400	$291,000	$3,072	$0	$3,072	$1,125	
11/03/2022	WW22-08	Maiden Cove PS Upgrades	2042	3.6700% - 4.8900%	$575,000	$488,750	$28,750	$460,000	$20,941	$0	$20,941		
11/07/2024	WW24-08	Cape Elizabeth - Ottawa Pump Station	2044	2.6300% - 4.3380%	$389,000	$369,550	$19,450	$350,100	$12,385	$0	$12,385		
		Total Existing Debt Cape Elizabeth				$3,703,650	$325,950	$3,377,700	$71,774	$0	$71,774	$12,894	
Proposed Cape Elizabeth													
11/01/2025	WW_AerClarifier_1	Cape Treatment Aeration and Clarifier	2045	4.2500% - 4.2500%	$1,000,000	$1,000,000	$50,000	$950,000	$42,146	$0	$42,146		
11/01/2026	WW_CapAerClar2026_1	Cape Plant Aeration & Clarifier 2026	2046	4.2500% - 4.2500%	$5,000,000	$0	$0	$5,000,000	$35,417	$0	$35,417		$8,000
		Total Proposed Debt Cape Elizabeth				$1,000,000	$50,000	$5,950,000	$77,563	$0	$77,563		$8,000
		Total Existing and Proposed Debt Cape Elizabeth				$4,703,650	$375,950	$9,327,700	$149,336	$0	$149,336	$12,894	$8,000
Existing Debt Cumberland													
12/22/2006	WW06-01	Cumberland -Tuttle Pump Station (SRF)	2026	1.4200% - 1.4200%	$125,000	$6,250	$6,250	$0	$81	$0	$81	$317	
		Total Existing Debt Cumberland				$6,250	$6,250	$0	$81	$0	$81	$317	
Proposed Cumberland													
11/01/2025	WW_Powell_1	Powell Road Pump Station	2045	4.2500% - 4.2500%	$950,000	$950,000	$47,500	$902,500	$40,039	$0	$40,039		
11/01/2026	WW_TuttleRD_1	Tuttle Road Force Main	2046	4.2500% - 4.2500%	$1,600,000	$0	$0	$1,600,000	$11,333	$0	$11,333		$4,000
		Total Proposed Debt Cumberland				$950,000	$47,500	$2,502,500	$51,372	$0	$51,372		$4,000
		Total Existing and Proposed Debt Cumberland				$956,250	$53,750	$2,502,500	$51,453	$0	$51,453	$317	$4,000
Existing Debt Falmouth													
05/01/2016	WW16-03	Mill Creek PS SRF	2036	1.0000% - 1.0000%	$4,000,000	$2,200,000	$200,000	$2,000,000	$22,000	$0	$22,000	$11,100	
03/21/2017	WW17-02	Falmouth Mill Creek PS Phase 2 SRF	2037	1.0000% - 1.0000%	$760,000	$456,000	$38,000	$418,000	$4,307	$0	$4,307	$2,119	
		Total Existing Debt Falmouth				$2,656,000	$238,000	$2,418,000	$26,307	$0	$26,307	$13,219	

Wastewater Funds Long-Term Debt (continued)

Long-Term Debt Detail: (continued)

The tables below contain a list of all outstanding debt for Cape Elizabeth, Cumberland, Falmouth, Gorham and Portland wastewater funds. Bonds for the Westbrook Regional Wastewater Treatment Plant and related interception assets are proportionately split between Westbrook, Windham and Gorham.

2025 bond issues may appear in the proposed section if the target issue date is after the publication date of the 2026 budget.

IssueDate	BondID	Purpose	Maturity	Range of Interest	Original Issue Principal	Yr End 2025 Balance	2026 Principal	Yr End 2026 Balance	Accrued 2026 Interest & Fees: Interest Exp	Accrued 2026 Interest & Fees: DEP Mgt Fee	Accrued 2026 Interest & Fees: Interest Expense	MMBB/DEP Admin Fee	Issue Cost
Existing Debt Gorham													
05/15/2008	WW08-01	WB Treatment Generator / Electrical Upgrades SRF	2028	2.2000% - 3.1000%	$50,400	$7,560	$2,520	$5,040	$96	$0	$96		
10/30/2008	WW08-02	Westbrook Cottage Place/ E. Bridge PS Screens SRF	2029	5.5750% - 5.5750%	$474,672	$94,934	$23,734	$71,201	$4,001	$0	$4,001		
01/15/2009	WW09-01	Little Falls Conveyance (SRF)	2028	1.4400% - 1.4400%	$4,258,208	$645,183	$215,061	$430,122	$8,516	$0	$8,516	$11,218	
02/27/2009	WW09-02	WB Headworks/Cottage Place/ E Bridge (SRF)	2028	1.0000% - 1.0000%	$253,475	$38,021	$12,674	$25,348	$349	$0	$349	$653	
05/28/2009	WW09-04	Little Falls Conveyance	2029	2.0800% - 3.8100%	$233,954	$46,791	$11,698	$35,093	$1,274	$0	$1,274		
11/01/2010	WW10-04	Westbrook Treatment Misc Upgrades (SRF)	2030	1.0000% - 1.0000%	$52,360	$13,090	$2,618	$10,472	$127	$0	$127	$137	
03/02/2018	WW18-02	Westbrook Sludge Dewatering Upgrade SRF	2038	1.0000% - 1.0000%	$308,000	$200,200	$15,400	$184,800	$1,976	$0	$1,976	$870	
11/04/2021	WW21-08	WEWWTF Sludge storage odor control	2041	1.0700% - 2.9540%	$53,900	$43,120	$2,695	$40,425	$928	$0	$928		
05/19/2022	WW22-03	Westbrook WWTF Aeration & Clarifiers SRF	2041	1.0000% - 1.0000%	$2,498,400	$1,998,720	$124,920	$1,873,800	$19,779	$0	$19,779	$7,245	
01/16/2024	WW24-02	Westbrook Wastewater Facility Aeration SRF	2043	1.5900% - 1.5900%	$1,207,258	$1,086,532	$60,363	$1,026,169	$17,036	$0	$17,036	$3,882	
		Total Existing Debt Gorham				$4,174,152	$471,682	$3,702,470	$54,081	$0	$54,081	$24,005	
Proposed Gorham													
11/01/2026	WW_WestSludge_1	Westbrook Plant Sludge Automation	2046	4.2500% - 4.2500%	$693,000	$0	$0	$693,000	$4,909	$0	$4,909		$1,540
		Total Proposed Debt Gorham				$0	$0	$693,000	$4,909	$0	$4,909		$1,540
		Total Existing and Proposed Debt Gorham				$4,174,152	$471,682	$4,395,470	$58,990	$0	$58,990	$24,005	$1,540
Existing Debt Portland													
04/01/2009	WW09-03	Portland India Pump Station Upgrade (SRF)	2028	1.4700% - 1.4700%	$5,700,000	$842,982	$280,994	$561,988	$11,703	$0	$11,703	$14,669	
11/01/2010	WW10-03	Portland Northeast & Pump Station Upgrades (SRF)	2030	1.0000% - 1.0000%	$752,200	$188,050	$37,610	$150,440	$1,818	$0	$1,818	$1,975	
10/27/2011	WW11-02	Portland Pump Station Upgrades	2031	0.5000% - 5.5000%	$400,000	$120,000	$20,000	$100,000	$4,295	$0	$4,295		
11/04/2013	WW13-02	Peaks Island Sewer Extension	2033	4.0000% - 4.0000%	$3,000,000	$1,200,000	$150,000	$1,050,000	$47,000	$0	$47,000		
12/04/2015	WW15-07	EEWWTF Aeration Upgrade SRF	2035	1.0000% - 1.0000%	$2,000,000	$1,000,000	$100,000	$900,000	$9,750	$0	$9,750	$5,500	
07/08/2016	WW16-01	EEWWTF Aeration Phase 2 SRF	2036	1.0000% - 1.0000%	$7,000,000	$3,850,000	$350,000	$3,500,000	$37,917	$0	$37,917	$19,425	
07/08/2016	WW16-02	Fore River PS SRF	2036	1.0000% - 1.0000%	$1,200,000	$660,000	$60,000	$600,000	$6,500	$0	$6,500	$3,330	
05/01/2017	WW17-01	EEWWTF Aeration Phase 3 SRF	2036	1.0000% - 1.0000%	$1,900,000	$1,097,107	$99,737	$997,370	$10,805	$0	$10,805	$5,535	
05/24/2018	WW18-03	Northeast Pump Station Odor Control	2038	2.8100% - 4.0420%	$500,000	$325,000	$25,000	$300,000	$11,334	$0	$11,334		
07/30/2020	WW20-05	East End WWTF Primary Clarifier Upgrade	2040	2.0000% - 2.0000%	$940,000	$695,000	$49,000	$646,000	$13,737	$0	$13,737		
07/30/2020	WW20-06	India St PS Tide Gate/East End Primary Clarifier	2040	2.0000% - 2.0000%	$410,000	$305,000	$21,000	$284,000	$6,030	$0	$6,030		
12/10/2020	WW20-08	Fore River Pump Station Phase 2 SRF	2040	1.0000% - 1.0000%	$3,150,000	$2,362,500	$157,500	$2,205,000	$23,363	$0	$23,363	$9,056	
07/01/2021	WW21-03	East End WWTF HVAC (dewatering area) SRF	2041	1.0000% - 1.0000%	$422,000	$337,600	$21,100	$316,500	$3,341	$0	$3,341	$1,224	
03/09/2022	WW22-01	East End 3rd floor HVAC SRF	2041	1.0000% - 1.0000%	$476,000	$380,800	$23,800	$357,000	$3,768	$0	$3,768	$1,380	
05/04/2022	WW22-02	Asset, Billing, Customer Relations System SRF	2031	1.0000% - 1.0000%	$290,000	$174,000	$29,000	$145,000	$1,668	$0	$1,668	$1,537	
09/23/2022	WW22-06	Baxter Blvd Pump Station Upgrade	2042	1.0000% - 1.0000%	$2,130,000	$1,810,500	$106,500	$1,704,000	$17,928	$0	$17,928	$6,230	
09/23/2022	WW22-07	East End WWTF/Northeast WWPS Power SRF	2042	1.0000% - 1.0000%	$5,200,000	$4,420,000	$260,000	$4,160,000	$43,767	$0	$43,767	$15,210	
11/02/2023	WW23-06	Stroudwater Pump Station	2043	3.7400% - 4.9300%	$710,000	$639,000	$35,500	$603,500	$26,985	$0	$26,985		
05/23/2024	WW24-05	EEWWTF Secondary Clarifier	2044	3.4500% - 4.7570%	$5,500,000	$5,225,000	$275,000	$4,950,000	$204,691	$0	$204,691		

Wastewater Funds Long-Term Debt (continued)

Long-Term Debt Detail: (continued)

The tables below contain a list of all outstanding debt for Cape Elizabeth, Cumberland, Falmouth, Gorham and Portland wastewater funds. Bonds for the Westbrook Regional Wastewater Treatment Plant and related interception assets are proportionately split between Westbrook, Windham and Gorham.

2025 bond issues may appear in the proposed section if the target issue date is after the publication date of the 2026 budget.

									Accrued 2026 Interest & Fees				
IssueDate	BondID	Purpose	Maturity	Range of Interest	Original Issue Principal	Yr End 2025 Balance	2026 Principal	Yr End 2026 Balance	Interest Exp	DEP Mgt Fee	Interest Expense	MMBB/DEP Admin Fee	Issue Cost
11/07/2024	WW24-09	Portland - Congress & Garrison Pump Stations	2044	2.6300% - 4.3380%	$1,350,000	$1,282,500	$67,500	$1,215,000	$42,980	$0	$42,980		
		Total Existing Debt Portland				$26,915,039	$2,169,241	$24,745,798	$529,377	$0	$529,377	$85,072	
Proposed Portland													
11/01/2025	WW_EastEnd2025_1	East End Progressive Des 2025	2045	4.2500% - 4.2500%	$4,000,000	$4,000,000	$200,000	$3,800,000	$168,583	$0	$168,583		
11/01/2025	WW_EEPrimGal_1	East End Primary Gallery Project	2045	2.0000% - 2.0000%	$3,950,000	$3,950,000	$197,500	$3,752,500	$78,342	$0	$78,342	$13,825	
11/01/2026	WW_EastEnd2026_1	East End Progressive Des 2026	2046	4.2500% - 4.2500%	$10,000,000	$0	$0	$10,000,000	$70,833	$0	$70,833		$20,000
11/01/2026	WW_Nepower_1	Northeast PS Power Project	2046	4.2500% - 4.2500%	$7,200,000	$0	$0	$7,200,000	$51,000	$0	$51,000		$13,000
		Total Proposed Debt Portland				$7,950,000	$397,500	$24,752,500	$368,758	$0	$368,758	$13,825	$33,000
		Total Existing and Proposed Debt Portland				$34,865,039	$2,566,741	$49,498,298	$898,135	$0	$898,135	$98,897	$33,000

Wastewater Funds Long-Term Debt (continued):

Long-Term Debt Detail: (continued)

The tables below contain a list of all outstanding debt for the Westbrook wastewater fund. Bonds for the Westbrook Regional Wastewater Treatment Plant and related interception assets are proportionately split between Westbrook, Windham and Gorham.

2025 Bond issues may appear in the proposed section if the target issue date is after the publication date of the 2026 budget.

IssueDate	BondID	Purpose	Maturity	Range of Interest	Original Issue Principal	Yr End 2025 Balance	2026 Principal	Yr End 2026 Balance	Accrued 2026 Interest & Fees			MMBB/DEP Admin Fee	Issue Cost
									Interest Exp	DEP Mgt Fee	Interest Expense		
Existing Debt Westbrook													
05/15/2008	WW08-01	WB Treatment Generator / Electrical Upgrades SRF	2028	2.2000% - 3.1000%	$183,360	$27,504	$9,168	$18,336	$348	$0	$348		
10/30/2008	WW08-02	Westbrook Cottage Place/ E. Bridge PS Screens SRF	2029	5.5750% - 5.5750%	$2,384,641	$476,928	$119,232	$357,696	$20,101	$0	$20,101		
02/27/2009	WW09-02	WB Headworks/Cottage Place/ E Bridge (SRF)	2028	1.0000% - 1.0000%	$974,925	$146,239	$48,746	$97,493	$1,341	$0	$1,341	$2,510	
11/01/2010	WW10-04	Westbrook Treatment Misc Upgrades (SRF)	2030	1.0000% - 1.0000%	$113,220	$28,305	$5,661	$22,644	$274	$0	$274	$297	
12/04/2015	WW15-08	Westbrook CSO Upgrade SRF	2035	1.0000% - 1.0000%	$1,000,000	$500,000	$50,000	$450,000	$4,875	$0	$4,875	$2,750	
03/02/2018	WW18-02	Westbrook Sludge Dewatering Upgrade SRF	2038	1.0000% - 1.0000%	$666,000	$432,900	$33,300	$399,600	$4,274	$0	$4,274	$1,881	
09/01/2018	WW18-07	Dana Court PS Upgrades SRF	2039	1.0000% - 1.0000%	$2,200,000	$1,540,000	$110,000	$1,430,000	$15,217	$0	$15,217	$6,270	
11/04/2021	WW21-08	WEWWTF Sludge storage odor control	2041	1.0700% - 2.9540%	$116,550	$93,240	$5,828	$87,413	$2,006	$0	$2,006		
05/19/2022	WW22-03	Westbrook WWTF Aeration & Clarifiers SRF	2041	1.0000% - 1.0000%	$5,384,800	$4,307,840	$269,240	$4,038,600	$42,630	$0	$42,630	$15,616	
01/16/2024	WW24-02	Westbrook Wastewater Facility Aeration SRF	2043	1.5900% - 1.5900%	$2,627,742	$2,364,968	$131,387	$2,233,581	$37,081	$0	$37,081	$8,450	
		Total Existing Debt Westbrook				$9,917,924	$782,562	$9,135,362	$128,144	$0	$128,144	$37,775	
Proposed Westbrook													
11/01/2026	WW_WestSludge_1	Westbrook Plant Sludge Automation	2046	4.2500% - 4.2500%	$1,498,500	$0	$0	$1,498,500	$10,614	$0	$10,614		$3,330
		Total Proposed Debt Westbrook				$0	$0	$1,498,500	$10,614	$0	$10,614	$0.00	$3,330
		Total Existing and Proposed Debt Westbrook				$9,917,924	$782,562	$10,633,862	$138,759	$0	$138,759	$37,775	$3,330

Wastewater Funds Long-Term Debt (continued):

Long-Term Debt Detail: (continued)

The tables below contain a list of all outstanding debt for the Windham wastewater fund. Bonds for the Westbrook Regional Wastewater Treatment Plant and related interception assets are proportionately split between Westbrook, Windham and Gorham.

2025 Bond issues may appear in the proposed section if the target issue date is after the publication date of the 2026 budget.

IssueDate	BondID	Purpose	Maturity	Range of Interest	Original Issue Principal	Yr End 2025 Balance	2026 Principal	Yr End 2026 Balance	Accrued 2026 Interest & Fees			MMBB/DEP Admin Fee	Issue Cost
									Interest Exp	DEP Mgt Fee	Interest Expense		
Existing Debt Windham													
05/15/2008	WW08-01	WB Treatment Generator / Electrical Upgrades SRF	2028	2.2000% - 3.1000%	$6,240	$936	$312	$624	$12	$0	$12		
10/30/2008	WW08-02	Westbrook Cottage Place/ E. Bridge PS Screens SRF	2029	5.5750% - 5.5750%	$40,687	$8,137	$2,034	$6,103	$343	$0	$343		
01/15/2009	WW09-01	Little Falls Conveyance (SRF)	2028	1.4400% - 1.4400%	$1,681,792	$254,817	$84,939	$169,878	$3,364	$0	$3,364	$4,430	
02/27/2009	WW09-02	WB Headworks/Cottage Place/ E Bridge (SRF)	2028	1.0000% - 1.0000%	$21,600	$3,240	$1,080	$2,160	$30	$0	$30	$56	
05/28/2009	WW09-04	Little Falls Conveyance	2029	2.0800% - 3.8100%	$196,046	$39,209	$9,802	$29,407	$1,068	$0	$1,068		
11/01/2010	WW10-04	Westbrook Treatment Misc Upgrades (SRF)	2030	1.0000% - 1.0000%	$4,420	$1,105	$221	$884	$11	$0	$11	$12	
03/02/2018	WW18-02	Westbrook Sludge Dewatering Upgrade SRF	2038	1.0000% - 1.0000%	$26,000	$16,900	$1,300	$15,600	$167	$0	$167	$73	
11/04/2021	WW21-07	Depot St WWPS - Phase 1 (PWD share)	2041	1.0700% - 2.9540%	$615,000	$492,000	$30,750	$461,250	$10,585	$0	$10,585		
11/04/2021	WW21-08	WEWWTF Sludge storage odor control	2041	1.0700% - 2.9540%	$4,550	$3,640	$228	$3,413	$78	$0	$78		
05/19/2022	WW22-03	Westbrook WWTF Aeration & Clarifiers SRF	2041	1.0000% - 1.0000%	$116,800	$93,440	$5,840	$87,600	$925	$0	$925	$339	
		Total Existing Debt Windham				$913,425	$136,506	$776,918	$16,581	$0	$16,581	$4,910	
Proposed Windham													
11/01/2026	WW_WestSludge_1	Westbrook Plant Sludge Automation	2046	4.2500% - 4.2500%	$58,500	$0	$0	$58,500	$414	$0	$414		$130
		Total Proposed Debt Windham				$0	$0	$58,500	$414	$0	$414		$130
		Total Existing and Proposed Debt Windham				$913,425	$136,506	$835,418	$16,995	$0	$16,995	$4,910	$130

Capital Reserve – Water

In 2013, a new state law (35-A M.R.S. 6107-A, Funding for Infrastructure Improvements for Water Utilities) was enacted. The law allows a water utility to fund future infrastructure improvements through recovery in rates. The Board adopted Policy 675 Infrastructure Surcharge and Capital Reserve Accounts that outlines the maximum amount of funds that may be recovered through rates, use of those funds, and reporting requirements.

The policy outlines the maximum dollar amount of funds that may be recovered through rates consistent with the law and policy as the lower of the two parameters below:

1% of Gross Plant (as of 12/31/24)	$ 4,056,458
10% of Revenue Requirement (2026 Budget)	$ 3,572,553

The 2026 assumes the maximum amount ($3,572,553) will be contributed to the capital reserve fund.

The capital reserve can only be used to pay for the costs of construction associated with the projects identified in the utility's System Infrastructure Assessment Report (SIA) and are related to transmission, distribution, and treatment of water. PWD submitted a SIA that identified water mains that need to be replaced due to age or type of material. At the June 24,2024 Board meeting, resolution 24-009 was adopted amending the qualified projects as described below.

Program A – Water Mains – Each year a significant amount of water mains are replaced with priorities placed on older and leak-prone water mains.

Program B – Water Treatment Plant – The Sebago Lake Treatment Facility was built in 1994 and significant upgrades are planned including:

- Chemical Storage Facilities upgrades
- Roof replacements
- Intake screens

	2025 Budget	2025 Projected	2026 Budget
Revenue	3,290,720	3,308,029	3,554,067
Debt Service	1,951,111	1,951,111	1,703,399
Net Funding	1,339,609	1,356,918	1,850,668
Water Distribution	2,339,609	-	1,000,000
Water Facilities	-	-	800,000
Capital Usage	2,339,609	-	1,800,000
Annual Charge	(1,000,000)	1,356,918	50,668
Carry Forward	2,639,234	2,724,622	4,081,540
	1,639,234	4,081,540	4,132,208

Renewal & Replacement

Each fund contributes to a renewal and replacement (R&R) fund. These funds are used to pay for smaller capital projects as an alternative to issuing long-term debt. Each fund maintains a R&R fund for assets owned by that fund. In addition, R&R balances are maintained for other groups of assets that, while owned by the Water fund, serve the needs of all PWD funds. These other R&R balances are:

Douglass St – This fund is for the building and grounds that serve as PWD's main headquarters.

Meters – Water meters measure water flow but provide data used in both water and wastewater billing.

Technology – This category includes both computer hardware and software systems that serve all PWD funds.

Transportation – These assets are used by all PWD funds. The charge for the R&R funding is part of the hourly rate of each vehicle (an internal line item).

2026 Contributions:

	Fund	Douglass St	Meters	Technology	Combined*	Total
Water	$1,505,000	$289,938	$129,580	$238,005	$657,523	$2,162,523
Wastewater:						
Cape Elizabeth	175,000	15,594	3,440	18,810	$37,844	212,844
Cumberland	44,000	8,326	2,100	10,350	$20,776	64,776
Gorham	125,000	11,592	3,400	12,285	$27,277	152,277
Portland	1,155,000	101,200	34,060	132,570	$267,830	1,422,830
Westbrook	110,000	24,610	8,860	32,040	$65,510	175,510
Windham - North	25,000	1,656	320	1,755	$3,731	28,731
Windham - South	43,846	3,082	340	4,185	$7,607	51,453
Contracted Services:						
Falmouth	-				-	-
Scarborough	-	46	2,900	-	2,946	2,946
South Portland	-	3,956	15,000	-	18,956	18,956
R&R - Funds	3,182,846	460,000	200,000	450,000	1,110,000	4,292,846
R&R - Transportation						500,000
R&R - Total						**$4,792,846**

Water Fund - Renewal & Replacement Fund

PWD will contribute a total of $3,115,000 to the renewal and replacement fund in this budget. Similar to the debt service costs, renewal and replacement reserve is directly received from the fund or indirectly through the appropriate allocation method from all funds. The Water renewal and replacement contribution is capped at approximately $7,906,530 which is the estimated depreciation of all water assets, per Maine Public Utility Commission rules. Starting in 2011, PWD began to track and reserve balances by different categories of renewal & replacement with part of the general surplus designated to the transportation, technology, meter and Douglass Street building reserves. A 10-year span is shown in the graph below.

	Water General	Douglass Street	Water Meters	Technology	Transportation	Total
Balance 01/01/25	5,428,050	473,472	468,425	(72,075)	303,803	6,601,674
Contribution	1,405,000	440,000	400,000	425,000	420,000	3,090,000
Expenditures	(2,600,391)	(715,000)	(300,000)	(360,000)	(600,000)	(4,710,391)
2025 Ending Balance	4,232,659	198,472	568,425	(7,075)	123,803	4,981,283
Balance 01/01/26	4,232,659	198,472	568,425	(7,075)	123,803	5,116,283
Contribution	1,505,000	460,000	200,000	450,000	500,000	3,115,000
Expenditures	(3,255,000)	(360,000)	(200,000)	(360,000)	(500,000)	(4,675,000)
2026 Ending Balance	2,482,659	298,472	568,425	82,925	123,803	3,556,283

Wastewater Funds - Renewal & Replacement Funds

Each wastewater fund includes an annual contribution to the renewal and replacement (R&R) reserve to finance capital additions or replacements. In this budget R&R contributions increased for Cape Elizabeth ($10,000), Cumberland ($2,000), Gorham ($28,300), Portland ($100,000), (Westbrook ($5,000) and Windham ($10,596 including $5,000 for North Windham). The estimated expenditures from the R&R funds are based on the 2025 & 2026 Capital Improvements Plans. The 2026 amounts are outlined in the Capital Expenditure section

	Cape Elizabeth	Cumberland	Gorham	Portland	Westbrook	Windham
Balance 01/01/25	884,064	227,441	954,703	6,455,115	3,817,149	440,696
Contribution	165,000	42,000	96,700	1,055,000	105,000	58,250
Expenditures	(165,000)	(30,000)	(353,780)	(2,550,000)	(809,310)	(46,910)
2025 Ending Balance	884,064	239,441	697,623	4,960,115	3,112,839	452,036
Balance 01/01/26	884,064	239,441	697,623	4,960,115	3,112,839	452,036
Contribution	175,000	44,000	125,000	1,155,000	110,000	68,846
Expenditures	(85,000)	(30,000)	(299,880)	(625,000)	(612,760)	(42,360)
2026 Ending Balance	974,064	253,441	522,743	5,490,115	2,610,079	478,522

The Cumberland fund has a separate contracted R&R reserve that is used to pay its share of capital expenses to the Town of Falmouth. Falmouth operates the facilities and manages the capital projects. They then bill the Cumberland fund for a portion of those capital expenditures because those Falmouth facilities are also used to provide wastewater services to Cumberland. The contracted R&R reserve started in 2018 with a contribution of $52,910

Balance 01/01/25	$54,964
Contribution	140,000
Expenditures	(165,887)
2025 Ending Balance	29,077
Balance 01/01/26	29,077
Contribution	147,700
Expenditures	(147,650)
2026 Ending Balance	29,127

Leases & Subscription Based Information Technology Arrangements (SBITA's)

Leases

The District complies with the requirements of GASB Statement No. 87 – *Leases*. The threshold for inclusion were leases where the present value of the payments at the beginning of the lease term were over $25,000. The discount rates used were the District's average borrowing costs at the date of execution.

Leased Assets	Amortization	Interest	Total
Gas Detectors	$24,474	$1,436	$25,910
Peaks Island Facility	6,705	399	7,104
Mail Machine	6,749	658	7,407
Cape WWTF Land	3,503	2,573	6,076
	41,431	5,066	46,497

Subscription Based Information Technology Arrangements (SBITA's)

The District complies with the requirements of GASB Statement No. 96 – *SBITA's*. The threshold for inclusion were SBITA's where the present value of the payments at the beginning of the SBITA term were over $25,000. The discount rates used were the District's average borrowing costs at the date of execution.

Software Type	Amortization	Interest	Total
Information Services	$92,661	$1,527	$94,188
SCADA	83,169	6,301	89,470
WW Pretreatment	17,877	2,275	20,152
Employee Benefits	28,542	2,647	31,189
Meter Network	158,174	100,354	258,528
	380,423	113,104	493,527

Totals by Fund

	Leases	SBITA's	Total
Water Fund	$24,681	$282,718	$307,399
Wastewater:			
Cape Elizabeth	6,926	13,599	20,525
Cumberland	280	7,532	7,812
Gorham	739	13,026	13,765
Portland	10,805	118,979	129,784
Westbrook	2,886	31,690	34,576
Windham (North & South)	180	2,767	2,947
Sub-Total Wastewater	21,816	187,593	209,409
Contracted Services:			
Scarborough	-	3,774	3,774
South Portland	-	19,442	19,442
Sub-Total Contracted	-	23,216	23,216
Total	46,497	493,527	540,024

Water Fund - Rate Stabilization & Water Master Plan Funds

On January 27, 2020, PWD's Board of Trustees authorized the creation of two new funds – Water Rate Stabilization and Water Master Plan funds. They also allocated $1,244,548 of the 2019 annual surplus to the funds.

Water Rate Stabilization Fund

The purposes of the fund are to assist in smoothing rates as part of PWD's multi-year and annual financial planning and to assure that the minimum debt coverage ratio established in PWD's Debt Policy, as amended from time to time, is met. Funds deposited into this reserve are treated as operating costs in the year of deposit and such funds disbursed from this fund will be treated as revenues in the year disbursed for the purposes of computing PWD's debt service coverage ratio. Any withdrawal from the fund will be authorized by the Board.

Water Master Plan Fund

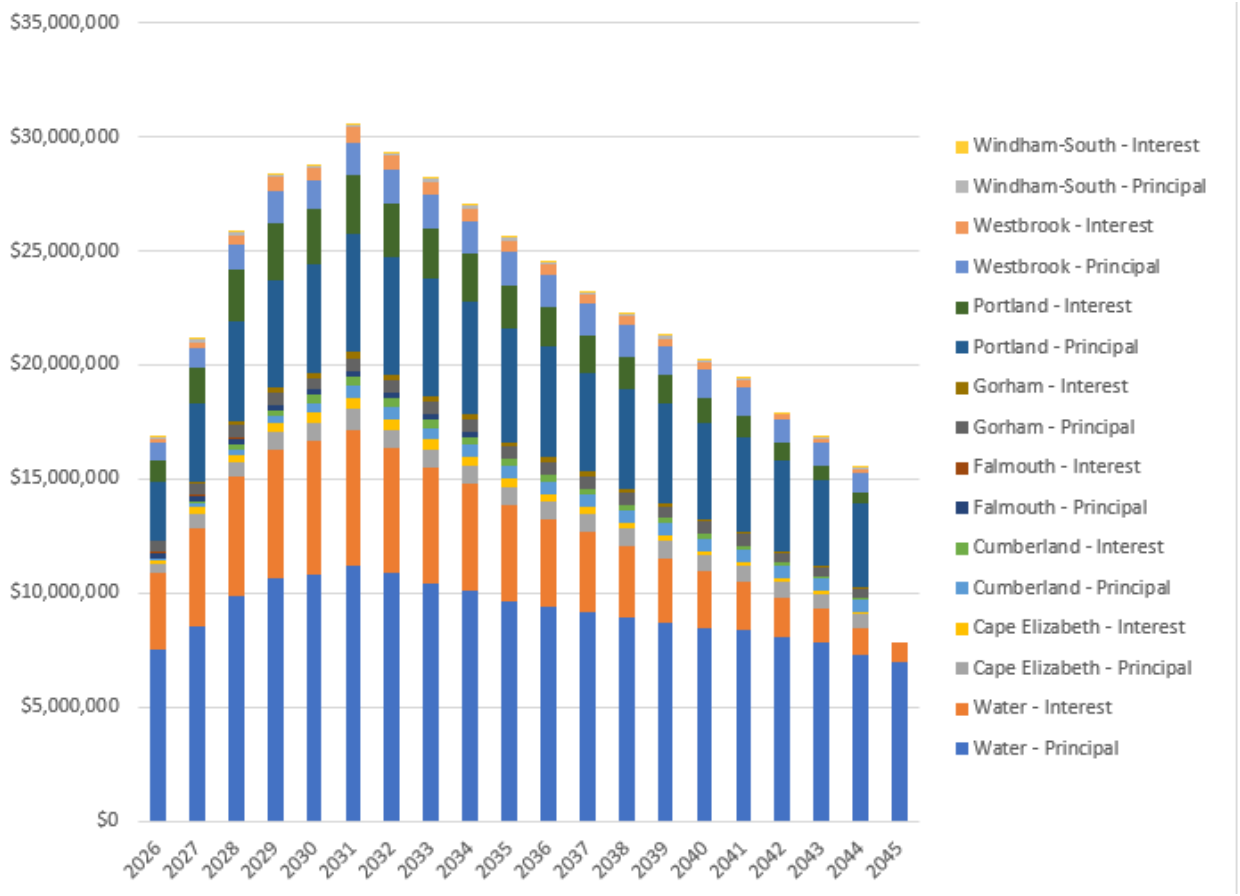
The purpose of the fund is to provide funding for the development and updating of the water master plan and related asset assessments. PWD periodically creates and updates a long-term asset management plan and perform assessments of asset to determine each asset conditions. Any withdrawal from this fund will be approved by the Board. At the Board's discretion, it may reallocate the fund for other PWD purposes.

	Balance 01/01/25	Withdrawal	Balance 12/31/25	2025 Budget	Balance 12/31/26
Rate Stabilization Fund	$300,000	$0	$300,000	$0	$300,000
Water Master Plan	944,548	(944,548)	0	0	0
	$1,244,548	($944,548)	$300,000	$0	$300,000

Future Debt Service

Water Rate Stabilization Fund

One of the biggest challenges is the infrastructure investment needed in the upcoming decades. The chart reflects the debt service impact of the next 5 years of investment as outlined in the Capital Improvement Plan. The 2026 debt service is almost $17 million expected to amount double by 2031.



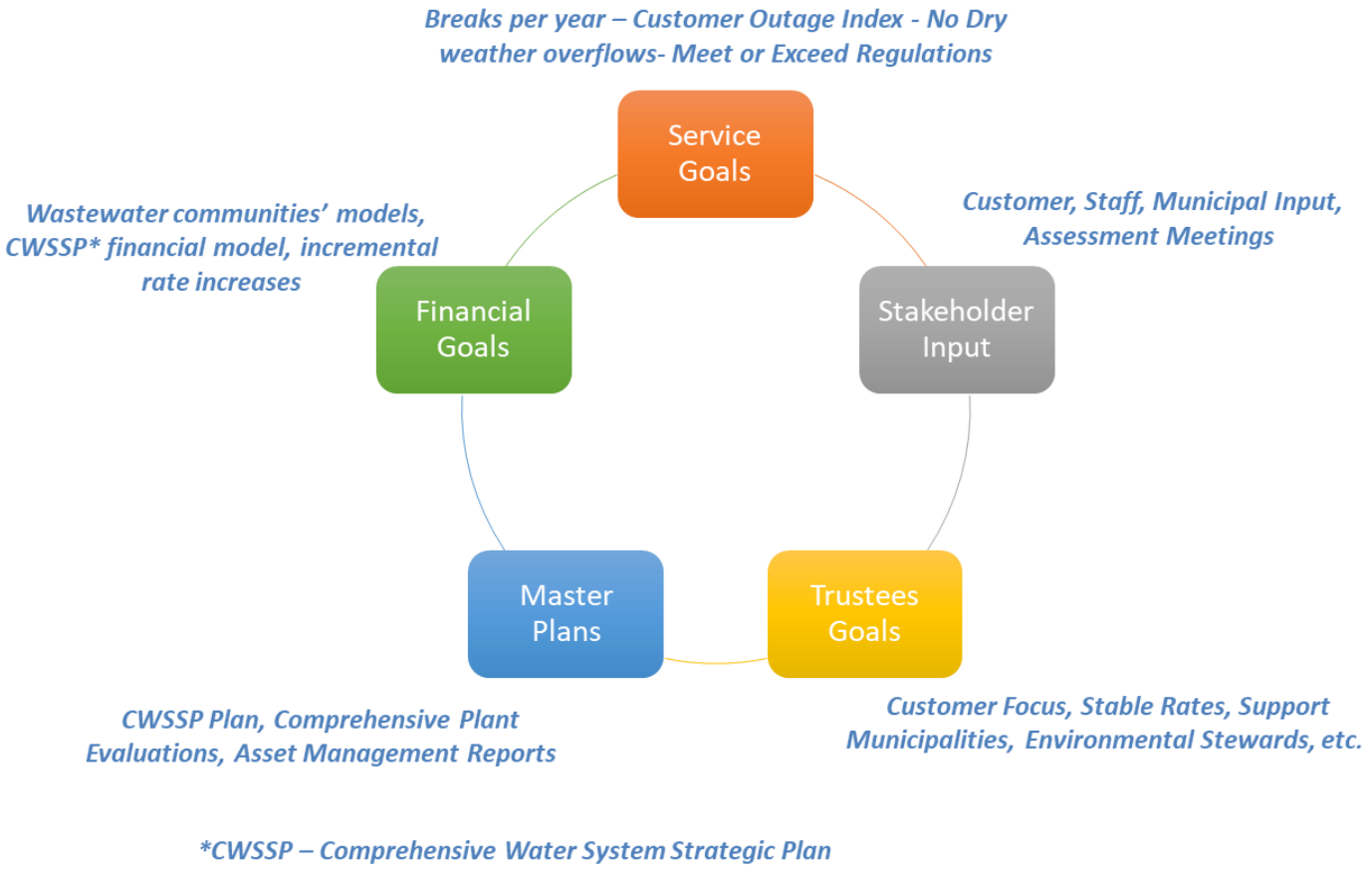
Introduction

Each year, PWD develops a five-year Capital Improvement Plan (CIP), considering a range of factors, including:

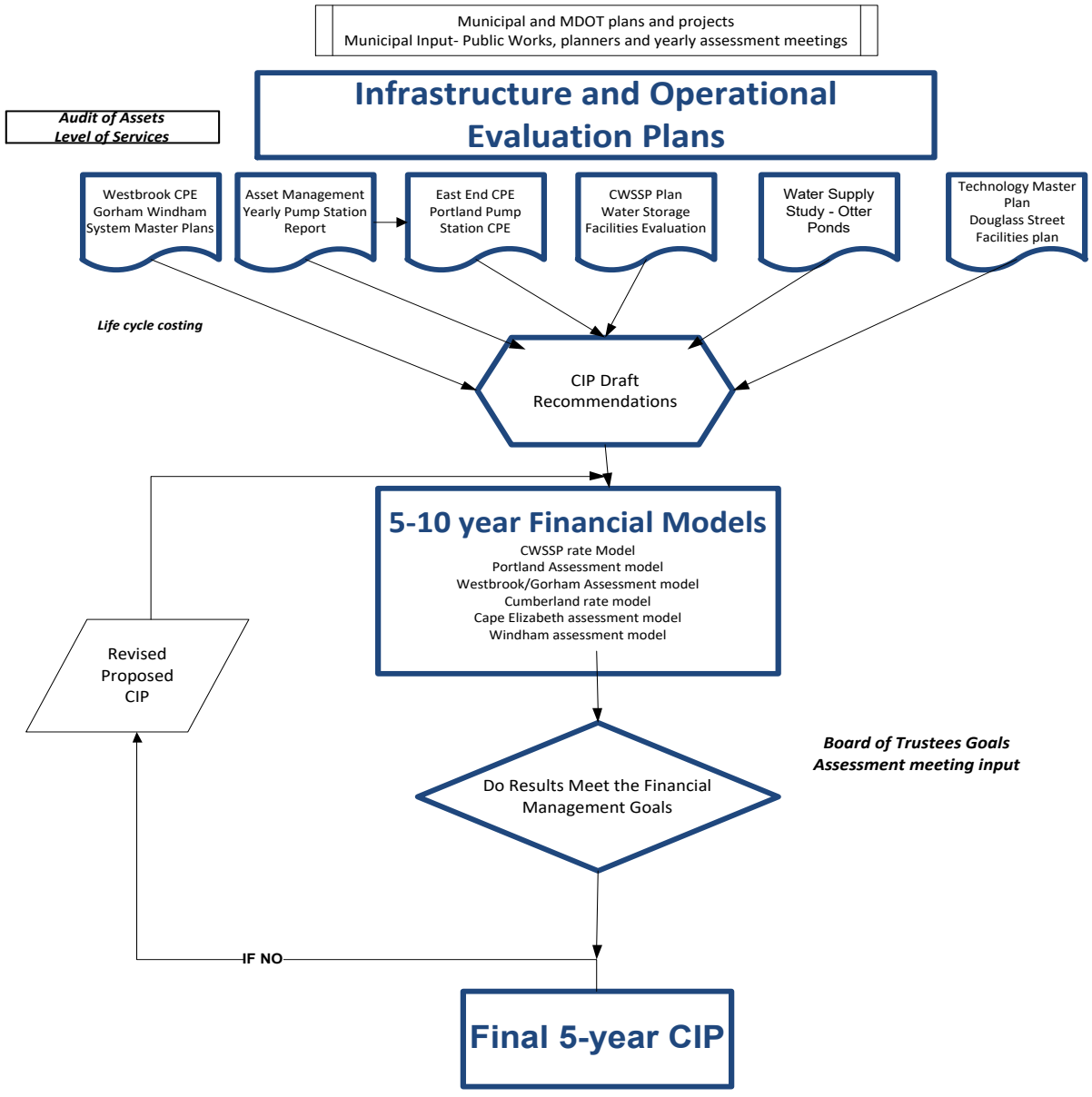
- infrastructure and operational evaluation plans
- strategic and tactical goals, benchmarks
- multi-year financial projections
- budget guidelines established by the Board (as described in the Introduction Section).

PWD actively engages stakeholders, such as customers, municipalities, regulators, and staff, throughout the development process. Based on this input, PWD staff recommend that the Board of Trustees authorize the projects scheduled for the first year of the plan.

PWD defines capital expenditures as investments in physical assets that cost more than $10,000 and either have a useful life of more than five years or extend the life of an existing asset by more than five years.



Capital Improvement Program Process



Infrastructure and Operational Evaluation Plans

The water and wastewater industry are asset intensive. Approximately 90% of PWD's total assets are infrastructure assets. Capital-financing costs related to those assets are currently around 30% of the annual budget, as prescribed by the BOT. As the chart above indicates, a number of studies, information on assets, and input from a variety of sources is the basis for the CIP. Annually, internal work groups facilitated by AMAP review plans, evaluations, and operations to update the CIP. From the process, a draft 5-year project list is created. The draft list is reviewed with special attention to staffing and financial capacity. At the November Workshop meeting, the Board and public are presented with the proposed CIP. Taking input into consideration, a final 5-year plan is adopted at the November Business meeting.

Program Summary and Board of Trustees Approval Order

	2026	2027	2028	2029	2030	Grand Total
SCADA & Technology	$535,000	$1,085,000	$525,000	$1,165,000	$805,000	$4,115,000
Vehicle/Equipment Replacement	$500,000	$510,000	$520,000	$530,000	$540,000	$2,600,000
Water Distribution System	$12,775,000	$13,275,000	$26,575,000	$19,475,000	$15,475,000	$87,575,000
Water Facilities Program	$18,055,000	$11,720,000	$1,600,000	$1,350,000	$7,500,000	$40,225,000
Water Supply	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
WW Collection & Pumping	$22,860,000	$8,970,000	$2,135,000	$4,285,000	$2,690,000	$40,940,000
WW Treatment	$27,610,000	$22,320,000	$19,785,000	$4,765,000	$17,850,000	$92,330,000
Comprehensive Planning	$400,000	$900,000	$700,000	$400,000	$500,000	$2,900,000
Grand Total	**$82,760,000**	**$58,805,000**	**$51,865,000**	**$31,995,000**	**$45,385,000**	**$270,810,000**

Note: Projects that require "special approval" will be brought to the Board of Trustees for specific authorization. In 2026, there is one project included in this category, the North Windham Wastewater System.

Proposed Board Action:

ORDERED: The 2026-2030 Capital Improvement Plan is hereby adopted and the General Manager is authorized to solicit bids or proposals for the 2026 projects; excepting CIP#182 & project 3241\North Windham Wastewater system and to authorize the General Manager to award contracts for approved projects to the lowest bidder if the bid is within the project budget.

BE IT FURTHER ORDERED: The General Manager shall solicit bids or proposals and partner with municipalities, MDOT, and developers for the replacement and extension of water mains, services, valves and hydrants as outlined in the Water Distribution Systems Program and to authorize the General Manager to award and enter into contracts if the bid or partnering proposals are within the overall program budget.

BE IT FURTHER ORDERED: The General Manager shall solicit bids or proposals as outlined in the Sebago Lake Treatment Plant Water Facilities Program and Portland East End Wastewater Treatment Program in table 1 and to authorize the General Manager to award and enter into contracts if the bid or partnering proposals are within the overall program budget. The Design-Build Method is authorized for the procurement of engineering services for the Water Facilities and WW Treatment programs listed below, pursuant to the District's Purchasing Policy.

Table 1	2026
Water Facilities Program	$13,900,000
3007 STW01- Intake Screening Upgrade	$450,000
3210 STW01 - Chemical Storage Facilities Upgrades	$5,450,000
3211 STW01 - Windham 510 Pump Upgrades	$1,500,000
3340 STW01 - Standish 540 Pumping Upgrade	$150,000
3346 STW01 - Instrument and actuators upgrade	$350,000
3372 STW01 - Ozone Generator Renewal	$6,000,000
WW Treatment	$5,800,000
3204 POS01 - Dewatering & Solids Handling System Upg.	$5,000,000
3324 POS01 - Grit Removal Upgrade	$100,000
3337 POS01 - EEWWTF Sec. Clar. Dome Support Replacement	$700,000
Grand Total	**$19,700,000**

Program Summary by Fund

Capital projects are recorded into the appropriate Water or Wastewater fund. The table below summarizes the proposed 2026 CIP by fund. A page reference is provided where more details are provided on the projects.

Program Summary Index:

		Page Reference:	
	2026	Introduction	Project Listing
Water	$28,355,000	301	305
SCADA & Technology	$85,000		
Water Distribution System	$12,275,000		
Water Facilities Program	$15,970,000		
Water Supply	$25,000		
Cape Elizabeth Wastewater	$4,785,000	326	328
WW Collection & Pumping	$35,000		
WW Treatment	$4,750,000		
Cumberland Wastewater	$1,880,000	332	334
WW Collection & Pumping	$1,880,000		
Gorham Wastewater	$35,000	337	342
WW Collection & Pumping	$35,000		
Portland Wastewater	$10,190,000		
SCADA & Technology	$90,000		
WW Collection & Pumping	$3,875,000		
WW Treatment	$6,225,000		
Portland (Peaks) Wastewater	$575,000	354	358
WW Collection & Pumping	$25,000		
WW Treatment	$550,000		
Water/Wastewater Allocation	$3,845,000	354	358
SCADA & Technology	$360,000		
Vehicle/Equipment Replacement	$500,000		
Water Distribution System	$500,000		
Water Facilities Program	$2,085,000		
Comprehensive Planning	$400,000		
Westbrook Wastewater	$16,240,000	337	342
WW Collection & Pumping	$16,240,000		
Westbrook(Joint) Wastewater	$1,810,000	337	342
WW Collection & Pumping	$750,000		
WW Treatment	$1,060,000		
Windham (North) Wastewater	$15,025,000	337	342
WW Treatment	$15,025,000		
Windham (South) Wastewater	$20,000	337	342
WW Collection & Pumping	$20,000		
Grand Total	**$82,760,000**		

Financing Summary of 2026 Capital Improvement Plan

Capital projects are financed through the issuance of bonds – general market bonds or low-interest rate State Revolving Loan Program (SRF) bonds – or drawdowns from the renewal and replacement funds and water capital reserve fund. The Capital Financing section contains more information.

	Bonds - Wastewater	Bonds - Water	Cap Reserve Water	Operating Expenses	R&R - Wastewater	R&R - Water	Grand Total
Water		$23,300,000	$1,800,000			$3,255,000	$28,355,000
SCADA & Technology						$85,000	$85,000
Water Distribution System		$9,700,000	$1,000,000			$1,575,000	$12,275,000
Water Facilities Program		$13,600,000	$800,000			$1,570,000	$15,970,000
Water Supply						$25,000	$25,000
Cape Elizabeth Wastewater	$4,700,000				$85,000		$4,785,000
WW Collection & Pumping					$35,000		$35,000
WW Treatment	$4,700,000				$50,000		$4,750,000
Cumberland Wastewater	$1,850,000				$30,000		$1,880,000
WW Collection & Pumping	$1,850,000				$30,000		$1,880,000
Gorham Wastewater					$35,000		$35,000
WW Collection & Pumping					$35,000		$35,000
Portland Wastewater	$9,550,000			$90,000	$550,000		$10,190,000
SCADA & Technology				$90,000			$90,000
WW Collection & Pumping	$3,750,000				$125,000		$3,875,000
WW Treatment	$5,800,000				$425,000		$6,225,000
Portland (Peaks) Wastewater	$500,000				$75,000		$575,000
WW Collection & Pumping					$25,000		$25,000
WW Treatment	$500,000				$50,000		$550,000
Westbrook Wastewater	$16,200,000				$40,000		$16,240,000
WW Collection & Pumping	$16,200,000				$40,000		$16,240,000
Westbrook(Joint) Wastewater	$950,000				$860,000		$1,810,000
WW Collection & Pumping	$750,000						$750,000
WW Treatment	$200,000				$860,000		$1,060,000
Windham (North) Wastewater	$15,000,000				$25,000		$15,025,000
WW Treatment	$15,000,000				$25,000		$15,025,000
Windham (South) Wastewater					$20,000		$20,000
WW Collection & Pumping					$20,000		$20,000
Water/Wastewater Allocation		$1,725,000				$2,120,000	$3,845,000
Comprehensive Planning						$400,000	$400,000
SCADA & Technology						$360,000	$360,000
Vehicle/Equipment Replacement						$500,000	$500,000
Water Distribution System						$500,000	$500,000
Water Facilities Program		$1,725,000				$360,000	$2,085,000
Grand Total	**$48,750,000**	**$25,025,000**	**$1,800,000**	**$90,000**	**$1,720,000**	**$5,375,000**	**$82,760,000**

Five-Year Capital Improvement Plan

In addition to planning the capital projects for the upcoming year, a 5-year plan has been developed to assist PWD in managing staff, communicating to external partners to improve coordination, and developing financial projections for future water rate and wastewater assessments/adjustments.

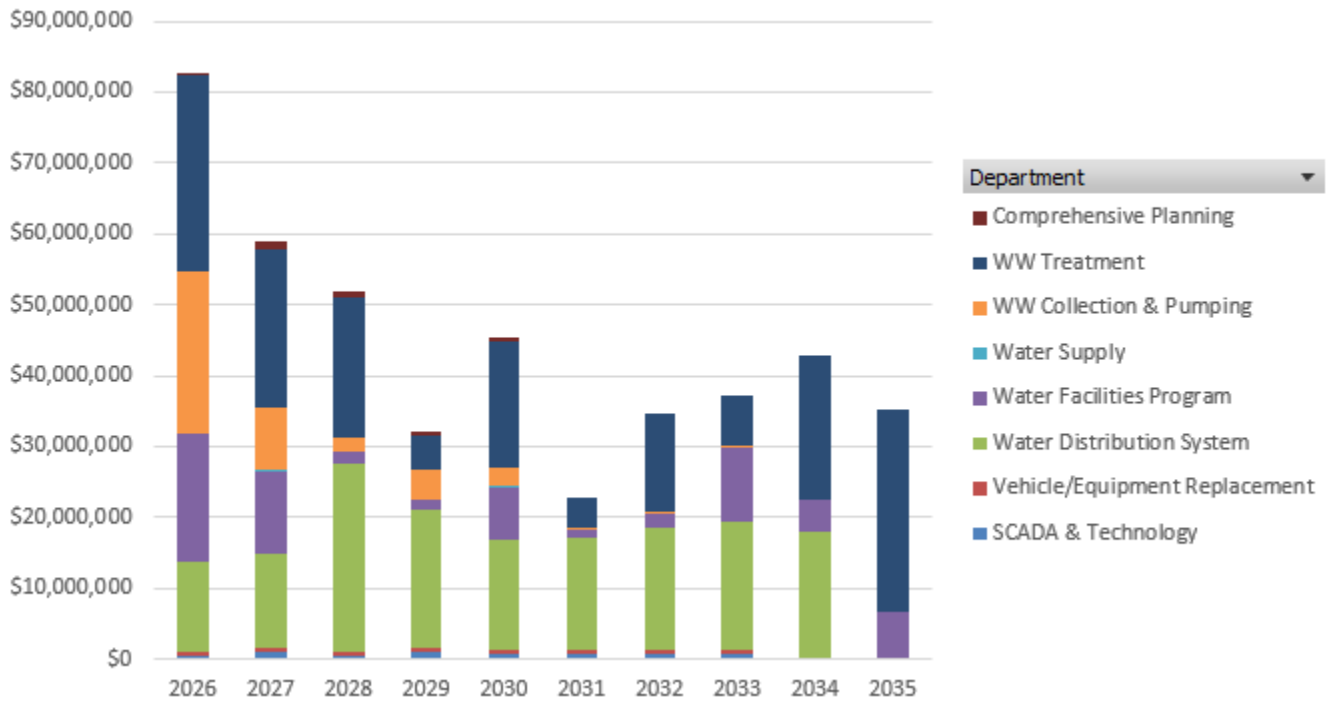
The table below summarizes the planned capital projects in 2026. Additional details on each program are provided on the following pages.

	2026	2027	2028	2029	2030	Grand Total
Water	$28,355,000	$21,755,000	$27,585,000	$20,835,000	$22,505,000	$121,035,000
SCADA & Technology	$85,000	$85,000	$85,000	$685,000	$205,000	$1,145,000
Water Distribution System	$12,275,000	$12,875,000	$26,175,000	$19,075,000	$15,075,000	$85,475,000
Water Facilities Program	$15,970,000	$8,770,000	$1,300,000	$1,050,000	$7,200,000	$34,290,000
Water Supply	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Cape Elizabeth Wastewater	$4,785,000	$805,000	$2,100,000	$2,385,000	$2,110,000	$12,185,000
WW Collection & Pumping	$35,000	$395,000	$35,000	$2,235,000	$260,000	$2,960,000
WW Treatment	$4,750,000	$410,000	$2,065,000	$150,000	$1,850,000	$9,225,000
Cumberland Wastewater	$1,880,000	$2,730,000	$1,030,000	$1,130,000	$2,230,000	$9,000,000
WW Collection & Pumping	$1,880,000	$2,730,000	$1,030,000	$1,130,000	$2,230,000	$9,000,000
Gorham Wastewater	$35,000	$35,000	$35,000	$35,000	$35,000	$175,000
WW Collection & Pumping	$35,000	$35,000	$35,000	$35,000	$35,000	$175,000
Portland Wastewater	$10,190,000	$8,675,000	$7,150,000	$5,205,000	$10,330,000	$41,550,000
SCADA & Technology	$90,000					$90,000
WW Collection & Pumping	$3,875,000	$1,025,000	$125,000	$825,000	$125,000	$5,975,000
WW Treatment	$6,225,000	$7,150,000	$6,725,000	$4,380,000	$10,205,000	$34,685,000
Comprehensive Planning		$500,000	$300,000			$800,000
Portland (Peaks) Wastewater	$575,000	$3,425,000	$900,000	$50,000		$4,950,000
WW Collection & Pumping	$25,000	$25,000	$100,000			$150,000
WW Treatment	$550,000	$3,400,000	$800,000	$50,000		$4,800,000
Water/Wastewater Allocation	$3,845,000	$5,260,000	$2,060,000	$2,110,000	$2,340,000	$15,615,000
SCADA & Technology	$360,000	$1,000,000	$440,000	$480,000	$600,000	$2,880,000
Vehicle/Equipment Replacement	$500,000	$510,000	$520,000	$530,000	$540,000	$2,600,000
Water Distribution System	$500,000	$400,000	$400,000	$400,000	$400,000	$2,100,000
Water Facilities Program	$2,085,000	$2,950,000	$300,000	$300,000	$300,000	$5,935,000
Comprehensive Planning	$400,000	$400,000	$400,000	$400,000	$500,000	$2,100,000
Westbrook Wastewater	$16,240,000	$1,740,000	$40,000	$40,000	$40,000	$18,100,000
WW Collection & Pumping	$16,240,000	$1,740,000	$40,000	$40,000	$40,000	$18,100,000
Westbrook(Joint) Wastewater	$1,810,000	$4,335,000	$10,145,000	$135,000	$5,695,000	$22,120,000
WW Collection & Pumping	$750,000	$3,000,000				$3,750,000
WW Treatment	$1,060,000	$1,335,000	$10,145,000	$135,000	$5,695,000	$18,370,000
Windham (North) Wastewater	$15,025,000	$10,025,000	$50,000	$50,000	$100,000	$25,250,000
WW Treatment	$15,025,000	$10,025,000	$50,000	$50,000	$100,000	$25,250,000
Windham (South) Wastewater	$20,000	$20,000	$770,000	$20,000		$830,000
WW Collection & Pumping	$20,000	$20,000	$770,000	$20,000		$830,000
Grand Total	**$82,760,000**	**$58,805,000**	**$51,865,000**	**$31,995,000**	**$45,385,000**	**$270,810,000**

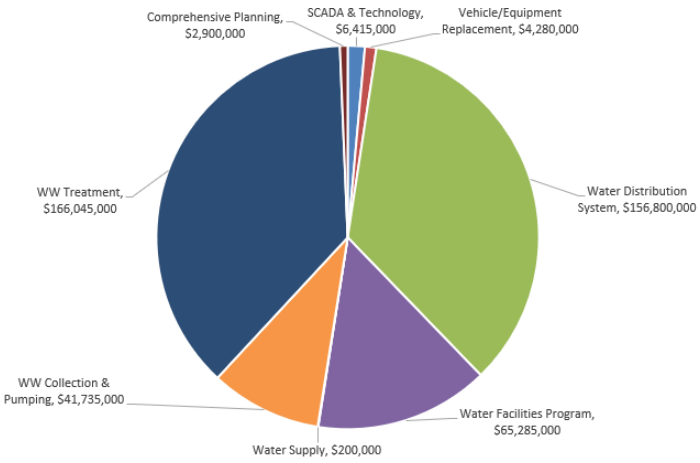
Ten-Year Capital Improvement Plan

10 Year Total by Fund

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Grand Total
SCADA & Technology	$535,000	$1,085,000	$525,000	$1,165,000	$805,000	$645,000	$810,000	$725,000	$120,000		$6,415,000
Vehicle/Equipment Replacement	$500,000	$510,000	$520,000	$530,000	$540,000	$550,000	$560,000	$570,000			$4,280,000
Water Distribution System	$12,775,000	$13,275,000	$26,575,000	$19,475,000	$15,475,000	$16,075,000	$17,075,000	$18,075,000	$18,000,000		$156,800,000
Water Facilities Program	$18,055,000	$11,720,000	$1,600,000	$1,350,000	$7,500,000	$1,100,000	$2,100,000	$10,560,000	$4,500,000	$6,800,000	$65,285,000
Water Supply	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000			$200,000
WW Collection & Pumping	$22,860,000	$8,970,000	$2,135,000	$4,285,000	$2,690,000	$265,000	$265,000	$265,000			$41,735,000
WW Treatment	$27,610,000	$22,320,000	$19,785,000	$4,765,000	$17,850,000	$4,065,000	$13,875,000	$6,975,000	$20,300,000	$28,500,000	$166,045,000
Comprehensive Planning	$400,000	$900,000	$700,000	$400,000	$500,000						$2,900,000
Grand Total	**$82,760,000**	**$58,805,000**	**$51,865,000**	**$31,995,000**	**$45,385,000**	**$22,725,000**	**$34,710,000**	**$37,195,000**	**$42,920,000**	**$35,300,000**	**$443,660,000**



10 Year Total by Program



Significant Non-Recurring Capital Projects

PWD has over $628 million of infrastructure assets, which is approximately 90% of the PWD's total assets. Approximately $271 million of capital additions and replacements are planned over the next five years. Several projects involve the routine replacement of aging infrastructure such as water mains, hydrants and plant equipment. The table below lists several of the larger projects included in the 5-year plan.

Projects:	2026	2027	2028
Water Distribution System		$800,000	$12,000,000
262/3070 Distribution System Head End Storage		$800,000	$12,000,000
Water Facilities Program	$11,900,000	$4,500,000	
122/3210 STW01 - Chemical Storage Facilities Upgrades	$5,450,000		
122/3372 STW01 - Ozone Generator Renewal	$6,000,000		
18/3007 STW01- Intake Screening Upgrade	$450,000	$4,500,000	
WW Collection & Pumping	$16,000,000		
29/3310 Westbrook CSO Storage Conduit	$16,000,000		
WW Treatment	$15,000,000	$10,000,000	
182/3241 WIS01 - North Windham WWTF and Sewer & School Conv	$15,000,000	$10,000,000	
Grand Total	**$42,900,000**	**$15,300,000**	**$12,000,000**

Water Distribution System: Storage at Lake Water Treatment Facility (SLWTF) was evaluated and recommended. The operating impact of the project is $1,152,000 starting in 2028 (all debt service).

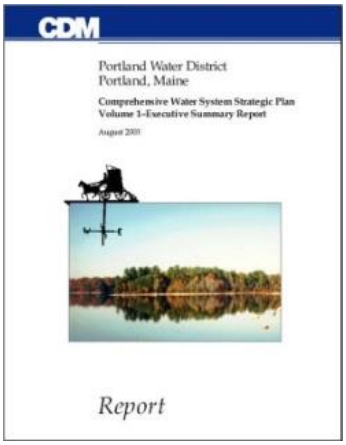
Water Facilities Program: Upgrades of chemical, ozone generator and intake screening are needed to replace aging infrastructure. The operating impact of the project is $1,476,000 starting in 2027 (all debt service).

Wastewater Collection & Pumping: A new conduit is needed in the Westbrook system to capture rainfall to be treated. The operating impact of the project is $1,440,000 starting in 2027 (all debt service)

Wastewater Treatment: A new North Windham Treatment facility is being constructed and operational in 2026. The system will be connected to local school in 2027. The operating impact of the project is $3.8M in 2028 (operating expenses and debt service).

Water Fund

Comprehensive Water System Strategic Plan (CWSSP)



For over 20 years, the PWD has utilized a CWSSP in order to organize capital improvement planning in the greater water system. CWSSP was developed in 2003, and included a master plan of the water distribution system which was intended to last until 2022.

The first planning cycle of CWSSP included an investment increase in the water main renewal program. Along with the increase in water main renewals, PWD also undertook the replacement of water meters and installed new radio read meters. A meter replacement project was completed in 2009 as recommended in the plan. Subsequent projects have included the removal or rehabilitation of several water storage tanks including the removal of the Munjoy Hill reservoir, Shore Acres (Cape Elizabeth) and Oak Hill (Scarborough) Tanks. CWSSP also recommended improvements to the resiliency of the 407 Gorham and 407 Windham pressure zones. Projects completed in this category have included the addition of the Wards Hill water pump station (completed in 2018), the construction of a new 1.0 MG tank (completed fall 2024) to replace the Windham Center Tank (to be demolished in summer of 2026), and multiple water main installation projects to create and improve transmission capacity between Wards Hill Pump Station and the 407W pressure zone customers.

In 2023, PWD's AMAP department began an update to the CWSSP plan. This project was originally approved in the 2020 CIP but was delayed due to the pandemic. The first phase of the master planning effort was to complete a water main risk analysis that generates data to determine the necessary level of water main investment to meet PWD's water main breaks level of service goals (completed in 2025).

Additionally, this risk analysis planning effort has included working with a software service provider, infraPLAN, to perform an artificial intelligence, machine learning based risk analysis of the water distribution system using asset information data and water main break history. The risk assessment approximates the likelihood of failure (LoF), and the consequence of a failure (CoF) for each pipe segment. These factors are combined into a risk value for the segment. This analysis will be utilized for CIP planning into the future. The relationship between LoF, CoF and Risk and Risk Based Decision Making are illustrated in the figures below:

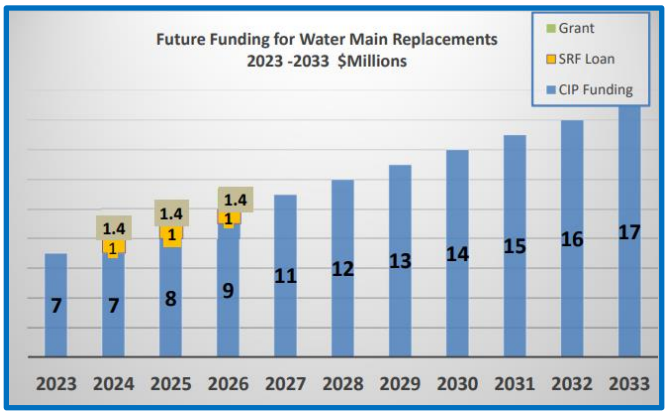
Relative Risk Rating Matrix

(Failure) Likelihood	Consequence (Of Failure) 1 Insignificant	2 Minor	3 Moderate	4 Major	5 Catastrophic
5 Almost Certain	M	H	H	E	E
4 Likely	M	M	H	H	E
3 Moderate	L	M	H	H	H
2 Unlikely	L	L	M	M	H
1 Rare	L	L	M	M	H

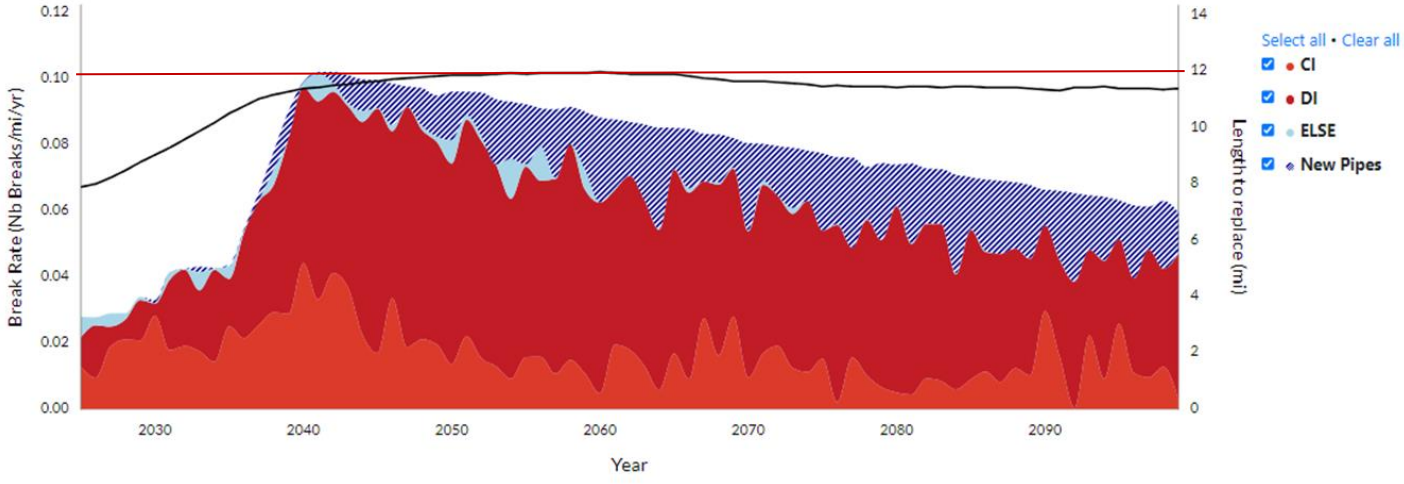


Water Fund (continued)

The results of this analysis provide the ability to make data informed decisions about capital investments for water main segments, and will help determine the quantity of water main renewal which needs to be completed in order to meet our level of service goals. It will also factor into the decision matrix on which water mains to replace in order to obtain best value for our investment. Results of the analysis indicate that prioritizing replacing water mains with a high break frequency has been an effective renewal strategy. The results are also consistent with CWSSP and indicate that a larger investment in annual water main renewal will be required to meet our service goals. PWD has been working to increase water main renewal quantity, but the pandemic, staffing turnover, and challenges in the construction market have made this a challenge. Nevertheless, increased investment has been projected in future years, as shown in the figure below:



The required level of investment will be refined through the completion continued phases of master planning. Below is an example scenario result of the water main risk analysis that projects the level of investment required to maintain a break rate of 10 water main breaks per 100 mile of water main.



Future phases of the updated master planning effort will include performing condition assessments of critical horizonal infrastructure, both distribution and transmission mains, across the District, performing hydraulic modeling analyses, and generally making incremental improvements to the data, systems, and processes available to AMAP for capital improvement planning.

Water Fund (continued)

Greater Portland Water System – Water Treatment/Alternate Source Improvements

Based on previous studies and regulatory adjustments, in April of 2014, PWD completed a major upgrade project at the Sebago Lake Water Treatment Facility (SLWTF). This upgrade included the regulatory driven addition of UV disinfection, as well as a replacement of the aged Ozone Disinfection process equipment. It also provided widely ranging improvements to process resiliency and automation.

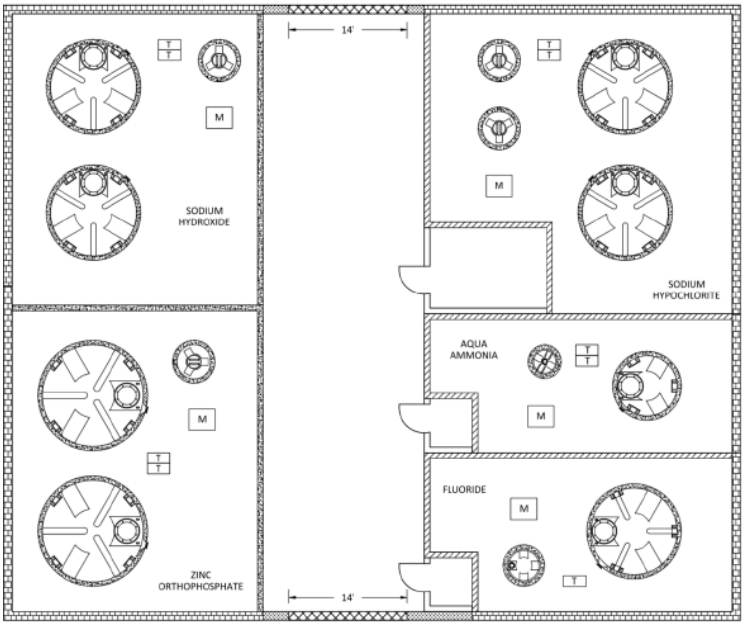
Since this time, PWD has planned additional future capital projects to reflect existing and future needs at the Facility. PWD has entered into a Design-Build Contract with the PC Construction – Hazen team in order address several upcoming capital project needs:

- Replacement of the existing chemical storage, distribution, and dosing systems;
- Replacement of the Raw Water Intake Screening process;
- Ozone Disinfection reliability analysis and improvements;
- Windham 510 pressure zone pumping systems upgrades;

Additionally, staff are currently in progress on a project to improve the District's ability to operate the Facility in an unattended mode during overnight hours to facilitate more preventative maintenance activities by Staff during the day time, all in an effort to better maintain critical equipment our customers depend on.

Planned future projects will include a Comprehensive Plant Evaluation, which will identify future capital projects as the plant enters its fourth decade of operations; as well as new Finished water storage: to provide water distribution resiliency in the case of a process failure at the plant. This project is currently planned for 2028-2029.

2025 CIP, Project 3210 – Chemical Storage Facilities Upgrades





Water Fund (continued)

Project Summary:	2026	2027	2028	2029	2030	Grand Total
SCADA & Technology	$85,000	$85,000	$85,000	$685,000	$205,000	$1,145,000
Water Distribution System	$12,275,000	$12,875,000	$26,175,000	$19,075,000	$15,075,000	$85,475,000
Water Facilities Program	$15,970,000	$8,770,000	$1,300,000	$1,050,000	$7,200,000	$34,290,000
Water Supply	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Grand Total	**$28,355,000**	**$21,755,000**	**$27,585,000**	**$20,835,000**	**$22,505,000**	**$121,035,000**

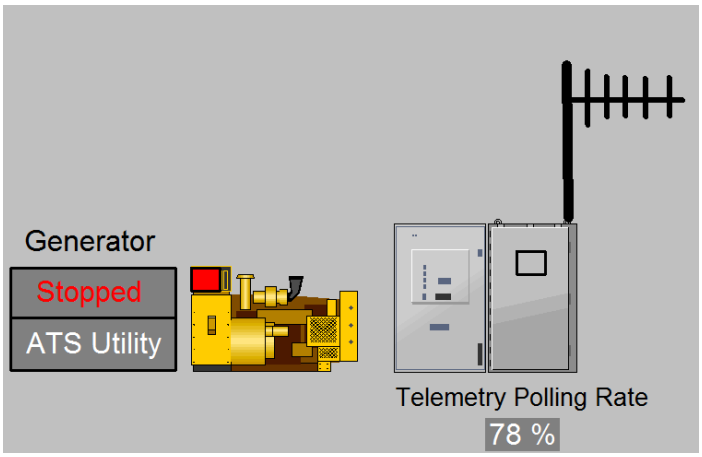
	2026	2027	2028	2029	2030
SCADA & Technology	$85,000	$85,000	$85,000	$685,000	$205,000
110/3058 Miscellaneous SCADA Project Upgrades	$85,000	$85,000	$85,000	$85,000	$85,000
110/3061 SLWTF SCADA PC/Server Replacement Project					$120,000
110/3333 SCADA Historian Licensing				$600,000	
Water Distribution System	$12,275,000	$12,875,000	$26,175,000	$19,075,000	$15,075,000
262/3070 Distribution System Head End Storage		$800,000	$12,000,000		
307/3004 WIT03 - New 407 Zone Tank Design/Construction/Demo	$500,000				
307/3387 Rt. 302 PRV			$100,000		
307/3388 Pope Rd. Distribution Pipe			$1,000,000		
408/3092 Water System Redundancy (looping), Upsizing	$50,000	$50,000	$50,000	$50,000	$50,000
43/3121 WMR- Various Main Replacements	$9,000,000	$11,000,000	$12,000,000	$13,000,000	$14,000,000
43/3341 Water Main Abandonment - Port. Brighto	$1,000,000				
43/3386 Gray Rd. Water Crossings				$1,000,000	
43/3389 Scarborough Rt. 1				$4,000,000	
53/3087 Water Valve Replacement	$200,000	$200,000	$200,000	$200,000	$200,000
53/3322 Elizabeth Rd. Transmission Valve Replacement	$700,000				
56/3077 Water Main Replacement - Seasonal Mains	$25,000	$25,000	$25,000	$25,000	$25,000
61/3082 Water Services - Renew Domestic and Fire	$600,000	$600,000	$600,000	$600,000	$600,000
65/3072 Water Hydrant Replacement	$200,000	$200,000	$200,000	$200,000	$200,000
Water Facilities Program	$15,970,000	$8,770,000	$1,300,000	$1,050,000	$7,200,000
122/3008 STW02 - Steep Falls Upgrade - Phase 1		$800,000			
122/3032 Water Facilities R&R	$150,000	$150,000	$150,000	$150,000	$100,000
122/3210 STW01 - Chemical Storage Facilities Upgrades	$5,450,000				
122/3211 STW01 - Windham 510 Pump Upgrades	$1,500,000				
122/3245 Throttling Valve Rehabilitation	$350,000				
122/3252 STW01 - Fuel Storage Tank Upgrade					$500,000
122/3288 STW01 - Roof Replacement Phase 2	$700,000				
122/3313 SLWTF Electrical Service Improvements	$100,000				
122/3314 CUB01 - Blanchard Rd. PS Domestic Upgrade					$400,000
122/3328 STW01 - HVAC Improvements		$120,000	$1,000,000		
122/3329 STW01 - Unattended Operation	$500,000	$700,000			
122/3340 STW01 - Standish 540 Pumping Upgrade	$150,000	$1,350,000			
122/3344 STW01 - Plant Bypass Piping Evaluation			$100,000		
122/3345 Water Pump Stations Evaluation		$300,000			
122/3346 STW01 - Instrument and actuators upgrade	$350,000				
122/3361 STW01- Facilities Master Plan Evaluation				$450,000	$5,000,000
122/3367 SLWTF Laboratory Autoclave Replacement	$70,000				
122/3372 STW01 - Ozone Generator Renewal	$6,000,000				
122/3375 FAB01 - Winn Rd. PS Upgrades					$500,000
122/3376 Water Facilities Master Planning Evaluation				$400,000	
122/3377 STW01 - Comprehensive Plant Evaluation					$400,000
122/3379 GOB01 - Gorham Pump Station Elim/Retire					$250,000
18/3007 STW01- Intake Screening Upgrade	$450,000	$4,500,000			
203/3102 Water Storage Facility Maintenance & Upgrade	$50,000	$50,000	$50,000	$50,000	$50,000
203/3104 GOT01 - Water Tank Maintenance- Gorham Tank Rehab	$150,000	$800,000			
Water Supply	$25,000	$25,000	$25,000	$25,000	$25,000
46/3097 Water System Security Improvements	$25,000	$25,000	$25,000	$25,000	$25,000
Grand Total	**$28,355,000**	**$21,755,000**	**$27,585,000**	**$20,835,000**	**$22,505,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Water	$23,300,000	$17,370,000	$23,500,000	$14,850,000	$14,200,000
Cap Reserve Water	$1,800,000	$2,000,000	$2,500,000	$3,600,000	$4,800,000
Operating Expenses		$300,000	$100,000		$650,000
R&R - Water	$3,255,000	$2,085,000	$1,485,000	$2,385,000	$2,855,000
Grand Total	**$28,355,000**	**$21,755,000**	**$27,585,000**	**$20,835,000**	**$22,505,000**

Subprogram # 110 SCADA/Process Control - Water

Division: Water - General
Funding: R & R – Water-Div. 20
Manager: Siladi, Terran
Priority: Upgrade obsolete facility

Description:
The program supports 30 water sites across PWD by upgrading and replacing the Supervisory Control and Data Acquisition (SCADA) equipment. The work needed is replacement of hardware and software to be compatible to PWD SCADA standards and provide for increased automation of the water systems and treatment. Programmable Logic Controllers (PLC) have been replaced across PWD to meet the new standards and remove outdated, non-maintainable equipment.



Justification / Impact:
The benefit of this program is to increase the automation and reduce the staff hours needed to perform routine activities for the systems and treatment plants across PWD.

History:
PWD started changing out the system in 2003 by replacing the existing 20 year-old system and installing new SCADA equipment where it did not exist. Most systems have been retrofitted or replaced but more automation of these systems will continue.

Origin of the Subprogram:
This subprogram supports the District's goal of reliable operations and efforts to drive the successful use of technology across the organization.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$85,000	$85,000	$85,000	$685,000	$205,000
110/3058 Miscellaneous SCADA Project Upgrades	$85,000	$85,000	$85,000	$85,000	$85,000
110/3061 SLWTF SCADA PC/Server Replacement Project					$120,000
110/3333 SCADA Historian Licensing				$600,000	
Grand Total	**$85,000**	**$85,000**	**$85,000**	**$685,000**	**$205,000**

Previous Years on CIP: 2003
Related Projects: Subprogram #177

Subprogram # 262 SLWTF - Emergency Storage/60" Transmission Ph. 1

Division: Water - General
Funding: Bonds - Water - Div. 20
Manager: Pellerin, Greg
Priority: Customer driven

Description:
Construct a Prestressed Concrete Reservoir near the SLWTF at the start of the 60 inch transmission system adequately sized to provide emergency storage.

Justification / Impact:
The purpose is to provide additional storage for partial redundancy of the SLWTF so that it can be shut down for longer periods of time and improve water quality by relying less on system storage.

History:
This project was conceived as part of the CWWSP, as a future need and will be assessed further during the future "Comprehensive Infrastructure Asset Management Plan." – Subprogram # 3

Origin of the Subprogram:
This is a CWSSP recommendation to improve water quality and backup storage.

Budget Summary:

Projects:	2027	2028
Bonds - Water	$800,000	$12,000,000
262/3070 Distribution System Head End Storage	$800,000	$12,000,000
Grand Total	**$800,000**	**$12,000,000**

Previous Years on CIP: 2004
Related Projects: CWSSP #267-1150, CAMSP #3-3071
Procurement Issues: Standard consulting and/or contractor retention procedures.

Subprogram # 307 Gorham/Windham 407 Zone Improvements

Division: Water - General
Funding: Bonds – Water - Div. 20
Manager: Pellerin, Greg
Priority: Upgrade obsolete facility

Description:
Phased design and construction of transmission mains, pumps & water tank for the integration of the 407 Zones (Gorham & Windham).





Justification / Impact:
The growth in these communities requires increased capacity. There are also specific service deficiencies and water quality issues that need to be addressed in the 407 Zones.

History:
The projects listed below were anticipated by the District's Strategic Master Planning Program.

Origin of the Subprogram:
Projects identified and proposed phasing outlined in the 1989 Master Plan, Comprehensive Water System Strategic Plan, and current Strategic Master Planning Program.

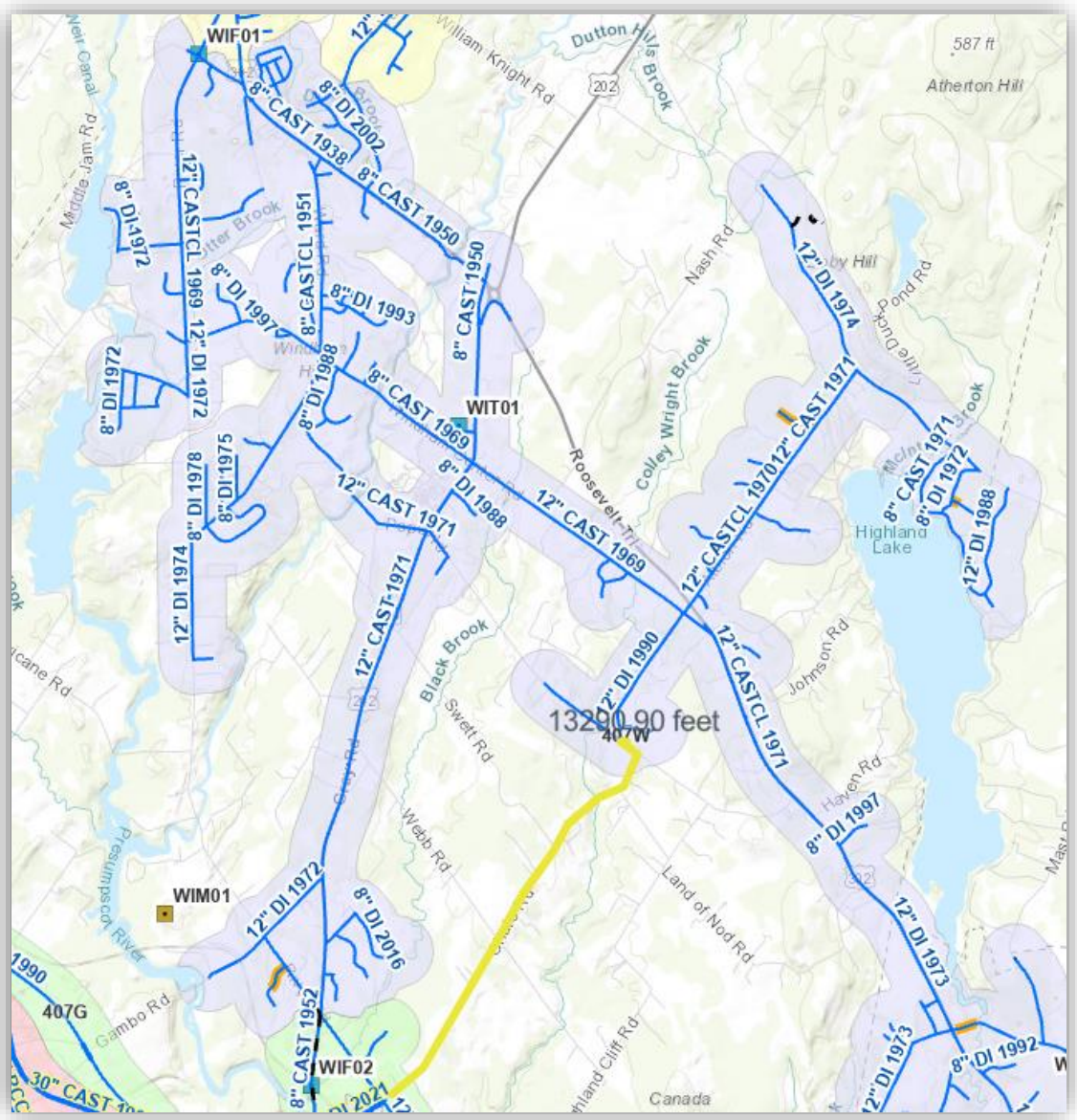
2019 – Subprogram 307, project #3004
Water Storage for 407 zone north. The project replaced an old undersized 1958 Elevated Tank (left) with new ground storage tank (right). Completed fall of 2024

407 Zone Reliability Improvements- Project 3068
Connecting 407 zone South (Gorham) to 407 zone North (Windham) - Programmed for 2025-2026



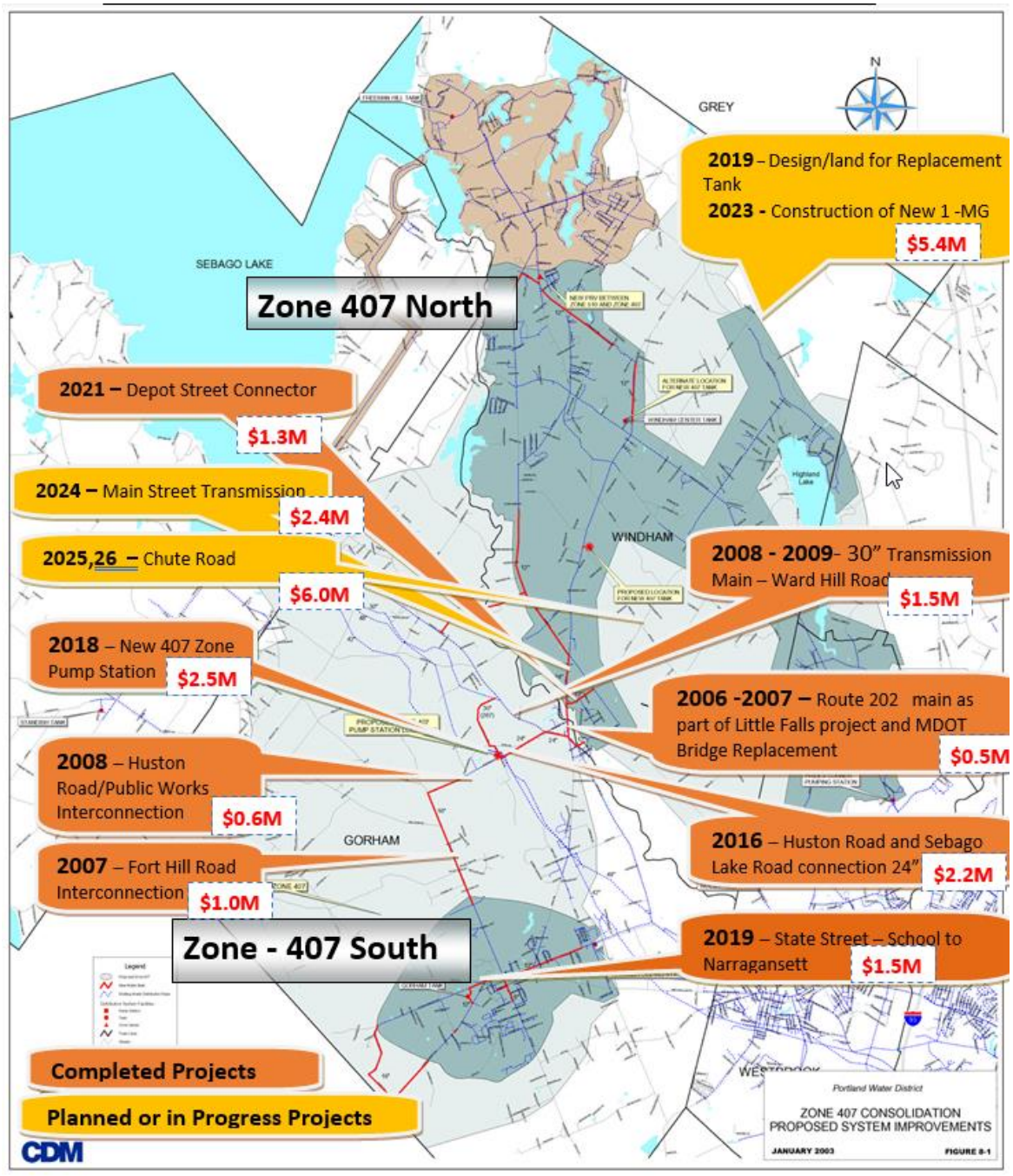
Subprogram # 307 Gorham/Windham 407 Zone Improvements

Chute Road Water Main Project



The 13,290 feet of water main is shown in yellow above.

Subprogram # 307 Gorham/Windham 407 Zone Improvements



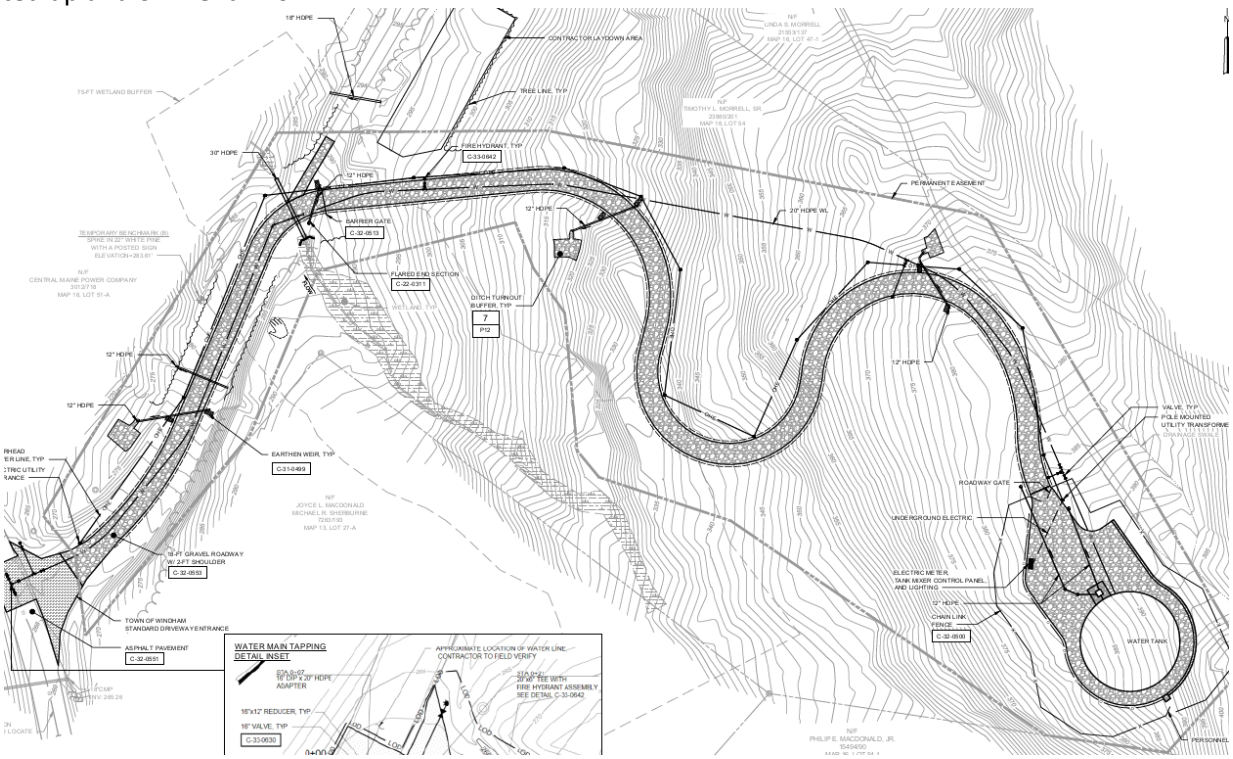
Public health, system reliability and public safety benefits:

- Replacement of two obsolete Pumping Stations (Gorham- 1898, Prides Corner – 1950) with state-of-the-art single new pump station (Wards Hill)
- Elimination of pressure limitations to approximately 150 customers
- Replacement of old 1958 undersized 0.2 MG Windham Center elevated tank with new 1.0 MG ground storage tank
- Improved water quality and water age in entire combined system
- Fire flow improvements to Gorham Village and Windham

Subprogram # 307 Gorham/Windham 407 Zone Improvements

Construction of New 407 Zone Tank

New access road and 1.0-million-gallon tank in final construction phase. Tank was completed and started up and online fall 2024.





Subprogram # 408 Water System Redundancy (Looping) and Upsizing

Division: Water - General
Funding: R & R - Water
Manager: Pellerin, Greg
Priority: Routine replacement

Description:
Identify and evaluate areas requiring system redundancy. Design and schedule the installation of looping these systems and eliminating critical dead end areas in the distribution system.

Justification / Impact:
The justification, impact, and benefit of this program is a priority system based on, water quality (eliminating dead ends), water availability (increased demands through growth and fire flow demands), and improving general PWD system and partnering water system redundancy.

History:
History is based on decreases in fire flows and increased usage demands noted when conducting activities in these areas such as flushing and temporary shutdown of present supply mains.

Origin of the Subprogram:
The current projects listed are based on increased demand and multiple system redundancy.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$50,000	$50,000	$50,000	$50,000	$50,000
408/3092 Water System Redundancy (looping), Upsizing	$50,000	$50,000	$50,000	$50,000	$50,000
Grand Total	**$50,000**	**$50,000**	**$50,000**	**$50,000**	**$50,000**

Previous Years on CIP: Since 2020
Related Projects: 43, 111
Procurement Issues: PWD labor & equipment or low bid contract installation

Subprogram # 43 Water Main Replacement

Division: Water - General
Funding: Bonds and R&R - Water- Div. 20
Manager: Pellerin, Greg
Priority: Routine replacement

Level of Service – Reliability Performance

Water main break frequency - 10 breaks per 100 miles

Description:
Renew, replace, upgrade and loop cast iron water mains using materials and sizing for current and future conditions.

Justification / Impact:
This is a cost saving and water quality improvement process. Mains selected for replacement use the same priority system as the Galvanized Main Renewal Program: water quality complaints, leak frequency data, and municipal/state reconstruction projects.

History:
Cast iron mains in sizes two inches and above had been a standard from the late 1800s until the introduction of ductile iron pipe in the late 1960s and early 1970s and PVC and HDPE pipe in the 1980s. The rigidity and lack of flexibility of cast iron has been attributed to failures such as frost movement, cross trenches, water hammers, contractor damages, as well as normal deterioration and corrosion through age. A percentage of these mains are unlined causing iron build up resulting in restricted flow and dirty water complaints. PWD has a long term program to upgrade these mains.

Origin of the Subprogram:
The current list of projects is determined on the basis of water quality complaints, leak frequency data, age of main, and municipal/state reconstruction projects.

Budget Summary:

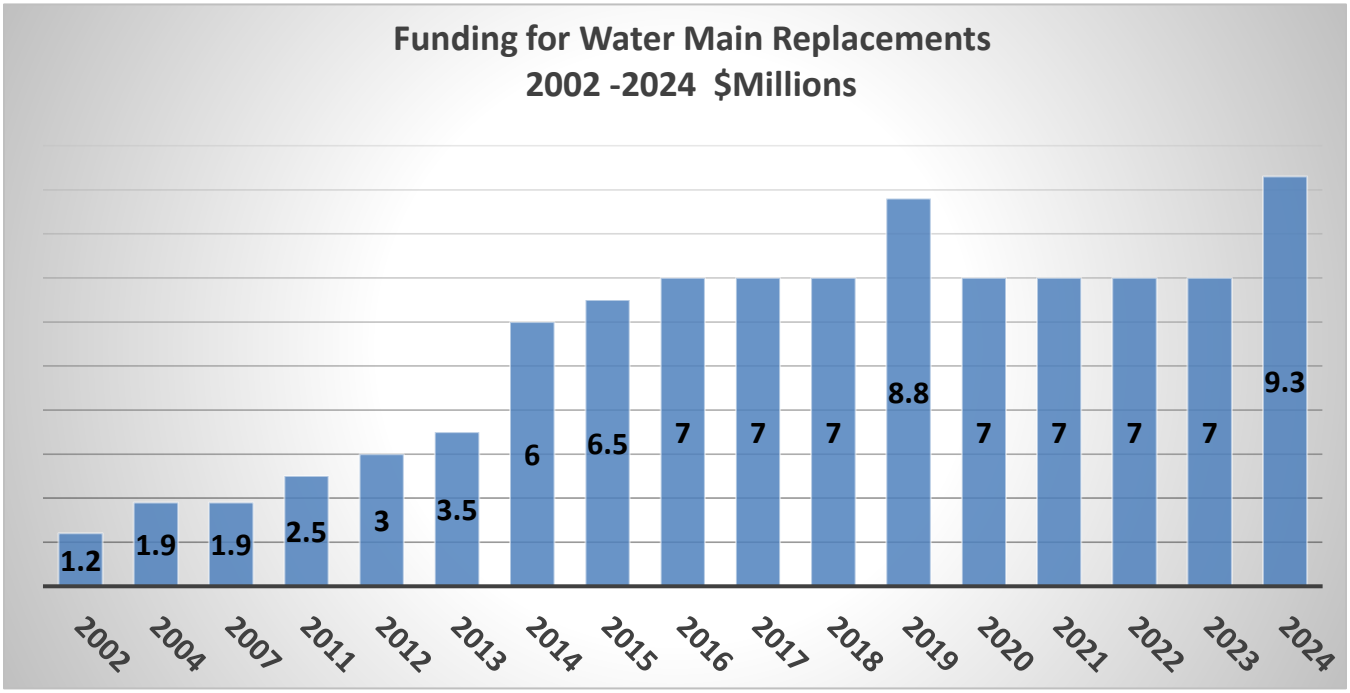
Projects:	2026	2027	2028	2029	2030
Bonds - Water	$8,200,000	$9,000,000	$9,500,000	$14,400,000	$9,200,000
43/3121 WMR- Various Main Replacements	$7,200,000	$9,000,000	$9,500,000	$9,400,000	$9,200,000
43/3341 Water Main Abandonment - Port. Brighto	$1,000,000				
43/3386 Gray Rd. Water Crossings				$1,000,000	
43/3389 Scarborough Rt. 1				$4,000,000	
Cap Reserve Water	$1,800,000	$2,000,000	$2,500,000	$3,600,000	$4,800,000
43/3121 WMR- Various Main Replacements	$1,800,000	$2,000,000	$2,500,000	$3,600,000	$4,800,000
Grand Total	**$10,000,000**	**$11,000,000**	**$12,000,000**	**$18,000,000**	**$14,000,000**

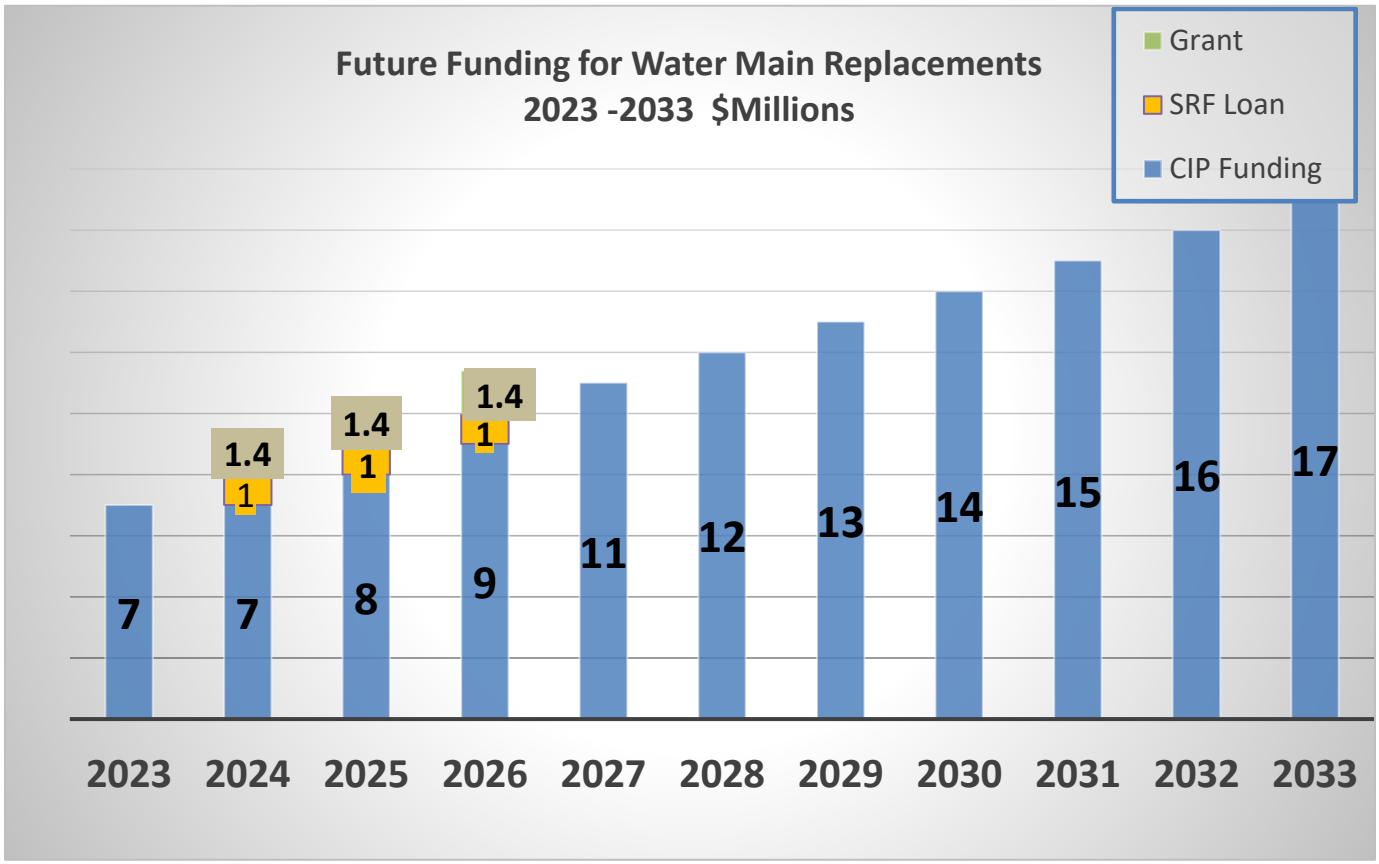
Subprogram # 43 Water Main Replacement

Anticipated water main replacement projects for 2026 and estimated cost

PROJECT INFORMATION			
Streets	Municipality	Total Length	CIP Budget
Elm Street Paving	Portland	0	$ 115,000.00
Sherwood Street	Portland	800	$ 300,000.00
Chapman/Fisher	Portland	1000	$ 460,000.00
Ocean/Irving/Sawyer	Portland	1250	$ 975,000.00
Pleasant & Center	Portland	800	$ 625,000.00
Presumpscot St Culvert	Portland	200	$ 160,000.00
Pearl Street	South Portland	300	$ 235,000.00
Windham Center Road	Windham	1700	$ 1,320,000.00
Sandy Terrace	Portland	675	$ 525,000.00
Broadway	South Portland	750	$ 585,000.00
County Road	Westbrook	1900	$ 1,475,000.00
Pierce & Nasson	Westbrook	2225	$ 1,730,000.00
Emergency Project Hold	*n/a*	*n/a*	$ 500,000.00
	Total Length	11,600.00	**$ 9,005,000.00**

Subprogram # 43 Water Main Replacement





Subprogram # 53 Water Valve Replacement

Division: Water - General
Funding: R & R - Water - Div. 20
Manager: Wallace, Jim
Priority: Routine replacement

Description:
Replacement of deteriorated valves in the distribution system. Inlcudes a project to renew transmission valves on Elizabeth Rd. in Portland, in preparation for a planned DOT project which will require the relocation of a downstream main.

Justification / Impact:
Replacement is determined and prioritized through data and workorders generated from PWD's Distribution Valve Operation Program, Inspectors Valve Operation Reports, Leak Reports, Flushing Program Data, and the Distribution Maintenance Crews.



History:
Internal inspection of valves replaced has shown decay of the discs and spreaders that render the valves non-operational and ineffective in isolating a section of the distribution system. External inspection has shown corrosion of nuts and bolts, corroded operating nuts, and bent operating stems. Repacking and rebolting these valves has only provided a costly and temporary solution to the external portion of the valve. Replacement insures the valve will be up to standard and operational for many years to come with no required maintenance.

Origin of the Subprogram:
PWD's target is to inspect up to 50 (+ or -) valves per year, and replace as needed.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$900,000	$200,000	$200,000	$200,000	$200,000
53/3087 Water Valve Replacement	$200,000	$200,000	$200,000	$200,000	$200,000
53/3322 Elizabeth Rd. Transmission Valve Replacement	$700,000				
Grand Total	**$900,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**

Previous Years on CIP: All
Related Projects: Subprograms 43, 61
Procurement Issues: Work is to be performed using PWD Staff, equipment, and materials.

Subprogram # 56 Water Main Renewal - Seasonal Mains

Division: Water - General
Funding: R & R – Water- Div. 20
Manager: Wallace, Jim
Priority: Routine replacement

Description:
This portion of the Water Main Renewal Program is to replace depreciated Seasonal Surface mains with new Seasonal Surface mains.

Justification / Impact:
This program improves customer satisfaction with improved water flow and quality and reduces maintenance costs via new leak free materials.

History:
This is a long term program in which old galvanized seasonal water mains with capacity, water quality or maintenance problems are replaced on an as-needed basis.

Origin of the Subprogram:
Projects are initiated by monitoring customer complaints and leakage problems. When consistent problems are identified, the main is scheduled for replacement.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$25,000	$25,000	$25,000	$25,000	$25,000
56/3077 Water Main Replacement - Seasonal Mains	$25,000	$25,000	$25,000	$25,000	$25,000
Grand Total	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**

Previous Years on CIP: All
Related Projects: #43

Subprogram # 61 Water Services - Renew Domestic & Fire

Division: Water - General
Funding: R & R – Water- Div. 20
Manager: Wallace, Jim
Priority: Routine replacement

Description:
Replace obsolete galvanized, cast iron, cement lined iron, and 50 year old copper services with current materials and sized for future conditions.

Justification / Impact:
Replacement is determined and prioritized by water quality concerns, leaking conditions, street reconditioning, distribution main replacement, and area/report analysis through PWD Data. This Project is also coordinated with the various municipal paving projects in order to minimize future inflated municipal street opening costs and repairs.

History:
Galvanized and cast iron were common materials used in the installation of services from the early 1900s to the late 1940s. Copper was also used starting in the 1930s. The relatively inferior material of galvanized and cast iron are subject to rust related water quality and restricted flow problems from plugging as well as leak frequency from deterioration and corrosion. Older copper lines (50 years old + or -) are starting to show signs of leak failures from the old tube nut fittings used to couple fittings together. From a cost and end product comparison it is more efficient to replace than repair. PWD has a long term program to replace and upgrade all sub standard services.

Origin of the Subprogram:
There are approximately 1,000 (1/2" to 2" size) galvanized, cement lined iron, and cast iron domestic services, and an additional 11,000 copper services installed prior to 1950. PWD also have 260 cast iron services installed prior to 1950. PWD's goal is to replace at least 300 services per year.

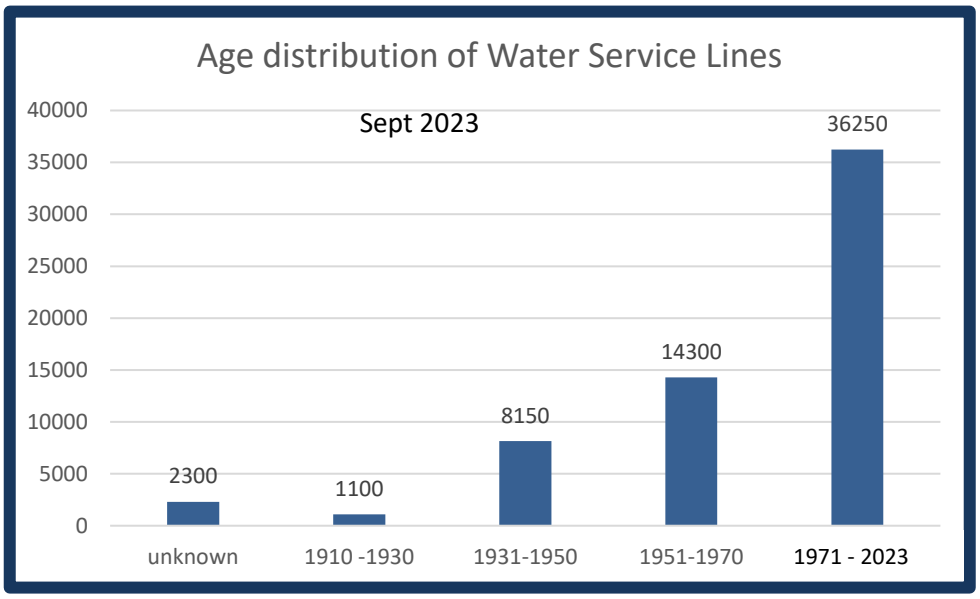
Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$600,000	$600,000	$600,000	$600,000	$600,000
61/3082 Water Services - Renew Domestic and Fire	$600,000	$600,000	$600,000	$600,000	$600,000
Grand Total	**$600,000**	**$600,000**	**$600,000**	**$600,000**	**$600,000**

Previous Years on CIP: All

Subprogram # 61 Water Services - Renew Domestic & Fire

Install Date	# Services	% of services
unknown	2300	3.7%
<= 1910	65	0.1%
1911-130	1100	1.7%
1931-1950	8150	13%
1951-1970	14300	23%
1971-2023	36250	58%
Total	62500	





Crews repairing water main break in Portland

Subprogram # 65 Water Hydrants Replacement

Division: Water - General
Funding: R & R – Water –Div. 20
Manager: Wallace, Jim
Priority: Routine replacement

Description:
Replace and upgrade obsolete hydrants to meet current safety and operational standards, and to insure inventory parts availability for hydrant repairs.

Justification / Impact:
Replacement is determined and prioritized by: (1) hydrant failures (major damage and/or external leak,) (2) upgrade and replacement of obsolete sub standard hydrants based on (age - safety standards - repair parts availability - cost comparison to replace or repair,) (3) distribution main replacement program, (4) municipal and state reconstruction projects and (5) data gathered from the Hydrant Repair and Reconditioning Programs and the Winter Hydrant Inspection Program.



History:
The O&M Hydrant Repair/Reconditioning Programs and the Hydrant Winter Inspection Programs have been in place since the early 60s. These programs insure that PWD's hydrants meet fire protection standards and provide direction for PWD's CIP Replacement Program. In recent times the ability to procure replacement parts for the 620 Matthews Post hydrants (Vintage late 1800s to the late 1940s) has become difficult or impossible. The 870 Darling B-50 hydrants (vintage early 1950s to early 1960s) require major internal rebuilding. Both hydrant makes are not traffic model hydrants and fail to have a sheer point to breakaway on impact. This failure results in costly repairs and replacements, and is unsafe in many highway standards (Deadly-Fixed-Objects Regulation).

Origin of the Subprogram:
PWD's project is focused on replacing and upgrading 80 hydrants per year of the 5,359 hydrants.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$200,000	$200,000	$200,000	$200,000	$200,000
65/3072 Water Hydrant Replacement	$200,000	$200,000	$200,000	$200,000	$200,000
Grand Total	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$200,000**

Previous Years on CIP: All
Related Projects:
Procurement Issues: Project is performed using PWD staff, equipment, and materials.

Subprogram # 122 Water Facilities Renewal and Replacement

Division: Water - General
Funding: R & R – Water- Div. 20
Manager: Wallace, Jim
Priority: Routine replacement

Description:
This is an ongoing project designed to maintain and improve water pump stations, treatment facilities and related infrastructure. Modifications and upgrades will ensure adequate capacity, reliability and safety of these facilities.

Justification / Impact:
Components of the older pump stations that have reached their useful life and obsolete equipment should be replaced. Replacing this equipment before it fails completely reduces the amount spent on operating and maintaining the equipment.

History:
This planned renewal and replacement will assist operations in moving toward a goal of performing more predictive and preventive maintenance instead of emergency maintenance.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Water	$13,800,000	$2,270,000	$1,000,000	$450,000	$5,900,000
122/3008 STW02 - Steep Falls Upgrade		$800,000			
122/3210 STW01 - Chemical Storage Facilities Upgrades	$5,450,000				
122/3211 STW01 - Windham 510 Pump Upgrades	$1,500,000				
122/3288 STW01 - Roof Replacement Phase 2	$700,000				
122/3314 CUB01 - Blanchard Rd. PS Domestic Upgrade					$400,000
122/3328 STW01 - HVAC Improvements		$120,000	$1,000,000		
122/3340 STW01 - Standish 540 Pumping Upgrade	$150,000	$1,350,000			
122/3361 STW01- Facilities Master Plan Evaluation				$450,000	$5,000,000
122/3372 STW01 - Ozone Generator Renewal	$6,000,000				
122/3375 FAB01 - Winn Rd. PS Upgrades					$500,000
Operating Expenses		$300,000	$100,000		$650,000
122/3344 STW01 - Plant Bypass Piping Evaluation			$100,000		
122/3345 Water Pump Stations Evaluation		$300,000			
122/3377 STW01 - Comprehensive Plant Evaluation					$400,000
122/3379 GOB01 - Gorham Pump Station Elim/Retire					$250,000
R&R - Water	$1,520,000	$850,000	$150,000	$550,000	$600,000
122/3032 Water Facilities R&R	$150,000	$150,000	$150,000	$150,000	$100,000
122/3245 Throttling Valve Rehabilitation	$350,000				
122/3252 STW01 - Fuel Storage Tank Upgrade					$500,000
122/3313 SLWTF Electrical Service Improvements	$100,000				
122/3329 STW01 - Unattended Operation	$500,000	$700,000			
122/3346 STW01 - Instrument and actuators upgrade	$350,000				
122/3367 SLWTF Laboratory Autoclave Replacement	$70,000				
122/3376 Water Facilities Master Planning Evaluation				$400,000	
Grand Total	**$15,320,000**	**$3,420,000**	**$1,250,000**	**$1,000,000**	**$7,150,000**

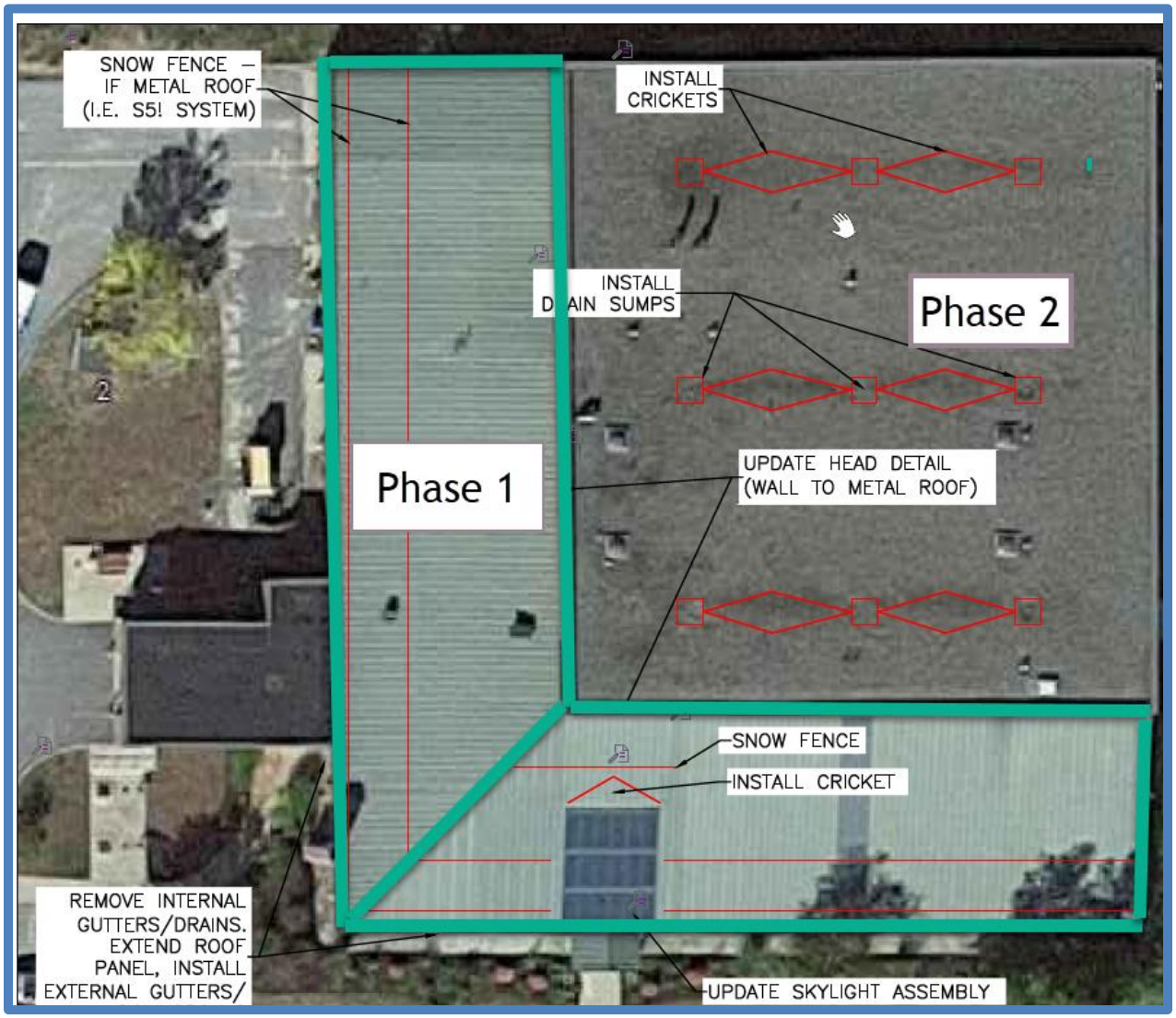
Subprogram # 122 Water Facilities Renewal and Replacement

Roof replacement on 30-year Sebago Lake Water Treatment Facility

2024 CIP, Project 3287 Phase 1 roof replacement – metal roof - $860,000 (Complete)

2026 CIP Project 3288 Phase 2 roof Replacement- flat roof - $700,000

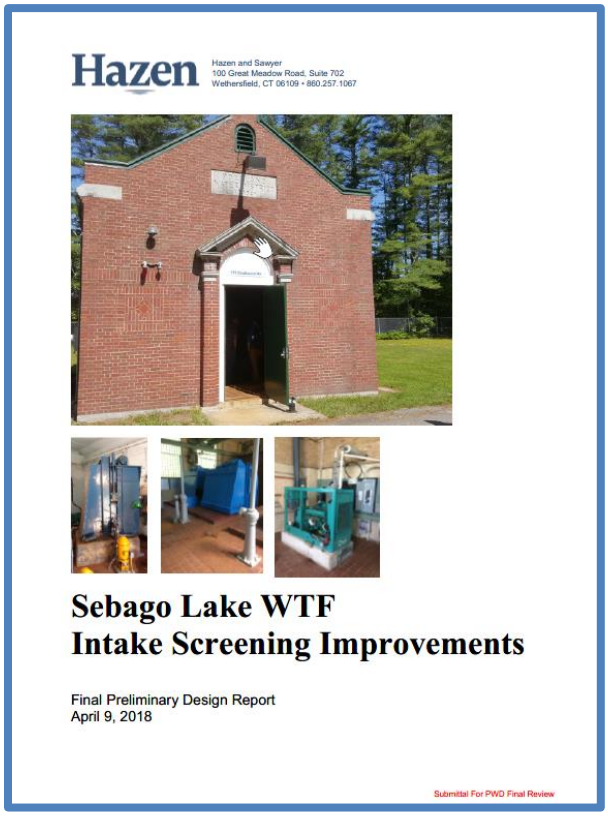
Roof Asset Management Plan - Condition Assessment for SLWTF - January 2023



Subprogram # 18 SLWTF Intakes - Replace Mechanical Screens

Division: Water - General
Funding: Bonds - Water- Div. 20
Manager: Pellerin, Greg
Priority: Routine replacement

Description:
This project involves selecting and installing a screen system to replace the existing screens in service at the intakes on Sebago Lake. The present systems use two travelling screens with backwash at each location with three sets of hand screens at the 1925 Intake and two sets of hand screens at the 1952 Intake.



Justification / Impact:
The existing equipment is approaching 50 years old and is basically worn out. The new equipment will be chosen to automate the screening process as much as possible to minimize operator time and reduce/prevent fish breakthrough.

History:
The intake screens were supposed to be retired after SLWTF start-up. Manual screens, designed for the inlet channel of the ozone contactor, were supposed to replace the need for the ones at the intakes. Unfortunately, a method for washing the screens was not designed into the facility. Many attempts were made to use the inlet screens before deciding to continue the use of the intake screens.

Origin of the Subprogram:
The hand and travelling screens at the intake buildings were installed in the early 1950's. They are past their expected lifespan. Present washing procedures are labor intensive, requiring nine to fifteen labor hours per week. PWD have experienced small fish getting by the screens and showing up in the clearwell. The ozone and chlorination process kills the fish, but PWD do not want to let them escape into the system.

Budget Summary:

Projects:	2026	2027
Bonds - Water	$450,000	$4,500,000
18/3007 STW01- Intake Screening Upgrade	$450,000	$4,500,000
Grand Total	**$450,000**	**$4,500,000**

Previous Years on CIP: 1998 to present

Subprogram # 203 Water Storage Facility Maintenance & Upgrade

Division: Water - General
Funding: R & R - Water - Div. 20
Manager: Wallace, Jim
Priority: Routine replacement

Description:
This project consists of developing a maintenance program. Maintenance that may be necessary includes leak repair, painting, inside liners, base and/or cover needs. Once this work is complete, a multi-year program of maintenance contracts will be implemented to upgrade individual facilities. In some facilities, recirculation systems to routinely turn over the water in the tank and/or new altitude valves will be installed.

Justification / Impact:
Basic maintenance to preserve and prolong the useful life of needed facilities. Prevent water quality problems due to corrosion and from water stagnating in the tank.

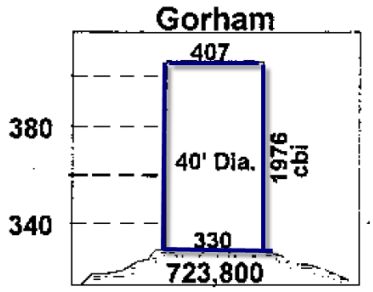
History:
Several steel standpipes and elevated tanks have been removed over the last decade. Those that remain will be evaluated for their hydraulic value and water quality impact in the Comprehensive Water System Strategic Plan. Those that are considered to be valuable hydraulic assets to the water system will be upgraded via this ongoing program.

Origin of the Subprogram:
Maintenance has been deferred for several years pending completion of a hydraulic study to determine which tanks still have hydraulic value.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Water	$150,000	$800,000			
203/3104 GOT01 - Water Tank Maintenance- Gorham Tank Rehab	$150,000	$800,000			
R&R - Water	$50,000	$50,000	$50,000	$50,000	$50,000
203/3102 Water Storage Facility Maintenance & Upgrade	$50,000	$50,000	$50,000	$50,000	$50,000
Grand Total	**$200,000**	**$850,000**	**$50,000**	**$50,000**	**$50,000**

Previous Years on CIP: Since 2000
Procurement Issues: RFP preparation and contract administration will be by PWD Staff. Maintenance and repair services will be competitively bid.



Gorham Tank is scheduled for Rehabilitation and Painting in 2026-2027



Subprogram # 46 Water System Security

Division: Water - General
Funding: R & R – Water – Div.20
Manager: Wallace, Jim
Priority: Security of facilities

Description:
This program is to improve the physical security of PWD's water facilities. The program supports installing and upgrading security measures on PWD property and facilities. These measures include perimeter fencing, signage, access control, cyber keys and locks, video surveillance and monitoring, security lighting and improved SCADA monitoring.

Justification / Impact:
PWD has performed three Vulnerability Assessments (2003, 2015, 2025) and has been following the recommendations from these reports.

History:
In the fall of 2004 and summer of 2005 fencing was installed on the East and West side of the lower bay inside the 2 mile limit. This was funded through the CIP. In 2005 hatch covers along with alarms were installed over tank hatches and a cyberlock system was installed on all SCADA panels. This was funded by a grant from MEMA - Homeland Security. In subsequent years video surveillance and access control were expanded to all major facilities across PWD along with continued improvements to perimeter fencing and access control.



Origin of the Subprogram:
The vulnerability assessment completed in March of 2003 indicated that physical protection of existing facilities could be improved. Many of those recommendations were completed and a new Vulnerability Assessment was completed in 2015 and new recommendations are now determining the water system security improvements.

Budget Summary:

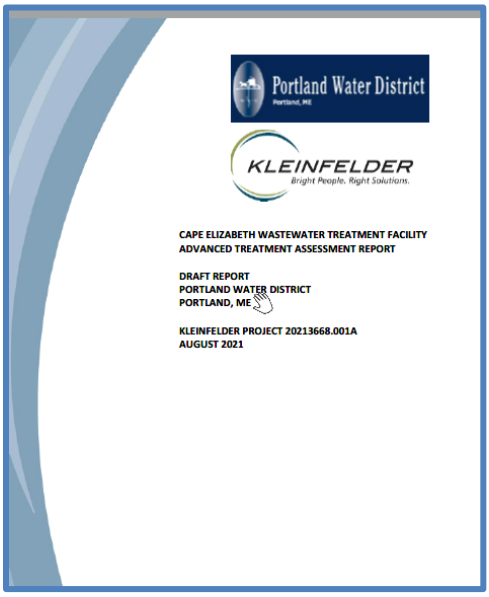
Projects:	2026	2027	2028	2029	2030
R&R - Water	$25,000	$25,000	$25,000	$25,000	$25,000
46/3097 Water System Security Improvements	$25,000	$25,000	$25,000	$25,000	$25,000
Grand Total	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**

Previous Years on CIP: 2004 to present
Related Projects:
Procurement Issues: Standard purchasing procedures will apply.

Cape Elizabeth Wastewater

Cape Elizabeth – Wastewater Treatment Facilities

In response to a regulatory requirement to eliminate bypassing of flows during periods of wet weather, upgrades were completed in 2012 to increase the peak flow capacity of the facility. These upgrades included new influent screening, high flow and low flow return sludge pumps, upsizing a portion of the secondary clarifier effluent piping, and new effluent pumps. Recent engineering evaluations include assessments of the aeration and secondary clarifier structures, disinfection systems, secondary clarification, aeration process control, electrical/power distribution and plant-wide HVAC. Upgrades recently completed or ongoing include:



- Heating and ventilation system to serve the headworks and sludge thickening areas
- Replacement of the chlorine and sodium bisulfite chemical disinfection systems with Ultraviolet Disinfection

In 2025, staff initiated a project to provide upgrades to the secondary treatment process at the WWTF including new clarifier mechanisms and improvements to the oxidation ditches to provide improved nutrient removal capabilities.

Cape Elizabeth Wastewater Treatment Facility Aeration and Clarification Upgrades – 2025 CIP 424, project# 3188 – This project, intended to renew and improve equipment in the plant's secondary treatment system, was recommended by the Assessment Report completed in August 2021.

Cape Elizabeth – Sewer System

The current CSO Master Plan identifies reduction of CSO volume through infiltration/inflow (I/I) reduction within the Town's and City of South Portland's collection systems and improvements to the Ottawa Road Pump Station. The Town of Cape Elizabeth completed a project that installed new storm drains and helped remove private I/I from residential homes. South Portland has also done work removing catch basins from the sewer system and installing storm drains. PWD also completed work at the Ottawa Road Pump Station to provide flow measurement, replace aged electrical & controls equipment, and increase pumping capacity. CCTV assessment of the collection system is ongoing as part of PWD's sewer inspection program.

Cape Elizabeth - Pump Stations

PWD has continued with the installation of standby power generators at key pump stations. These generators enable systems to operate during the frequent power outages that occur in Cape Elizabeth while reducing manpower during these events. Additionally, automated emergency power goes a long way towards eliminating the occasional back-ups that have occurred within the collection system. Planned improvements for the Cape Elizabeth Wastewater collection and treatment systems are shown in CIP subprograms 52 and 424.

Cape Elizabeth Wastewater (continued)

Project Summary:	2026	2027	2028	2029	2030	Grand Total
WW Collection & Pumping	$35,000	$395,000	$35,000	$2,235,000	$260,000	$2,960,000
WW Treatment	$4,750,000	$410,000	$2,065,000	$150,000	$1,850,000	$9,225,000
Grand Total	**$4,785,000**	**$805,000**	**$2,100,000**	**$2,385,000**	**$2,110,000**	**$12,185,000**

Projects:	2026	2027	2028	2029	2030
WW Collection & Pumping	$35,000	$395,000	$35,000	$2,235,000	$260,000
52/3130 Cape Elizabeth Pump Station R&R	$35,000	$35,000	$35,000	$35,000	$35,000
52/3168 CEP59 - Stonegate South Upgrades				$200,000	
52/3169 CEP64 - Algonquin PS Upgrades					$135,000
52/3170 CEP65 - Peabbles Cove PS Upgrades					$90,000
52/3298 CEP44 - Littlejohn PS HVAC improvements		$360,000			
52/3374 CEP68 - Spurwink PS Generator Upgrade				$2,000,000	
WW Treatment	$4,750,000	$410,000	$2,065,000	$150,000	$1,850,000
418/3358 CES01 - Plant Facility Master Plan Update				$100,000	$1,700,000
424/3129 Cape Elizabeth WWTF- R&R	$50,000	$50,000	$50,000	$50,000	$50,000
424/3188 CES01 - Aeration and Clarification Upgrade	$4,700,000				
424/3207 CES01 - Sludge Handling and HDW Odor Control		$100,000	$2,000,000		
424/3225 CE Peabbles Dechlorination Bunker Repurposing			$15,000		
424/3226 CES01 - Building Envelope Improvements					$100,000
424/3332 CES01 - Boiler Replacement		$200,000			
424/3368 CES01 - Plant Fire Alarm		$60,000			
Grand Total	**$4,785,000**	**$805,000**	**$2,100,000**	**$2,385,000**	**$2,110,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$4,700,000	$100,000	$2,015,000	$2,100,000	$1,700,000
R&R - Wastewater	$85,000	$705,000	$85,000	$285,000	$410,000
Grand Total	**$4,785,000**	**$805,000**	**$2,100,000**	**$2,385,000**	**$2,110,000**

Subprogram # 52 Cape Elizabeth Pump Stations - R&R

Division: Wastewater - Cape Elizabeth
Funding: Bond and R&R – Wastewater – Div. 51
Manager: Poulin, Charlene
Priority: Routine replacement

Description:
This program provides a planned approach for the replacement of obsolete equipment in Cape Elizabeth wastewater pump stations.

Justification / Impact:
Where pump stations and equipment have reached the end of their useful design life, and obsolete equipment must be replaced. Upgrades, including the addition of VFD's in some cases, will provide more pumping capacity, mitigate CSO activity, and provide some power savings.

History:
This planned approach will assist maintenance and operations in moving toward a goal of performing more predictive/preventative maintenance instead of emergency maintenance.



Ottawa Road Pump Station – Installed in 1976 – upgrade complete in 2024.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Wastewater				$2,000,000	
52/3374 CEP68 - Spurwink PS Generator Upgrade				$2,000,000	
R&R - Wastewater	$35,000	$395,000	$35,000	$235,000	$260,000
52/3130 Cape Elizabeth Pump Station R&R	$35,000	$35,000	$35,000	$35,000	$35,000
52/3168 CEP59 - Stonegate South Upgrades				$200,000	
52/3169 CEP64 - Algonquin PS Upgrades					$135,000
52/3170 CEP65 - Peabbles Cove PS Upgrades					$90,000
52/3298 CEP44 - Littlejohn PS HVAC improvements		$360,000			
Grand Total	**$35,000**	**$395,000**	**$35,000**	**$2,235,000**	**$260,000**

Previous Years on CIP: 2005 to present
Related Projects: Subprogram #407

Subprogram # 52 Cape Elizabeth Pump Stations - R&R

Condition Assessment – Cape Elizabeth Pump Stations

2020 Cape Elizabeth Pump Station Report

Cape Elizabeth			
ID	**Name**	**2020 ratings**	**2014 ratings**
CEP70	Wildwood	4.66	2.95
CEP62	Broad Cove South	4.65	3.15
CEP44	Family Field	4.49	2.76
CEP60	Stonegate North	4.49	3.47
CEP41	Garden Ln Pump Station	4.16	5.0
CEP69	Tall Pines	4.02	2.58
CEP50	Cragmoor North	4.00	3.65
CEP57	Clifford	4.00	4.00
CEP67	Hunt's Point	4.00	3.90
CEP72	Gull Crest	4.00	3.08
CEP73	Gull Crest Transfer Station	4.00	3.04
CEP51	Cragmoor South	3.86	3.30
CEP53	Birch Knoll	3.79	4.00
CEP52	Pachios	3.78	3.97
CEP74	Tall Pines East	4.02	4.67
CEP68	Spurwink	3.72	4.16
CEP63	Broad Cove North	3.71	3.79
CEP65	Peabbles Cove	3.57	3.31
CEP64	Algonquin	3.47	3.30
CEP49	Oakhurst	3.44	2.94
CEP47	Mitchell Road	3.43	3.16
CEP71	Cross Hill	3.42	3.65
CEP61	Running Tide	3.14	3.59
CEP59	Stonegate South	3.12	3.04
CEP66	Peabbles Point	3.12	2.87
CEP43	Ottawa Road (Completed Upgrades 2024)	~~2.79~~ **4.0**	2.09
CEP42	Maiden Cove (Completed Upgrades 2022)	~~2.14~~ **5.0**	1.98
Cape Elizabeth Average		**3.74**	**3.53**
PWD -All Average		**3.72**	

Subprogram # 424 Cape Elizabeth WWTF

Division: Wastewater - Cape Elizabeth
Manager: Poulin, Charlene
Funding: R & R – Wastewater – Div. 51
Priority: Routine replacement

Description:
Provide for plant upgrades required to continue to meet regulatory and operational requirements and for the timely routine replacement of equipment nearing the end of its service life. The plant came online in 1988 along with the Spurwink Pump Station that pumps all of the Southern Cape Elizabeth system's flow to the plant. Treated water is pumped to an outfall located near Peabbles Cove in accordance with the plant's discharge permit which was renewed in December 2016.

Justification / Impact:
Physical assets require scheduled maintenance and eventual replacement. Ongoing upgrades include process and equipment upgrades in systems including aeration, clarification solids handling and HVAC. Regulatory requirements are continuously revised and updated by the EPA and administered by the Maine Department of Environmental Protection. This account provides for the equipment replacement and system upgrades necessary to continue to meet regulatory and operational requirements.



History:
To meet the goals of this subprogram PWD is continuously engaged in the Capital Improvement Program Process described in the Introduction of the Capital Expenditures section. Within the past 10 years investments have been made in influent screening, headworks HVAC, effluent disinfection, effluent pumping, and return activated sludge pumping. Recent assessments include the plant's treatment tankage, HVAC systems, electrical systems, and activated sludge process control.

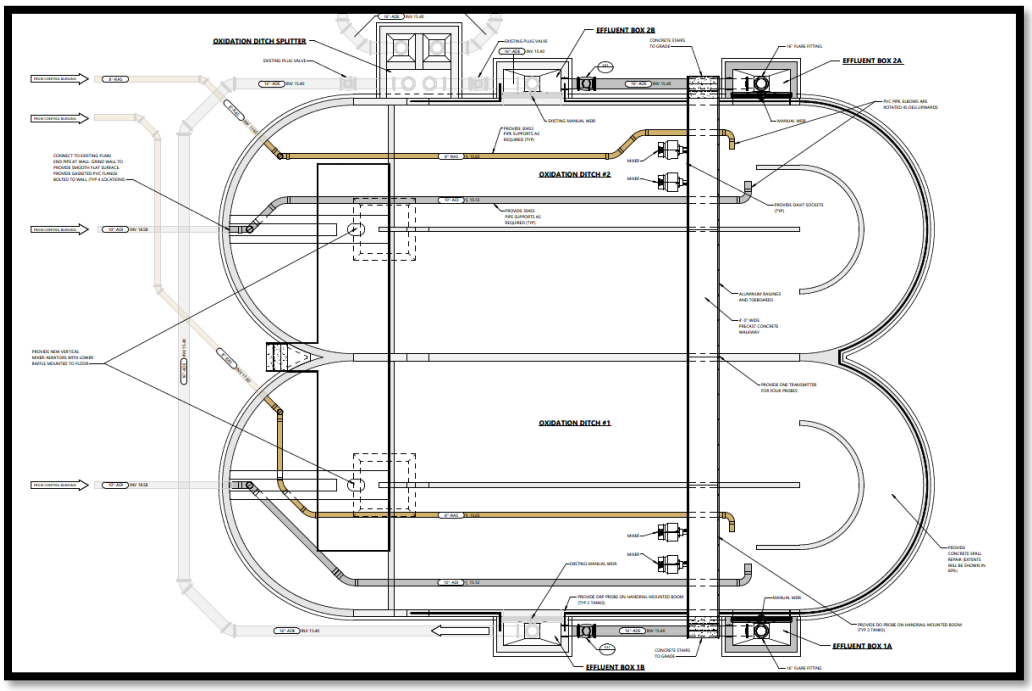
Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Wastewater	$4,700,000	$100,000	$2,000,000		
424/3188 CES01 - Aeration and Clarification Upgrade	$4,700,000				
424/3207 CES01 - Sludge Handling and HDW Odor Control		$100,000	$2,000,000		
R&R - Wastewater	$50,000	$50,000	$65,000	$50,000	$150,000
424/3129 Cape Elizabeth WWTF- R&R	$50,000	$50,000	$50,000	$50,000	$50,000
424/3225 CE Peabbles Dechlorination Bunker Repurposing			$15,000		
424/3226 CES01 - Building Envelope Improvements					$100,000
Grand Total	**$4,750,000**	**$150,000**	**$2,065,000**	**$50,000**	**$150,000**

Previous Years on CIP: 2006

Subprogram # 424 Cape Elizabeth WWTF

Cape Elizabeth WWTF Aeration and Clarification Upgrade – PWD Staff are working with our consultant, Woodard & Curran, on the design of a comprehensive upgrade to the plant's secondary treatment system including the oxidation ditch mixing and aeration and replacing the clarifier mechanisms in the two clarifers .



Cumberland Wastewater

Cumberland – Pump Stations

PWD and the Town of Cumberland have investigated infiltration and inflow (I/I) sources in the collection system. CCTV work, flow monitoring, and smoke testing are used to identify sources of I/I. The Town of Cumberland, with PWD's assistance, also inspects homes in an effort to properly manage sump pumps and other sources of inflow. This project is intended to better understand the peak flows that will be sent to Falmouth for treatment and will possibly impact the capacity and cost of shared infrastructure in Falmouth.

Constrcution is underway atthe Powell Road. Pump Station, and will be completed Fall of 2025. Upgrades are scheduled for the Foreside and Tuttle RoadPump Stations's during the next several years. The Tuttle Road Forcemain Phase 1 replacement project is in design and scheduled for construction during 2026.

The Town of Falmouth replaced the joint use Mill Creek Pump Station and Force Main, which came online in 2017. Planned improvements to the Cumberland system are shown in CIP subprogram #41.

Cumberland WW system



Cumberland Wastewater (continued)

Project Summary:	2026	2027	2028	2029	2030	Grand Total
WW Collection & Pumping	$1,880,000	$2,730,000	$1,030,000	$1,130,000	$2,230,000	$9,000,000
Grand Total	**$1,880,000**	**$2,730,000**	**$1,030,000**	**$1,130,000**	**$2,230,000**	**$9,000,000**

Projects:	2026	2027	2028	2029	2030
WW Collection & Pumping	$1,880,000	$2,730,000	$1,030,000	$1,130,000	$2,230,000
41/3136 Cumberland WW Pump Stations - R&R	$30,000	$30,000	$30,000	$30,000	$30,000
41/3171 CUP50 - Stony Ridge Pump Replacement		$300,000			
41/3172 CUP44 - Ocean Terrace PS Pump Replacement, Bypass		$700,000			
41/3173 CUP47 - Ferne Lane PS Pump Replacement				$800,000	
41/3174 CUP46 - Ledge Rd PS Upgrades			$200,000		
41/3175 CUP48 - Brookside PS Pump and Electrical Upgrades		$300,000			
41/3176 CUP51 - Cumberland Meadows PS Upgrades				$300,000	
41/3177 CUP52 - Smalls Brook PS Upgrades		$400,000			
41/3290 Phase 1- Tuttle Road Force Main Replacement	$1,600,000				
41/3291 Phase 2 - Tuttle Road Force Main Replacment					$2,200,000
41/3299 CUB41 - Foreside PS upgrades			$800,000		
41/3300 CUP43 - Tuttle Road PS upgrades	$250,000	$1,000,000			
Grand Total	**$1,880,000**	**$2,730,000**	**$1,030,000**	**$1,130,000**	**$2,230,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$1,850,000	$2,700,000	$1,000,000	$1,100,000	$2,200,000
R&R - Wastewater	$30,000	$30,000	$30,000	$30,000	$30,000
Grand Total	**$1,880,000**	**$2,730,000**	**$1,030,000**	**$1,130,000**	**$2,230,000**

Subprogram # 41 Cumberland WW Pump Stations - R&R

Division: Wastewater - Cumberland
Manager: Poulin, Charlene
Funding: R & R – Wastewater- Div. 53
Priority: Routine replacement

Description:
This project provides for continual upgrade of the pumping stations located within the Cumberland wastewater system. In most cases the work involves pump and rail replacements along with control modifications.

Justification / Impact:
Physical assets require scheduled maintenance and eventual replacement. This program will provide a planned approach to the maintenance management of Cumberland's wastewater pump stations.

History:
This planned approach will assist maintenance and operations in moving towards a goal of predictive and preventative maintenance.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Wastewater	$1,850,000	$2,700,000	$1,000,000	$1,100,000	$2,200,000
41/3171 CUP50 - Stony Ridge Pump Replacement		$300,000			
41/3172 CUP44 - Ocean Terrace PS Pump Replacement, Bypass		$700,000			
41/3173 CUP47 - Ferne Lane PS Pump Replacement				$800,000	
41/3174 CUP46 - Ledge Rd PS Upgrades			$200,000		
41/3175 CUP48 - Brookside PS Pump and Electrical Upgrades		$300,000			
41/3176 CUP51 - Cumberland Meadows PS Upgrades				$300,000	
41/3177 CUP52 - Smalls Brook PS Upgrades		$400,000			
41/3290 Phase 1- Tuttle Road Force Main Replacement	$1,600,000				
41/3291 Phase 2 - Tuttle Road Force Main Replacment					$2,200,000
41/3299 CUB41 - Foreside PS upgrades			$800,000		
41/3300 CUP43 - Tuttle Road PS upgrades	$250,000	$1,000,000			
R&R - Wastewater	$30,000	$30,000	$30,000	$30,000	$30,000
41/3136 Cumberland WW Pump Stations - R&R	$30,000	$30,000	$30,000	$30,000	$30,000
Grand Total	**$1,880,000**	**$2,730,000**	**$1,030,000**	**$1,130,000**	**$2,230,000**

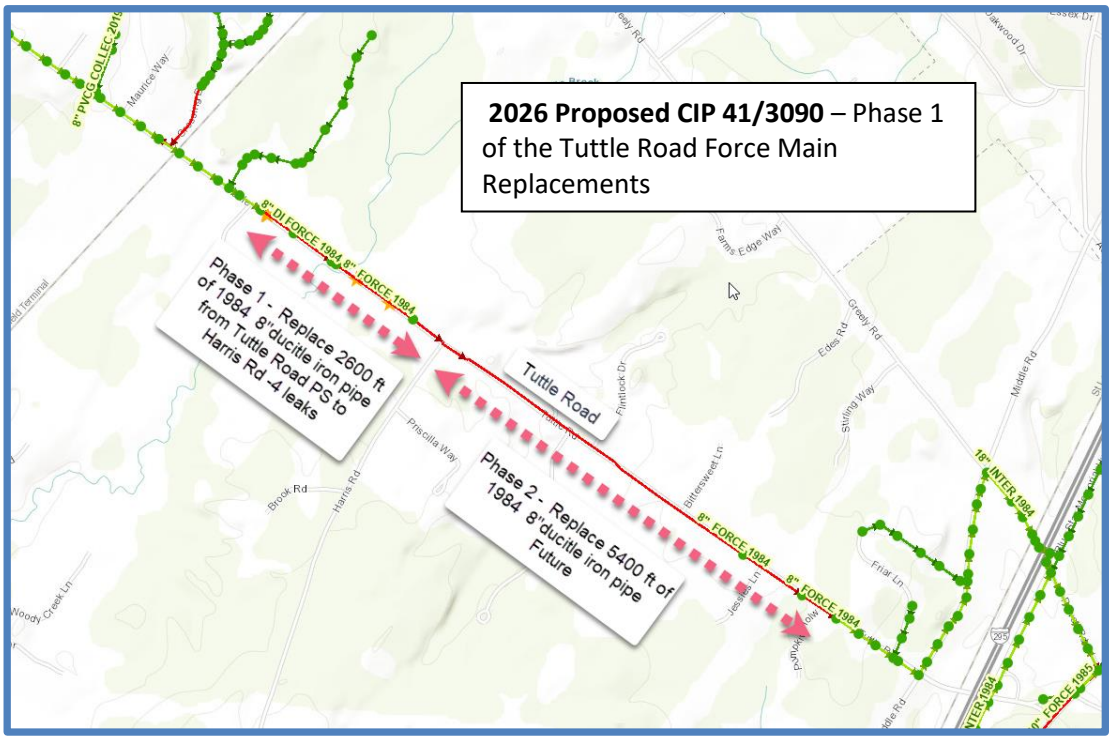
Previous Years on CIP: 2001 to present
Procurement Issues: RFP for engineering services. Construction services will be low bid.

Subprogram # 41 Cumberland WW Pump Stations - R&R

Condition Assessment – Cumberland Pump Stations

2020 Cumberland Pump Station Report

Cumberland					
ID	**Name**	**2020 rating**	**2014 rating**	**Proposed year for RR**	**Est cost of RR upgrades**
CUP45	Longmeadow	4.56	3.26	2023	Under construction
CUP54	Drowne Road	4.06	4.93		
CUP55	Twin Brook	4.00	3.83		
CUP41	Foreside Road	3.93	3.75	2028	**$800,000**
CUP51	Cumberland Meadow	3.75	3.63		
CUP46	Ledge Road	3.70	3.82	2028	**$200,000**
CUP52	Small's Brook Crossing	3.54	3.43	2027	**$200,000**
CUP43	Tuttle Road	3.51	3.80	2027	**$1,000,000**
CUP44	Ocean Terrace	3.45	3.26	2026	**$700,000**
CUP42	Powell Road (2025 construction)	3.36	3.73	2024	**$800,000**
CUP47	Ferne Lane	3.35	3.81	2029	**$300,000**
CUP48	Brookside	3.31	3.18	2027	**$300,000**
CUP50	Stony Ridge	3.19	3.60	2026	**$300,000**
Cumberland Average		**3.67**	**3.72**		
PWD -All Average		**3.72**		**Total**	**$4,600,000**



Subprogram # 41 Cumberland WW Pump Stations - R&R

Powell Road. Pump Station Upgrades – PWD Engineering Staff designed and bid an upgrade to the Powell Rd. Pump Station, which is under construction as of fall 2025. Upgrades include elimination of the leaking 'canned-style' pump station, and the replacement with a PWD standard duplex submersible pump station with valve vault and bypass connection. The stations' electrical and backup generator are also being replaced.





Gorham/Westbrook/Windham Wastewater

Westbrook Regional Treatment Facility

The Westbrook Regional WWTF was brought online in the mid 1970s. Over the years PWD has completed various improvements including:

- Plant water system (2006)
- Clarifier scum removal (2006)
- Scum handling, and sludge conveyances control (2006)
- Plant electrical system – Standby Generator (2008)
- Polymer system (2010), Polymer system improvements (2019)
- RAS pumps (2011)
- Plant Control System (2013)
- RAS distribution and flow split to the secondary clarifiers (2014)
- Sludge Dewatering (2018)
- Aeration and Secondary Clarifiers (2023)
- Additional Screening at influent Pump stations (2023)
- New power distribution system and switchgear (2024)

Proposed major modifications for a headworks upgrade were set aside in favor of installing screens at the two major pump stations feeding the treatment plant. Start-up of these systems at the Cottage Place and East Bridge St. Pump Stations in 2008 successfully eliminated pump plugging and has reduced the quantity of rags at the treatment plant. Additional improvements to reduce the spacing of the screens at the pump stations were installed in 2023 to further remove rags and debris from the plant influent.

In 2015, PWD completed an evaluation of sludge dewatering technologies for the Westbrook Regional WWTF, including rehabilitation of the existing belt filter press. In 2016, equipment was competitively procured and the upgrade to a screw press was completed in 2018.

The aeration system was evaluated in 2015 to develop a roadmap for the eventual upgrade of the aeration system as it nears the end of its service life. The 2019 CIP included design phase services to upgrade the aeration system and secondary clarification process. These upgrades were intended to facilitate process control to maintain dissolved oxygen to meet today's loadings, match current peak demand, and provide more energy efficient oxygen delivery. Construction of the aeration and secondary clarification upgrade was completed in the fall of 2023. This upgrade included a new power distribution system and electrical switchgear.

In 2020 PWD competitively pre-procured a 3-way valve and pneumatic actuator to create a 4th discharge zone to facilitate more complete filling of the sludge storage container with the drier cake produced by the new screw press system. The new valve was installed along with a new control station and associated electrical during the summer of 2021.

Gorham/Westbrook/Windham Wastewater (continued)



Photos from Aeration and Clarification Upgrade Project 2020 sp 416 #3023 – Completed 2023



Gorham/Westbrook/Windham Wastewater (continued)

Westbrook – Sewer System

In late 2007, PWD hired Woodard & Curran, Brown & Caldwell and Jordan Environmental to update the City of Westbrook's CSO Master Plan. This plan was completed and submitted to Maine DEP in 2008. Some of the work included in the plan involved the city, and some involved PWD. Because the City operates the collection system, the bulk of the first five years would focus on the removal of infiltration and inflow (I/I) from the City collection system. Later portions of the plan would include storage and other work on PWD owned assets. Since the plan was updated, all flow from all the CSO outfalls are now continuously monitored.

The plan was updated in 2014 and submitted to the DEP per the State's requirements. The plan included a summary of the work completed in the first 5 years and a revised set of projects and schedule. The projects that involve PWD facilities are being completed in accordance with the Master Plan and have included several projects to increase the capacity of the interceptor system. The Master Plan included upgrades and capacity increase at the Dana Court Pump Station (CIP #29 project 2527). This project was completed in 2019. The plan also included the addition of floatables containment at the CSO diversion structure prior to the Cottage Place pump station (CIP #29 project 2524). This project was completed in 2020.

The most recent 5 year portion of the mitigation, or Long Term Control Plan, has been completed. One major outcome of this plan includes the design and construction of a 1.0 MG CSO Storage tank in Westbrook, (2026 prj 3310) which will be integrated into the City's sewer interceptor system to limit CSO discharges.

Gorham/Windham – Pump Stations and Collector Systems

In May of 2008, flows from the Town of Windham, the Maine Correctional Center and the Little Falls section of Gorham were re-directed to the Westbrook/Gorham/Windham WWTF for treatment. This action led to the closure of two outfalls into the Presumpscot River. This project also led to an upgrade of the Tow Path pump station and the decommissioning of the treatment plant in Little Falls in 2010. Due to the relatively young age of most of Gorham's other pump stations, preventive maintenance, condition assessment through CCTV inspection of buried infrastructure, and minor repairs have been the focus in recent years.

To increase reliability and improve service during power outages, standby generators have been installed at most of the pump stations. In 2014, an assessment of all of the pump stations in the system was completed, and stations with identified needs were then flagged for more detailed investigation. As a result of those studies, upgrades at the Androscoggin PS (CIP #180 project 2317) and Canterbury Pines PS (CIP #60 project 1117) were completed by the end of 2017.

To ensure that accurate wastewater flow is measured and used for allocating operating costs to the Town of Gorham, a flow meter was installed to measure the flow from the Town of Gorham to the Westbrook/ Gorham/Windham WWTF. This meter was installed and is maintained by a third-party vendor as part of PWD's extensive flow monitoring program.

Gorham/Westbrook/Windham Wastewater (continued)

Gorham, Westbrook and Windham are served by a centralized wastewater treatment plant in Westbrook. Capital costs are allocated by each municipality's relative design capacity of the specific infrastructure.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
Gorham Wastewater	$35,000	$35,000	$35,000	$35,000	$35,000	$175,000
WW Collection & Pumping	$35,000	$35,000	$35,000	$35,000	$35,000	$175,000
Westbrook Wastewater	$16,240,000	$1,740,000	$40,000	$40,000	$40,000	$18,100,000
WW Collection & Pumping	$16,240,000	$1,740,000	$40,000	$40,000	$40,000	$18,100,000
Westbrook(Joint) Wastewater	$1,810,000	$4,335,000	$10,145,000	$135,000	$5,695,000	$22,120,000
WW Collection & Pumping	$750,000	$3,000,000				$3,750,000
WW Treatment	$1,060,000	$1,335,000	$10,145,000	$135,000	$5,695,000	$18,370,000
Windham (North) Wastewater	$15,025,000	$10,025,000	$50,000	$50,000	$100,000	$25,250,000
WW Treatment	$15,025,000	$10,025,000	$50,000	$50,000	$100,000	$25,250,000
Windham (South) Wastewater	$20,000	$20,000	$770,000	$20,000		$830,000
WW Collection & Pumping	$20,000	$20,000	$770,000	$20,000		$830,000
Grand Total	**$33,130,000**	**$16,155,000**	**$11,040,000**	**$280,000**	**$5,870,000**	**$66,475,000**

Financing Summary:	2026	2027	2028	2029	2030
Gorham Wastewater	$35,000	$35,000	$35,000	$35,000	$35,000
R&R - Wastewater	$35,000	$35,000	$35,000	$35,000	$35,000
Westbrook Wastewater	$16,240,000	$1,740,000	$40,000	$40,000	$40,000
Bonds - Wastewater	$16,200,000	$1,500,000			
R&R - Wastewater	$40,000	$240,000	$40,000	$40,000	$40,000
Westbrook(Joint) Wastewater	$1,810,000	$4,335,000	$10,145,000	$135,000	$5,695,000
Bonds - Wastewater	$950,000	$4,200,000	$10,000,000		$5,500,000
R&R - Wastewater	$860,000	$135,000	$145,000	$135,000	$195,000
Windham (North) Wastewater	$15,025,000	$10,025,000	$50,000	$50,000	$100,000
Bonds - Wastewater	$15,000,000	$10,000,000			
R&R - Wastewater	$25,000	$25,000	$50,000	$50,000	$100,000
Windham (South) Wastewater	$20,000	$20,000	$770,000	$20,000	
Bonds - Wastewater			$750,000		
R&R - Wastewater	$20,000	$20,000	$20,000	$20,000	
Grand Total	**$33,130,000**	**$16,155,000**	**$11,040,000**	**$280,000**	**$5,870,000**

Gorham/Westbrook/Windham Wastewater (continued)

Projects:	2026	2027	2028	2029	2030
Gorham Wastewater	$35,000	$35,000	$35,000	$35,000	$35,000
WW Collection & Pumping	$35,000	$35,000	$35,000	$35,000	$35,000
60/3137 Gorham WW Pump Station - R&R	$35,000	$35,000	$35,000	$35,000	$35,000
Westbrook Wastewater	$16,240,000	$1,740,000	$40,000	$40,000	$40,000
WW Collection & Pumping	$16,240,000	$1,740,000	$40,000	$40,000	$40,000
29/3310 Westbrook CSO Storage Conduit	$16,000,000				
411/3134 Westbrook WW Systems R&R	$40,000	$40,000	$40,000	$40,000	$40,000
411/3306 WEP42 - E. Bridge St PS - Backup Power Upgrade	$200,000	$1,500,000			
60/3275 Dana Ct. Forcemain Replacement		$200,000			
Westbrook(Joint) Wastewater	$1,810,000	$4,335,000	$10,145,000	$135,000	$5,695,000
WW Collection & Pumping	$750,000	$3,000,000			
411/3302 WEP41 - Cottage Place PS- Flow Meter, Bypass &Gen.	$750,000	$3,000,000			
WW Treatment	$1,060,000	$1,335,000	$10,145,000	$135,000	$5,695,000
416/3132 Westbrook Gorham Windham WWTF R&R	$100,000	$100,000	$100,000	$100,000	$100,000
416/3159 WES01 - Plant Water System Rehab/Controls	$400,000				
416/3166 WES01 - Process Area Ventilation Upgrades	$200,000	$1,200,000			
416/3200 WES01 - Hypo Tank Replacement					$75,000
416/3247 WES01 - Locker Room Renovation	$250,000				
416/3270 Process Valve/Actuator Replacement	$20,000		$20,000		$20,000
416/3271 WES01 - Structural/Architectural Assessment/Rehab		$35,000		$35,000	
416/3273 Outfall Condition Assessment			$25,000		
416/3331 WES01 - Aeration Mixer Replacement	$90,000				
416/3366 WES01 - Biosolids Dewatering			$6,000,000		
416/3382 WES01 - RAS pumping and Piping Upgrade					$5,500,000
416/3385 WES01 - TWAS Storage and Pumping Upgrade			$4,000,000		
Windham (North) Wastewater	$15,025,000	$10,025,000	$50,000	$50,000	$100,000
WW Treatment	$15,025,000	$10,025,000	$50,000	$50,000	$100,000
182/3241 WIS01 - North Windham WWTF and Sewer & School Conv	$15,000,000	$10,000,000			
182/3339 North Windham WWTF R&R	$25,000	$25,000	$50,000	$50,000	$100,000
Windham (South) Wastewater	$20,000	$20,000	$770,000	$20,000	
WW Collection & Pumping	$20,000	$20,000	$770,000	$20,000	
180/3138 Windham- Little Falls WW System - R&R	$20,000	$20,000	$20,000	$20,000	
180/3139 Windham - Depot St/Keddy Mill Forcemain			$750,000		
Grand Total	**$33,130,000**	**$16,155,000**	**$11,040,000**	**$280,000**	**$5,870,000**

Subprogram # 180 Windham - Little Falls WW System

Division: Wastewater - Windham Little Falls
Funding: Bonds, R&R – Wastewater – Div. 55
Manager: Poulin, Charlene
Priority: Routine replacement

Description:
This program provides for a planned approach to the replacement of obsolete equipment for the Windham-Little Falls wastewater pump stations. Few improvements had taken place during the first 35 years of operation. The scope of this program is based on the amount of required maintenance and current performance of the existing infrastructure. The scope includes complete replacement of drives, motors, pumps, controls and other major equipment to ensure operational reliability of the pump stations.

Justification / Impact:
When pump stations have reached the end of their useful design life (typically 20-years) obsolete equipment should be replaced. These improvements will ensure the pump stations continue to deliver adequate flows to the WWTF with increased reliability. Additionally, these needed improvements will allow for a Preventative Maintenance plan that will keep the pump stations operating at the design level well into the life of the upgrade.

History:
The original Windham-Little Falls wastewater system was built in 1987. The original system included two pump stations. These two pump stations were to be replaced with a single new pump station as part of the 2008 redevelopment of the Keddy Mill site. This project was never completed and the existing pump stations are now more than 35-years old. In 2019 CIP Depot street Pump Station Phase 1 design and construction was approved but due to delays the project was completed in October of 2021. Phase 2 of the Depot Street Pump Station project will coincide with the Keddy Mill Superfund Site clean-up and redevelopment.

Origin of the Subprogram:

Budget Summary:

Projects:	2026	2027	2028	2029
Bonds - Wastewater			$750,000	
180/3139 Windham - Depot St/Keddy Mill Forcemain			$750,000	
R&R - Wastewater	$20,000	$20,000	$20,000	$20,000
180/3138 Windham- Little Falls WW System - R&R	$20,000	$20,000	$20,000	$20,000
Grand Total	**$20,000**	**$20,000**	**$770,000**	**$20,000**

Previous Years on CIP: 2000 to present
Procurement Issues: Engineering and contracting will be via standard competitive retention procedures.

Subprogram # 180 Windham - Little Falls WW System

The Depot Street Pump Station Project – Phase 1 (2019 – project # 3139)– Replacing siphon with new Pump Station in conjunction with PWD replacing water mains on Depot Street and installing a 407- zone transmission main and the town reconstructing portion of Depot Street.



2019 CIP 180/3139, Phase 1 - new Depot Street Pump Station completed Fall of 2021

Condition Assessment – Windham Pump Stations

2020 Windham Pump Station Report

Windham			
ID	**Name**	**2020 rating**	**2014 rating**
WIP43	Androscoggin	4.26	2.93
WIP52	RT 202 PS	2.88	2.87
	Depot Street - new PS	**5.0**	
Windham Average		**4.04**	**2.90**
PWD -All Average (74 Pump Stations)		**3.72**	**3.47**

Subprogram # 182 North Windham – Wastewater Collection, Treatment and Disposal

Division: Wastewater – North Windham
Funding: Bonds, R&R – Wastewater – Div. 67
Manager: Pellerin, Greg
Priority: Customer Driven

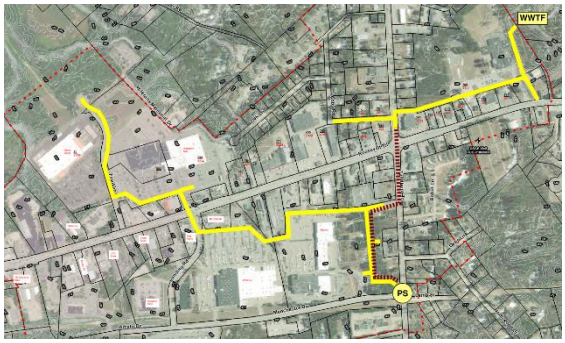
Description:
In recent years, the Town of Windham ("Town") has redoubled its efforts to address wastewater treatment needs in the northern area. These efforts led to the development of a Comprehensive Wastewater Management Plan (CWWMP) published in May 2018. On May 26, 2020, the Town and PWD signed a Memorandum of Agreement to partner on the procurement of engineering services and construction of wastewater treatment facilities in North Windham to serve the "Phase 1 Area" which can be generally described as the commercial center along Route 302 north of River Rd and south of Chaffin Pond.

As part of an MOA with the RSU signed in 2022, the Town and PWD have agreed to provide sewer service to a new middle school being built by the RSU roughly 2.5 miles from the new WWTF. PWD is working with engineering firm Stantec to deliver the infrastructure to support this commitment as shown in the Phase 2 figure below.

Justification / Impact:
Per the Memorandum of Agreement, the Town has determined that a wastewater treatment system is needed in the North Windham Area to mitigate groundwater polution and would allow for more sustainable growth opportunities (North Windham System).

History:
PWD completed a Preliminary Design Report in January 2022. Subsequently, PWD applied for and was awarded a WDL permit for discharge of highly treated effluent to the ground. In April of 2022 PWD received a SRF loan award from the DEP Clean Water State Revolving Loan fund for $38.95M In June of 2022 the town voted overwelmingly in favor of the North Windham Sewer Project. Construction of the new sewer and wastewater treatment system is underway, with expected substantial completion in early 2026.

North Windham Commercial Center Sewer Area

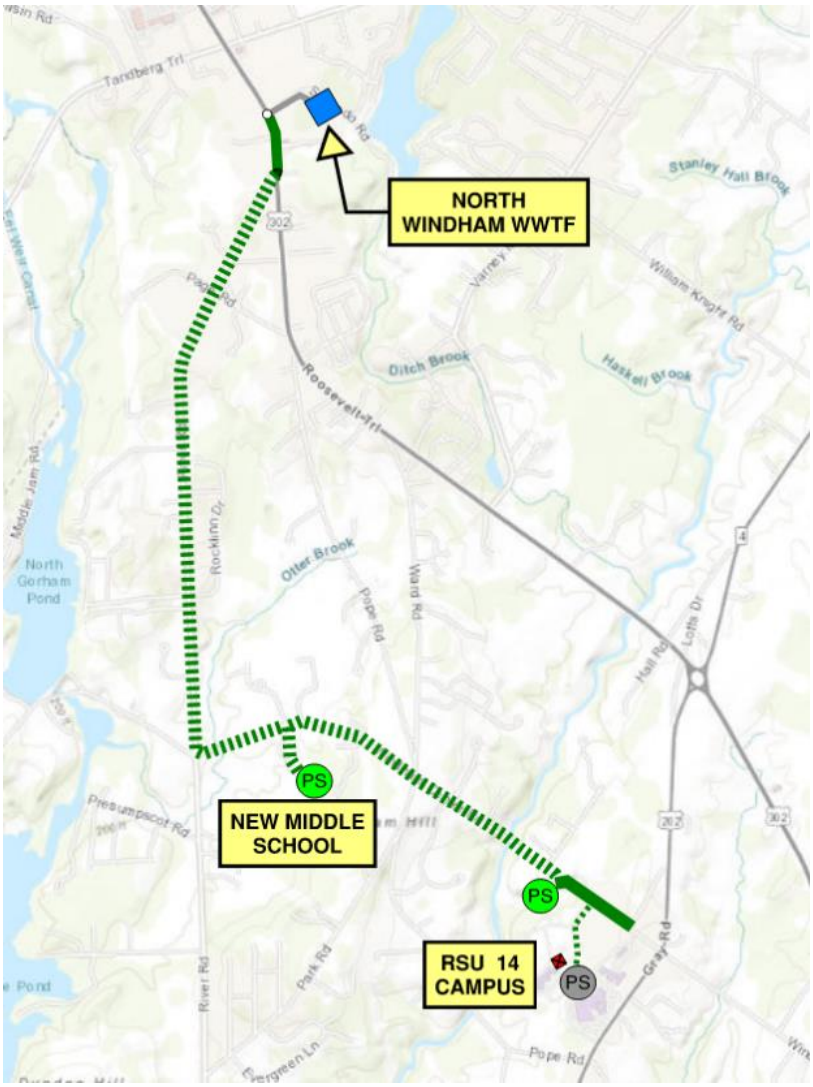


Origin of the Subprogram:
This Subprogram was created to address the goals established in the Memorandum of Agreement.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Wastewater	$15,000,000	$10,000,000			
182/3241 WIS01 - North Windham WWTF and Sewer & School Conv	$15,000,000	$10,000,000			
R&R - Wastewater	$25,000	$25,000	$50,000	$50,000	$100,000
182/3339 North Windham WWTF R&R	$25,000	$25,000	$50,000	$50,000	$100,000
Grand Total	**$15,025,000**	**$10,025,000**	**$50,000**	**$50,000**	**$100,000**

Subprogram # 182 North Windham – Wastewater Collection, Treatment and Disposal

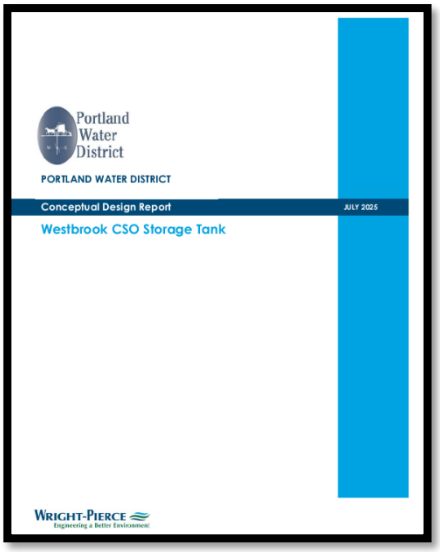


Windham School Sewer Conveyance: In 2025 PWD began a project to convey flows from regional Windham Schools to the new WWTF in construction. This project is intended to eliminate a point discharge from the Windham High School's Existing WWTF into the Pleasant River, a sensitive water body.

Subprogram # 29 Westbrook CSO Abatement

Division: Wastewater - Westbrook
Funding: Bond – Wastewater Div 62
Manager: Poulin, Charlene
Priority: Regulatory mandate

Description:
This project is driven by the permit requirement to mitigate combined sewer overflows in the City of Westbrook. The most recent 5 year portion of the mitigation, or Long Term Control Plan, has been in large part completed. The plan is currently undergoing another review and will be updated with the next series of projects and goals to be completed in the next 5 year period.



Justification / Impact:
The work completed by PWD and the City of Westbrook have dramatically reduced the frequency and volume of overflows. With an ultimate goal of further reducing, or even eliminating, these events, the next phase of the Long Term Control Plan is being developed. This plan, when submitted and approved by DEP, will identify the next series of projects to continue the work.

History:
The City and PWD have jointly entered into a permit that has developed and implemented previous plans. Those projects have been very successful. Future plans will likely focus on the optimization of sewer and pump station storage at Cottage Place Pump Station, , one the locations of flows contributing to combined sewer overflows, and collection system work to address those flows.

Budget Summary:

Projects:	2026
Bonds - Wastewater	$16,000,000
29/3310 Westbrook CSO Storage Conduit	$16,000,000
Grand Total	**$16,000,000**

Previous Years on CIP: 2000 to present

Subprogram # 411 Westbrook WW Systems R&R

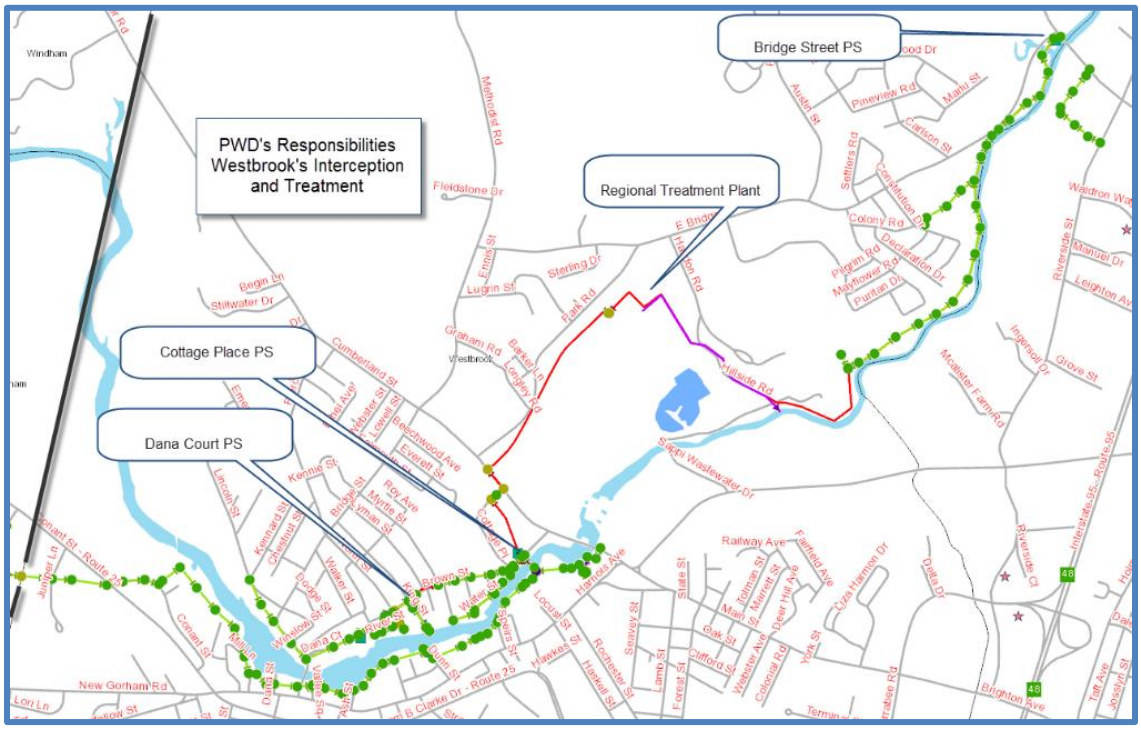
Division: Wastewater - Westbrook
Funding: R&R - Wastewater – Div. 62
Manager: Poulin, Charlene
Priority: Routine replacement

Description:
Provides for the timely renewal of equipment associated with pump stations and the purchase of monitoring equipment for the interceptor system.

Justification / Impact:
Several pump stations including Cottage Place and East Bridge St. will need improvements made to address equipment which is nearing expected lifecycle, including backup power systems.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Westbrook Wastewater	$240,000	$1,540,000	$40,000	$40,000	$40,000
Bonds - Wastewater	$200,000	$1,500,000			
411/3306 WEP42 - E. Bridge St PS - Backup Power Upgrade	$200,000	$1,500,000			
R&R - Wastewater	$40,000	$40,000	$40,000	$40,000	$40,000
411/3134 Westbrook WW Systems R&R	$40,000	$40,000	$40,000	$40,000	$40,000
Westbrook(Joint) Wastewater	$750,000	$3,000,000			
Bonds - Wastewater	$750,000	$3,000,000			
411/3302 WEP41 - Cottage Place PS- Flow Meter, Bypass &Gen.	$750,000	$3,000,000			
Grand Total	**$990,000**	**$4,540,000**	**$40,000**	**$40,000**	**$40,000**



Subprogram # 411 Westbrook WW Systems R&R

Condition Assessment – Westbrook Pump Stations

2020 Westbrook Pump Station Report

Westbrook			
ID	**Name**	**2020 rating**	**2014 rating**
WEP43	Dana CT PS	4.61	2.90
WEP42	E. Bridge St. PS	3.79	3.85
WEP41	Cottage Place	3.66	3.93
Westbrook Average		**4.02**	**3.56**
PWD -All Average (74 Pump Stations)		**3.72**	**3.47**



East Bridge Pump Station



Cottage Street Pump Station



Dana Court Pump Station
New dry pit submersible pumps installed in 2019

Subprogram # 60 Gorham WW Pump Stations - R&R

Division: Wastewater - Gorham Village
Funding: Bond and R&R – Wastewater – Div. 61
Manager: Poulin, Charlene
Priority: Routine replacement

Description:
This is an ongoing program designed to maintain and improve Gorham wastewater pump stations. Modifications and upgrades will ensure adequate capacity, reliability and safety.

Justification / Impact:
Components of the older pump stations have reached their useful life and obsolete equipment should be replaced. Replacing this equipment before it fails completely reduces the amount spent on operating and maintaining the equipment.

History:
This planned renewal and replacement will assist operations in moving toward a goal of performing more predictive and preventive maintenance instead of emergency maintenance.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Wastewater	$35,000	$35,000	$35,000	$35,000	$35,000
60/3137 Gorham WW Pump Station - R&R	$35,000	$35,000	$35,000	$35,000	$35,000
Grand Total	**$35,000**	**$35,000**	**$35,000**	**$35,000**	**$35,000**

Previous Years on CIP: 2000 - present
Procurement Issues: Primarily staff labor for installation using standard parts procured competitively.



2020 CIP 60, 43 Project #3212 Little River Bridge Replacement – Force Main and Water Main replacement in conjuction with the MDOT replacement of the bridge

New 12” insulated bridge crossing water main (left)

Map showing existing 8” force main and 12” water (right)



Subprogram # 60 Gorham WW Pump Stations - R&R

Condition Assessment – Gorham Pump Stations

2020 Gorham Pump Station Report

Gorham			
ID	**Name**	**2020 rating**	**2014 rating**
GOP50	Canterbury Pines	4.71	3.54
GOP51	Gateway Commons	4.01	3.83
GOP45	University	4.00	3.95
GOP47	Southwoods	4.00	3.63
GOP55	Little River	4.00	4.08
GOP56	Mallison	4.00	4.06
GOP57	Old Dynamite	4.00	4.96
GOP58	Olde Canal	4.00	4.03
GOP59	Tink Drive	4.00	4.93
GOP41	Tow Path	3.97	
GOP52	Meadowland	3.92	3.72
GOP54	Heartwood	3.92	3.81
GOP46	Glenwood	3.76	3.59
GOP48	Briarwood	3.52	3.78
GOP53	Park South	3.23	3.98
Gorham Average		**3.94**	**3.98**
PWD -All Average (74 Pump Stations)		**3.72**	**3.47**



Park South – condition rating is 3.2 out of 5

Subprogram # 416 Westbrook Gorham Windham Regional WWTF

Division: Wastewater - Joint Westbrook
Manager: Poulin, Charlene
Funding: Bonds, R&R – Wastewater- Div. 64
Priority: Upgrade obsolete facility

Description:
Provide for plant upgrades required to continue to meet regulatory and operational requirements and for the timely routine replacement of equipment nearing the end of its service life. The main focus of the proposed projects is to improve plant performance and efficiency.

Justification / Impact:
Physical assets require scheduled maintenance and eventual replacement. Planned upgrades also include instrumentation and controls to provide enhanced automation, monitoring and control of the treatment processes. Additionally, upgrades are planned for the solids handling system to improve operational resiliency and reduce staff labor. Regulatory requirements are continuously revised and updated by the EPA and administered by the Maine Department of Environmental Protection. This account provides for the equipment replacement and system upgrades necessary to continue to meet regulatory and operational requirements.



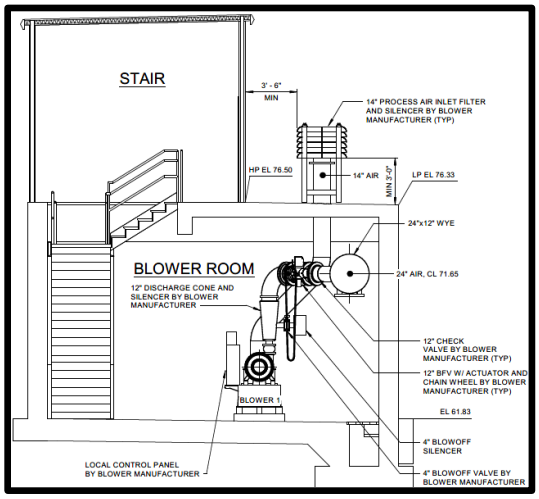
History:
To meet the goals of this subprogram PWD is continuously engaged in the Capital Improvement Program Process described in the Introduction of the Capital Expenditures section. Recent planning and design efforts include the PWD Regional Biosolids Master Plan (2024). Projects are planned to begin in 2026.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Wastewater	$200,000	$1,200,000	$10,000,000		$5,500,000
416/3166 WES01 - Process Area Ventilation Upgrades	$200,000	$1,200,000			
416/3366 WES01 - Biosolids Dewatering			$6,000,000		
416/3382 WES01 - RAS pumping and Piping Upgrade					$5,500,000
416/3385 WES01 - TWAS Storage and Pumping Upgrade			$4,000,000		
R&R - Wastewater	$860,000	$135,000	$145,000	$135,000	$195,000
416/3132 Westbrook Gorham Windham WWTF R&R	$100,000	$100,000	$100,000	$100,000	$100,000
416/3159 WES01 - Plant Water System Rehab/Controls	$400,000				
416/3200 WES01 - Hypo Tank Replacement					$75,000
416/3247 WES01 - Locker Room Renovation	$250,000				
416/3270 Process Valve/Actuator Replacement	$20,000		$20,000		$20,000
416/3271 WES01 - Structural/Architectural Assessment/Rehab		$35,000		$35,000	
416/3273 Outfall Condition Assessment			$25,000		
416/3331 WES01 - Aeration Mixer Replacement	$90,000				
Grand Total	**$1,060,000**	**$1,335,000**	**$10,145,000**	**$135,000**	**$5,695,000**

CIP 2020, Subprogram #416, Project # 3023: $11,250,000 - Westbrook aeration and secondary clarifier upgrade. Construction Started in 2021 and was completed in the fall of 2023. To the left is a diagram of the below grade aeration blower building. Right is foundation being constructed and below is the completed blower building.

Subprogram # 416 Westbrook Gorham Windham Regional WWTF







Subprogram # 60 Westbrook WW Pump Stations - R&R

Division: Wastewater - Westbrook
Manager: Poulin, Charlene
Funding: Bond and R&R – Wastewater – Div. 62
Priority: Routine replacement

Description:
This is an ongoing project designed to maintain and improve Westbrook wastewater pump stations. Modifications and upgrades will ensure adequate capacity, reliability and safety.

Justification / Impact:
Components of the older pump stations have reached their useful life and obsolete equipment should be replaced. Replacing this equipment before it fails completely reduces the amount spent on operating and maintaining the equipment.

History:
This planned renewal and replacement will assist operations in moving toward a goal of performing more predictive and preventive maintenance instead of emergency maintenance.

Budget Summary:

Projects:	2027
R&R - Wastewater	$200,000
60/3275 Dana Ct. Forcemain Replacement	$200,000
Grand Total	**$200,000**

Previous Years on CIP: 2000 - present



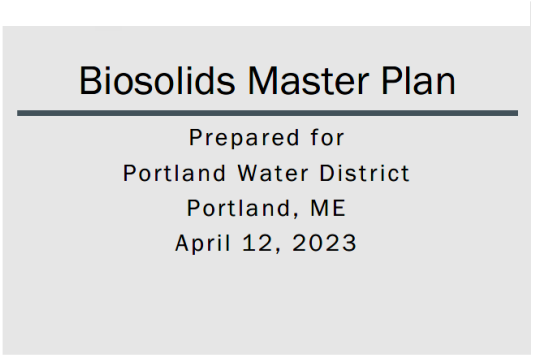
East Bridge PS roof replacement completed fall of 2023

Portland Wastewater

East End Treatment Facility

PWD has completed a number of significant upgrade projects to key systems at the East End Wastewater Treatment Facility in recent years, including the following

- Aeration System Upgrades (2017)
- Replacement of the sodium hypochlorite storage tanks and piping (2019)
- Overhaul of the main odor control fan OCF-1 (2019)
- HVAC upgrades to the dewatering and chemical handling areas (2021)
- Medium Voltage Power Distribution Upgrades (2022)
- Biosolids Master Plan and preliminary Engineering completed for dewatering (2023)
- Secondary Clarifier Mechanisms and Primary Gallery Upgrade (2025



In 2015, upgrade of the aeration system began to expand the system's capability to manage the spikes in pollutant loading to the treatment plant while exercising regular process control to better manage the performance of the treatment system. Since substantial completion in 2017, the upgrade has had a significant positive impact on the activated sludge system by promoting good settling, reducing odors, and enabling a significant amount of nitrogen management. The project was awarded a grant from Efficiency Maine for energy efficient design.

In 2015-2016, evaluations of the plant's electrical and HVAC systems were completed and long-term replacement programs were developed. The first resulting capital project was the medium voltage upgrade which made resiliency improvements to the 480V power distribution system for EEWWTF and NEPS. Design of power distribution upgrades at the plant including a new medium voltage loop and transformers and new main switchgear was 2022. Presently, PWD is coordinating with CMP to facilitate the addition of an electrical substation on a site PWD sold to CMP, adjacent to the NEPS. This will include design and construction of utility relocation and bypass provisions for NEPS to clear the construction site for CMP.

The headworks channels were modified over the winter of 2020-2021 to include overflow bypass channels to handle influent flow in the event of a screening system failure. Replacement of the effluent flow meter was completed in 2021.

In 2023, Construction began on a project to replace the Plant's Secondary Clarifier Mechanisms, Primary Sludge and Plant Water Pumping, and a gravity thickener mechanism. This project is expected to be completed by end of 2025.

In 2025, PWD staff have launched a Design-Build program to address several CIP projects including Solids Dewatering, RAS pumping and piping, Headworks conveyance improvements, and HVAC improvements. Staff has contracted with AECOM & R.H. White as the Design-Builder. The expectation is that this effort will result in multiple years of continued design and construction to address the needs for these process systems

Portland Wastewater (continued)

CIP 2023 21/3147 Secondary Clarifier Mechanisms Replacement



Peaks Island Treatment Facility

In 2014, PWD conducted a feasibility study of ultraviolet disinfection at the Peaks facility as a potential replacement of the batch chlorination/de-chlorination process. The study concluded that UV disinfection would provide a cost-effective alternative to chlorination while enhancing the plant's ability to disinfect during wet weather flows. The system was installed in 2015 and has been performing well.

In 2018, PWD installed a control panel and associated lifting systems to facilitate sequencing batch reactor tank dewatering in a timely fashion for maintenance, inspection and repairs. Also in 2018, PWD installed a ventilation system in the headworks along with carbon air purification. In the spring of 2019 the influent screen was replaced with a new combination screen/screenings washer-compactor.

In 2025, PWD staff initiated a study to identify future needs for capital upgrades at the facility. This study identified upgrades needed to the plants broader electrical and HVAC systems, (which are largely original), Secondary Treatment appurtenances, Controls System, and potential impacts on the plant from additional development on the Island. These projects will be prioritized and planned in the CIP.

New Peaks Island Treatment Facility's Influent Screen Rotated out of the Channel for Inspection



Portland Wastewater (continued)

Pump Stations

CIP subprogram #70 outlines future plans for the remaining pump stations in the City. PWD has undertaken several significant upgrades to the Portland pumping systems in recent years.

- Northeast PS Upgrades in 2017 and 2018 included Pump 1 replacement, and the addition of odor control.
- Fore River PS Upgrades in 2020 (CIP #70 project 2424) Included replacing mechanical piping and valves, installing a bypass connection, screening, generator and HVAC.
- Baxter Boulevard PS (CIP #70 project 3144) Upgrades included pump, valves and piping, and electrical and controls.

Current and future projects include an electrical upgrade to the India and Northeast pump stations. Each will receive new considerations for emergency backup power, along with ancillary HVAC and electrical work. This project is in the preliminary design phase and is expected to enter construction in late 2025.

The City of Portland submitted a Tier III Long-Term Control Plan for the mitigation of CSO flows to Maine DEP in 2011. The plan includes a $167 million plan over 15 years. This plan focuses on storage and dedicated wet weather systems at the East End WWTF in the later years of the plan. A 2 million gallon storage conduit along Baxter Blvd. and Payson Park was commissioned in 2013. Design and construction of the next two storage conduits is complete, one of which was completed in 2022, and another in 2025. These storage conduits are part of the City's collection system and are owned, operated, and maintained by the City. The treatment of flow from the storage conduits is coordinated with the City on an ongoing and regular basis.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
SCADA & Technology	$90,000					$90,000
WW Collection & Pumping	$3,900,000	$1,050,000	$225,000	$825,000	$125,000	$6,125,000
WW Treatment	$6,775,000	$10,550,000	$7,525,000	$4,430,000	$10,205,000	$39,485,000
Comprehensive Planning		$500,000	$300,000			$800,000
Grand Total	**$10,765,000**	**$12,100,000**	**$8,050,000**	**$5,255,000**	**$10,330,000**	**$46,500,000**

Portland Wastewater (continued)

Projects:	2026	2027	2028	2029	2030
SCADA & Technology	$90,000				
50/3373 Industrial PreTreatment Software Upgrade	$90,000				
WW Collection & Pumping	$3,900,000	$1,050,000	$225,000	$825,000	$125,000
423/3182 POP02 - Torrington Point PS Upgrades			$100,000		
423/3279 Stormwater System Upgrades	$25,000	$25,000			
70/3135 Portland WW Pump Stations - R&R	$125,000	$125,000	$125,000	$125,000	$125,000
70/3144 POP44 - Baxter Blvd PS Upgrades Phase II		$900,000			
70/3205 POP41 - NEPS Generator and Switchgear Replacement	$3,750,000				
70/3334 POP45 - Thompsons Pt. Generator Upgrade				$350,000	
70/3335 POP46 - Arcadia St. PS Generator Upgrade				$350,000	
WW Treatment	$6,775,000	$10,550,000	$7,525,000	$4,430,000	$10,205,000
21/3019 POS01 - Gravity Thickener #2 Rehabilitation		$1,750,000			
21/3020 Process Valve and Actuator Replacement	$150,000	$150,000	$150,000	$30,000	$30,000
21/3133 East End WWTF R&R	$275,000	$275,000	$275,000	$275,000	$275,000
21/3155 POS01 - Heating System Expansion			$300,000		
21/3157 POS01 - HVAC Upgrades - 2nd Floor Admin		$175,000			
21/3204 POS01 - Dewatering & Solids Handling System Upg.	$5,000,000			$4,000,000	
21/3253 POS01 - TPS System Upgrades			$1,000,000		
21/3266 POS01 - Structural/Architectural Assessment/Rehab		$75,000		$75,000	
21/3292 POS01 - Entry Gate Replacement		$125,000			
21/3324 POS01 - Grit Removal Upgrade	$100,000	$1,300,000			
21/3337 POS01 - EEWWTF Sec. Clar. Dome Support Replacement	$700,000				
21/3347 POS01 - Facility Master Planning Evaluation			$5,000,000		$6,700,000
21/3354 POS01 - WAS Pumping/Piping Improvements		$3,300,000			
21/3355 POS01 - Odor Control Media Upgrades					$700,000
21/3356 POS01 - Odor Control Fan Eval and Upgrades					$2,500,000
423/3131 Peaks Island R&R	$50,000	$50,000	$50,000	$50,000	
423/3167 P0S02 - Electrical Service and Power Distribution			$750,000		
423/3192 POS02 - Plant Equipment Upgrade	$500,000	$3,200,000			
423/3189 POS02 - Boiler Upgrade/Replacement		$150,000			
Comprehensive Planning		$500,000	$300,000		
3/3268 Portland Forcemain Eval /Condition Assessment		$500,000			
3/3378 POS01 - Comprehensive Plant Evaluation			$300,000		
Grand Total	**$10,765,000**	**$12,100,000**	**$8,050,000**	**$5,255,000**	**$10,330,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$10,050,000	$10,450,000	$5,000,000	$4,000,000	$9,200,000
Operating Expenses	$90,000		$300,000		
R&R - Wastewater	$625,000	$1,650,000	$2,750,000	$1,255,000	$1,130,000
Grand Total	**$10,765,000**	**$12,100,000**	**$8,050,000**	**$5,255,000**	**$10,330,000**

Subprogram # 70 Portland WW Pump Stations - R&R

Division: Wastewater - Portland
Manager: Poulin, Charlene
Funding: R&R, Bonds – Wastewater- Div. 57
Priority: Routine replacement

Description:
This program provides for a planned approach to the replacement of obsolete equipment in the Portland wastewater pump stations. Few improvements have taken place during the 25 years of operation. Pumps have to be upgraded, screens reconsidered and control systems revamped.

Justification / Impact:
The pump stations have reached the end of their useful design life and obsolete equipment must be replaced. Continued attention to the pump stations will allow for a predictive approach to maintenance while ensuring operational optimization and reliability. Presently, staff are focusing on upgrades to the largest stations in Portland, (CIP #3205 and 3187: Northeast Pump Station and India St. Pump Station. These upgrades will include backup power systems, along with replacement of some HVAC, and general electrical and facility improvements. The design of this work is complete and the work should be bid by end of 2025.

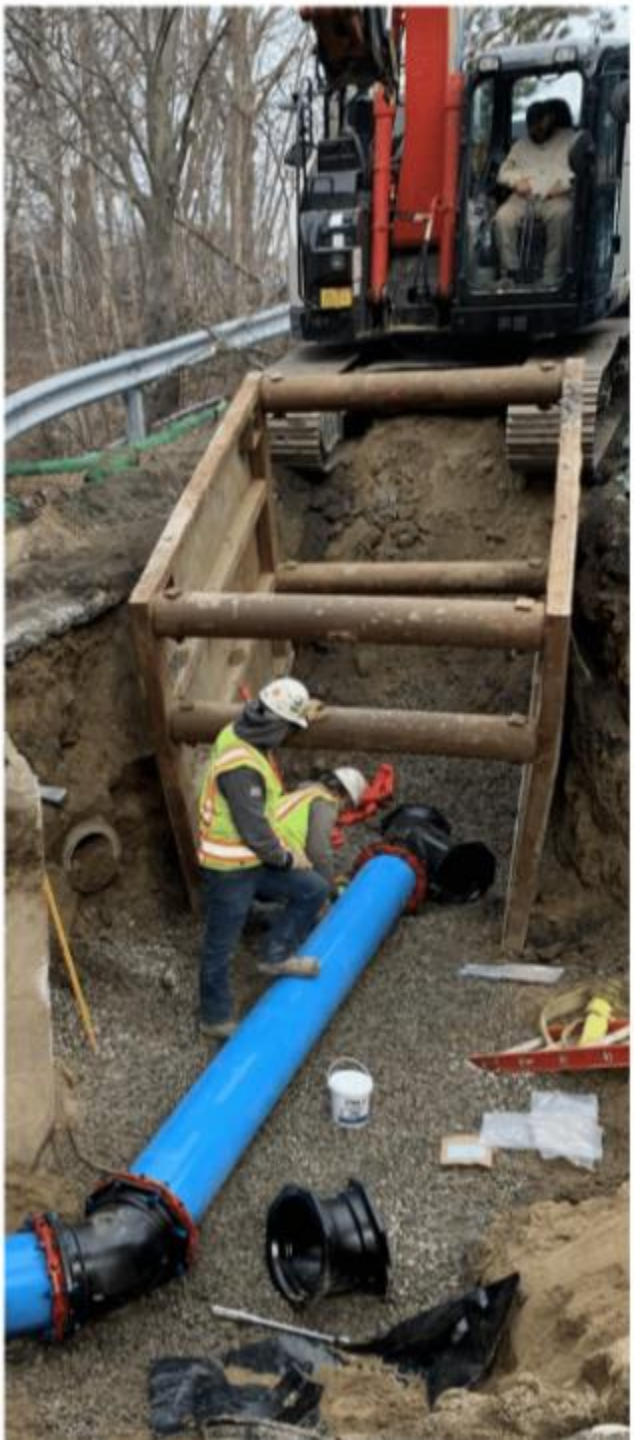
History:
This program is based on PWD efforts to utilize an asset management approach including equipmpent condition assessments, in order to organize investments and funding for the R&R accounts.
Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Wastewater	$3,750,000	$900,000			
70/3144 POP44 - Baxter Blvd PS Upgrades Phase II		$900,000			
70/3205 POP41 - NEPS Generator and Switchgear Replacement	$3,750,000				
R&R - Wastewater	$125,000	$125,000	$125,000	$825,000	$125,000
70/3135 Portland WW Pump Stations - R&R	$125,000	$125,000	$125,000	$125,000	$125,000
70/3334 POP45 - Thompsons Pt. Generator Upgrade				$350,000	
70/3335 POP46 - Arcadia St. PS Generator Upgrade				$350,000	
Grand Total	**$3,875,000**	**$1,025,000**	**$125,000**	**$825,000**	**$125,000**

2020 CIP 70-3143-Baxter Boulevard PS Upgrades
$2,000,000 project completed in Spring of 2022. Below the contractor is lowering a new splitter box for the new electrical service



Subprogram # 70 Portland WW Pump Stations - R&R



2022–CIP 70/3257 Baxter Pump Station Force Main Replacement

Completed May of 2022- 1000 ft. of 1980 -12" DI force main replaced with new 12" PVC force main. PWD received $400,000 of ARPA funds from the City of Portland for this project.

Sargent Corp, Installing new Baxter Blvd Force Main

Subprogram # 70 Portland WW Pump Stations - R&R

Condition Assessment – Portland Pump Stations

2020 Portland Pump Station Report

Portland /Peaks Island			
ID	**Name**	**2020 rating**	**2014 rating**
POP04	Great Pond Pump Station	4.79	5.0
POP01	Centennial	4.57	2.59
POP03	Rye Field	3.79	3.66
POP02	Torrington Point	3.70	3.26
POP43	Fore River	4.44	2.35
POP45	Thompson's Point	3.90	4.33
POP46	Arcadia Street	3.84	4.41
POP42	India Street	3.79	3.95
POP48	Westbrook Street	3.69	3.65
POP41	Northeast	3.21	2.89
POP47	Stroudwater	**4.2**	3.34
POP43	Fore River	4.44	2.35
POP45	Thompson's Point	3.90	4.33
POP46	Arcadia Street	3.84	4.41
POP42	India Street	3.79	3.95
POP48	Westbrook Street	3.69	3.65
POP41	Northeast	3.21	2.89
POP47	Stroudwater	**4.2**	3.34
POP44	Baxter Boulevard	**4.0**	3.11
POP49	Garrison Street	**5.0**	2.65
POP50	Congress Street	**5.0**	2.80
	Portland Average	**4.13**	3.43
	PWD – All Average	**3.72**	3.47

Subprogram # 21 East End WWTF Upgrade

Division: Wastewater – Portland
Manager: Poulin, Charlene
Funding: Bonds & R&R– Wastewater – Div. 57
Priority: Upgrade obsolete facility

Description:
Provide for plant upgrades required to continue to meet regulatory and operational requirements and for the timely routine replacement of equipment nearing the end of its service life. The main focus of the proposed projects to improve plant performance and efficiency.

Justification / Impact:
Physical assets require scheduled maintenance and eventual replacement. Planned upgrades also include instrumentation and control in accordance with current industry practice and provide enhanced automation, monitoring and control of the treatment processes. Regulatory requirements are continuously revised and updated by the EPA and administered by the Maine Department of Environmental Protection. This account provides for the equipment replacement and system upgrades necessary to continue to meet regulatory and operational requirements.

History:
In recent years, several system assessments have been conducted to support continued efforts to meet the objectives of this subprogram, including influent channel flow diversion, secondary clarifier CCT isolation, secondary clarification and sludge withdrawal, return activated sludge piping replacement, and primary gallery electrical systems. The largest recent investments were an $11M upgrade of the aeration system completed in 2015, a $5M investment in the plant's medium voltage distribution network and backup generator replacement completed in 2022, and a $10M upgrade to the plant's secondary clarifiers, primary sludge gravity thickener and pumping, and plant water systems. In 2025, Staff have initiated a significant Design-Build effort (CIP #3204) to address a number of systems around the plant.

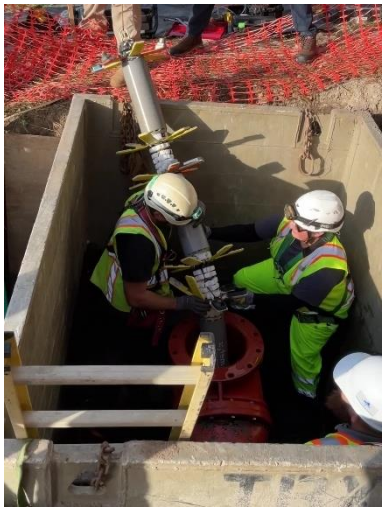
Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Wastewater	$5,800,000	$6,350,000	$5,000,000	$4,000,000	$9,200,000
21/3019 POS01 - Gravity Thickener #2 Rehabilitation		$1,750,000			
21/3204 POS01 - Dewatering & Solids Handling System Upg.	$5,000,000			$4,000,000	
21/3324 POS01 - Grit Removal Upgrade	$100,000	$1,300,000			
21/3337 POS01 - EEWWTF Sec. Clar. Dome Support Replacement	$700,000				
21/3347 POS01 - Facility Master Planning Evaluation			$5,000,000		$6,700,000
21/3354 POS01 - WAS Pumping/Piping Improvements		$3,300,000			
21/3356 POS01 - Odor Control Fan Eval and Upgrades					$2,500,000
R&R - Wastewater	$425,000	$800,000	$1,725,000	$380,000	$1,005,000
21/3020 Process Valve and Actuator Replacement	$150,000	$150,000	$150,000	$30,000	$30,000
21/3133 East End WWTF R&R	$275,000	$275,000	$275,000	$275,000	$275,000
21/3155 POS01 - Heating System Expansion			$300,000		
21/3157 POS01 - HVAC Upgrades - 2nd Floor Admin		$175,000			
21/3253 POS01 - TPS System Upgrades			$1,000,000		
21/3266 POS01 - Structural/Architectural Assessment/Rehab		$75,000		$75,000	
21/3292 POS01 - Entry Gate Replacement		$125,000			
21/3355 POS01 - Odor Control Media Upgrades					$700,000
Grand Total	**$6,225,000**	**$7,150,000**	**$6,725,000**	**$4,380,000**	**$10,205,000**

Subprogram # 3 Wastewater Asset Condition Evaluations (Portland)

Division: Wastewater - Portland
Funding: R & R – Wastewater – Div. 57
Manager: Pellerin, Greg
Priority: Routine replacement

Description:
This subprogram will provide needed engineering evaluation and programming of similar asset classes across all wastewater treatment plants and critical influent pump stations and force mains. Many of the processes have been upgraded over the years but systems such as electrical and HVAC were not prioritized to be replaced but are critical to the overall operations. Performing engineering evaluations on these critical systems would be the first step in developing a long term plan to replace or upgrade these systems to meet current codes.



Crews from HDR and Insight inserting a pipe diver tool into the India St. FM for condition assessment in 2025

Justification / Impact:
Recently PWD staff have been focusing on performing condition assessments of the large diameter force mains in the system. The first effort, India St. FM was planned and executed during 2025. Future efforts will include plant and pump station evalutations which will be prioritizing future investments using an asset management approach.

Budget Summary:

Projects:	2027	2028
Operating Expenses		$300,000
3/3378 POS01 - Comprehensive Plant Evaluation		$300,000
R&R - Wastewater	$500,000	
3/3268 Portland Forcemain Eval /Condition Assessment	$500,000	
Grand Total	**$500,000**	**$300,000**

Previous Years on CIP: none
Related Projects: Subprogram # 3, Comprehensive Infrastructure Asset Management Plan
Procurement Issues: RFP for engineering procurement

From Corrosion Probe Inc. Evaluation of the India Street Force Main in 2019

"Overall, the force main where exposed and evaluated appears to be in fairly good condition. However, chloride intrusion has occurred and future corrosion of the PCCP's pre-stressed wires can be expected in the coming years. CPI recommends that this force main be evaluated for future replacement or remedial measures such as external concrete encasement or protective wrapping for long term service life extension. Currently, no evidence of immediate failure is present, but a longer-range plan for this force main should be developed after further portions of the pipeline have been evaluated."

Subprogram # 3 Wastewater Asset Condition Evaluations



Pictured: India Street 33" pre-stressed Force Main exposed during installation of City Storm Sewer in 2019

Results of 2025 Condition Assessment:

The condition assessment was performed during August 2025, final results had not been provided at the time of writing this document, but initial indications are that the condition of the FM appears to be generally good.

Subprogram # 50 SCADA/Technology (Portland)

Division: Wastewater - Portland
Funding: R & R – Wastewater – Div. 57
Manager: Pellerin, Greg
Priority: Purchase of New Software

Description:
The program supports SCADA and Technology improvements for all six wastewater communities. The District uses SCADA and technical software solutions in order to provide an efficient and reliable level of service to the regional system.

Justification / Impact:
The benefit of this program is the ability to maintain visibility and automation of operational process sites, as well as use software platforms for the purpose of building efficiencies in the District's operational and administrative processes.

History:
PWD has maintained an advanced, standardized SCADA system since the early 2000's for all major process sites. These systems are updated frequently to maintain consistency and keep systems and equipment within reliable operating ages.

Budget Summary:

Projects:	2026
Operating Expenses	$90,000
50/3373 Industrial PreTreatment Software Upgrade	$90,000
Grand Total	**$90,000**

Previous Years on CIP: None
Related Projects: None

2026 Industrial Pre-Treatment Software Upgrade:
In 2026, PWD staff will be selecting and implementing a software solution for industrial pre-treatment applications. This system will upgrade current outdated systems and provide a more streamlined administration of this program into the future.

Subprogram # 423 Peaks Island WW Treatment and Systems

Division: Wastewater - Peaks
Funding: R & R – Wastewater – Div. 66
Manager: Poulin, Charlene
Priority: Routine replacement

Description:
This account will provide for timely routine replacement of equipment at the Peaks Island Treatment Facility and pump stations.

Justification / Impact:
Physical assets require scheduled maintenance and eventual replacement. This project provides funding for the efficient and timely replacement of equipment using routine and replacement funds. In 2026 PWD staff are planning to begin design for future upgrades to multiple processes which have provided beyond their expected useful life.

History:
This program has been used at most PWD wastewater systems in the past.



Peaks Island WWTF: Built in 1994

Budget Summary:

Projects:	2026	2027	2028	2029
WW Collection & Pumping	$25,000	$25,000	$100,000	
R&R - Wastewater	$25,000	$25,000	$100,000	
423/3182 POP02 - Torrington Point PS Upgrades			$100,000	
423/3279 Stormwater System Upgrades	$25,000	$25,000		
WW Treatment	$550,000	$3,400,000	$800,000	$50,000
Bonds - Wastewater	$500,000	$3,200,000		
423/3192 POS02 - Plant Equipment Upgrade	$500,000	$3,200,000		
R&R - Wastewater	$50,000	$200,000	$800,000	$50,000
423/3131 Peaks Island R&R	$50,000	$50,000	$50,000	$50,000
423/3167 P0S02 - Electrical Service and Power Distribution			$750,000	
423/3189 POS02 - Boiler Upgrade/Replacement		$150,000		
Grand Total	**$575,000**	**$3,425,000**	**$900,000**	**$50,000**

Previous Years on CIP: 2007 – present

Water and Wastewater – Multi-fund Program

The projects below are being completed and benefits multiple water and wastewater funds and are allocated to the respective fund based on the relative use of the asset.

Project Summary:	2026	2027	2028	2029	2030	Grand Total
SCADA & Technology	$360,000	$1,000,000	$440,000	$480,000	$600,000	$2,880,000
Vehicle/Equipment Replacement	$500,000	$510,000	$520,000	$530,000	$540,000	$2,600,000
Water Distribution System	$500,000	$400,000	$400,000	$400,000	$400,000	$2,100,000
Water Facilities Program	$2,085,000	$2,950,000	$300,000	$300,000	$300,000	$5,935,000
Comprehensive Planning	$400,000	$400,000	$400,000	$400,000	$500,000	$2,100,000
Grand Total	**$3,845,000**	**$5,260,000**	**$2,060,000**	**$2,110,000**	**$2,340,000**	**$15,615,000**

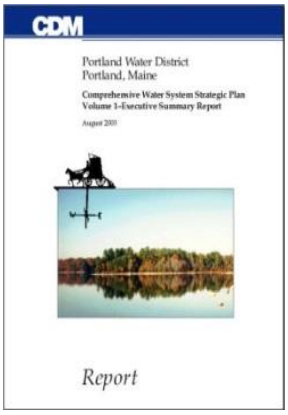
Projects:	2026	2027	2028	2029	2030
SCADA & Technology	$360,000	$1,000,000	$440,000	$480,000	$600,000
110/3281 Douglass St PI Server Upgrade					$80,000
50/3038 Technology Upgrade and Replacement	$360,000	$400,000	$440,000	$480,000	$520,000
50/3039 Upgrade of Finance System		$600,000			
Vehicle/Equipment Replacement	$500,000	$510,000	$520,000	$530,000	$540,000
326/3041 Vehicle and Equipment Replacement	$500,000	$510,000	$520,000	$530,000	$540,000
Water Distribution System	$500,000	$400,000	$400,000	$400,000	$400,000
63/3046 Meter Replacement and Leak Detection	$500,000	$400,000	$400,000	$400,000	$400,000
Water Facilities Program	$2,085,000	$2,950,000	$300,000	$300,000	$300,000
68/3050 Facility Upgrades	$60,000	$150,000	$300,000	$300,000	$300,000
68/3054 POM01 - HVAC Improvements -Phases 2, 3, 4	$700,000				
68/3217 POM01 - Office Renovations- post HVAC projects	$300,000	$300,000			
68/3283 POM01 - DS Aggregate Storage Facility		$1,500,000			
68/3320 POM01 - Douglass St. Fuel Tanks		$300,000			
68/3321 POM01 - Douglass St. Hot Water Boiler	$540,000				
68/3327 POM01 - Third Floor Roof Replacement	$485,000				
68/3330 POM01 - DS Locker Room Renovation		$500,000			
68/3338 POM01 - DS Locker Rooms Upgrade		$200,000			
Comprehensive Planning	$400,000	$400,000	$400,000	$400,000	$500,000
3/3071 Comprehensive Infrastructure Asset Management Plan	$400,000	$400,000	$400,000	$400,000	$500,000
Grand Total	**$3,845,000**	**$5,260,000**	**$2,060,000**	**$2,110,000**	**$2,340,000**

Financing Summary:	2026	2027	2028	2029	2030
Bonds - Water	$1,725,000	$2,500,000			
R&R - Water	$2,120,000	$2,760,000	$2,060,000	$2,110,000	$2,340,000
Grand Total	**$3,845,000**	**$5,260,000**	**$2,060,000**	**$2,110,000**	**$2,340,000**

Subprogram # 3 Comprehensive Infrastructure Asset Management Plan

Division: Allocation
Manager: Pellerin, Greg
Funding: Water Master Plan Reserve
Priority: Routine

Description:
PWD completed a Comprehensive Water System Stategic Plan (CWSSP) in 2003. This plan has served as PWD's water system master plan for the past 16 years and also served as a driver to develop an Asset Management approach to infrastructure maintenance and replacement of all PWD's assets. This project will provide an update to the existing CWSSP plan but will also build out Asset Management Plans for all PWD's water and wastewater critical assets.



Justification / Impact:
Since the completion of the CWSSP plan in 2003 PWD has completed the following;

- Completed an Asset Inventory of PWD's Infrastructure Systems
- Fully developed and integrated PWD's CMMS and GIS system (Asset Information Management System – AIM)
- Updated portions of the Hydraulic Model for the Water system
- Completed many of the recommended capital projects
- Maintained a financial model for water system and wastewater communities
- Conducted many evaluations and condition assessments of many critical assets

PWD is preparing to take the next step in Asset Management and would be seeking consulting assistance to complete the following;

- Determine assets that are critical to sustained performance and develop asset management plans for each asset class
- Development of condition-based monitoring plans and deployment
- Determine long-term optimized financial strategy

This effort would be used to update and create a single document outlining the status of PWD's infrastructure and a multi-year plan on projects to be completed in the coming decade.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$400,000	$400,000	$400,000	$400,000	$500,000
3/3071 Comprehensive Infrastructure Asset Management Plan	$400,000	$400,000	$400,000	$400,000	$500,000
Grand Total	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$500,000**

Previous Years on CIP: 2019
Related Projects:
Procurement Issues: Engineering consulting procurement – purchasing policy

Subprogram # 50/110 Technology Upgrade and Replacement

Division: Allocation
Manager: Davis, Chad
Funding: R & R – Water- Div. 10
Priority: Routine replacement

Description:
PWD has made a commitment to using technology as a means of operating more efficiently. This project is therefore an ongoing one and crosses all department lines and major processes. The focus is on establishing and maintaining a stable reliable network and databases to support PWD decision making, planning, budgeting and daily work activities. The project must also plan for growth and adaptation as new technology solutions become feasible.

Justification / Impact:
While economic payback can be demonstrated for many of the line items in this project, replacement of obsolete facilities is also a factor in technology investment. A fast, secure, reliable network and databases impacts PWD's ability to be proactive and competitive. Better available information that is timely supports a customer-centric business perspective.

History:
PWD has an extensive history of focused effort toward the improvement technology use at the District. Early on a technology master plan was developed as a guide for PWD's investments. Key development work focused on building a stable reliable network infrastructure, acquiring best fit software solutions and populating the associated databases and documenting standard operating procedures.

Most of the work was done in team environments to ensure the technology solution met the needs of the target PWD employee group. Now after more than 25 years, the PWD network consists of a 220 PC/Laptop/Thin Client wide area network supported by 132 servers housing various applications and data sources supporting asset management, customer billing, financials, GIS, voice mail, email, and VoIP phone. PWD's network also supports over fifty employees in the field via a wireless data network. Robust cybersecurity measures are also in place to protect the network and all devices connected to the network. Technology advances and cost savings continue to influence the design and delivery of information to PWD's employees and customers.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Water		$600,000			
50/3039 Upgrade of Finance System		$600,000			
R&R - Water	$360,000	$400,000	$440,000	$480,000	$600,000
110/3281 Douglass St PI Server Upgrade					$80,000
50/3038 Technology Upgrade and Replacement	$360,000	$400,000	$440,000	$480,000	$520,000
Grand Total	**$360,000**	**$1,000,000**	**$440,000**	**$480,000**	**$600,000**

Previous Years on CIP: All since 1996
Related Projects:
Procurement Issues: Standard procurement procedures are used for major hardware, software and consulting purchases.

Subprogram # 326 Vehicle and Equipment Replacement

Division: Allocation
Manager: Hudak, Joshua
Funding: R & R – Water- Div. 10
Priority: Routine replacement

Description:
This project is to replace a portion of PWD's Vehicle and Equipment fleet each year. This year's review included the evaluation of all of the vehicles and equipment which have met or exceeded the trade criteria. In reviewing the fleet, the replacement cost is between $4,500,000 and $5,000,000.

Justification / Impact:
The rolling stock and construction equipment fleet are essential to PWD's "mission to provide PWD's customers with quality water, wastewater and related environmental services." Maintaining a reliable fleet of vehicles and equipment enables staff to fullfill the mission with safety, efficiency and timeliness. Worker safety, efficient operations and customer satisfaction are the basic benefits of maintaining a sound vehicle and equipment inventory.

History:
The Asset Management Department conducts an annual evaluation of major pieces of equipment and vehicles to determine PWD's annual replacement needs. The various trade criteria are also reviewed to ensure that they are appropriate. Based on the age and use of the fleet, projections of future annual costs are included in the five-year plan. These projections are re-reviewed each year to develop a minimum replacement program for the current year. Several major pieces of equipment will need to be replaced in the next two to four years.



Origin of the Subprogram:
Annual review and replacement of vehicles and equipment is a basic operating need of any geographically dispersed utility.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$500,000	$510,000	$520,000	$530,000	$540,000
326/3041 Vehicle and Equipment Replacement	$500,000	$510,000	$520,000	$530,000	$540,000
Grand Total	**$500,000**	**$510,000**	**$520,000**	**$530,000**	**$540,000**

Previous Years on CIP: All

Procurement Issues: Specifications are developed and proposals are solicited from approximately thirty vehicle and equipment dealers. Purchases are made on the basis of price and other criteria which lead to lowest life cycle cost.

Subprogram # 326 Vehicle and Equipment Replacement

2026 Annual Vehicle and Equipment Estimated Replacement Cost and Trade-in values

2026 Annual Vehicle and Equipment Replacement		Estimated Cost	Actual Cost
EQS26810- Excavator purchase for A2	ASSET PURCHASE	$314,900	$ 295,511.00
VEH26010- 4x4 1/2 Ton Extended Cab PU with Utility Cap	ASSET PURCHASE	$52,000	$ 52,998.00
VEH17040- GMC 2500 Van	TRADE	($9,000)	$ (9,000.00)
VEH26020- 4x4 1/2 Ton Extended Cab PU with Utility Cap	ASSET PURCHASE	$52,000	$ 52,998.00
VEH17050- GMC 2500 Van	TRADE	($9,000)	$ (9,000.00)
VEH26030- 4x4 1/2 Ton Extended Cab PU with Utility Cap	ASSET PURCHASE	$52,000	$ 52,998.00
VEH26040- Electric AWD SUV	ASSET PURCHASE	$47,100	$ 43,495.00
	SET UP		$ 20,000.00
	Total CIP Request	$500,000	$ 500,000.00



New Lake Patrol Boat - Replaced in 2022

Subprogram # 63 Meter Replacement and Leak Detection

Division: Allocation
Manager: Wallace, Jim
Funding: R & R – Water - Div. 10
Priority: Routine replacement

Description:
This work includes the cost to maintain the Long Service Meter Change program, and replacement of damaged meters. It also includes the purchasing of leak detection and monitoring equipment. PWD completed a change out of all of its 50,000 meters to radio read system in 2009. The meters and batteries are expected to last 20 years for the smaller meters and less for the larger meters. Preliminary work has begun exploring the strategy to replace the meters and related encoder receiver transmitters (ERTs). A project to replace meters globally across the district is underway, with completion expected in 2028.

Justification / Impact:
This is a required program to meet PUC requirements and maintain accurate billing of customer accounts and account for lost water. Since long service meters typically underestimate the actual water flow, the Long Service Meter Change program is needed to ensure that PWD receives all the revenue to which it is entitled.

History:
New terms and conditions have recently been instituted to increase the long service interval from 15 to 20 years.



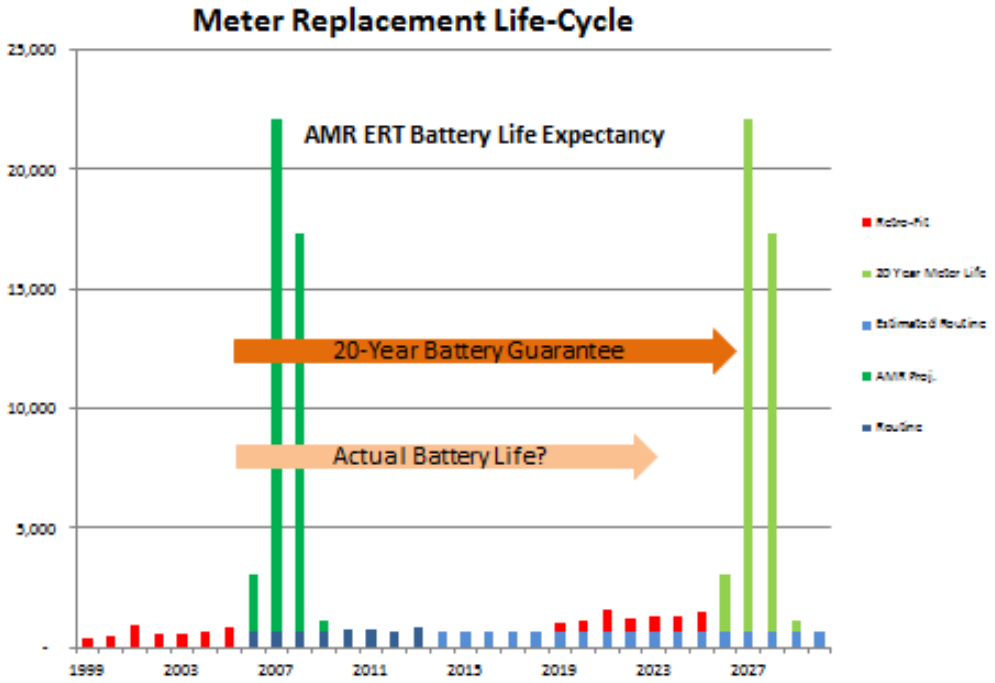
Origin of the Subprogram:
These costs do not reflect the value of meters and radio reading devices that are contributed by customers.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
R&R - Water	$500,000	$400,000	$400,000	$400,000	$400,000
63/3046 Meter Replacement and Leak Detection	$500,000	$400,000	$400,000	$400,000	$400,000
Grand Total	**$500,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**

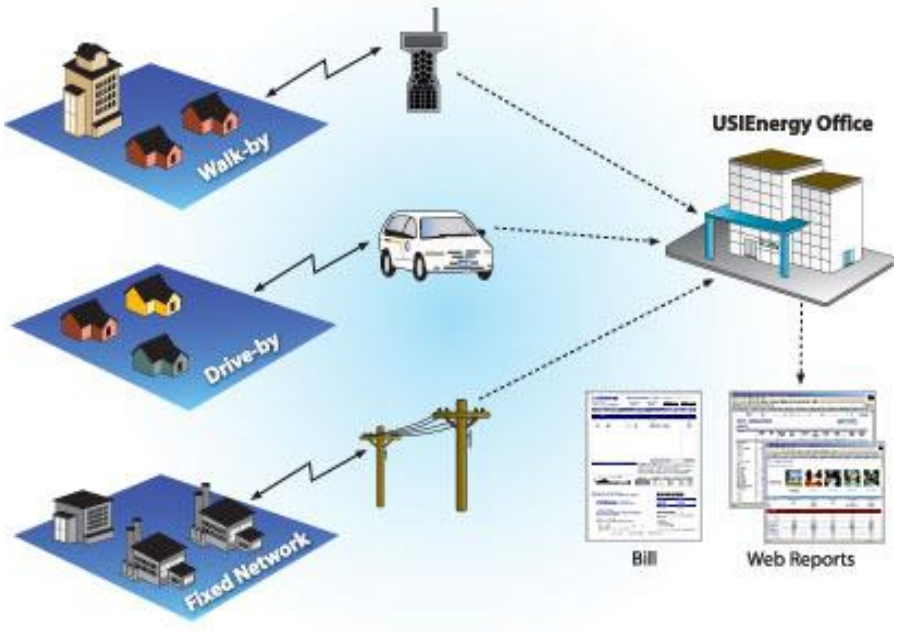
Previous Years on CIP: All
Related Projects: none
Procurement Issues: Standard meter procurement procedures.

Subprogram # 63 Meter Replacement and Leak Detection



The above graph is projecting the life cycle of PWD's 60,000 meters.

Twenty-years ago the District changed their system from a walk-by meter reading system to drive-by system. In 2024, it was decided to begin the migration to a fixed network system. This $30 million project began in 2025 and is expected to be completed in 2028. The new system will have non-mechanical meters and provide enhance customer services and provide additional information to operation staff to be manage the water system.



Subprogram # 63 Meter Replacement and Leak Detection

	AMR	AMI
Meters	√	√
Endpoint Radios	√	√
Mobile Collector	√	
Network		√
Consumption Data	√	√√√
Initial & Final Reads		√
Pressure		√
Temperature		√
Backflow Monitoring		√
Remote Connect/Disconnect		√
Leak Detection		√
Leak Forgiveness		√
Vacation Monitoring		√
Water Rate Equity		√
Zero Consumption		√

Table outlines some of the differences between the current drive-by AMR system and fixed network AMI system

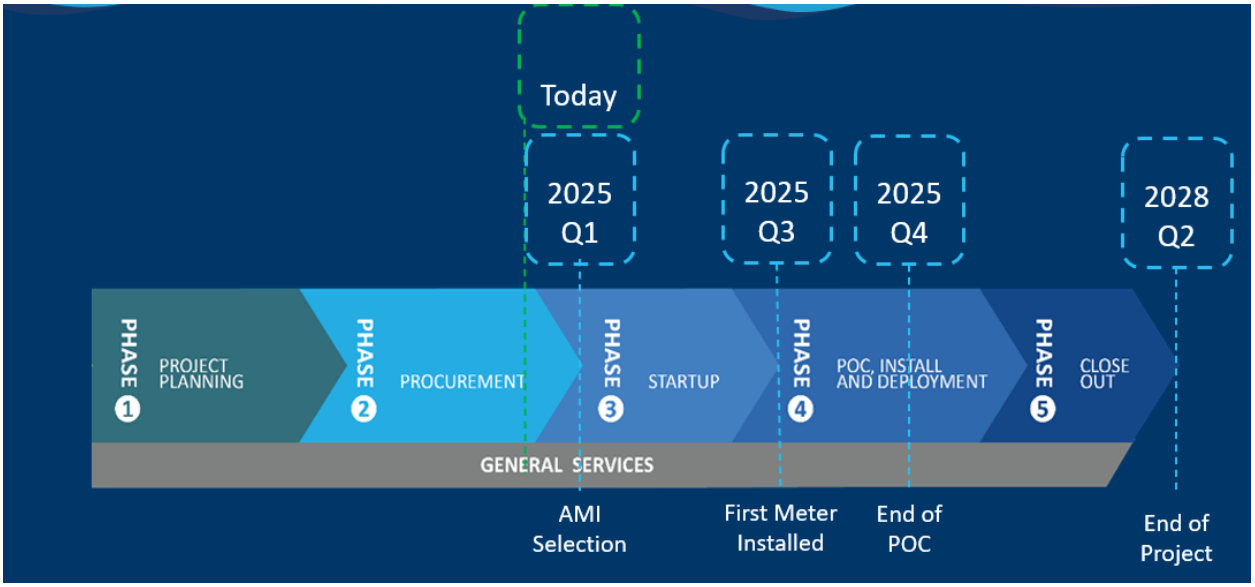
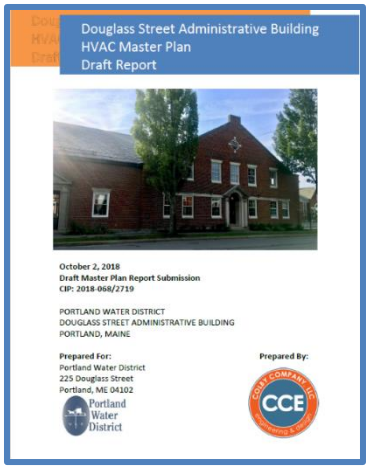


Figure shows the expected timeline of the current project.

Subprogram # 68 Facilities Improvements

Division: Allocation
Manager: Hudak, Josh
Funding: R & R – Water- Div. 10
Priority: Upgrade obsolete facility

Description:
This project is a combination of numerous subprojects addressing the improvements and maintenance needs of the Douglass Street and Lake office facilities. Some of the projects shown in this year's plan are ongoing projects while others are for the current plan year only.



Justification / Impact:
In order to maintain PWD's office facilities in good condition and provide a suitable environment for PWD's employees and customers, it is necessary to have a program to address any problem areas and additional requirements. In order to maintain the integrity of the facilities, problem areas such as leaks, indoor air quality, worn out or aging equipment and infrastructure needs to be addressed on an ongoing basis.

Budget Summary:

Projects:	2026	2027	2028	2029	2030
Bonds - Water	$1,725,000	$2,500,000			
68/3054 POM01 - HVAC Improvements -Phases 2, 3, 4	$700,000				
68/3283 POM01 - DS Aggregate Storage Facility		$1,500,000			
68/3320 POM01 - Douglass St. Fuel Tanks		$300,000			
68/3321 POM01 - Douglass St. Hot Water Boiler	$540,000				
68/3327 POM01 - Third Floor Roof Replacement	$485,000				
68/3330 POM01 - DS Locker Room Renovation		$500,000			
68/3338 POM01 - DS Locker Rooms Upgrade		$200,000			
R&R - Water	$360,000	$450,000	$300,000	$300,000	$300,000
68/3050 Facility Upgrades	$60,000	$150,000	$300,000	$300,000	$300,000
68/3217 POM01 - Office Renovations- post HVAC projects	$300,000	$300,000			
Grand Total	**$2,085,000**	**$2,950,000**	**$300,000**	**$300,000**	**$300,000**

Previous Years on CIP: 2000



2024 CIP – Project 68/3054 HVAC Improvements Phase 3 (included office renovation) $525k - **Completed October 2024**.

Unsafe material abatement in existing tile abatement during construction

Subprogram # 2 Watershed Land Conservation

Division: Water - General
Funding: Bond – Water – Div. 20
Manager: Hunt, Paul
Priority: Regulatory mandate

Description:
This subprogram is established to contribute towards land conservation projects in the Sebago Lake watershed in accordance with the Watershed Land Conservation Policy and 40 CFR 141.71, Criteria for Avoiding Filtration.

Justification / Impact:
There is a direct link between the degree to which a watershed is forested and the quality of water in the lakes and streams within it (AWWA, 2004). Conservation of forested land in perpetuity protects water quality, which benefits both customers of the Portland Water District and all other users of Sebago Lake.

History:
In 2007, the Portland Water District trustees adopted a policy to support measures to conserve Sebago Lake watershed land in perpetuity to protect water quality. The policy acknowledges that it is neither feasible nor necessary for PWD to own all land in the watershed. Instead PWD cooperates and partners with organizations and individuals who seek to preserve and manage their watershed lands in a manner that protects water quality and therefore protects the health of drinking water consumers. In 2012, the policy was amended to allow for a contribution of up to 25% of the easement/acquisition value and a Standard Operating Procedure was developed for assessing projects. PWD works closely with local partners and conservation organizations to achieve its watershed land protection goals and in 2017 a partnership called Sebago Clean Waters (SCW) was formalized. In 2020, PWD, on behalf of Sebago Clean Waters, was awarded an $8 million dollar grant from the Natural Resources Conservation Service via its Regional Conservation Partnership Program. As lead partner PWD manages the funds and reports to NRCS on an annual basis. The goal of the Sebago Clean Waters partnership is to bring the watershed from 10% conserved (in 2000) to 25% conserved by 2032. PWD's estimated contribution is outlined in the budget summary.

Budget Summary:

Budget year		Project	Budget Year Cost
2026	Pend*	Watershed Land Conservation - PWD's match	$600,000

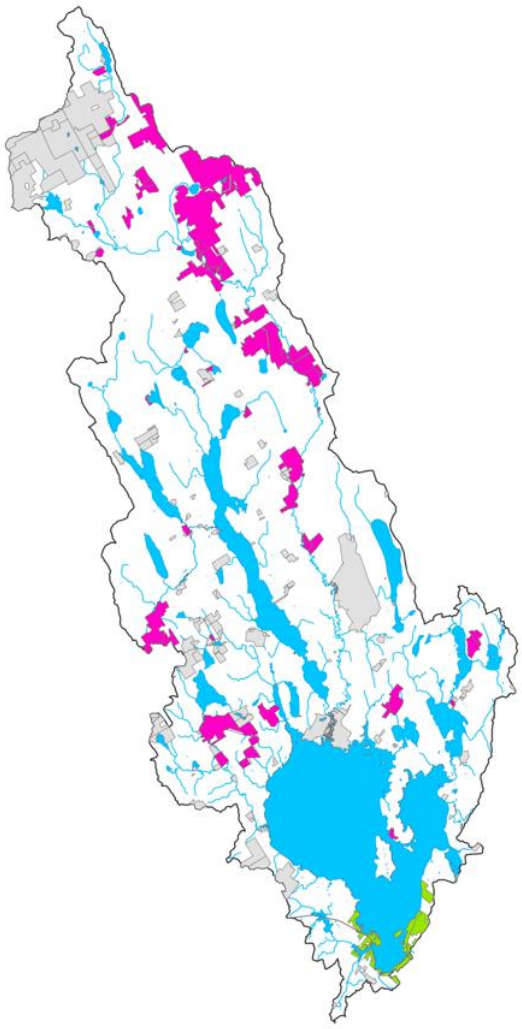
***Subprogram #1 and #2 are pending unscheduled work that may occur in 2025. If projects are undertaken, the Board of Trustees will be requested to approve and the Capital Improvement Plan amended.**
The project funding has not been included in the 2026 budget.

Previous Years on CIP: Two
Related Projects: Subprogram #1 – Watershed Land Acquisition (Lower Bay)
Procurement Issues: Project contributions are recommended by staff based on a formula. Board of Trustees approval of contributions is required.

Subprogram # 2 Watershed Land Conservation

Watershed Land Conservation Progress

Conservation Land Acquired by Land Trusts with District Support				
Year	**Projects**	**Acres**	**Amount of District Support**	**Total Value of Land Acquired in Fee or Easement**
2008	1	350	$5,000	$100,000
2009	1	23	$500	$25,000
2010	1	60	$10,000	$1,500,000
2011	1	690	$9,250	$750,000
2012	2	116	$6,900	$297,000
2013	4	1,005	$68,990	$718,500
2014	4	1,301	$346,443	$2,410,000
2015	3	145	$25,585	$130,600
2016	0	0	$0	$0
2017	3	124	$19,220	$175,000
2018	3	1,646	$370,994	$1,781,000
2019	2	47	$17,190	$143,000
2020	2	57	$13,285	$68,500
2021	1	7,700	$497,000	$3,800,000
2022	0	0	$0	$0
2023	7	1,621	$616,410	$3,186,100
2024	2	485	$209,400	$1,087,000
2025	1	1298	$471,200	$2,480,000
Totals	**36**	**15,285**	**$2,154,767**	**$15,904,700**



Introduction

PWD has the responsibility to manage their financial resources by establishing and following prudent financial policies and procedures. A summary of the significant financial policies is listed below. PWD is in compliance with the policies, except where noted below (non-compliance is noted in red). Each policy is designated as being adopted by Law, Board or Management - see designation in parenthesis by policy title. Policies are reviewed periodically for relevance and adherence to the policy.

Significant Financial Policies

Accounting, Auditing, and Financial Reporting:

Basis of Accounting (Law-Charter)

PWD maintains its accounting records and reports on its financial conditions and results of operations in accordance with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). As a business-type activity, PWD is accounted for in enterprise funds. Enterprise funds are accounted for on the flow of economic resources measurement focus, using the accrual basis of accounting. Under this method, all assets and liabilities are included in the statement of net position, revenues are recorded when earned, and expenses are recorded the time the liabilities are incurred. (See Budgeting and Financial Planning section for difference between GAAP and Budget.)

Fund Structure (Law-Charter)

As required by PWD's charter, eight-supporting enterprise funds will be maintained–one fund for water service and seven funds for each of the communities provided with wastewater service. Revenues and expenses that are solely for the benefit of that fund are allocated directly to the enterprise fund. Enterprise funds, used for business-like activities, operate on an accrual basis. The accrual basis of accounting used by enterprise funds requires revenue to be recognized when it is earned and expenses to be recognized when the related benefit is received.

By contract, PWD provides billing and meter reading services to two communities. Related costs are recorded in the appropriate fund. Costs that benefit more than one fund are recorded in an allocated fund. The balance in each fund is fully allocated to the appropriate enterprise or contracted utility billing funds. A detailed explanation of the allocation methods used is provided on subsequent pages (see Cost Allocation Policy Detail on subsequent pages).

2024/2025 Policy Changes/Highlights

Pension Funding Policy

Historically, PWD has funded the plans with at least the recommended actuarially determined amount or $1 million, whichever is higher. Because the plan is closed to new participants, the actuary has estimated that contributions to the plan will only be needed for a few more years, it was recommended fund the plan with $0.5 million contribution in 2026, the actuarially determined contribution.

Capital Reserve Funding.

In 2014, the Board adopted a policy to create a capital reserve that was allowed under a new state law. The law stated PWD could allocate 10% of revenue to a capital reserve that could be used to finance approved projects. In 2026, it is assumed 10% of water revenue will be allocated to the fund. The Board amended the policy expanding the use of the funds to other water fund projects in addition to the traditional use of the fund to pay for water main replacement.

General Cost Allocation

Each year a review of how general costs are allocated to the funds is done. For the 2026 budget, the allocation method for general administrative costs were changed from relative total cost for each fund to operating budget total cost for each fund. The impact of the change is allocated more costs to Water and less to the Wastewater funds.

Budget – Salary

In prior years, the salary/wage of all authorized employees were included in the budget. In 2024, the budget assumes five positions will be vacant reducing the budget by $340,000.

Windham – New Wastewater System

In 2026, a new wastewater system will become operational and will serve the North Windham area. User fees will be assessed to the customers served and used to pay the new system costs. Because the North Windham and South Windham are distinct systems with their own user fees, the Windham fund will have two sub-funds – North and South Windham.

Significant Financial Policies (continued)

Financial Planning Policies:

Annual Audit (Law-Charter)

Annual audit shall be conducted each year by June 30. The Board of Trustees shall appoint auditors.

Financial Reporting (Management)

Monthly financial reports should be distributed to the Board of Trustees and Management for their review. The report should include a comparison of actual results to budget with variances noted and explained.

Basis of Budgeting (Management)

The budget is consistent with GAAP, including the utilization of accrual accounting, except for the following items:

- Depreciation, being a non-cash expense, is not budgeted
- Contributions to asset renewal and replacement cash reserve is budgeted
- Principal Payments are included in the budget
- Contributed assets are not included in the operating or capital budget
- Pension Actuarially Determined Contribution is included in the budget opposed to the pension expense
- Net proceeds of asset sales are not recorded in the budget

The Board must authorize any amendment to the operating budget that results in a net increase in the total net operating budget. The general manager and treasurer are authorized to approve transfers between departments and funds. The Board of Trustees must approve all capital projects. The upcoming year's projects listed in the Capital Expenditure section of this document are approved when the document is adopted. As long as the actual costs are at or below the approved amount and it is awarded to the lowest bidder, the project does not need additional Board approval.

The policy requires the preparation of a multi-year projection of operating and capital expenses. The budget must be completed so the wastewater communities can be assessed the annual estimated costs by January 15th of each year. The PWD budget year is January 1 to December 31.

Balanced Budget (Charter)

A balanced operating budget is a budget that has total expenditures equal to total revenues, including use of fund balance. A balanced capital budget is a budget that has total expenditures that do not exceed available renewal/replacement fund amounts and external financing (bonds, grants or contributions).

Significant Financial Policies (continued)

Financial Planning Policies (continued):

Long–Range Planning (Management)

Capital Improvement Plan
A five-year capital improvement plan (CIP) will be updated annually. The Board may authorize capital expenditures in the upcoming year as long as the staff awards the project to the lowest bidder and the total project budget is within the amount in the CIP.

Operating Budget
Operating projections of at least three future years are created. For the water fund, the projection is used to recommend an appropriate water rate adjustment annually. For most communities, wastewater services are a joint effort of PWD providing treatment and interception service and the community providing collection and storm drain services. PWD's projected assessment of our cost and their internal costs are considered when determining the appropriate sewer rate. All funds incorporate the recommendations of the capital plans and operational evaluations/studies when projecting operating costs.

Asset Inventory (Management)
PWD utilizes an asset management system, Central Square EAM, that tracks PWD's assets. All employees must record their time to work orders and the applicable asset they are working on. Asset classifications are reviewed for accuracy and completeness with the review focusing on the most important assets. Condition rating assets has been completed on some assets. Efforts will continue on critical assets. Asset evaluation studies are completed periodically on critical assets.

Revenue Policies:

Water Rates (Board)
Water rates are established to provide sufficient revenues to support the operation of the water fund's activities. In 1994, 2006, and 2016 cost of service studies calculated for each customer class (e.g. – residential, commercial, etc.) the amount of revenues generated and costs incurred. The study indicated that some classes were subsidizing other classes. Immediately recognizing the impact of changing rates to reflect the cost of service for each customer class would cause significant rate shock for some customers. The Board adopted the approach of gradually adjusting rates over the future rate adjustments to address this issue. PWD established a policy in 2007 to gradually increase the rates of classes that were not paying rates appropriate to their cost-of-service allocation at a rate of 150% of the rate adjustment for residential customers. The increases are made through a combination of adjustments to base or meter charges and to the volumetric rates, including adjustments to each consumption tier or block.

Cost-of-service studies should be done periodically, approximately every 10 years, or if significant financial or operational change occurs that may have shifted the costs to serve the different customer classes. Generally, the Board has approved an annual rate adjustment.

Significant Financial Policies (continued)

Water Rates (Board) (continued)

In 2013, a new state law allowed for funding through an infrastructure capital reserve. The law allows PWD to include an additional 10% in rates to fund a capital reserve. The 2026 Budget allocates the maximum 10% of revenue to the capital reserve.

Revenue Policies (continued):

Wastewater Assessment (Law -Charter)

Wastewater assessments are established to provide sufficient revenues to support the operation of each of wastewater funds' activities. By state law, the municipality must pay PWD's assessment.

Service Fees (Board)

Fees for miscellaneous services are based on the actual cost to provide the service. Effective January 1, 2016, PWD's Board can authorize changes for water related fees without Maine Public Utilities Commission (PUC) approval. PWD must file Terms and Conditions (T&Cs) with the Maine PUC for information purposes only. The T&Cs includes the fees for any service PWD requires customers to obtain from PWD. Additionally, the Board annually approves non-water related fees. Effective in 2023, all fees will be reviewed as part of the budget process and become effective the following January 1st.

Investments (Board)

Operating fund investments must be invested with the primary objective, in priority order, of safety, liquidity and yield. Investments should be made in securities that are backed directly or indirectly by the federal government. Currently, PWD is in compliance with the policy.

Pension funds' investments will be primarily invested in a diversified portfolio of equity and debt securities within guidelines established in the policy. The policy was revised to allow for U.S. equities portion of plan assets, securities of foreign-based issuers that are transacted in U.S. dollars on U.S. exchanges are permitted up to a limit of 20%, an increase from 10%, and will be classified as U.S. equities. In March 2024, the policy was amended reducing the target weight for international equities by 5% and increasing the target weight for US Equities by 5%.

	Minimum Weight	Target Weight	Maximum Weight
US Equities	30%	45%	50%
International Equities	5%	20%	30%
Bonds	20%	25%	40%
Alternatives	0%	10%	15%
Cash & Equivalents	0%	0%	30%

Use of One-time/Unpredictable Revenue (Board)

PWD's Board has established a fund to collect the net proceeds of watershed land sales. The fund is dedicated to future investment in protecting the watershed land. Unexpected water net income is typically allocated to a contingency or rainy-day fund. However, the Board considers whether any portion should be allocated to the watershed land fund. The Board has established a goal of 25% and 15% of operating expense for the contingency and watershed land funds, respectively. Unexpected wastewater net income is retained in the individual funds contingency fund.

Significant Financial Policies (continued)

Expenditure Policies:

Debt (Board)

Debt may be issued for capital expenditures only. There is no legal limit for the amount of debt PWD can issue. However, the Board has set a maximum target for debt service in any fund to 35% of total budget. The target is close to industry standard (AWWA Industry Benchmark, median). In addition, operating revenue available for debt service should be at least 125% of the annual debt service.

PWD are projected to be in compliance with the benchmarks in 2026 except in Westbrook due to significant capital projects (i.e., Westbrook Wastewater Treatment Facility upgrades). Debt will not be issued for longer than the useful life of the assets being financed. The average duration of outstanding debt should be 10 years or less.

Reserve Balances (Board) not fully in compliance

Each operating fund has a target balance of 25% of annual net operating budget. All funds are below the 25% threshold except the South Windham Wastewater fund.

Each fund has a cash reserve fund for the renewal and replacement of fixed assets. The target balance for the water and wastewater funds are 1% and 5%, respectively, of gross fixed asset costs. The wastewater target was increased from 3% to 5% in 2017. The Westbrook Wastewater and Windham Wastewater funds meet the target balance. The 2026– 2030 trend of operating and renewal & replacements fund balances for each of the water and wastewater funds are located in the 2026 Budget by fund section.

Capital Expenditures (Board)

A capital expenditure is a project with a cost of $25,000 (Water/Portland funds), or $10,000 (other funds) or more and has a useful life greater than 5 years. An exception is made for certain assets annually purchased in bulk that exceed the $25,000 (Water/Portland funds) or $10,000 (other funds) amount in a year. For example, individual hydrants, meters, valves and service lines cost less than $25,000 but total annual purchases exceed $25,000.

The Board of Trustees must approve all capital expenditures. An annual capital improvement plan is reviewed and approved by the Board and provides authorization for capital expenditures as long as the project costs are not exceeded and the lowest bid is accepted. If a project's cost is anticipated to exceed the budget or the lowest bid is not accepted, the Board must specifically authorize. The General Manager can approve emergency capital expenditures, but must inform the Board of the expenditure.

Significant Financial Policies (continued)

Expenditure Policies (continued):

Purchasing (Board)

The policy outlines the requirements for obtaining competitive pricing and the formal bidding processes. It also establishes authorization levels for operating expenses including the requirement that expenses greater than $50,000 be approved by the Board. Amounts less than $50,000 must be included in the Board approved budget. PWD is in compliance with the policy.

Pension Funding Policy (Board) not fully in compliance with Board approval

The Board voted to fully fund PWD's defined benefit plan by contributing at least the actuarial determined contribution (ADC) as calculated by the actuary or $1 million, whichever is more. As noted in the above (see Policy Changes/Highlights), it was decided to contribute only the ADC of $0.5 million in 2026.

Risk Management Policies

Maine Tort Claims Act (Law-State)

As a public entity, PWD's liability for third party tort claims is limited by the provisions of the Maine Tort Claims Act. The Act provides that PWD is immune from claims, unless the Act provides a specific exception from immunity. In PWD's case, the exception most likely to affect PWD is one making PWD liable for negligent use of machinery and equipment. Should PWD be liable for a claim under the provisions of the Act, its liability is capped by the Act at $400,000. The immunity provided by the Tort Claims Act helps to keep the cost of PWD's insurance lower, allowing PWD to pass this savings to its ratepayers.

Property and Liability Insurance (Board)

Property and liability insurance is purchased to cover building and personal property losses including losses due to flood and earthquakes. Certain liability claims are limited under the Maine Tort Claim Act to $400,000. The Board adopted a change to limit insurance on claims covered by the Tort Claim Act to the Act's limit.

Safety Program (Management)

A full-time safety officer and executive safety team oversee various safety policies including confined space entry, electrical safety, ergonomic for video display terminals, fall protection, hazard communication and safety commitment policies. A safety incentive policy outlines an employee award program recognizing good safety performance.

Employee Management (Management)

The four-person Human Resources department oversees PWD's employee relations management and practices. Over 60 policies have been created to guide management and employees.

In-House Legal Counsel (Board)

In 2006, the Board authorized hiring in-house legal counsel. Legal counsel actively participates in overseeing PWD's operation, including reviewing all contracts, and proactively identifying ways to reduce or avoid legal issues.

Cost Allocation Policy Detail

PWD has one water fund and six wastewater funds (Cape Elizabeth, Cumberland, Gorham, Portland, Westbrook and Windham). In addition, PWD also provides billing and/or meter reading services to three other municipalities (Falmouth, Scarborough and South Portland).

It is PWD's policy to directly assign expenses to a fund/municipality whenever possible. However, there are some expenses, such as paid time off or work done by administrative personnel, where such an assignment is not possible. In such cases, an allocation of that cost must be done.

In 1995, PWD engaged an outside consultant to review and update its cost allocation process. Since that time, organizational and other changes have necessitated updates and modifications. The changes that were made used the guidelines from the 1995 study. The current allocations were reviewed and approved by PWD's current auditors during 2013. Currently PWD uses the following methods to allocate costs:

- Customers Served
- Direct Labor
- General Allocation Percentage
- Gross Asset Value
- Meter Equivalent Units
- Relative Benefits
- Square Footage Utilized

A description of each method, the percentages used in this Budget and the dollars allocated, are in the following pages.

Each financial transaction is assigned a cost center number when the transaction is recorded in the financial system. The fund number indicates whether it is a 'direct' charge to the fund or an 'indirect' charge that will be allocated. Each department's costs are broken down into the fund category in the Departmental Expense section. All costs ultimately are assigned to one of the seven enterprise funds or three contract billing municipalities.

Fund	Description	Fund	Description
10	Allocated to All Direct Funds	57	Portland Wastewater
20	Water - members	59	South Portland Billing
30	Water - nonmembers	61	Gorham Wastwater
50	Allocated to All Wastewater Funds	62	Westbrook Wastewater
51	Cape Elizabeth Wastewater	64	Allocated to
53	Cumberland Wastewater		Gorham/Westbrook/Windham
54	Falmouth Wastewater	65	Allocated to Gorham/Windham
55	Windham Wastewater	66	Portland Wastewater (Peaks Island)
		67	North Windham Wastewater

Customers Served

This method determines the ratio of customers per fund to the total number of customers served based on the average total number of water and sewer customers.

The costs for Customer Service have three different allocations (general, billing and meter reading costs) that vary slightly. Falmouth has flat billings for their sewer customers; therefore, their general needs are limited (compared with sewer bills based on usage) and they do not utilize meter reading data. In addition, Scarborough Sanitary District does its own billing and payment processing utilizing PWD's meter reading data, thus they have no general or billing expenses.

Sub-Groups Using Method:

F1 – Customer Service
H1 – Financial Services (payment processing)

2026 Allocation %:

	General F1	Billing F1	Meter Read F1	Paymts H1
Water	68.16%	66.62%	68.09%	66.62%
Cape Eliz	2.13%	2.13%	2.13%	2.13%
Cumberland	1.10%	1.10%	1.10%	1.10%
Falmouth	0.38%	1.91%	0.00%	1.91%
Gorham	1.77%	1.77%	1.77%	1.77%
Portland	15.14%	15.14%	15.14%	15.14%
Scarborough	0.00%	0.00%	0.44%	0.00%
So Portland	7.01%	7.01%	7.01%	7.01%
Westbrook	4.23%	4.23%	4.23%	4.23%
No Windham	0.04%	0.04%	0.04%	0.04%
So Windham	0.04%	0.05%	0.05%	0.05%
	100.00%	100.00%	100.00%	100.00%

2025 Allocation %:

	General F1	Billing F1	Meter Read F1	Paymts H1
Water	68.16%	66.63%	68.10%	66.63%
Cape Eliz	2.13%	2.13%	2.13%	2.13%
Cumberland	1.10%	1.10%	1.10%	1.10%
Falmouth	0.38%	1.91%	0.00%	1.91%
Gorham	1.77%	1.77%	1.77%	1.77%
Portland	15.16%	15.16%	15.16%	15.16%
Scarborough	0.00%	0.00%	0.44%	0.00%
So Portland	7.02%	7.02%	7.02%	7.02%
Westbrook	4.23%	4.23%	4.23%	4.23%
No Windham	0.00%	0.00%	0.00%	0.00%
So Windham	0.05%	0.05%	0.05%	0.05%
	100.00%	100.00%	100.00%	100.00%

Dollars Allocated:

	General F1	Billing F1	Meter Read F1	Paymts H1
Water	$893,895	$303,692	$84,027	$136,225
Cape Eliz	$27,934	$9,710	$2,629	$4,355
Cumberland	$14,426	$5,014	$1,357	$2,249
Falmouth	$4,984	$8,707	$0	$3,906
Gorham	$23,213	$8,069	$2,184	$3,619
Portland	$198,556	$69,017	$18,684	$30,958
Scarborough	$0	$0	$543	$0
So Portland	$91,934	$31,956	$8,651	$14,334
Westbrook	$55,475	$19,283	$5,220	$8,650
No Windham	$525	$182	$49	$82
So Windham	$524	$227	$62	$103
	$1,311,466	$455,857	$123,406	$204,481

Dollars Allocated:

	General F1	Billing F1	Meter Read F1	Paymts H1
Water	$873,867	$276,573	$49,661	$136,472
Cape Eliz	$27,308	$8,841	$1,553	$4,363
Cumberland	$14,103	$4,566	$802	$2,253
Falmouth	$4,872	$7,928	$0	$3,912
Gorham	$22,693	$7,347	$1,291	$3,625
Portland	$194,364	$62,927	$11,055	$31,051
Scarborough	$0	$0	$321	$0
So Portland	$90,002	$29,139	$5,119	$14,378
Westbrook	$54,232	$17,558	$3,085	$8,664
No Windham	$0	$0	$0	$0
So Windham	641	209	36	102
	$1,282,082	$415,088	$72,923	$204,820

Direct Labor

This method calculates the ratio of labor dollars directly charged by the area to specific funds.

Sub-Groups Using Method:

B1 – Wastewater Administration
B3 – Wastewater Treatment
C1 – Facilities Services
E7 – SCADA Services Group (general wastewater)
L6 – Laboratory
L9 – Water/Wastewater Systems

2026 Allocation %	B1	B3	C1	E7	L6	L9
Water	0.00%	0.00%	74.44%	0.00%	60.85%	0.00%
Cape Elizabeth	12.52%	8.45%	3.57%	12.52%	3.45%	12.52%
Cumberland	3.99%	0.00%	2.06%	3.99%	0.00%	3.99%
Gorham	5.96%	2.81%	2.59%	5.96%	1.43%	5.96%
Portland	59.44%	70.37%	12.18%	59.44%	24.36%	59.44%
Westbrook	15.48%	17.25%	4.37%	15.48%	8.70%	15.48%
Windham - North	0.58%	0.73%	0.00%	0.58%	1.01%	0.58%
Windham - South	2.03%	0.39%	0.79%	2.03%	0.20%	2.03%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Dollars Allocated:	**B1**	**B3**	**C1**	**E7**	**L6**	**L9**
Water	$0	$0	$208,436	$0	$217,275	$0
Cape Elizabeth	62,836	57,067	9,996	15,719	12,319	80,183
Cumberland	20,025	0	5,768	5,009	0	25,554
Gorham	29,912	18,977	7,252	7,483	5,106	38,170
Portland	298,320	475,247	34,105	74,627	86,982	380,679
Westbrook	77,692	116,499	12,236	19,435	31,065	99,141
Windham - North	2,911	4,930	0	728	3,606	3,715
Windham - South	10,189	2,635	2,213	2,549	714	13,001
	$501,885	$675,355	$280,006	$125,550	$357,067	$640,443
2025 Allocation %	**B1**	**B3**	**C1**	**E7**	**L6**	**L9**
Water	0.00%	0.00%	73.60%	0.00%	62.55%	0.00%
Cape Elizabeth	13.08%	8.99%	3.45%	13.08%	3.55%	13.08%
Cumberland	3.91%	0.00%	1.19%	3.91%	0.00%	3.91%
Gorham	6.19%	2.69%	2.09%	6.19%	1.49%	6.19%
Portland	59.79%	71.05%	14.81%	59.79%	22.90%	59.79%
Westbrook	15.18%	16.92%	4.23%	15.18%	9.33%	15.18%
Windham	1.85%	0.35%	0.63%	1.85%	0.18%	1.85%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Dollars Allocated:	**B1**	**B3**	**C1**	**E7**	**L6**	**L9**
Water	$0	$0	$206,084	$0	$223,345	$0
Cape Elizabeth	65,647	60,714	9,660	16,422	12,676	83,770
Cumberland	19,624	0	3,332	4,909	0	25,041
Gorham	31,067	18,167	5,852	7,772	5,320	39,643
Portland	300,077	479,840	41,469	75,066	81,768	382,921
Westbrook	76,186	114,270	11,844	19,058	33,314	97,219
Windham	16,664	(56,437)	(52,654)	(2,855)	(15,364)	50,561
	$509,265	$616,554	$225,587	$120,372	$341,059	$679,155

General Allocation Percentage

The ratio is calculated by determining each fund's operating budget (total expenditures less other/interest income) as a percentage to the total operating budget.

Sub-Groups Using Method:

E7 – SCADA Services Group H1 – Financial Services G1 – Information Services
I1 – Human Resources J1 – General Manager's Office

2026 Allocation %:	E7	G1	H1	I1	J1
Water	52.89%	52.89%	52.89%	52.89%	52.89%
Cape Elizabeth	4.18%	4.18%	4.18%	4.18%	4.18%
Cumberland	2.30%	2.30%	2.30%	2.30%	2.30%
Gorham	2.73%	2.73%	2.73%	2.73%	2.73%
Portland	29.46%	29.46%	29.46%	29.46%	29.46%
Westbrook	7.12%	7.12%	7.12%	7.12%	7.12%
Windham - North	0.39%	0.39%	0.39%	0.39%	0.39%
Windham - South	0.93%	0.93%	0.93%	0.93%	0.93%
	100.00%	100.00%	100.00%	100.00%	100.00%

Dollars Allocated:	E7	G1	H1	I1	J1
Water	$119,860	$780,902	$602,685	$416,283	$1,164,414
Cape Elizabeth	9,473	61,716	47,631	32,900	92,026
Cumberland	5,212	33,959	26,209	18,103	50,636
Gorham	6,187	40,307	31,109	21,487	60,103
Portland	66,763	434,966	335,699	231,872	648,584
Westbrook	16,135	105,124	81,133	56,040	156,752
Windham - North	884	5,758	4,444	3,070	8,586
Windham - South	2,108	13,732	10,597	7,318	20,475
	$226,622	$1,476,464	$1,139,507	$787,073	$2,201,576

2025 Allocation %:	E7	G1	H1	I1	J1
Water	53.69%	53.69%	53.69%	53.69%	53.69%
Cape Elizabeth	4.20%	4.20%	4.20%	4.20%	4.20%
Cumberland	2.32%	2.32%	2.32%	2.32%	2.32%
Gorham	2.92%	2.92%	2.92%	2.92%	2.92%
Portland	28.96%	28.96%	28.96%	28.96%	28.96%
Westbrook	7.06%	7.06%	7.06%	7.06%	7.06%
Windham	0.85%	0.85%	0.85%	0.85%	0.85%
	100.00%	100.00%	100.00%	100.00%	100.00%

Dollars Allocated:	E7	G1	H1	I1	J1
Water	$122,742	$785,310	$585,205	$426,455	$1,168,685
Cape Elizabeth	9,602	61,432	45,779	33,360	91,423
Cumberland	5,304	33,934	25,287	18,428	50,500
Gorham	6,675	42,710	31,827	23,193	63,560
Portland	66,206	423,590	315,655	230,027	630,380
Westbrook	16,140	103,265	76,952	56,077	153,677
Windham	1,943	12,433	9,265	6,751	18,502
	$228,612	$1,462,674	$1,089,970	$794,291	$2,176,727

Gross Asset Value

The allocation percentage is each fund's gross (fixed) asset replacement cost as a ratio to all gross assets. Costs allocated include those that involve all PWD's assets (All) or in some cases only wastewater assets (WW). The same asset values are used in both calculations except that the Water assets are removed for the wastewater calculations.

Sub-Group Using Method:

E2 – Planning and Design

2026 Allocation %:

	All	WW
Water	66.08%	0.00%
Cape Elizabeth	2.85%	8.76%
Cumberland	2.35%	5.77%
Falmouth	0.00%	0.00%
Gorham	3.67%	10.43%
Portland	19.83%	58.87%
Westbrook	4.06%	12.68%
Windham - North	0.39%	1.17%
Windham - South	0.77%	2.32%
	100.00%	100.00%

2025 Allocation %:

	All	WW
Water	65.52%	0.00%
Cape Elizabeth	3.06%	8.86%
Cumberland	2.00%	5.87%
Falmouth	0.00%	0.00%
Gorham	3.63%	10.54%
Portland	20.54%	59.56%
Westbrook	4.44%	12.82%
Windham - North	0.00%	0.00%
Windham - South	0.81%	2.35%
	100.00%	100.00%

Dollars Allocated:

	All	WW
Water	$1,122,126	$0
Cape Elizabeth	48,397	35,041
Cumberland	39,906	23,081
Falmouth	0	0
Gorham	62,321	41,721
Portland	336,740	235,485
Westbrook	68,944	50,721
Windham - North	6,623	4,680
Windham - South	13,075	9,280
	$1,698,132	$400,009

Dollars Allocated:

	All	WW
Water	$916,723	$0
Cape Elizabeth	42,814	35,036
Cumberland	27,983	23,212
Falmouth	0	0
Gorham	50,789	41,679
Portland	287,385	235,522
Westbrook	62,122	50,695
Windham - North	0	0
Windham - South	11,334	9,293
	$1,399,150	$395,437

Meter Equivalent Units

This calculation takes each meter and assigns a weight based on its size to determine a value of meter service provided to each fund.

Sub-Group Using Method:

A6 – Utility Services (meter service)

2026 Allocation %:

	A6
Water	64.79%
Cape Elizabeth	1.72%
Cumberland	1.05%
Gorham	1.70%
Portland	17.03%
Scarborough	1.45%
South Portland	7.50%
Westbrook	4.43%
Windham - North	0.16%
Windham - South	0.17%
	100.00%

2025 Allocation %:

	A6
Water	64.83%
Cape Elizabeth	1.72%
Cumberland	1.06%
Gorham	1.71%
Portland	17.08%
Scarborough	1.46%
South Portland	7.52%
Westbrook	4.45%
Windham - North	0.00%
Windham - South	0.17%
	100.00%

Dollars Allocated:

	A6
Water	$191,513
Cape Elizabeth	5,084
Cumberland	3,104
Gorham	5,025
Portland	50,339
Scarborough	4,286
South Portland	22,169
Westbrook	13,095
Windham - North	473
Windham - South	502
	$295,590

Dollars Allocated:

	A6
Water	$204,760
Cape Elizabeth	5,432
Cumberland	3,348
Gorham	5,401
Portland	53,946
Scarborough	4,611
South Portland	23,751
Westbrook	14,055
Windham - North	0
Windham - South	538
	$315,842

Relative Benefits

This method of allocation is based upon PWD's assessment of the benefit received by the departments and funds from the areas providing the service. Customer Service (control/dispatch) allocation previously had 5% allocated to wastewater funds based on the number of pump stations in each community. During the COVID-19 pandemic, the Wastewater Systems department took over responding to alarms at wastewater pump stations and will continue doing so moving forward; therefore, the allocation for control/dispatch is now 100% water. The laboratory wastewater split was determined by the number of tests run for each community. The allocation (new in 2019) for Industrial Pretreatment (IPT) is based on the applicable industries in each community.

Sub-Groups Using Method:

F1 – Customer Service (control/dispatch center)
L6 – Laboratory (general wastewater)
L6 – Industrial Pretreatment (IPT)

2026 Allocation %:

	F1	L6	IPT
Water	100.00%	0.00%	0.00%
Cape Elizabeth	0.00%	8.69%	0.00%
Cumberland	0.00%	0.00%	0.00%
Gorham	0.00%	3.67%	11.36%
Portland	0.00%	62.26%	61.37%
Westbrook	0.00%	22.50%	25.00%
Windham - North	0.00%	2.40%	0.00%
Windham - South	0.00%	0.48%	2.27%
	100.00%	100.00%	100.00%

2025 Allocation %:

	F1	L6	IPT
Water	100.00%	0.00%	0.00%
Cape Elizabeth	0.00%	9.24%	0.00%
Cumberland	0.00%	0.00%	0.00%
Gorham	0.00%	4.00%	11.36%
Portland	0.00%	61.29%	61.37%
Westbrook	0.00%	25.00%	25.00%
Windham - North	0.00%	0.00%	0.00%
Windham - South	0.00%	0.47%	2.27%
	100.00%	100.00%	100.00%

Dollars Allocated:

	F1	L6	IPT
Water	$216,470	$0	$0
Cape Elizabeth	0	26,865	0
Cumberland	0	0	0
Gorham	0	11,346	5,915
Portland	0	192,473	31,952
Westbrook	0	69,557	13,016
Windham - North	0	7,419	0
Windham - South	0	1,484	1,182
	$216,470	$309,144	$52,065

Dollars Allocated:

	F1	L6	IPT
Water	$213,189	$0	$0
Cape Elizabeth	0	24,747	0
Cumberland	0	0	0
Gorham	0	10,713	5,916
Portland	0	164,147	31,958
Westbrook	0	66,955	13,019
Windham - North	0	0	0
Windham - South	0	1,258	1,182
	$213,189	$267,820	$52,075

Square Footage Utilized

The costs of the Douglass Street administrative facility are charged to each area based on the square footage they occupy. Office space is charged out at a higher rate (five times higher) than warehouse space. Dollars are allocated to the sub-groups.

2026 Allocation %:	
Water Operations	
A1 - Water Administration	4.51%
A2 - Transmission/Distribution	2.99%
A6 - Utility Services	1.32%
	8.82%
Environmental Services	
A5 - Water Resources	0.78%
L6 - Water/WW Laboratory (IPT)	1.79%
	2.57%
Wastewater Operations	
B1 - WW Administration	1.63%
L9 - Water/WW Systems	3.50%
	5.13%
Engineering Services	
C1 - Facility Services	22.11%
E2 - Planning & Design	19.01%
E7 - SCADA Services Group	1.94%
	43.06%
Administration	
F1 - Customer Service	10.19%
G1 - Information Services	5.37%
H1 - Financial Services	8.09%
I1 - Human Resources	4.32%
J1 - BOT & Senior Management	12.45%
	40.42%
	100.00%

Dollars Allocated:	
	$
Water Operations	$83,092
Wastewater Operations	48,327
Environmental Services	24,211
Engineering Services	405,663
Administration	380,792
	$942,085

2025 Allocation %:	
Water Operations	
A1 - Water Administration	4.51%
A2 - Transmission/Distribution	2.99%
A6 - Utility Services	1.32%
	8.82%
Environmental Services	
A5 - Water Resources	0.78%
L6 - Water/WW Laboratory (IPT)	1.79%
	2.57%
Wastewater Operations	
B1 - WW Administration	1.63%
L9 - Water/WW Systems	3.50%
	5.13%
Engineering Services	
C1 - Facility Services	22.11%
E2 - Planning & Design	19.01%
E7 - SCADA Services Group	1.94%
	43.06%
Administration	
F1 - Customer Service	10.19%
G1 - Information Services	5.37%
H1 - Financial Services	8.09%
I1 - Human Resources	4.32%
J1 - BOT & Senior Management	12.45%
	40.42%
	100.00%

Dollars Allocated:	
	$
Water Operations	$76,879
Wastewater Operations	44,713
Environmental Services	22,401
Engineering Services	375,328
Administration	352,317
	$871,638

Vehicle Rates

Internal transportation costs are charges to the departments for the availability of PWD owned vehicles. Each type of vehicle and piece of equipment has an assigned hourly rate. Most vehicles are charged for 40 hours per week. Charges are either assigned directly to the task or to a "stand-by" account or later allocated. Transportation costs represent the expense of operating the garage and include labor, materials, occupancy and depreciation. Overall budget increased $128,902; the majority of that increase was due to the $80,000 increase in Renewal & Replacement used to finance the purchase of new vehicles.

2026 Budget Details

Vehicle Type	Rate	Active Hours	Stand-by Hours	Total Hours
Backhoe/Loader <19,501 GVW	$42.70	501	-	501
Car	$4.06	2,632	5,688	8,320
Compressor	$25.86	6,090	-	6,090
Dump Truck < 15,000 GVW	$10.90	675	1,405	2,080
Dump Truck >= 40,000 GVW	$14.00	4,780	3,540	8,320
Dump Truck 15,001-40,000 GVW	$18.72	1,650	2,510	4,160
Generator/Load Bank	$43.98	365	-	365
Misc. Const. Equipment - Forklift, etc.	$29.75	3,745	-	3,745
Misc.Trailed Equipment - Trailer Mounted Pump, Jet Machine etc.	$19.42	4,066	-	4,066
Pick-up Truck/SUV - Heavy - 7,501-10,000 GVW	$4.06	8,097	8,543	16,640
Pick-up Truck/SUV - Light - < 6,000 GVW	$4.35	19,484	11,716	31,200
Pick-up Truck/SUV - Medium - 6,001-7,500 GVW	$5.30	8,363	20,757	29,120
Special Purpose - C - Crane, Sludge, etc.	$58.21	60	-	60
Special Purpose - D - Jetvac, etc.	$48.77	1,161	-	1,161
Special Purpose - E - Hydrovac, etc.	$43.64	900	-	900
Utility Truck 10,001 - 14,000 GVW	$4.35	10,732	5,908	16,640
Utility Truck 14,001 - 16,000 GVW	$6.23	5,086	3,234	8,320
Utility Truck 16,001 - 19,500 GVW	$6.85	7,213	5,267	12,480
Utility Truck 6,001 - 10,000 GVW	$7.47	1,450	4,790	6,240
Van 7,501-10,000 GVW	$5.30	9,428	11,372	20,800
Total Hours		96,478	84,730	181,208

Sub-Group	2025 Budget	2026 Budget	$ - Difference	% - Difference
A1 - Water Administration	$ -	$ -	$ -	n/a
A2 - Transmission/Distribution	$ 757,478	$ 805,245	$ 47,767	6.3%
A3 - Water Treatment	$ 37,109	$ 41,088	$ 3,979	10.7%
A5 - Water Resources	$ 35,494	$ 32,742	$ (2,752)	-7.8%
A6 - Utility Services	$ 171,851	$ 181,573	$ 9,722	5.7%
B1 - WW Administration	$ -	$ -	$ -	n/a
B3 - Wastewater Treatment	$ 66,539	$ 72,869	$ 6,330	9.5%
C1 - Facility Services	$ 75,883	$ 95,707	$ 19,824	26.1%
E2 - Planning & Design	$ 20,782	$ 52,512	$ 31,730	152.7%
E7 - SCADA Services Group	$ 25,504	$ 25,245	$ (259)	-1.0%
F1 - Customer Service	$ 16,216	$ 16,832	$ 616	3.8%
I1 - Human Resources	$ -	$ -	$ -	n/a
J1 - BOT & Senior Management	$ -	$ -	$ -	n/a
L6 - Water/WW Laboratory	$ 8,106	$ 8,417	$ 311	3.8%
L9 - Water/WW Systems	$ 161,437	$ 173,071	$ 11,634	7.2%
	$1,376,399	$ 1,505,301	$ 128,902	9.4%

Joint Use Facilities – Operations and Maintenance Allocations

PWD has two areas where wastewater flows from more than one community are combined. Costs associated are allocated by the percentage of the flow contributed by each:

Portland Water District Facilities:

Westbrook Regional – All of the wastewater from Gorham, Westbrook, and South Windham is treated at Westbrook Regional WWTF, with one pump station handling the flow from all communities. The budget for 2026 is up $85,335 (4.0%) due to higher costs for salaries/wages & benefits ($73.1k) and property insurance ($30.6k) offset by lower contracted services ($26.0k) and power ($20.1k).

Little Falls – Wastewater flows from the Little Falls areas of Gorham and Windham are conveyed to the Westbrook Regional WWTF. Wastewater from Windham moves into Gorham where it is combined with that community's flow until it joins with the Westbrook flow at the Westbrook town line. The budget is increased $7.3k due to higher labor/benefits ($1.4k) and contracted services ($3.1k).

	-------- Westbrook Regional --------			------ Little Falls ------	
	Gorham	Westbrook	Windham	Gorham	Windham
2018	15.75%	81.00%	3.25%	27.50%	72.50%
2019	13.00%	84.00%	3.00%	28.00%	72.00%
2020	13.00%	84.00%	3.00%	24.50%	75.50%
2021	13.00%	84.00%	3.00%	22.50%	77.50%
2022	13.50%	83.50%	3.00%	27.00%	73.00%
2023	14.50%	83.50%	2.00%	40.00%	60.00%
2024	14.00%	84.00%	2.00%	33.00%	67.00%
2025	13.50%	84.75%	1.75%	37.00%	63.00%
2026	13.75%	84.25%	2.00%	35.00%	65.00%

Contracted Services Facilities:

South Portland – Wastewater from the Northern portion of Cape Elizabeth is treated at the South Portland Treatment Facility (SPTF), which is owned by the City of South Portland. The contractual agreement charges PWD based on Cape Elizabeth's portion of the total flow at the SPTF; that flow (from last 12 months) was 7.8%. Shared costs decreased 0.4% decreasing Cape Elizabeth's portion 1.5% ($15,000) to $255,000.

Falmouth – All of Cumberland's wastewater is treated at the Falmouth Treatment Facility (FTF) through a contractual agreement. This cost is budgeted to be $765,450 in 2026 a decrease of $28,569. Most of the decrease is due to delays in previously scheduled capital projects in Falmouth.

	----- South Portland -----		---------- Falmouth ----------		
	Cape Eliz	So Portland	Cumberland	Falmouth	Millcreek PS
2017	6.7%	93.3%	24.0%	76.0%	40.8%
2018	6.7%	93.3%	24.0%	76.0%	40.8%
2019	6.7%	93.3%	24.0%	76.0%	40.8%
2020	6.7%	93.3%	24.0%	76.0%	40.8%
2021	6.7%	93.3%	24.0%	76.0%	40.8%
2022	8.3%	917%	24.0%	76.0%	40.8%
2023	8.0%	92.0%	24.0%	76.0%	40.8%
2024	7.7%	92.3%	24.0%	76.0%	40.8%
2025	7.8%	92.2%	24.0%	76.0%	40.8%
2026	7.8%	92.2%	24.0%	76.0%	40.8%

Joint Use Facilities – Capital Cost Sharing Allocations

PWD has two areas where wastewater flows from more than one community and are combined. Costs associated with these combinations are allocated by the percentage of the design flow contributed by each community. The areas of combined flow are:

Portland Water District Facilities:

Westbrook Regional – All of the wastewater from Gorham, Westbrook, and Windham is treated at Westbrook Regional Wastewater Treatment Facility. In addition, one pump station handles the combined waste from all three communities.

	--- Millions of Gallons/Day (MGD) ---				----- Flow Percentage -----		
System	Westbrook	Gorham	Windham	Total	Westbrook	Gorham	Windham
Southside Interceptor above Manhole 60	0.16	1.06	0.12	1.34	12.0%	79.1%	9.0%
Manhole 60 up to and including Siphon	5.00	1.06	0.12	6.18	81.0%	17.2%	1.9%
Cottage Place Pumping Station & Force Main	2.12	0.70	0.06	2.88	73.7%	24.3%	2.1%
Westbrook Regional WWTF & Outfall	3.02	1.40	0.12	4.54	66.6%	30.8%	2.6%

Little Falls – The Little Falls areas of Gorham and Windham used to be a self-contained system with a small wastewater treatment facility. Starting in 2008, wastewater from this area was conveyed to the Westbrook Regional Wastewater Treatment Facility. As it is presently constituted, wastewater from Windham moves into Gorham where it is combined with that community's flow until it joins with the Westbrook flow at the Westbrook town line.

	-------- Gallons/Day --------			-- Flow Percent --	
Facility Name	Gorham	Windam	Total	Gorham	Windam
Gray Rd/Mallison St Gravity Sewer	63,500	53,500	117,000	54.3%	45.7%
Mallison St Pump Station (PS)/Flow Meter (FM)	84,000	100,000	184,000	45.6%	54.4%
Mosher Rd Gravity Sewer	145,000	100,000	245,000	59.2%	40.8%
Little River PS/FM	222,500	100,000	322,500	69.0%	31.0%
Mosher Rd & Cross Country Gravity Sewer	638,000	100,000	738,000	86.4%	13.6%
Industrial Park Gravity Sewer Upgrade	2,105,000	100,000	2,205,000	95.5%	4.5%
Woodlawn Ave PS (Tow Path Rd) effective 2008	-	-	-	100.0%	0.0%
Fire Station (Route 202) PS	-	-	-	0.0%	100.0%
Androscoggin St PS	-	-	-	0.0%	100.0%

Contracted Services Facilities:

South Portland – All of the wastewater from the Northern portion of Cape Elizabeth is treated at the South Portland Treatment Facility through a contractual agreement.

	--- Millions Gallons/Day (MGD) ---			----- Flow Percentage -----	
Facility Name	Cape Eliz	So Portland	Total	Cape Eliz	So Portland
Treatment Plant	0.716	8.584	9.300	7.7%	92.3%

Note: In Cape Elizabeth 1/13th of average design flow = 7.7% per Sewer Service Agreement dated 08/11/93.

Falmouth – All of the wastewater from Cumberland is treated at the Falmouth Wastewater Treatment Facility through a contractual agreement.

	Millions of Gallons/Day (MGD)*			----- Flow Percentage -----	
Facility Name	Cumberland	Falmouth	Total	Cumberland	Falmouth
Route 88 Interceptor - Town Line to Millcreek PS	1.790	1.007	2.797	64.0%	36.0%
Millcreek PS & Force Main	1.076	1.998	3.074	35.0%	65.0%
Millcreek Interceptor	2.030	1.595	3.625	55.5%	44.5%
Treatment Facility (average design flow)	0.468	1.092	1.560	30.0%	70.0%
Cumberland Route 1 Sewer Extension to Johnson Rd PS	0.144	0.490	0.634	22.7%	77.3%
Existing Sewers & Mains - Johnson Rd to Millcreek	0.144	0.216	0.360	40.0%	60.0%
Johnson Road PS (gallons pumped per minute)	100	150	250	40.0%	60.0%

* = Peak flow unless noted otherwise

Introduction

The appendix contains the following:

- 2027-2030 Financial Forecast
- Maine Measures of Growth 2024 Scorecard
- Population Change and Density
- Portland Water District Rate Sheet Summary
- Customer Satisfaction Survey
- Board of Trustees' Orders and Resolutions
- Glossary

2027 to 2030 Financial Forecast

A long-term financial forecast is developed incorporating estimated cost adjustments to operating expense line items and impact of projects in the capital improvement plan. A summary of the operating and capital budget plans are provided below. An income statement for each fund is provided in the Budget by Fund section.

Consolidated Operating Budget:

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenues:							
Water Sales	31,597,175	32,871,615	35,687,472	39,306,335	43,294,866	46,113,904	48,154,194
Assessment Income	27,006,984	28,957,800	30,377,304	35,634,736	41,147,667	43,435,565	44,427,989
Contracted Billing Income	250,860	267,108	288,696	421,342	512,550	511,225	489,989
Interest Income	2,038,309	1,487,575	1,550,841	1,501,359	1,501,359	1,501,359	1,501,359
Other Income	1,877,866	1,585,259	1,462,529	1,462,529	1,462,529	1,462,529	1,462,529
Total Revenues	**$ 62,771,194**	**$ 65,169,357**	**$ 69,366,842**	**$ 78,326,301**	**$ 87,918,971**	**$ 93,024,582**	**$ 96,036,060**
Operating Expenses:							
Salaries & Wages	7,758,888	8,645,769	9,170,935	9,725,264	10,231,749	10,589,860	10,960,506
Employee Benefits	3,345,591	3,763,351	3,808,631	4,378,863	4,702,602	4,937,733	5,159,931
Biosolids Disposal	3,274,450	3,303,887	3,217,222	3,329,825	4,994,739	5,144,580	5,298,917
Chemicals	2,240,021	2,804,390	2,151,021	2,215,553	2,282,020	2,350,480	2,420,995
Contracted Services	4,784,862	4,603,476	4,847,535	4,930,085	5,077,987	5,230,327	5,387,238
Deferred Cost W/O	2,004	0	99,800	99,800	99,800	99,800	99,800
Facilities	129,450	121,681	131,515	135,460	139,524	143,710	148,021
Heat/Fuel Oil	312,685	299,153	307,398	316,618	326,116	335,899	345,977
Insurance	139,736	140,253	190,195	195,901	201,778	207,831	214,066
Materials & Supplies	1,872,098	1,513,490	1,710,289	1,813,268	1,887,167	1,943,782	2,002,096
Other Expense	136,631	98,967	406,786	954,704	1,109,078	1,184,536	1,287,779
Purchased Power	2,848,587	3,236,814	3,237,396	3,658,258	3,768,006	3,881,046	3,997,477
Regulatory/Taxes	328,272	333,991	334,710	344,753	355,096	365,749	376,722
Tele/Other Utilties	442,103	388,787	435,611	448,680	462,140	476,003	490,284
Transportation	1,081,036	1,102,769	1,186,380	1,221,965	1,258,625	1,296,383	1,335,275
SS - Administration	7,160,628	7,745,866	7,926,061	8,324,345	8,646,912	8,971,172	9,296,377
SS - Engineering Services	2,626,102	2,370,381	2,717,404	2,853,274	2,963,125	3,073,501	3,184,147
SS - Environmental Services	708,676	683,901	730,622	767,335	797,069	826,960	856,937
SS - Wastewater Services	1,929,693	1,804,974	1,806,127	1,896,885	1,970,390	1,994,281	2,016,574
SS - Water Services	253,965	292,579	273,492	287,236	298,367	309,557	320,778
Total Operating Expenses	41,375,478	43,254,479	44,689,130	47,898,072	51,572,290	53,363,190	55,199,897
Debt Service & Lease	14,186,791	16,237,243	17,882,458	23,771,031	29,061,983	31,548,194	32,077,965
Renewal & Replacement - Direct	3,516,250	2,926,950	3,182,846	3,588,950	3,942,450	4,270,950	4,515,950
Renewal & Replace - Indirect/Contract	1,419,945	1,404,997	1,797,724	1,128,248	1,128,248	1,128,248	1,128,248
Capital Finance Expense	19,122,986	20,569,190	22,863,028	28,488,229	34,132,681	36,947,392	37,722,163
Total Operating Expenses	**$ 60,498,464**	**$ 63,823,669**	**$ 67,552,158**	**$ 76,386,301**	**$ 85,704,971**	**$ 90,310,582**	**$ 92,922,060**
Current Year Surplus(Deficit)	**$ 2,272,730**	**$ 1,345,688**	**$ 1,814,684**	**$ 1,940,000**	**$ 2,214,000**	**$ 2,714,000**	**$ 3,114,000**

Consolidated Capital Budget: (see details in Capital Expenditure Section)

	2026	2027	2028	2029	2030	Grand Total
Water	$28,355,000	$21,755,000	$27,585,000	$20,835,000	$22,505,000	$121,035,000
Cape Elizabeth Wastewater	$4,785,000	$805,000	$2,100,000	$2,385,000	$2,110,000	$12,185,000
Cumberland Wastewater	$1,880,000	$2,730,000	$1,030,000	$1,130,000	$2,230,000	$9,000,000
Gorham Wastewater	$35,000	$35,000	$35,000	$35,000	$35,000	$175,000
Portland (Peaks) Wastewater	$575,000	$3,425,000	$900,000	$50,000		$4,950,000
Portland Wastewater	$10,190,000	$8,675,000	$7,150,000	$5,205,000	$10,330,000	$41,550,000
Westbrook Wastewater	$16,240,000	$1,740,000	$40,000	$40,000	$40,000	$18,100,000
Westbrook(Joint) Wastewater	$1,810,000	$4,335,000	$10,145,000	$135,000	$5,695,000	$22,120,000
Windham (North) Wastewater	$15,025,000	$10,025,000	$50,000	$50,000	$100,000	$25,250,000
Windham (South) Wastewater	$20,000	$20,000	$770,000	$20,000		$830,000
Water/Wastewater Allocation	$3,845,000	$5,260,000	$2,060,000	$2,110,000	$2,340,000	$15,615,000
Grand Total	**$82,760,000**	**$58,805,000**	**$51,865,000**	**$31,995,000**	**$45,385,000**	**$270,810,000**

2027 to 2030 Financial Forecast(continued)

A summary of future revenue impact to water ratepayers and wastewater municipal assessments is provided below. Total water revenues are projected to increase on average 8.8% each year. The impact to retail customers is listed in the second table. All 2026 wastewater assessments are below projections that were provided to the wastewater municipalities for ratemaking purposes in 2024. The updated 2027-2030 are preliminary and will be reviewed with municipal officials in November 2025 before being finalized.

Water Revenues and Municipal Assessments:

	Proposed 2026 Budget	Prior Year 2026 Projection	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Water	$ 35,687,472	$ 35,719,666	$ 39,306,335	$ 43,294,866	$ 46,113,904	$ 48,154,194
	6.8%	7.0%	10.1%	10.1%	6.5%	4.4%
Wastewater:						
Cape Elizabeth	2,607,936	2,634,747	3,144,010	3,272,314	3,467,166	3,643,886
	3.5%	3.9%	20.6%	4.1%	6.0%	5.1%
Cumberland	1,544,256	1,620,057	1,829,126	2,173,125	2,340,222	2,600,543
	11.6%	26.4%	18.4%	18.8%	7.7%	11.1%
Falmouth	$ 314,112	$ 294,646	$ 294,573	$ 292,825	$ 291,200	$ 289,459
	0.00%	-4.39%	-6.22%	-0.59%	-0.55%	-0.60%
Gorham	$ 1,756,356	$ 1,757,936	$ 1,885,343	$ 2,147,764	$ 2,194,565	$ 2,196,175
	2.2%	2.2%	7.3%	13.9%	2.2%	0.1%
Portland	$ 18,270,780	$ 18,932,174	$ 20,782,343	$ 24,496,001	$ 25,698,744	$ 26,136,505
	6.4%	6.4%	13.7%	17.9%	4.9%	1.7%
Westbrook	$ 4,232,532	$ 4,271,409	$ 4,504,956	$ 5,367,761	$ 5,964,197	$ 5,959,780
	2.9%	3.9%	6.4%	19.2%	11.1%	-0.1%
Windham	$ 1,651,332	2,160,980	2,160,980	3,194,385	3,397,877	3,479,471
	61.7%	23.6%	30.9%	47.8%	6.4%	2.4%

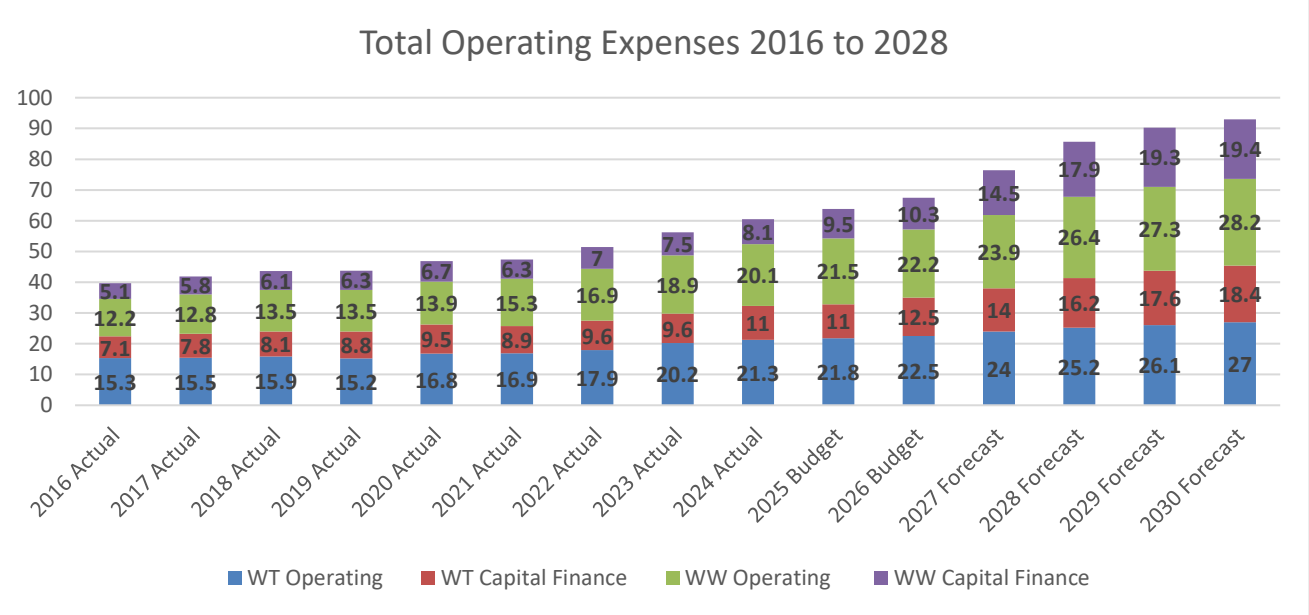
Water Rates:

Actual 2024-2025 rates, proposed 2026 and projected 2027-2030 rates. For 2027-2030, assumed annual .5% growth in the number of accounts.

Customer Class	Meter/Usage	1/1/2024	1/1/2025	1/1/2026	1/1/2027	1/1/2028	1/1/2029	1/1/2030
Residential	*.62" meter, 7 HCF*	*$ 28.71*	*$ 30.20*	*$ 32.12*	*$ 34.91*	*$ 37.92*	*$ 40.00*	*$ 41.48*
Commercial	*.62" meter, 40 HCF*	*$ 121.22*	*$ 128.16*	*$ 137.25*	*$ 150.48*	*$ 164.99*	*$ 175.10*	*$ 182.43*
Small Industrial	*2" meter, 1,300 HCF*	*$ 2,337.63*	*$ 2,512.07*	*$ 2,750.69*	*$ 3,106.89*	*$ 3,504.97*	*$ 3,791.96*	*$ 3,997.83*
Large Industrial	*8" meter, 56,000 HCF*	*$ 76,570.48*	*$ 82,244.88*	*$ 90,181.93*	*$ 102,084.38*	*$ 115,130.76*	*$ 124,764.38*	*$ 131,568.88*
Government	*2" meter, 70 HCF*	*$ 242.13*	*$ 258.57*	*$ 280.79*	*$ 312.99*	*$ 349.27*	*$ 374.66*	*$ 393.33*
Sprinkler	*6" meter (month)*	*$ 44.30*	*$ 46.58*	*$ 49.58*	*$ 53.85*	*$ 58.52*	*$ 61.70*	*$ 63.95*
Public Fire (per year)		*$ 1,738,188*	*$ 1,827,705*	*$ 1,945,591*	*$ 2,113,301*	*$ 2,296,525*	*$ 2,421,226*	*$ 2,509,601*
(By Percent)								
Residential	*.62" meter, 7 HCF*	5.6%	5.2%	6.4%	8.7%	8.6%	5.5%	3.7%
Commercial	*.62" meter, 40 HCF*	5.5%	5.7%	7.1%	9.6%	9.6%	6.1%	4.2%
Small Industrial	*2" meter, 1,300 HCF*	7.5%	7.5%	9.5%	12.9%	12.8%	8.2%	5.4%
Large Industrial	*8" meter, 56,000 HCF*	8.9%	7.4%	9.7%	13.2%	12.8%	8.4%	5.5%
Government	*2" meter, 70 HCF*	8.3%	6.8%	8.6%	11.5%	11.6%	7.3%	5.0%
Sprinkler	*6" meter (month)*	5.7%	5.1%	6.4%	8.6%	8.7%	5.4%	3.6%
Public Fire (per year)		5.7%	5.1%	6.4%	8.6%	8.7%	5.4%	3.7%

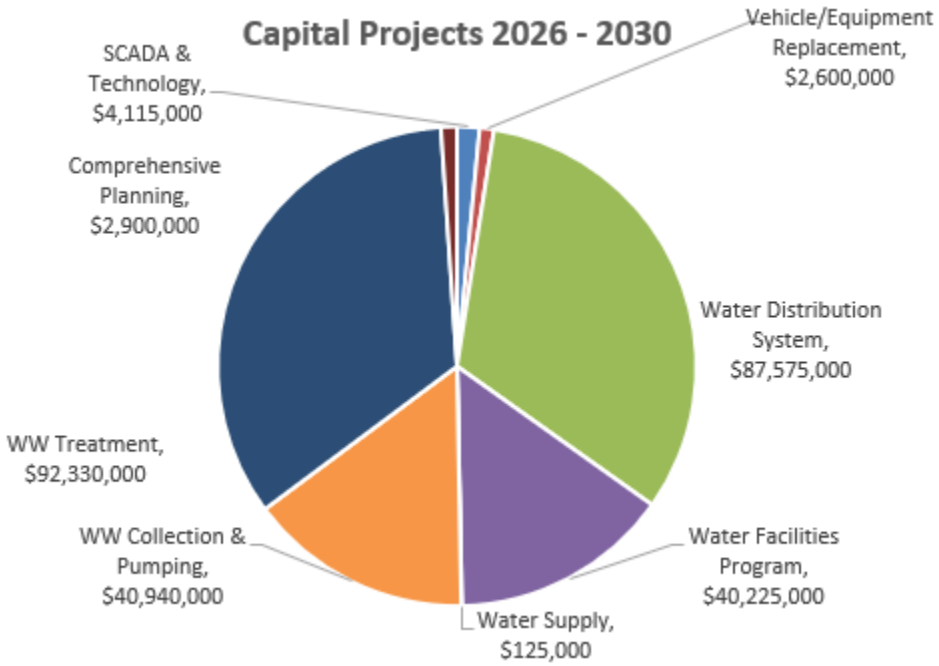
2027 to 2030 Financial Forecast (continued)

Total expenses are projected to increase to almost $93 million by 2030, a 134% total increase since 2016 (or 9.6% a year). As the chart shows, increases in capital financing are driving the increases with water and wastewater capital finance cost increasing by 159% and 281%, respectively. Capital finance costs consists of two components – debt service payments and contribution to the renewal and replacement funds. The capital finance component portion of the total budget increases from 31% of the total budget to 41%.



The assumptions incorporated in the projections are as follows:

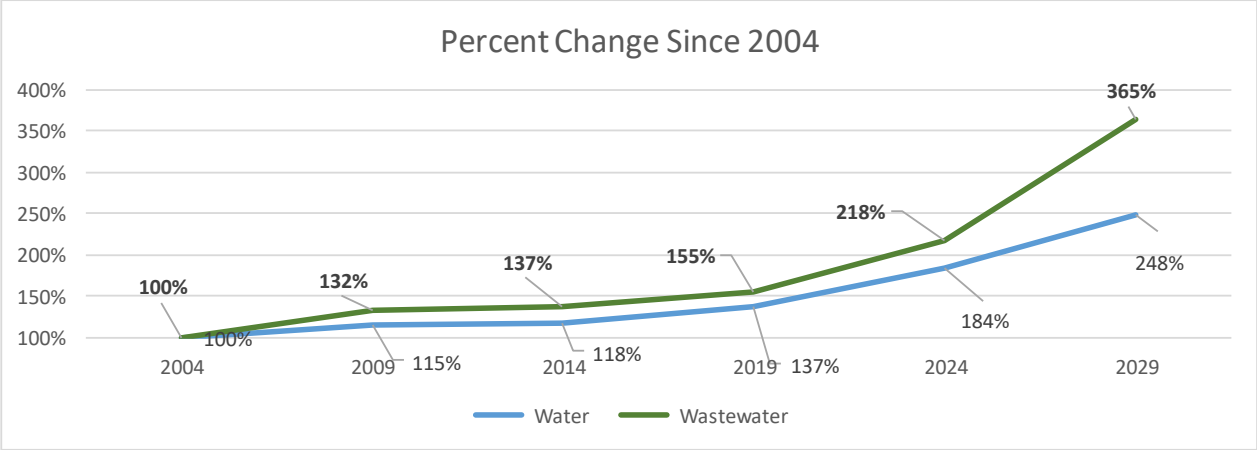
- Salary increases with an annual increase of 3.5%. Staffing increased 4 in the next few years.
- Benefit increases of average of 6% each year.
- Other expenses increase between 3% and 4% each year with biosolids costs increasing by 50% in 2028 at the expiration of the current contract..
- New debt service and renewal/replacement fund expenditures consistent with the 2026 5-year capital plan, which includes close to $270 million of capital project through 2030. Most new debt assumed a 20-year life of 4.25% interest



2027 to 2030 Financial Forecast (continued)

Budget by Fund Trends

Between 2004 and 2009, significant bonded capital projects including the connecting the Little Falls area in Windham and Gorham to the Westbrook Regional Treatment facility and upgrades at the treatment facilities. Significant investment in the wastewater funds, including major plant & pump stations upgrade, along with the new facility serving North Windham causes the gap between the two parts of the company to widen. Most of the wastewater facilities were built in the 1970's and 1980's with federal grants and we continue to replace those assets but now have to borrow funds to pay for the upgrades.



Total Expense Budget

Fund	2004	2009	2014	2019	2024	2029
Water	$17,608,717	$20,245,019	$20,817,310	$24,087,928	$32,333,078	$43,728,504
WW- Cape Elizabeth	1,043,475	1,089,695	1,378,857	1,571,432	2,497,649	3,584,161
WW- Cumberland	498,146	767,586	771,632	954,624	1,316,586	2,382,680
WW- Falmouth	45,721	10,937	15,012	306,132	303,192	296,400
WW- Gorham	578,340	1,056,084	1,121,671	1,103,156	1,704,129	2,250,913
WW- Portland	8,481,000	10,951,209	10,982,397	12,535,853	16,685,695	26,822,022
WW- Westbrook	1,920,536	2,474,362	2,645,693	2,688,293	4,236,193	6,306,048
WW- Windham	54,091	338,117	355,253	391,218	843,440	4,421,429
Other Contract Billing	136,834	206,279	189,158	196,122	256,802	518,425
Total	$30,366,860	$37,139,288	$38,276,983	$43,834,758	$60,176,764	$90,310,582
Total WW	12,758,143	16,894,269	17,459,673	19,746,830	27,843,686	46,582,078

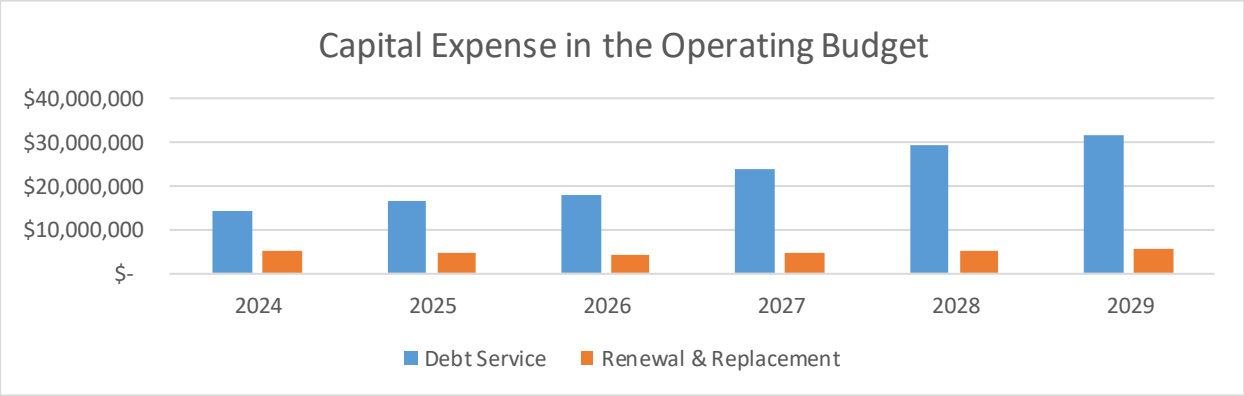
2027 to 2030 Financial Forecast (continued)

Capital

The operating budget includes the annual contribution to a renewal/replacement fund to pay for smaller capital projects, and debt service on existing and proposed larger capital projects.

Over $221 million of new bonds are forecasted to be issued between 2026 and 2030. Eligible projects will be financed through the State Revolving Loan fund at a subsidized interest. The assumed rate for bonds issued directly to the market up to 4.25%.

For 2024-2030, the expense increases on average more than 16% a year.



Financing Summary:	2026	2027	2028	2029	2030
Bonds - Wastewater	$48,750,000	$28,950,000	$18,750,000	$7,200,000	$18,600,000
Bonds - Water	$25,025,000	$20,470,000	$23,500,000	$14,850,000	$14,200,000
Cap Reserve Water	$1,800,000	$2,000,000	$2,500,000	$3,600,000	$4,800,000
Operating Expenses	$90,000	$300,000	$400,000		$650,000
R&R - Wastewater	$1,720,000	$2,840,000	$3,170,000	$1,850,000	$1,940,000
R&R - Water	$5,375,000	$4,245,000	$3,545,000	$4,495,000	$5,195,000
Grand Total	**$82,760,000**	**$58,805,000**	**$51,865,000**	**$31,995,000**	**$45,385,000**

2027 to 2030 Financial Forecast (continued)

Bond Limits

The District has no legal limits of debt. A board-approved policy establishes a target maximum level of debt service to 35% of total fund budget and minimum debt service ratio of 1.25. The table indicates the status and projected status.

The $12M Westbrook Regional Wastewater Treatment plant scheduled completed in 2023 caused the Gorham, Westbrook and Windham ratios not to meet all the benchmark ratio. Significant pump station upgrades. along with Falmouth's Treatment Facility upgrade, causes Cumberland to miss some of their ratios.

Percent of Budget Dedicated to Debt Service – Target: Not to Exceed 35%

Funds	2024	2025	2026	2027	2028	2029	2030
Water	26%	27%	29%	30%	33%	34%	34%
Wastewater							
Cape Elizabeth	17%	18%	21%	32%	32%	34%	37%
Cumberland	22%	24%	26%	34%	43%	45%	49%
Gorham	34%	34%	32%	35%	38%	37%	35%
Portland	16%	19%	20%	26%	29%	30%	29%
Westbrook	25%	24%	24%	25%	30%	35%	32%
Windham-South	31%	39%	34%	36%	36%	35%	29%

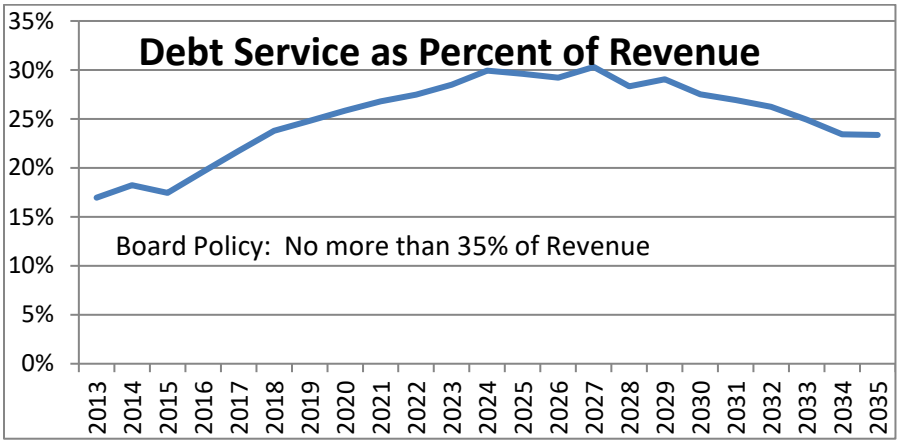
Debt Service Ratio – Target: Greater or Equal to 1.25

Funds	2024	2025	2026	2027	2028	2029	2030
Water	1.23	1.38	1.40	1.43	1.43	1.42	1.44
Wastewater							
Cape Elizabeth	1.66	1.43	1.40	1.20	1.20	1.19	1.16
Cumberland	1.10	1.59	1.50	1.35	1.24	1.21	1.17
Gorham	1.29	1.22	1.29	1.21	1.18	1.19	1.20
Portland	2.02	1.38	1.41	1.26	1.21	1.21	1.21
Westbrook	1.16	1.17	1.19	1.11	1.08	1.07	1.07
Windham-South	1.48	1.23	1.31	1.23	1.23	1.24	1.30

2027 to 2030 Financial Forecast (continued)

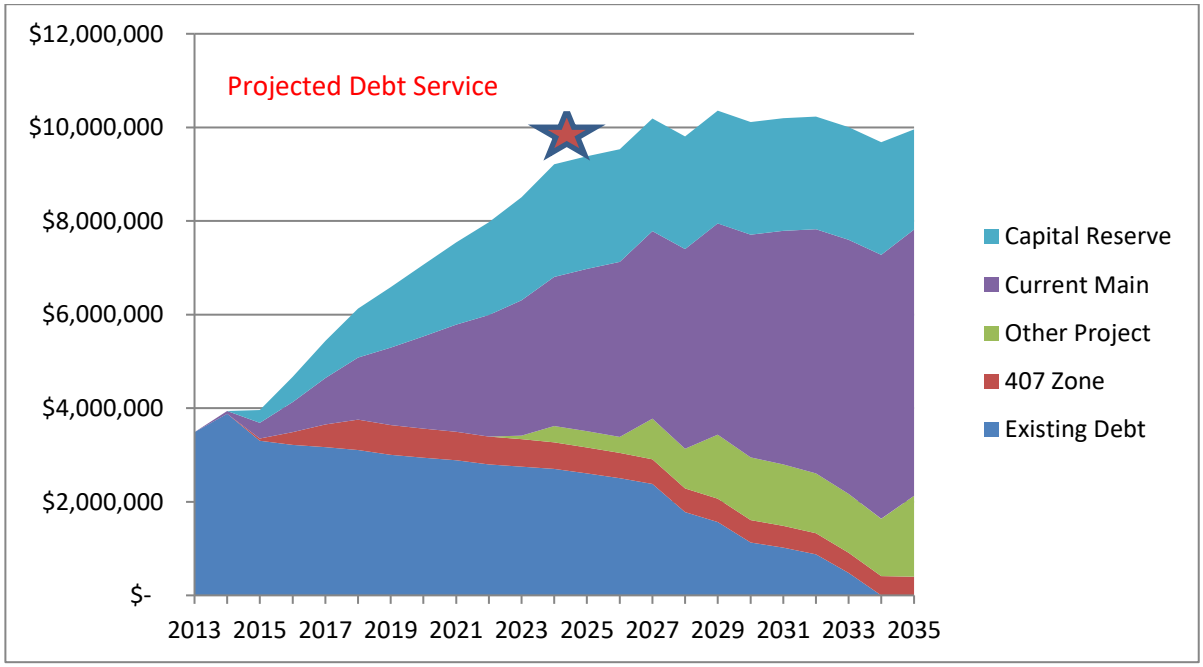
Long-Term Water Fund Target

The long-term water fund target was established in 2013. The projected 2027-2030 ratios are near the target percent through 2026. The years after 2026 are projected to be a couple percent higher but still below the 35% target.



Projected Water Debt

The Water Fund has significant future bond financing needs including completing the 407 zone system upgrades, main renewals and facilities upgrades. In 2011, the Board adopted the policy to double the investment in main renewal by incrementally increasing the amount spent by $500,000 until reaching an annual level of $4 million in 2016. Starting in 2014, an additional annual investment of $2 million was bonded to pay for main renewal and funded through the capital reserve. Other major projects include the installation of a new meter reading system and transmission line projects.



- The 2026 Budget requests $10 million of debt service, approximately $1M above the long-term plan
- The updated multi-year projection is for $15.3 million in 2030, approximately $5M above 2029 target. Staff is in process of updating infrastructure master plan and will be establishing a revised long-term financial target.

2027 to 2030 Financial Forecast (continued)

Projected Debt by Fund

Projected debt including proposed debt to finance the 5-year Capital Plan for next 20 years. Does not include the debt service related to the new North Windham Wastewater System: 30 year bond, up to $35 million being issued between 2026 and 2028.

	Water		Cape Elizabeth		Cumberland		Falmouth		Gorham	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$7,529,813	$3,371,705	$375,950	$149,336	$53,750	$51,453	$238,000	$26,307	$471,682	$58,990
2027	$8,507,453	$4,335,545	$625,950	$317,192	$127,500	$125,120	$238,000	$23,927	$506,332	$85,873
2028	$9,883,916	$5,220,253	$625,950	$313,138	$275,000	$223,718	$238,000	$21,547	$585,642	$149,746
2029	$10,617,705	$5,694,975	$726,200	$378,441	$325,000	$260,066	$238,000	$19,167	$509,387	$240,767
2030	$10,772,383	$5,873,963	$831,200	$437,502	$435,000	$334,014	$238,000	$16,787	$473,956	$238,811
2031	$11,224,515	$5,929,662	$921,200	$470,357	$545,000	$388,895	$238,000	$14,407	$556,038	$281,478
2032	$10,878,813	$5,494,212	$799,700	$440,339	$545,000	$366,776	$238,000	$12,027	$556,038	$264,872
2033	$10,424,757	$5,083,986	$791,700	$411,308	$545,000	$344,657	$238,000	$9,647	$556,038	$248,257
2034	$10,116,710	$4,661,089	$791,700	$382,446	$545,000	$322,539	$238,000	$7,267	$556,038	$231,641
2035	$9,599,361	$4,262,550	$791,700	$353,494	$545,000	$300,420			$556,038	$215,022
2036	$9,365,723	$3,884,010	$779,700	$324,525	$545,000	$278,301			$556,038	$198,401
2037	$9,192,134	$3,512,108	$779,700	$295,886	$545,000	$256,182			$556,038	$181,777
2038	$8,907,397	$3,147,728	$760,350	$267,316	$545,000	$234,064			$556,038	$165,148
2039	$8,712,397	$2,801,067	$760,350	$239,352	$545,000	$211,945			$540,638	$148,543
2040	$8,476,397	$2,458,004	$710,100	$211,430	$545,000	$189,826			$540,638	$132,064
2041	$8,391,397	$2,121,637	$648,200	$183,376	$545,000	$167,707			$540,638	$115,584
2042	$8,032,397	$1,790,436	$648,200	$156,424	$545,000	$145,589			$413,023	$99,324
2043	$7,857,397	$1,462,916	$619,450	$129,685	$545,000	$123,470			$413,023	$84,171
2044	$7,309,750	$1,143,655	$619,450	$104,103	$545,000	$101,351			$352,660	$69,258
2045	$6,984,750	$843,972								
Grand Total	**$182,785,171**	**$73,093,474**	**$13,606,750**	**$5,565,650**	**$8,846,250**	**$4,426,091**	**$2,142,000**	**$151,080**	**$9,795,922**	**$3,209,728**

	Portland		Westbrook		Windham-South		Total Principal	Total Interest
	Principal	Interest	Principal	Interest	Principal	Interest		
2026	$2,566,741	$898,135	$782,562	$138,759	$136,506	$16,995	$12,155,004	$4,711,681
2027	$3,426,741	$1,581,553	$857,487	$209,942	$139,431	$17,368	$14,428,894	$6,696,519
2028	$4,409,241	$2,223,879	$1,103,982	$398,651	$146,174	$26,316	$17,267,904	$8,577,248
2029	$4,738,247	$2,500,320	$1,379,068	$592,533	$110,343	$57,704	$18,643,949	$9,743,973
2030	$4,738,247	$2,414,508	$1,259,836	$583,667	$98,506	$55,672	$18,847,127	$9,954,924
2031	$5,155,637	$2,571,119	$1,437,325	$671,321	$105,435	$57,378	$20,183,149	$10,384,616
2032	$5,106,637	$2,406,909	$1,437,325	$630,809	$105,435	$54,035	$19,666,948	$9,669,979
2033	$5,106,637	$2,242,900	$1,437,325	$590,278	$105,435	$50,588	$19,204,892	$8,981,621
2034	$4,956,637	$2,079,738	$1,437,325	$549,742	$105,435	$47,121	$18,746,845	$8,281,583
2035	$4,956,637	$1,921,242	$1,437,325	$509,202	$105,435	$43,626	$17,991,496	$7,605,556
2036	$4,856,637	$1,762,198	$1,387,325	$468,781	$105,435	$40,106	$17,595,858	$6,956,323
2037	$4,346,900	$1,604,080	$1,387,325	$428,729	$105,435	$36,551	$16,912,532	$6,315,314
2038	$4,346,900	$1,449,579	$1,387,325	$388,729	$105,435	$32,947	$16,608,445	$5,685,511
2039	$4,321,900	$1,294,867	$1,244,025	$347,741	$104,135	$29,319	$16,228,445	$5,072,834
2040	$4,164,400	$1,139,249	$1,244,025	$309,103	$104,135	$25,676	$15,784,695	$4,465,353
2041	$4,078,300	$986,067	$1,244,025	$270,461	$104,135	$22,015	$15,551,695	$3,866,848
2042	$3,948,000	$833,093	$968,957	$232,295	$67,318	$18,504	$14,622,895	$3,275,664
2043	$3,688,000	$682,456	$968,957	$196,516	$67,318	$15,804	$14,159,145	$2,695,017
2044	$3,652,500	$534,042	$837,570	$161,259	$67,318	$13,104	$13,384,247	$2,126,772
2045							$6,984,750	$843,972
Grand Total	**$82,564,939**	**$31,125,936**	**$23,239,089**	**$7,678,520**	**$1,988,797**	**$660,828**	**$324,968,917**	**$125,911,306**

2027 to 2030 Financial Forecast (continued)

Strategic Goal Impact

In the next five years, the District is forecasted to spend over $413 million in operating expenses and $271 million in capital expenditures to meet our mission to protect public health, safety, and the environment by providing customers with high-quality, reliable and affordable water services. Below is an overview of some of the significant impacts spending the money will have on meeting our mission and strategic goals.

The list below identifies the priorities and impact of the projects and initiatives included in the 5-year plan.

Goal 1 –*Public Health and Safety*

Protect public health and safety by providing services that meet or exceed federal, state and local health, and safety standards.

Name	2026 to 2030 Impact
Federal Law: Lead/Copper Compliance	Full-time staff person completed the inventory of lead pipes in the sytem by the federal deadline of October 2024. Starting in 2025 and in the next 2 years, all galvanize pipes will be removed ($6.2M) and GPS location points of obtained customers to allow customers to review their line status on our website ($2.0M).
Portland WW East End Treatment Facility Upgrades	The aging plants is in the process of $20.1 million upgrade with an additional $23 million of investment planned in the next 5 years.
Biosolids Disposal Management	Staff began the process of creating a long-term strategy to deal with the disposal of biosolids including addressing the PFAS embedded in biosolids ($300k). The study will be completed in 2025 and with cooperation of state, local and private sector come up with a recommended solution. Since the solution has not been determined, no financial resources allocated in future years but could be significant.
Prioritize critical assets at SLWTF and optimize maint. plans	Upgrades to the 30-year old water treatment plant have begun and has over $29 million of investments over the next 5 years.

Goal 2 – Environmental Stewardship

Ensure the sustainability of natural resources by protecting the environment within our shared watersheds and service area.

Name	2026 to 2030 Impact
Windham North Windham	The Town on Windham identified the North Windham business area as needing a public sewer system. Construcition of the $73M project began in 2023 with a target date of completion of early 2026. In 2027, a conveyance project will connect the system to the local schools.
Watershed Protection - Continue $8M RCCP Grant	The fifth year of $8M RCCP Grant activities will be coordinated by the District and its partner Sebago Clean Waters. Beginning in 2024, the District will provide a grant to support the SCW program ($60K). PWD continues to allocate significant resources annually to protect the Sebago Lake Watershed ($1.4M). The Coalition's long-term goal is to protect from development and conserve an additional 35,000 acres of land over the next 15 years. By protecting the land, we retain the 'natural water filter' to maintain Sebago Lake's excellent water quality. Conserving and protecting land from development to maintain the water quality will continue to allow the District to avoid a federal requirement to construct a $150 million filtration plant.
Westbrook Wastewater Storage	A $16M 2026 project constructing a wastewater storage tank to capture rain water and reducing the level untreated wastewater may be required if alternative methods of reduction do not work.

2027 to 2030 Financial Forecast (continued)

Strategic Goal Impact

Goal 3 –Reliable & Sustainable Service

Provide services in a manner that is reliable and sustainable, so customers can depend on them.

Name	2026 to 2030 Impact
Cape WW Aeration Upgrade	Upgrade of the aging Cape Elizabeth's Treatment Facility Aeration system ($6.0M). The project will also protects the environment by reducint the amount of nitrogen returned to the environment.
Meter Reading Change Out Program	The current meter reading/meter system was installed almost 20 years ago. Starting in 2025, the meter reading system/meters will be replaced with an advance meter infrastructure system($30M) with scheduled completion in 2028.
Water Main Replacement Program	Continue replacing aging water mains ($59M) over the next 5 years.
WGW Treatment Plant Capacity Expansion Plan	A $300k study will be completed in 2025 reviewing the future wastewater flow coming from the Westbrook, Gorham and Windham areas to assure the Westbrook Regional Treatment Facility has adaquate capacity to treat.
Wastewater Pump Stations Upgrades	Over the next 5 years, 20 aging pump station and related piping throughout 6 wastewater communites will be upgraded ($14.9M) and will increase reliability of the system. The upgrade of the Keddy Mill pump station ($750K) will enable the elimination of 1 pump station and promote economic development in the South Windham area.
Sebage Lake Intake facilities	Water Emergency Storage Capacity ($12.8M) and Intake facilities replacement ($4.9M) will be considered to improve the reliablity of the water system.
Cybersecurity and Computer Backup	Continue the development of the computer system backup and response to a cybersecurity incident ($100k)

Goal 4 –High Value

Provide high value services, which requires engaging and understanding customer needs and priorities; balancing competing goals with the cost of services with customers' ability to pay.

Name	2026 to 2030 Impact
Master Plan (CWWSP)	In 2023, the process began to update the Comphensive Master Plan and will continue throughout the next several years. Over $4 million will be spent assessing asset conditions and developing a plan. A staff of two oversee this effort.
EAM Development Program	Work areas will continue the development and use of the recently install asset management system. A staff of two assists the operation staff in overseeing and developing the system.
Customer Satisfaction Survey response	A customer satisfaction survey was conducted. The survey indicated 97% of customers were at least satisfied with the District service. Results will be taken into consideration as we make changes including changes to our website and other customer service options. The next survey is budgetted for 2026.
Finance System Upgrade	Will review the options to upgrade or replace the current finance system will be explored ($600k). Focus will be on obtaining a system that could integrate with asset management system in a cost-effective manner.

Goal 5 –High-Performance and Supportive Work Environment

Maintain a safe work atmosphere that values diversity and inclusiveness, collaboration, engagement, and respect , while embracing continuous improvement and efficiency.

Name	2026 to 2030 Impact
Employee Succession Plan	With close to 17% of the work force in their 60's, management will continue to prepare the organization for the transistion.
Employee Satisfaction Survey Response	An Employee Satisfaction Survey was conducted last 2023. Survey results will be taken into consideration as we make changes.
Employee Engagement Activities	A volunteer employee team meets regulary to identify, plan and implement activities to encourage employees activities
Douglass Street Facility	Continue investments will be made into the office and other work areas to address work environment issues including HVAC system ($2.0 million), aggregate storage facility ($1.5 million) and other investments ($0.8 million).

2027 to 2030 Financial Forecast (continued)

Strategic Goal Impact

Forecast Impact on the District's Financial Health

Operating Budget. All Funds have been projected that revenues meet or exceed expenses for each year when accompanied by regular, modest rate adjustments. The table below indicates the operating and capital reserve forecasted balances at the end of the five years. Cumberland Operating has been depleted due to unexpected system repair. The 2026-2030 budgets have been increased to support unexpected expenses and if they don't occur, the unspent money will put into the operating contingency reserve.

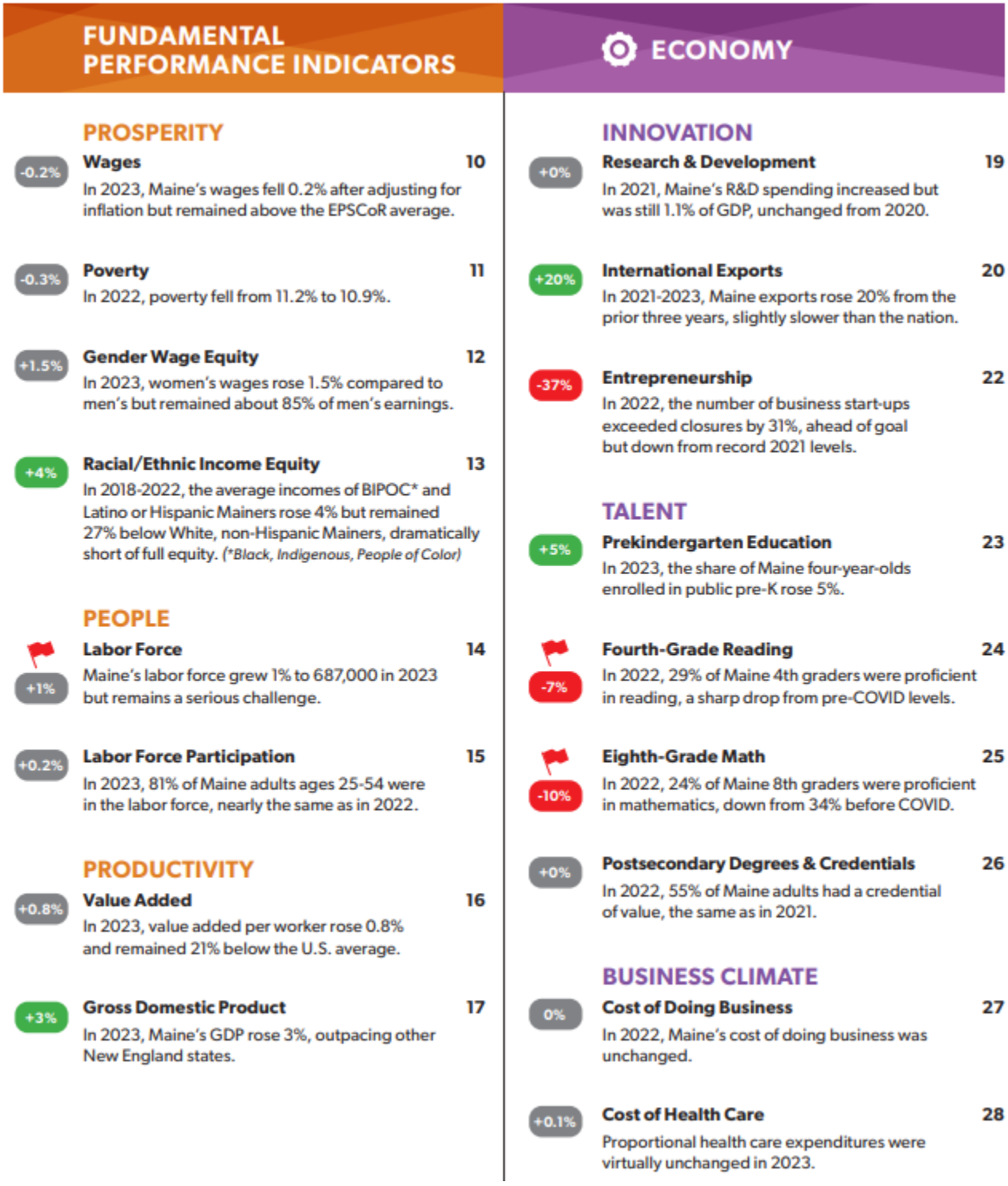
	Operating Contingency Reserve	Percent of Budget	Renewal and Replacement (Capital) Reserve
Water	$ 7,040,500	16%	$ 5,797,119
Wastewater:			
Cape Elizabeth	$ 617,175	16%	$ 261,418
Cumberland	$ 636	0%	$ 329,441
Gorham	$ 216,001	10%	$ 625,821
Portland	$ 5,781,579	21%	$ 3,354,631
Westbrook	$ 53,043	1%	$ 2,154,346
Windham (South Only)	$ 352,348	64%	$ 530,177

The capital investments are being paid for with a mix of bonds, primarily with a 20-year term, and current year revenues. The debt service burden does increase over the next 5 years with debt service between 29% to 49%. Cumberland's debt service is high to due significant debt service assessed by the Town of Falmouth for improvements at their treatment plant facility that services Cumberland along with significant upgrades by the District on Cumberland's pump station throughout the next five years. Wastewater fund's debt ratios are lower than target due to significant projects upgrading aging treatment and collection systems upgrades but all are providing sufficient revenues to pay debt.

	Debt Service - Percent of Budget	Debt Service Ratio
Target	**<35%**	**>125%**
Water	34%	144%
Wastewater:		
Cape Elizabeth	37%	116%
Cumberland	49%	117%
Gorham	35%	120%
Portland	29%	121%
Westbrook	32%	107%
Windham (South Only)	29%	130%

Maine Measures of Growth 2024 Scorecard

The Maine Economic Growth Council updates Measures of Growth Report which tracks 25 indicators that provide a snapshot of how Maine's economy is faring. The full report is located here - https://www.mdf.org/economic-policy-research/measures-of-growth-report /).



Why is this of significance to Portland Water District? Ability to hire new skilled employees will be a challenge in the future. Cost of doing business and living in Maine is high, which might inhibit the ability to continue to increase water rates. Electricity costs is a significant cost for the District and is relatively high.

Maine Measures of Growth 2024 Scorecard

Cost of Energy 29
+13%
The price of industrial electricity rose 13% in 2023, in contrast to a decline nationwide.

State & Local Tax Burden 30
0%
In 2021, Maine's tax burden remained unchanged at 11.7%.

COMMUNITY

INFRASTRUCTURE

Internet Connectivity 32
+3%
In 2024, 89% of Maine locations have either average or broadband internet, up 3%.

Transportation 33
+5%
In 2023, 72% of Maine roadways were rated good or fair.

Housing Affordability 35
+7%
In 2023, 79% of households were unable to afford the median-priced home, up from 72%.

HEALTH & SAFETY

Safety 36
+6%
Maine's crime rate rose 6% in 2022 but remains one of the very lowest in the nation.

Physical Wellness 37
+1.8%
About 2/3 of Maine adults are overweight or obese.

Mental & Behavioral Health 38
+4%
In 2021-2022, the percentage of children with a mental and/or behavioral condition rose 4%.

Health Insurance Coverage 39
-1%
Maine's health insurance coverage remains above the U.S. average.

Food Security 40
+1%
In 2021-2023, the share of Mainers experiencing food insecurity rose by almost one percentage point.

ENVIRONMENT

Air Quality 43
+15 days
In 2023, there were 39 moderate air quality days, 15 more than in 2022.

Water Quality 44
0%
In 2022, Maine maintained its excellent water quality rating.

Sustainable Forestlands 45
-4%
In 2022, the 10-year growth-to-removal ratio fell 4% to 1.51 but remained above the sustainability goal.

Greenhouse Gas Emissions 46
+1.4%
From 2020 to 2021, GHG emissions rose 1.4% but still shows major progress toward the long-term goal.

Gold Stars and Red Flags are determined by consensus of the Growth Council based on consideration of the data and the experienced perspective of Council members. The general criteria are:

Exceptional Performance
Very high national standing and/or established trend toward significant improvement.

Needs Attention
Very low national standing and/or established trend toward significant decline. The indicator may show improvement but is still viewed as needing attention.

Progress Symbols reflect movement from year to year and/or recent trends toward or away from the benchmarks established by the Council. The general criteria are:

Movement toward the benchmark since the last available data.

No significant movement relative to the benchmark since the last available data, or no new data.

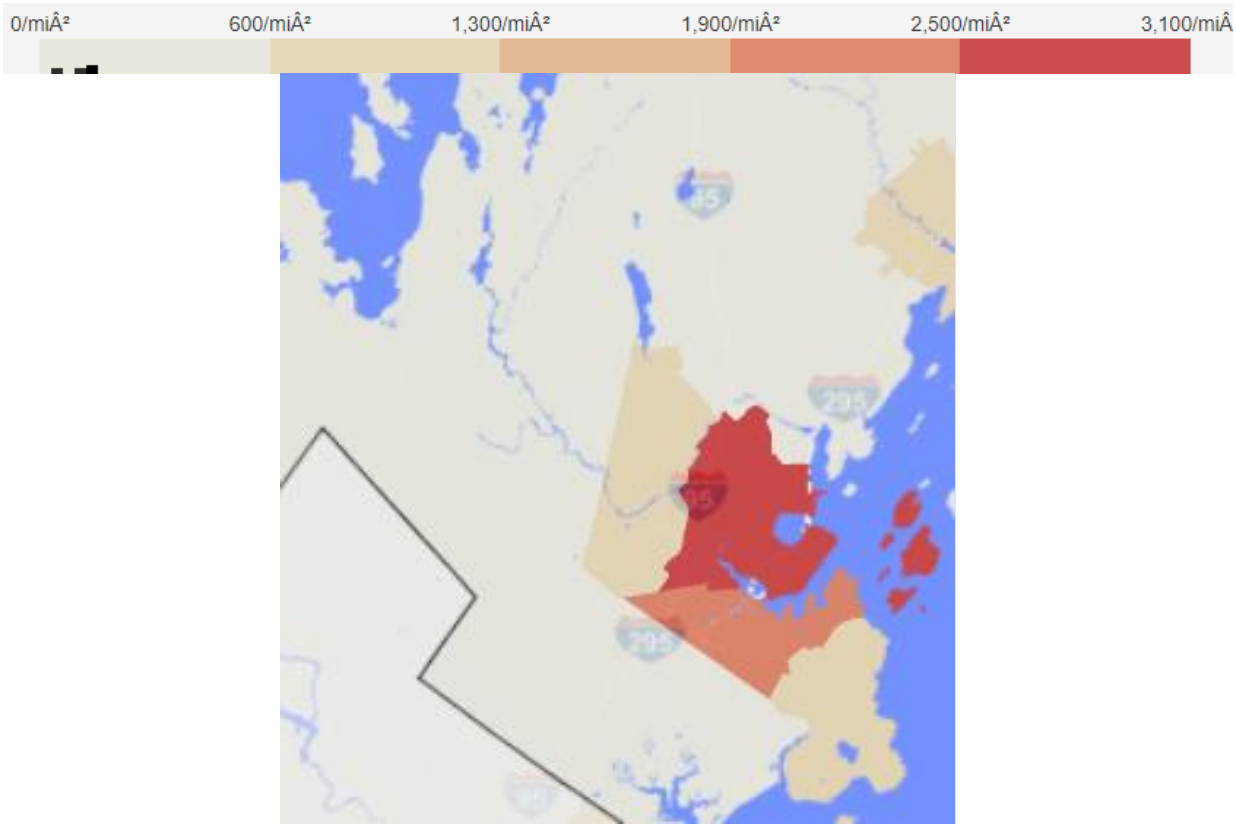
Movement away from the benchmark since the last available data.

Population Change and Density

Maine is a relatively rural state with low population density. Growth has been modest with 8% growth in the past 10 years. Cities (red area) are more dense in population however in the past 10 years the towns have grown at a faster pace than the city population. As the population spreads out, we need to make sure our infrastructure supports their water needs. One example is a series of capital projects in the 407 zone (Windham/Gorham) area (see Capital Expenditure Section – Water Program 307 – almost $18 million of projects).

2020 vs 2010

City/Town	2020 Population	2010 Population	Increase-#	Increase-%
Members:				
Cape Elizabeth	9,535	9,015	520	6%
Cumberland	8,473	7,211	1262	18%
Falmouth	12,444	11,185	1259	11%
Gorham	18,336	16,381	1955	12%
Portland	68,408	66,194	2214	3%
Scarborough	22,135	18,919	3216	17%
South Portland	26,498	25,002	1496	6%
Westbrook	20,400	17,494	2906	17%
Windham	18,434	17,001	1433	8%
Raymond	4,512	4,436	76	2%
Total	209,175	192,838	16337	8%
Non-Member:				
Standish	10,244	9,874	370	4%
Total Population in Communities Served	219,419	202,712	16707	8%



Portland Water District Rate Sheet Summary

A summary of Portland Water District's Water Rates and Municipalities' Sewer Rates as of July 1, 2024 is presented below. Water and Sewer is billed based on actual water consumption for all communities except Falmouth Wastewater customers. The chart shows the typical usage by the number of occupants in the household.

PORTLAND WATER DISTRICT RATE SHEET 07.01.25

Typical monthly consumption and charges for Residential users with 5/8' meter on daily usage of 60 gallons per person

Usage is rounded to nearest hundred cubic feet (hcf). 1 HCF = 748 gallons.

WATER RATES				
Effective Date			01/01/25	
# OF PEOPLE	GALLONS = HCF		MEMBERS	NON-MEMBERS
1	1,800 =	2	15.10	17.39
2	3,600 =	5	24.16	27.86
3	5,400 =	7	30.20	34.84
4	7,200 =	10	39.26	45.31
5	9,000 =	12	45.30	52.29
6	10,800 =	14	51.34	59.27
7	12,600 =	17	60.40	69.74
8	14,400 =	19	66.44	76.72
9	16,200 =	22	75.50	87.19

SEWER RATES						
07/01/24	11/01/24	07/01/25	07/01/25	01/01/22	03/01/24	01/01/25
PORTLAND	*CUMBERLAND*	*SOUTH PORTLAND*	*CAPE ELIZABETH*	*WESTBROOK*	*WINDHAM*	*GORHAM*
26.00	56.64	14.76	63.31	20.46	51.00	27.78
65.00	78.84	36.90	82.87	43.65	51.00	52.05
91.00	93.64	51.66	95.91	59.11	71.40	68.23
130.00	115.84	73.80	115.47	82.30	102.00	92.50
156.00	130.64	88.56	128.51	97.76	122.40	108.68
182.00	145.44	103.32	141.55	113.22	142.80	124.86
221.00	167.64	125.46	161.11	136.41	173.40	149.13
247.00	182.44	140.22	174.15	151.87	193.80	165.31
286.00	204.64	162.36	193.71	175.06	224.40	189.58

WATER RATES	Min Charge includes 1 HCF	Per additional HCF 2-30 HCF	Per additional HCF 31-100 HCF
MEMBERS	12.08	3.02	2.85
NON-MEMBERS	13.90	3.49	3.30

Lifeline Water Rate (Reduction in Monthly Minimum Charge)	Minimum includes 1 HCF
MEMBERS	3.02
NON-MEMBERS	3.49

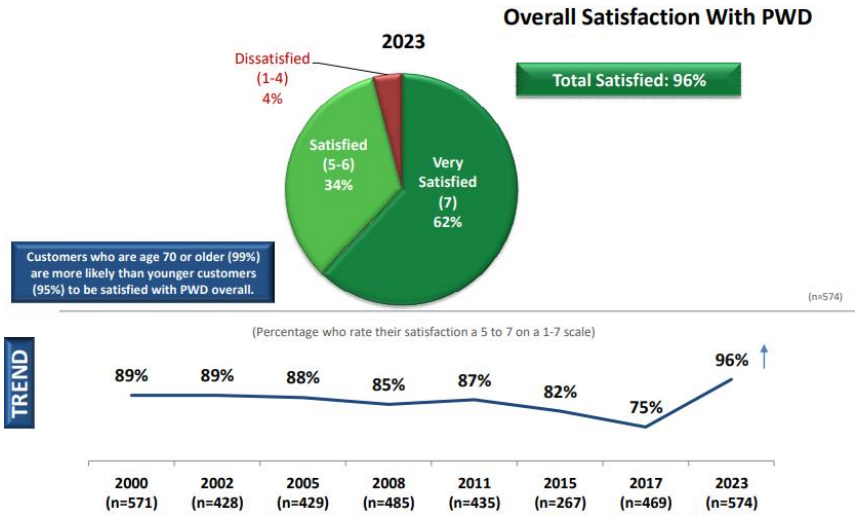
SEWER RATES	Min HCF	MIN CHARGE	HCF
PORTLAND	1	13.00	13.00
CUMBERLAND	0	41.84	7.40
SOUTH PORTLAND	1	7.38	7.38
CAPE ELIZABETH	1	56.79	6.52
WESTBROOK	1	12.73	7.73
GORHAM	1	19.69	8.09
WINDHAM	5 hcf per unit	51.00	10.20
FALMOUTH eff ***07.01.2025***	RATE PER LIVING UNIT	Commercial Fixtures > 17	SCHOOLS
	$56.38 x # of units **(Residential)**	($56.38 x # of units) + (# of fixtures - 17 fixtures x $2.66) **(Com'l combination of fixtues**	$46.98 for every 15 students **(Schools)**

Municpal Contacts for Sewer	
Ben Pearson	874-8843
Pam Bosarge	829-2207
Colleen Mitchell	767-7675
Ben McDougal	799-5251
Eric Dudley	854-9105 x222
Freeman Abbott Laurie Nordfors	222-1608 222-1675
Barry A. Tibbetts	892-1907
Beth Pauls	781-4462

Note: These are the most common sewer rates, but this is not a complete list.

Customer Satisfaction Survey

A periodic customer satisfaction survey is conducted. The overall result of the 2023 survey were strong and improved since the last survey with 96% of customer as least satisfied with the District. The 2026 budget includes funding to conduct a new survey.



Key Findings

Overall satisfaction with PWD is very high and has increased since the organization's most recent customer survey in 2017.

- Almost all surveyed customers are satisfied with PWD overall (96%), representing a new high.
  - Satisfaction with PWD is higher than satisfaction with other tested utilities or service providers.
- In addition, customers are almost universally satisfied with the reliability (99%) and quality (96%) of their water from PWD, and nine out of ten are satisfied with PWD's wastewater service overall (90%).
- Huge majorities also believe the water they receive from PWD is safe (93%), colorless (97%), odor-free (93%), good tasting (92%), and delivered with adequate pressure (92%).
  - Two out of three agree that PWD responds quickly to emergencies (64%), and half agree that the organization provides advance alerts about planned shut-offs (52%). While customers are more likely to praise PWD's performance in other areas of service, given the perceived reliability of PWD and the fact that many do not have a firm opinion about PWD's performance in planned or emergency outages, these ratings likely reflect a lack of experience with these issues as a customer of PWD.
- Many customers are also satisfied with the price of their water (78%) or the overall value of PWD's services (70%). Eight out of ten believe PWD provides accurate bills (79%) – an increase over recent waves of the survey.
  - Fewer who use PWD for wastewater service are satisfied with the price of those services (62%).

Communication also appears to be a strength of the organization.

- Eight out of ten customers rate the amount of communication they receive from PWD as *about right* (82%), and almost none rate the amount of communication they receive as *too much* (<0.5%) or *too little* (4%).
- Another eight out of ten believe the organization keeps customers informed (79%), and seven out of ten believe the organization is easy to reach (72%).

PWD also enjoys a strongly positive image among its customers.

- Majorities believe PWD serves the public well (81%) or view the company as experienced (71%), well-run (65%), or trustworthy (60%).
- Many would also describe the organization as safe (69%) or reliable (67%).

PWD's online services are particularly popular; phone-based services are less popular.

- Seven out of ten surveyed customers currently use PWD's paperless billing (72%) or online bill payment systems (70%), and six out of ten use online auto payments (60%).
- In contrast, no more than one out of ten customers use account information by phone (8%), pay-by-phone (6%), or pay-by-text (6%) services. Importantly, this low usage is not necessarily a result of low awareness – usage of these services is low even among customers who are aware of them.
- Email is, by far, the preferred form of communication about account status, billing, water testing, construction, and information about PWD. Many would also like to receive emails about service interruptions, though text messages are also a popular way to receive information about water delivery issues.

Proposed Board of Trustees' Orders and Resolutions

Portland Water District
From Sebago Lake to Casco Bay

BOARD OF TRUSTEES / AGENDA ITEM SUMMARY

Agenda Items:	
Date of Meeting:	November 24, 2025
Subject:	Proposed Budget Orders
Presented By:	Scott Firmin, General Manager

The Administration and Finance, Operations and Planning Committees reviewed the 2026 Budget and CIP for which they have jurisdiction. Below are the recommended motions to be considered at the regular meeting.

Wastewater Assessment and Billing Service Fee
The proposed motion accepts the 2026 budget and authorizes billing the municipalities for wastewater and billing services.

Order 25-027

ORDERED that the 2026 Budget and Wastewater Assessments as presented by the General Manager at the October 27,2025 Regular Board meeting are accepted and adopted and shall be filed with the minutes of this meeting; and pursuant to Section 12 of the District's Charter, to assess for 2026 the participating municipalities for wastewater related costs as follows:

Town of Cape Elizabeth	$ 2,607,936
Town of Cumberland	$ 1,544,256
Town of Falmouth	$ 314,112
Town of Gorham	$ 1,756,356
City of Portland	$ 18,270,780
City of Westbrook	$ 4,232,532
Town of Windham	$ 1,651,332

and to assess non-participating municipal corporations for billing-related costs as follows:

City of South Portland	$ 265,368
Scarborough Sanitary District	$ 23,328

Water Rates, Terms and Condition and Non-Tariff Services Fees

The proposed motions to update the rates and fees assessed to customers.

Water Rates

The 2026 Budget assumes an average water rate increase of 7.4%. The proposed motion authorizes the specific rates to be adopted.

Order 25-028

ORDERED that the final rate schedule for the water rate adjustment, hereto and incorporated herein by reference, are hereby adopted with an effective date of January 1, 2026.

Water – Terms and Conditions (T&C)

The T&C outlines the water business practices and fees. The proposed motion updates the fees for current costs. Because the District was granted a waiver from the Public Utilities Commission from rate-related filings, the T&C changes need only Board approval.

Order 25-029

ORDERED the revisions to the Portland Water District's Terms & Conditions of water service, hereto and incorporated herein by reference, are hereby adopted with an effective date of January 1, 2026.

Non-Water Tariff Services

The fee schedule was last amended in November 2025. The proposed schedule is amended reflecting updated fees to current costs.

Order 25-030

ORDERED the revision to the Fee Schedule for Non-Water Tariff Services, hereto and incorporated herein by reference, is hereby adopted with an effective date of January 1, 2026.

Capital Budget and Related Bond Reimbursement Motions

The motion accepts the proposed capital improvement plan and authorizes staff to implement the 2026 projects within the restrictions stated below and in compliance with the purchasing policy guidelines.

Order 25-031

ORDERED: The 2026-2030 Capital Improvement Plan is hereby adopted and the General Manager is authorized to solicit bids or proposals for the 2026 projects; excepting CIP# 182, project 3241\North Windham Wastewater system and to authorize the General Manager to award contracts for approved projects to the lowest bidder if the bid is within the project budget.

BE IT FURTHER ORDERED: The General Manager shall solicit bids or proposals and partner with municipalities, MDOT, and developers for the replacement and extension of water mains, services, valves and hydrants as outlined in the Water Distribution Systems Program and to authorize the General Manager to award and enter into contracts if the bid or partnering proposals are within the overall program budget.

BE IT FURTHER ORDERED: The General Manager shall solicit bids or proposals as outlined in the Sebago Lake Treatment Plant Water Facilities Program and Portland East End Wastewater Treatment Program in table 1 and to authorize the General Manager to award and enter into contracts if the bid or partnering proposals are within the overall program budget. The Design-Build Method is authorized for the procurement of engineering services for the Water Facilities and Wastewater Treatment programs listed below, pursuant to the District's Purchasing Policy.

Table 1	2026
Water Facilities Program	$13,900,000
3007 STW01- Intake Screening Upgrade	$450,000
3210 STW01 - Chemical Storage Facilities Upgrades	$5,450,000
3211 STW01 - Windham 510 Pump Upgrades	$1,500,000
3340 STW01 - Standish 540 Pumping Upgrade	$150,000
3346 STW01 - Instrument and actuators upgrade	$350,000
3372 STW01 - Ozone Generator Renewal	$6,000,000
WW Treatment	$5,800,000
3204 POS01 - Dewatering & Solids Handling System Upg.	$5,000,000
3324 POS01 - Grit Removal Upgrade	$100,000
3337 POS01 - EEWWTF Sec. Clar. Dome Support Replacement	$700,000
Grand Total	**$19,700,000**

In compliance with Internal Revenue Service (IRS) regulation, an 'intent to borrow' motion must be approved by the Board before expenditures are incurred on a project that may be financed with tax-exempt financing. Resolution 25-XX indicates the intent to borrow motions for all funds. Before a bond is actually authorized or issued, a public hearing will be held. Subsequent to the hearing, the Board will consider authorizing the bond.

Resolution 25 - 015

RESOLVED the Board of Trustees hereby declares its intent to issue debt to reimburse costs incurred by the District for water fund, Cape Elizabeth, Cumberland, Portland, Westbrook, Gorham and Windham wastewater funds projects identified in the 2026 CIP. The full form of the resolution is attached hereto and incorporated herein by reference, and shall be part of the minutes of this meeting.

Resolution 25-015
DECLARATION OF OFFICIAL INTENT PURSUANT TO TREASURY REGULATION §1.150-2

WHEREAS, the Portland Water District (the "Issuer") intends to proceed with the projects described in Section 2 below (the "Projects"); and

WHEREAS, the Issuer intends to finance some or all of the costs of the Projects through the issuance of tax-exempt bonds or notes in anticipation thereof; and

WHEREAS, the Issuer may incur certain of the costs of the Projects prior to the issuance of such bonds or notes and the Issuer expects to be reimbursed from the proceeds thereof; and

WHEREAS, Treasury Regulation §1.150-2 requires that the Issuer declare its official intent to reimburse itself for such expenditures with the proceeds of such bonds or notes.

NOW, THEREFORE, the Issuer does hereby declare its official intent as follows:

1. **Declaration of Intent.** The Issuer reasonably expects to reimburse itself for expenditures made on the Projects with the proceeds of tax-exempt bonds or notes in anticipation thereof to be issued by the Issuer to finance the costs of the Projects in the maximum principal amount of $82,760,000.

2. **General Description of Property to which Reimbursement Relates.** The following is a reasonably accurate general functional description of the type and use of the property with respect to which reimbursements will be made:

Water Fund CIP Projects

- Construction or installation of new water mains, valves, hydrants, services and meters;
- Acquisition of vehicles and related equipment;
- Renovation of various water facilities, including the Sebago Lake Treatment roof, ozone generator and chemical storage facilities;
- Acquisition and installation of various computer and other IT-related equipment; and
- Building improvements at the Douglass Street facilities including but not limited to the HVAC system and roof.

Cape Elizabeth Wastewater Fund CIP Projects

- Renovation of the Cape Elizabeth Treatment Facility's aeration and clarification system; and
- Replacement of obsolete assets at various pump stations.

Cumberland Wastewater Fund CIP Projects

- Replacement of obsolete assets including the Tuttle Road pump station and force main.

Portland Wastewater Fund CIP Projects

- Renovation, repair and replacement of machinery and equipment and facilities at the East End and Peaks Island Wastewater Treatment Facility, including but not limited to projects related to the dewatering & solids handling system, HVAC upgrades and primary clarifier equipment; and
- Replacement of obsolete assets, machinery and equipment or installation of new machinery and equipment and force mains at various pump stations, including but not limited to the India Street pump stations.

Westbrook, Gorham and Windham Wastewater Funds CIP Projects

- Construction and equipping of a new wastewater treatment plant and related infrastructure in the North Windham area of Windham,
- Construction of a combined sewer overflow storage conduit, and
- Renovation, repair and replacement of machinery, equipment and facilities at the Westbrook Regional Treatment Plant and various pump stations in Gorham, Westbrook and Windham.

3. Public Availability of Official Intent. This Declaration of Official Intent shall be maintained as a public record of the Issuer.

4. Treasury Regulations. This is a declaration of official intent pursuant to the requirements of Treasury Regulations § 1.150-2.

5. Authority for Declaration. This declaration is adopted pursuant to the following action of the Issuer: Resolution adopted by the Portland Water District Board of Trustees.

Glossary/Acronyms

Term	Description
407 Zone	A water pressure zone, supported by pump stations and water tanks, that is at an elevation above the District's water source (Sebago Lake).
ABC Project	ABC stands for "Asset, Billing & Customer Relations". It is made up of two parts: the Cayenta Billing and Central Square Asset Management projects.
Accurate bill index	The ratio of correct read adjustments on accounts to the total of all accounts.
Accrual Basis	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at the time)
AED	Automated external defibrillator
AL	Aluminum
AMaP	Asset Management and Planning group, consisting of Engineering and Environmental Services
Amortization	The write-off of costs that has a financial benefit exceeding 1 year but is not a capital expenditure. The write-off period is determined based on an estimate of asset's useful life.
AMR	Automated Meter Reading
Asset Information Management (AIM) System	Computerized asset identification system used to document all asset maintenance schedules / procedures from day of acquisition to disposal.
AWWA	American Water Works Association
BOD	Biochemical Oxygen Demand - a measure of organic material in the influent / effluent of the wastewater system expressed in lbs./ day
Bond	A written promise to pay (debt) a specified sum of money (called principal) at a specified future date (called the maturity date(s)) along with periodic interest payments at a specific percentage of principal (interest rate).
Booster Station	Water pump station
Capital Expenditure	Expenditures for a physical asset that exceeds $25,000 and has a useful life of greater than 5 years or extends the useful life of an existing asset for more than 5 years.

Glossary/Acronyms

Term	Description
Cayenta Billing Project	Current project to update/replace the District's billing and customer service information system.
CMAR	Construction Manager at Risk
CCTV	Closed Circuit Television
Central Square Asset Management Project	Current project to update/replace the District's asset management and computerized maintenance management system (CMMS).
CEWWTF	Cape Elizabeth Wastewater Treatment Facility
CMMS	Computerized maintenance management system
CMP	Acronym for Central Maine Power, electricity provider
Combined Sewer Overflow (CSO)	CSO's are a part of a combined sewer system that contains both sanitary waste and storm water. Under high flow events, generally due to wet weather that exceed the sewer system's capacity, CSO's will discharge excess flows into nearby bodies of water.
CPE	Comprehensive Plant Evaluation
CRM	Customer relationship management
Cross Connection Fees	Fees collected for work relating to the inspection of water backflow devices.
Cryptosporidium	A one cell parasite that originates from the feces of infected animals and humans that can cause gastrointestinal illness.
Customer Activation Fees	Fees charged customer if a new billing account needs to be created; typically when a customer moves into a new home.
Customer Connection Fees	Applications fees charged to customers requesting to install a new water main, service line or meter.
Customer Penalties	Disconnection fees charged to customers for non-payment of services.
CWSSP	Comprehensive Water System Strategic Plan
CWWMP	Comprehensive Wastewater Management Plan
Deferred Costs	Costs that have been incurred for a purpose that has a beneficial period in excess of one year but does not culminate into a capital expenditure. These costs are normally written-off to operating expense over the estimated useful life of the item.
DEP	Department of Environmental Protection, State of Maine

Glossary/Acronyms

Term	Description
Depreciation	The write-off of an asset based on the decrease in value of property over its estimated useful life.
DHHS	Department of Health and Human Services
EEWWTF	East End Wastewater Treatment Facility
Enterprise Fund	A proprietary fund used by governments to account for business-type activities. Such a fund is appropriately used for operations that are financed and operated in a manner similar to private business enterprise where the intent is that the costs be financed or recovered primarily through user charges.
EPA	Environmental Protection Agency, Federal Agency
ERP	Emergency Response Plan
FEMA	Federal Emergency Management Agency - a federal agency that provides financial assistance after declared national disasters.
Fire Service Outage Index	Standard to monitor hydrants returned to service within 3 business days.
Force Main (Sewer)	Sewer force mains are necessary when gravity flow is not sufficient to move water runoff and sewage through a gravity line. Force mains move wastewater under pressure by using pumps or compressors located in lift stations.
Fouling	Settlement, and sometimes the growth, of undesired materials on solid surfaces in a way that reduces the efficiency of the affected part.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and /or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
GBT	Gravity Belt Thickener
Generally Accepted Accounting Principal (GAAP)	Uniform minimum standards of, and guidelines for, external financial and reporting. They govern the form and content of basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. The primary authoritative statements on the application of GAAP to local governments are Government Accounting Standards Board pronouncements (GASB).
HCF	Hundred Cubic Feet- the standard measure used for billing water usage, 1 HCF is equal to 748 gallons of water, 1 cubic foot of water is equal to 7.48 gallons.
Hydrogeological	Adjective of hydrogeology that means the branch of geology dealing with the waters below the earth's surface and with the geological aspects of surface waters.
Industrial Pretreatment Program (IPT)	A program responsible for permitting and monitoring industrial sewer customers who discharge significant quantities of non-domestic wastewater to the collection system to ensure their activities do not impact our operation or the receiving waters.

Glossary/Acronyms

Term	Description
I/I	Abbreviation for Infiltration and Inflow. Inflow and infiltration are terms used to describe the ways that groundwater and storm water enter the sanitary sewer system. Inflow is water that is dumped into the sewer system through improper connections, such as downspouts and groundwater sump pumps. Infiltration is groundwater that enters the sewer system through leaks in the pipe.
Interest from Customers	Late fees charged to past due balances. An account is considered delinquent 25 days after the bill is mailed to customer.
Jobbing Revenue	Revenue for work performed by District employees which is billable to outside parties.
LOTO	Lockout tag-out
LOX	Liquid Oxygen, LOX is used by the District in the production of ozone which is used in the water treatment process
LTD	Long Term Debt
MCL	Maximum contaminant level
MDOT Cash Reserve	Funds received from Maine Department of Transportation from sales of land to be reserved for future land purchases.
MEANS	Main Extension and New Services program
MGD	Acronym for million gallons per day (Mgal/d). Measures rate of flow of liquid.
MMBB	Maine Municipal Bond Bank
MPLS	Multiprotocol Label Switching
NFPA 70E	National Fire Protection Association standard for electrical safety in the workplace.
NWWWTF	North Windham Wastewater Treatment Facility
Ozone	A gas formed by electrical discharge in air used as an oxidizing, deodorizing and bleaching agent in the purification of water.
PFAS	Per- and polyfluoroalkyl substances (PFAS) are a group of man-made chemicals potentially impacting the District's wastewater biosolids.
PI	Plant Information - a database used to automatically compile performance information on a specific asset.
PIWWTF	Peaks Island Wastewater Treatment Facility
PLC	Programmable logic controller is an industrial computer control system that continuously monitors the state of input devices and makes decisions based upon a custom program to control the state of output devices.

Glossary/Acronyms

Term	Description
PPB	Parts per billion
PDB	Progressive Design Build
Proprietary Funds	Accounting funds established to separate assets and operational costs based on the type of system (i.e. Water or Wastewater) or Wastewater
PRTG	Paessler Router Traffic Grapher, refers to network monitoring software
PS	Pump Station
PUC	Public Utilities Commission, a State of Maine agency charged with regulating utilities.
Quasi-municipality	Independent government entity as defined by state law. It has many of the responsibilities and rights of a typical governmental entity.
R&R Multi-fund Assets	Assets utilized by all funds and paid for by allocations to the funds (i.e. computers, meters, administrative office space).
R&R	Renewal and Replacement Funds, a cash reserve created to fund smaller capital projects.
Sanitary Sewer Overflows (SSO)	Sewer systems that contain only sanitary flows that may discharge directly into water bodies without being treated.
SBITA	Subscription-Based Information Technology Arrangement, which is a contract that gives a customer the right to use a vendor's IT software or services for a set period of time. This item is governed by Government Accounting Board Statement (GASB) 96.
SCADA	Supervisory Control and Data Acquisition
SDS	Safety data sheets
SLWTF	Sebago Lake Water Treatment Facility
SOP	Standard operating procedure
Spatial Scheduling	Use of the district's geographic information system to schedule customer appointments on a daily basis to best utilize manpower and vehicle usage.
SRF	State Revolving Fund- Maine Municipal Bond Bank program for long-term
STD	Short Term Debt
SU	Standard units of measuring pH with a range of 1 - 14.
Sub-meters	Meters installed to measure water that will not be returned to the sewer system for disposal. This water may be used for irrigation purposes or other outside use and therefore should not be included in the calculation of wastewater disposal charges.
SWTR standards	Surface Water Treatment Rules
TCR samples	Total Coliform Rule
10th Percentile Chlorine Residual	Minimum residual found in water samples approximately 90% of the time.

Glossary/Acronyms

Term	Description
TIF	Tax Increment Finance – a designated municipal fund established to fund structural improvements
TPS	Thickened Primary Sludge
Tropic State Index	Calculated measure of lake productivity with clear, clean water as the desired result. Range of less than 30 to greater than 100 with the lower the number, the better the results.
TSS	Total Suspended Solids – a measure of suspended material in the influent / effluent of the wastewater system expressed in lbs. / day
Unaccounted for Water	Water not measured by metered flow such as fire service use, main leaks,
UV	UV stands for Ultra Violet. UV water or wastewater treatment systems use special lamps that emit UV light of a particular wavelength that have the ability, based on their length, to disrupt the DNA of micro-organisms.
WAS	Waste(water) Activated Sludge
Water Outage Index	Index of the ratio of customer outage hours/million hours available. Customer outage hours are computed by taking the # of customers without water service times the number of hours the outage lasts. The hours available is derived by taking the number of customers times number of days
Watershed	A stretch of high land dividing the areas drained by different rivers or river systems into Sebago Lake.
Watershed Reserve	PUC allowed reserve of Water revenue to be used for future land purchases to protect PWD's watershed.
Weighted average unit price	Total cost of a product divided by the total product units
WEWWTF	Westbrook/Gorham/Windham Regional Treatment Facility
WIMS	Water information management solution (software)
WWPS	Wastewater Pump Station
WTF	(Drinking) Water Treatment Facility
WWTF	Wastewater Treatment Facility