

# Water Supply District of Acton

693 MASSACHUSETTS AVENUE  
P.O. BOX 953  
ACTON, MASSACHUSETTS 01720

TELEPHONE (978) 263-9107

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## Board of Water Commissioners

### Meeting Agenda

Monday, January 14, 2019 @ 7:30 PM

- **Comments from Citizens**
- **Approve minutes of December 10<sup>th</sup> meeting**

#### **OLD BUSINESS:**

- Review DRAFT FY '20 Budget and proposed Annual Meeting Warrant
- Update on pilot study for the Conant I & II wells treatment technology

#### **NEW BUSINESS:**

- Re-appointment of Matt Mostoller as the District's representative to the Water Resources Advisory Committee (WRAC)
- Actuarial valuation of Other Post-Employment Benefits (OPEB)
- Commissioners Annual Report for 2018

**Executive Session:** To discuss strategy with respect to potential litigation in the case of Town of Concord vs. Town of Littleton, as an open meeting may have a detrimental effect on the litigating position of the District.

# DRAFT

Board of Water Commissioners  
Meeting Minutes  
693 Massachusetts Avenue, Acton MA  
Monday, December 10, 2018

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## AGENDA

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### A. Comments from Citizens

### B. Approve Minutes of November 19<sup>th</sup> and December 3<sup>rd</sup>, 2018 Meetings

### C. OLD BUSINESS:

1. Review DRAFT Fiscal Year '20 Budget and Proposed Warrant Articles.
2. Update on Status of the District's Lease with Baldco, Inc.

### D. NEW BUSINESS:

Any agenda item(s) which did not come to the attention of the Board of Water Commissioners 48 hours prior to the meeting and were not reasonably anticipated.

**Executive Session:** To discuss strategy with respect to potential litigation in the case of Town of Concord vs. Town of Littleton, as an open meeting may have detrimental effect on the litigating position of the District.

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### Present at Tonight's Meeting:

Commissioners: Ronald Parenti (Chair), Stephen Stuntz, Erika Amir-Lin  
District Manager: Chris Allen  
District Counsel: Mary Bassett  
Environmental Manager: Matthew Mostoller  
Commissioner's Secretary: Lynn Protasowicki  
Green Acton: Lucy Kirshner

Citizens: Dr. John Blute - 11 Briar Hill Road

The Board of Water Commissioners meeting was called to order at 7:30 PM on Monday, December 10, 2018 at the Acton Water District office by Mr. Parenti.

### A. Comments from Citizens

Lucy Kirshner spoke on Kim Kasten's behalf both members of Green Acton. They just wanted to make sure that the District was aware of the Littleton vs Concord lawsuit regarding Nagog Pond. The Commissioners responded that they were well aware of it and will be having an executive session at the end of tonight's meeting to discuss further.

Dr. Blute spoke and stated that he is developing an interest in the water in Acton. He has some questions: (1) has there ever been a study done in Acton school system looking at the levels of lead and other contaminants in the drinking fountains? Mr. Mostoller responded that yes, two years ago every faucet, drinking fountain and sink was sampled done through partnership with MassDEP, EPA and the school system.

# DRAFT

(2) Has the District ever looked at the levels of hormones in the water supply? Mr. Mostoller responded that not hormones specifically. Dr. Blute wanted to also know about medication disposal. Mr. Mostoller stated that in Acton it hasn't been looked at. Dr. Blute wanted to know why there hasn't been a concerted effort to look into hormones and medication disposal. Dr. Blute stated that he is just trying to understand if these issues have ever been discussed. Mr. Stuntz stated that in the past you couldn't test for hormones/medications etc. in the water system but there was no way to rid of the contaminant from the water but now there are new processes that can deal with it, and lab instrumentation that can detect minute concentrations of various contaminants, including.

(3) How is the District dealing with insecticides specifically glicophospates? Mr. Allen stated that land control and source protection would bode to those controls. Dr. Blute stated that if we are looking at Nagog Pond as another water resource shouldn't the District/Town of Acton be concerned about the orchards that surround it and whether they use insecticides on their crops. Mr. Mostoller stated that the District can scan for these types of contaminants but they are non-detect. Dr. Blute specifically called out a concern for the ingredients in Round-Up, a weed killer, due to a national class action lawsuit. Mr. Mostoller stated that he will look into this more, and it may be that this contaminant is currently part of our periodic Synthetic Organics screening required by MA DEP. Mr. Parenti stated that the District is required to test for certain things and other things aren't required.

## **B. Approve Minutes of November 19th and December 3rd Meetings.**

Mr. Parenti motioned to approve the minutes of November 19, 2018. Ms. Amir-Lin seconded the motion and it was unanimously approved.

Mr. Parenti motioned to approve the minutes of December 3, 2018. Ms. Amir-Lin seconded the motion and it was unanimously approved.

## **C. Old Business**

### 1. Review DRAFT FY'20 Budget and Proposed Warrant Articles.

Enclosed in tonight's packets to the Commissioners is an updated draft budget for fiscal year (FY) '20 budget. Mr. Allen noted that this is the second pass at the DRAFT operating budget. He asked the Commissioners if they had any further questions related to the budget and at this time they did not.

Mr. Allen highlighted the following on the budget-

- Short Term Debt is rising due to the acquisition of 585 Main Street will offset any reduction in the Debt Fee from a drop in Long Term Debt
- Long Term Debt - is dropping but the fee will rise due to 585 Main Street (Item #1)
- Meters - Increase in this line item from \$60k to \$75k is to maintain sufficient inventory for new installations with multiple residential projects potentially being built in the coming FY.
- Revenue Projections FY '20 – there is a potential reduction of \$175K from Lights, Power and Fuel if the Knox Trail solar array is commissioned in the coming FY. And, should the Lawsbrook Road array be commissioned, the land lease revenue for this installation would bring approximately \$325K per year in revenue.

Warrant Articles:

Ms. Amir-Lin asked for clarification on Article #6: Storage Tank Improvements. Mr. Allen stated that this is for the Nagog Hill tank which needs some internal and external repairs, these improvements will be done in late winter/early spring 2019. He also mentioned that DN Tanks will be doing some superficial repairs on the Wampus Hill Tank as well while mobilized to Acton.

Pending Projects:

# DRAFT

Mr. Allen stated that the list of pending residential construction projects shows what the potential for impact fees of approximately \$1.9-million, and the majority will garner mitigation fees as well. He noted that most likely not all will come to fruition for the coming fiscal year, but wanted to inform the Commissioners, nevertheless, of the potential.

Mr. Allen stated that the Budget and Warrant Articles will need approval from the Commissioners by the end of January.

## 2. Update on Status of the District's Lease with Baldco, Inc.

Enclosed in tonight's packets to the Commissioners is a letter from the attorney representing Susan Armstrong, President and Owner of Baldco, Inc regarding the property at 104 Powdermill Road. The letter is in response to a letter from the District and addresses the issues at the property that the District brought to Mrs. Armstrong's attention. Counselor Bassett is trying to coordinate a site walk-through to confirm that all the issues outlined in the letter have been in fact addressed.

Mr. Allen noted that most of the encroachment is on Zone I land which is not owned by the District, but is Zone I per the Town's Groundwater Protection District Bylaw. The lease with Baldco is at 104 Powdermill Road Rear with access at 36 Knox Trail onto the property.

In January 2017, the District extended the lease for one year. Ms. Armstrong is now looking to renew her lease for a minimum of three years with the right to extend for an additional three years. Counselor Bassett stated that if she wants a long term lease it will need voter approval which would have to go onto the warrant for Annual District Meeting in March 2018. No action was taken at tonight's meeting. Counselor Bassett is waiting to hear back from Ms. Armstrong on the site visit and once that takes place the Commissioners can discuss the lease based on her ability to abate the trespass and remedy the land use and zoning violations.

## *Other Old Business:*

1. Brewster Conant property at 585 Main Street, Acton – Counselor Bassett stated that today the District closed on the land sale of 585 Main Street, Acton. This was acquired from the Estate of Brewster Conant.
2. Kelleys Corner – Mr. Allen stated that he has a site meeting on 12/18/18 with the Mass Department of Transportation (MA DOT) project team. He learned that if the District wanted to replace the pipes at Main and Mass Ave, since it is "Non-qualifying work", it will cost the District approximately \$1.25million. When he meets with the DOT, Mr. Allen plans to impress upon them the need for updating the infrastructure on these State roads while the project is in progress. And, rather than the District having to appropriate funds in the coming years to update the piping, if it could possibly be included in the project scope, and subsequent funding.

## **D. New Business**

No new business to discuss this evening.

*Mr. Parenti moved to adjourn the open meeting at 8:16 PM and motioned to enter into Executive Session at 8:16 PM to discuss strategy with respect to potential litigation in the case of Town of Concord vs. Town of Littleton, as an open meeting may have detrimental effect on the litigating position of the District and to reconvene in open session. Mr. Stuntz seconded the motion and it was unanimously approved by roll call vote.*

## FY 2020 Budget and Estimated Revenue

	Actual FY 2018	Budget FY 2019	6 month actual	Budget FY 2020	
<b>EXPENSES</b>					
Accounting	0	2,000	1,800	2,000	0%
Audit	15,000	16,000	16,000	16,000	0%
Auto Maint & Fuel	46,957	50,000	28,862	50,000	0%
Backflow/Cross Conn	0	1,000	-	1,000	0%
Short Term Debt		100,000	-	350,000	250%
Long Term Debt	1,527,860	1,514,128	938,053	1,512,816	0%
Chemicals	60,200	75,000	37,542	75,000	0%
Computer Maintenance	13,080	16,000	4,544	16,000	0%
DEP Withdrawal	598	6,500	5,066	6,500	0%
Employee Education	13,683	17,500	5,196	17,500	0%
Engineering	30,562	55,000	914	35,000	-36%
Health/Life Insurance	335,482	385,000	173,418	397,000	3%
Hydrants	10,000	10,000	400	10,000	0%
Information Reports	44,632	45,000	26,616	45,000	0%
Insurance	77,221	82,000	82,000	86,000	5%
Laboratory Analysis	40,907	50,000	17,870	50,000	0%
Legal	37,483	40,000	19,148	40,000	0%
Lights/Power/Fuel	350,000	375,000	193,987	375,000	0%
Maintenance & Operations	456,381	325,500	149,438	325,500	0%
Middlesex Retirement	203,213	222,170	218,063	247,600	11%
Meters	39,912	60,000	48,934	75,000	25%
Office Supplies	16,438	20,000	7,037	20,000	0%
OPEB Expense	100,000	100,000	-	100,000	0%
Paving	37,844	50,000	40,966	50,000	0%
Petty Cash	600	1,000	300	1,000	0%
Postage	16,948	20,000	6,854	20,000	0%
Reserve Fund	0	100,000	60,000	100,000	0%
Salaries & Wages	1,262,056	1,404,000	667,341	1,460,000	4%
Telephone	16,000	20,000	7,776	20,000	0%
<b>Total</b>	<b>4,753,057</b>	<b>5,162,798</b>	<b>2,758,125</b>	<b>5,503,916</b>	<b>7%</b>
<b>REVENUE</b>					
Water Revenue	2,778,178	2,707,074	1,569,259	2,783,489	3%
Service Fee	517,500	516,540	259,410	518,820	0%
Debt Fee	1,552,500	1,515,184	760,936	1,833,164	21%
Total Water Revenue	4,848,178	4,738,798	2,589,605	5,135,473	8%
Fire Protection Sprinklers	40,140	40,000	39,276	40,000	0%
Rent/Lease	121,449	102,000	54,045	112,000	10%
Repairs/Installation	55,155	60,000	26,383	50,000	-17%
Cross Connection	23,560	22,000	13,076	22,000	0%
Demand Fees	281,200	200,000	92,900	200,000	0%
Total Other Revenue	521,504	424,000	225,680	424,000	0%
<b>Total</b>	<b>5,369,682</b>	<b>5,162,798</b>	<b>2,815,285</b>	<b>5,559,473</b>	<b>8%</b>
Mitigation Fee	127,430	0	61,035		

<b>FY 2020 Budget Total</b>	5,503,916			
<b>Warrant Articles</b>	<b>Free Cash</b>	<b>Mitigation</b>	<b>Grace</b>	<b>Bon</b>
Carbon Replacement	0			
Residuals Management	100,000			
Clean Rehab Wells	90,000			
Replace Old Mains	25,000			
Emergency Main Breaks	25,000			
Treatment M&O			100,000	
New Mains/Debt	500,000			
Filter Cartridge Replacement	100,000			
Leak Detection		15,000		
Tank Rehab	45,000			
Acton Center Treatment Plant				10,000,00
<b>Total</b>	<b>885,000</b>	<b>15,000</b>	<b>100,000</b>	<b>10,000,00</b>
			<b>Total all appropriations</b>	<b>6,503,916</b>
	<b>Free Cash</b>	<b>Mitigation</b>	<b>Grace</b>	
<b>Current Balance</b>	1,319,943	198,055	2,111,166 MKT	
<b>Balance after appropriations</b>	434,943	183,055	2,011,166	
Funding needed from Revenue			5,503,916	
<b>REVENUE:</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Projected</b>	<b>FY 2020 Rate Increas</b>
Water Rates	2,778,178	2,664,346	2,783,489	3,125,71
Service Fee	517,500	518,820	518,820	518,82
Debt Service Fee	1,552,500	1,677,518	1,833,164	1,833,16
<b>Total Water Revenue</b>	<b>4,848,178</b>	<b>4,860,684</b>	<b>5,135,473</b>	<b>5,477,69</b>
Fire Protection Sprinklers	40,140	40,000	40,000	40,00
Rent/Lease	121,449	112,000	112,000	112,00
Repairs/Installation	55,155	50,000	50,000	50,00
Cross Connection	23,560	24,000	22,000	22,00
Demand Fees	281,200	409,900	447,300	447,30
<b>Total Revenue</b>	<b>5,369,682</b>	<b>5,496,584</b>	<b>5,806,773</b>	<b>6,148,99</b>
Potential Surplus to add to Free Cash FY 19		333,786		
	Potential Surplus to add to Free Cash FY 20		302,857	645,08

Services	6,721		
Units	8,647		
	per unit per quarter		
Debt Fee	53 00	1,833,164	
Service Fee	15 00	518,820	
Revenue Projections FY 19	Through 12/31	2,878,046	
	Jan	1,064,774	
	Apr	1,022,219	
	Cross Connect	10,600	
	Repairs	30,000	
	Demands	409,900	Anthem-ACH-PO Crossing-446 Mass Ave +4
	Rent 9 months	81,045	
		5,496,584	
Revenue Projections FY 20	Demands	447,300	Avalon & Dover Heights
		901,700	Powdermill Place
	Billed		
	1,483,600		Oct
	1,260,200		Jul
	1,094,665		Jan
	1,022,219		Apr
	4,860,684		
Potential impacts	Solar Lease Revenue	325,000	SMART Block 1 ??
	Lights Power & Fuel	-175,000	
<b>Pending Projects</b>		<b>Demand</b>	<b>Mitigation</b>
Anthem Village	14 SF Units	103,600	
First Village	17 Units	125,800	
Post Office Crossing	6 SF Units	44,400	
Avalon Bay	86 Units	305,300	
446 Mass Ave	30 Units	106,500	
Dover Heights	40 Units	142,000	
Powdermill Place	254 Units	901,700	
34 Elm Street	3 SF units	22,200	
Genevieve Lane	8 SF units	59,200	
Piper Lane	40 Units	142,000	
		1,952,700	

COMMONWEALTH OF MASSACHUSETTS  
Middlesex, ss.



To the Clerk of the Water Supply District of Acton, GREETINGS:

You are directed to notify the inhabitants of the Town of Acton who are qualified to vote in elections and town affairs, to assemble at their precinct:

Precinct 1, 2 & 6 - Conant School, 80 Taylor Rd.  
Precinct 3, 4 & 5 - Blanchard Auditorium, Junior High School, 16 Charter Rd.  
Acton, Massachusetts

On Tuesday, March 26, 2019  
Between 7:00 A.M. and 8:00 P.M.

Then and there to bring their votes on one ballot for the following officers:

**Commissioner for three years**

You are further directed to notify the legal voters of the Town of Acton, as aforesaid, to assemble at:

Acton Public Safety Facility  
371 Main Street  
Acton, Massachusetts

**On Wednesday, March 20, 2019  
7:00 P.M.**

Then and there to Act on the following Articles:



**Article 1.** To fix salaries of the elected officials.

**Article 2.** To act on the reports of the Commissioners, the Treasurer and other officers and committees of the District.

**Article 3.** To see if the District will vote to authorize the Treasurer, with the approval of the Commissioners, to borrow in anticipation of the revenue of the fiscal year beginning July 1, 2019 in accordance with the provisions of General Laws, Chapter 44, Section 4, and to renew any note or notes as may be given for a period of less than one year, in accordance with the provisions of the General Laws, Chapter 44, Section 17, or to take any other action relative thereto.

**Article 4.** To see what sums of money the District will vote to raise and appropriate to defray the usual expenses of the District.

**Article 5.** To see if the District will vote, pursuant to Massachusetts General Laws c.44, §53E½ as most recently amended by §86 of Chapter 218 of the Acts of 2016, to establish a \$100,000 limitation on expenditures from the revolving fund, captioned, "District Revolving Fund for Mitigation," or to take any other action relative thereto.

**Article 6.** To see if the District will vote to transfer from Receipt Reserve for Appropriation Account (W.R. Grace settlement) the sum of \$100,000 for the maintenance and repair of the various treatment facilities including, but not limited to, media replacement in the filtration tanks, aeration tower repair, and replacement of packing material, or to take any other action relative thereto.

**Article 7.** To see if the District will vote to transfer from Surplus Revenue the sum of \$90,000 to clean and rehabilitate existing wells throughout the District or to take any other action relative thereto.

**Article 8.** To see if the District will vote to transfer from Surplus Revenue the sum of \$30,000 for the purpose of replacing old water mains, renewing old water services, replacing old fire hydrants or to take any other action relative thereto.

**Article 9.** To see if the District will vote to transfer from Surplus Revenue the sum of \$45,000 for the storage tank improvements or to take any other action relative thereto.

**Article 10.** To see if the District will vote to transfer from Surplus Revenue the sum of \$500,000 to pay down short-term debt related to the Indian Village and Littlefield Road water main improvement project or to take any other action relative thereto.

**Article 11.** To see if the District will vote to transfer from Surplus Revenue the sum of \$35,000 for the purpose of repairing emergency water main breaks or to take any other action relative thereto.

**Article 12.** To see if the District will vote to transfer from Surplus Revenue the sum of \$85,000 for the replacement of filter cartridges at the North Acton Water Treatment Plant to take any other action relative thereto.

**Article 13.** To see if the District will vote to transfer from Surplus Revenue \$100,000 for the removal filtration residuals at the North Acton Water Treatment Plant or to take any other action relative thereto.

**Article 14.** To see will vote to appropriate \$9,242,000 for the construction and all related costs of a water treatment facility at the Acton Center site off Post Office Square in Acton, including without limitation all costs thereof as defined in Section 1 of Chapter 29C of the General Laws, as most recently amended by St. 1998, c.78; that to meet this appropriation the Treasurer with the approval of the Board of Water Commissioners be authorized to borrow \$ 9,242,000 and to issue bonds or notes therefore under Chapter 44 of the General Laws and/or Chapter 29C of the General Laws, as most recently amended by St. 1998, c.78; and that such bonds or notes shall be general obligations of the District unless the Treasurer with the approval of the Board of Water Commissioners determines that they should be issued as limited obligations and may be secured by local system revenues as defined in Section 1 of Chapter 29C, as most recently amended by St. 1998, c.78; and that the Treasurer with the approval of the Board of Water Commissioners be authorized to borrow all or a portion of such amount from the Massachusetts Clean Water Trust established pursuant to Chapter 29C, as most recently amended by St. 1998, c.78 and in connection therewith to enter into a loan agreement and/or security agreement with the Massachusetts Clean Water Trust and otherwise to contract with the Massachusetts Clean Water Trust and the Department of Environmental Protection with respect to such loan and for any federal or state aid available for the project or for the financing thereof and that the Board of Water Commissioners be authorized to enter into a project regulatory agreement with the Department of Environmental Protection, to expend all funds available for the project and to take any other action necessary to carry out the project or to take any other action relative thereto.

**Article 15.** To see if the District will vote to transfer from the W.R. Grace Receipt Reserve for Appropriation Account (WR Grace Fund) the sum of \$650,000 for engineering work on the water treatment facility at the Acton Center site or to take any other action relative thereto.

**Article 16.** To see if the District will vote to authorize the Treasurer, with the approval of the Commissioners to rescind the borrowing authority previously authorized by vote of the District to borrow transfer for the remaining balances unissued on the following accounts:

A. Unissued balance in the sum of \$160.22, Article 12 of the Annual Meeting of March 16, 2016, for new vehicles purchase.

B. Unissued balance in the sum of \$1,476.15, Article 12 of the Annual Meeting of March 15, 2017, for new vehicles purchase.

C. Unissued balance in the sum of \$10,106.00, Article 13 of the Annual Meeting of March 27, 2018, for new vehicles purchase.

D. Unissued balance in the sum of \$505.09, Article 14 of the Annual Meeting of March 15, 2017, for Master Plan update.

E. Unissued balance in the sum of \$1,810.00, Article 8 of the Annual Meeting of March 15, 2017, for leak detection survey.

Hereof fail not and make due returns of this Warrant with your doings thereon to the Water Commissioners on or before the time of holding of said meeting.

Given under our hand this 14th day of January in the year two thousand and nineteen.

Ronald R. Parenti  
Stephen C. Stuntz  
Erika Amir-Lin, Water Commissioners

A true copy. ATTEST:

William T. Stanford  
District Clerk



# Water Supply District of Acton

693 MASSACHUSETTS AVENUE  
P.O. BOX 953  
ACTON, MASSACHUSETTS 01720

TELEPHONE (978) 263-9107

FAX (978) 264-0148

January 11, 2019

**TO:** Finance Committee  
**FROM:** Chris Allen, District Manager  
**RE:** Acton Center Water Treatment Plant project

Gentlemen,

We recently completed piloting filtration technologies for the Conant I & II sources in Acton center. That pilot report will be forthcoming in mid-January. The engineer's recommendation is Green Sand Plus media filtration for the removal of iron & manganese from these source waters. The DRAFT pilot study report is forthcoming imminently.

The plant will be at least a .7-million gallon per day (MGD) capacity (Current capacity of Conant I & II combined). For reference, the NAWTP is .5 MGD and SAWTP is 2.0 MGD capacity.

The recent DRAFT Intended Use Plan (IUP) for the Massachusetts State Revolving Fund (SRF) has our project approved with full funding for at \$9.242-million for a 1.0 MGD facility. This guarantees a 2% interest rate on a 20-year bond. You may recall that we did take SRF funding for the SAWTP project back in 2012-2013 for the \$13.5-million project, and, due to the low interest rate, will save the rate payers \$2-million over the life of that debt.

The projected timeline is:

- **Annual Meeting 2019**--Vote to approve/accept SRF funding for the Acton Center project and appropriate funding for the design and permitting from existing funds (Likely the WR Grace Receipt Reserved for Appropriation account)
- **Calendar Year 2019 (ongoing)**—submit application and required documentation to SRF, and ongoing (30%, 60% & 100%) design to MA DEP for approval.
- **October 2019**—100% design required for treatment plant to be submitted to MA DEP for approval.
- **December 2019-February 2020**—publish an Invitation for Bid (IFB) for the construction of the Acton Center plant and associated water main work to connect the two sources to the facility. Any potential under-funding would be addressed at the 2020 Annual meeting, but this is not anticipated.
- **Spring/summer 2020**—break ground on the filtration plant. Most likely site is off PO Square at the existing Conant II site. Existing facility may be able to be incorporated into new plant possibly saving cost. This to be determined during design.

WRAC

**Chris Allen**

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**From:** Barry R. Rosen <barryrosen@gmail.com>  
**Sent:** Friday, January 04, 2019 10:50 AM  
**To:** Matt Mostoller  
**Cc:** Chris Allen  
**Subject:** Expired Term

**Importance:** High

[CHRIS IS COPIED ON THIS IN CASE THIS WINDS-UP IN YOUR SPAM FOLDER AGAIN.]

Matt,

I received an email from Matt Frost (Town of Acton IT) telling me that your term on WRAC has expired. He is putting you back on the IT web listing but it appears that you will need to be reappointed and/or sworn-in again. Can you check with Eva on this? If you need to be reappointed, I can ask Joan to bring this up at Monday's BOS meeting. If all you need is another swearing-in, you have to appear at Town Hall and any of the clerks can administer the oath and have you sign the paperwork.

If you need help, you have my mobile.

Barry

**TABLE 1**  
**DRINKING WATER STATE REVOLVING FUND**  
**Calendar Year 2019 DWSRF Draft Intended Use Plan**

**NEW PROJECTS**

Rating	Applicant	SRF ID	Project	Project Cost	2019 IUP Cost
540.0	FRANKLIN	4583	Treatment Plant at Well Stations No. 3 and 6.	\$11,800,000	\$11,800,000
525.0	PEABODY (PF)	4593	Winoma & Coolidge WTP Improvements	\$28,612,500	\$10,000,000
520.0	LOWELL (H)(PF)	4581	Lead Service Replacement Project	\$3,930,930	\$3,930,930
518.0*	EASTHAM (PF)	4467	Phase 2B of Town-Wide Water System	\$18,687,988	\$15,000,000
510.0	ACTON (H)	4575	Manganese Removal Water Treatment Plant	\$9,242,000	\$9,242,000
510.0*	PEPPERELL (PF)	4561	Bemis Water Treatment Plant	\$7,000,000	\$7,000,000
510.0*	AYER (PF)	4569	Grove Pond Wellfield PFAS Treatment	\$3,670,000	\$3,670,000
435.0	BROCKTON (H)(PF)+	4591	Transmission Main & Valve Replacement - Phase 2	\$1,500,000	\$0
435.0	BROCKTON (H)(PF)+	4585	Finished Water Pump Well and Clearwell Rehab.	\$4,410,000	\$0
435.0*	DUNSTABLE	4567	Dunstable Water Infrastructure Project	\$2,498,000	\$2,498,000
430.0	LAWRENCE (H)(PF)	4589	Marslon Street Pump Station Replacement	\$2,215,080	\$2,215,080
430.0	LAWRENCE (H)(PF)	4594	Distribution System Improvements	\$7,609,007	\$7,609,007
425.0	MWRA	4564	Weston Aqueduct Supply Main Rehabilitation	\$19,021,535	\$9,000,000
420.0	FALL RIVER (PF)	4566	Phase 19 - Water System Improvements	\$3,578,000	\$3,578,000
415.0	AUBURN WATER DISTRICT	4565	Prospect Street Tank Replacement	\$1,870,000	\$1,870,000
415.0	BILLERICA (H)(PF)	4464	Water Treatment Plant Upgrades	\$9,086,750	\$9,086,750
415.0	HAVERTHILL (PF)	4574	Phase 3 - Transmission Main Improvements	\$9,070,250	\$9,070,250
415.0	SCITUATE	4588	Scituate Well 17A Water Treatment Plant	\$8,000,000	\$8,000,000
415.0	PEABODY (PF)	4592	Peabody Water Transmission Main and Pump Station	\$9,519,770	\$5,000,000
415.0	TRI-TOWN WATER BOARD	4573	New Tri-Town Regional Water Treatment Plant	\$50,000,000	\$15,000,000
405.0*	CLARK SHORES WATER CORPORATION	4568	Water Main Replacement and Connection to New PWS	\$1,319,551	\$1,319,551
325.0*	WEST BOYLSTON (PF)	4587	North Main St. & Laurel St. Water Main Replacement	\$2,981,000	\$2,981,000
<b>TOTAL OF NEW PROJECTS</b>				<b>\$215,622,361</b>	<b>\$137,870,568</b>

(Count: 22)

(Average Rating: 448.32)

\* - Small System

(H) - Housing Choice Communities

(PF) - Affordability Criteria

(RE) - Potential Renewable Energy Projects

+ Applicant withdrew application

**MassDEP PRIORITY PROJECTS**

Applicant	SRF ID Project	Project Cost	2019 IUP Cost
EMERGENCY SRF SET-A-SIDE	2978	\$3,000,000	\$3,000,000
<b>TOTAL OF MassDEP PRIORITY PROJECTS</b>		<b>\$3,000,000</b>	<b>\$3,000,000</b>

(Count: 1)

**MULTI-YEAR CARRYOVER AND STATUTORY PROJECTS**

Applicant	SRF ID Project	Project Cost	2019 IUP Cost
MWRA	4411 North Low Service Water Sections 50 & 57 Rehab	\$21,700,000	\$1,200,000
MWRA	4408 Connect Mains Rehab. of Sections 23, 24, and 47	\$16,170,000	\$1,200,000
MWRA	4406 Commonwealth Ave Pump Station Redundancy	\$10,540,000	\$1,200,000
MWRA	4119 SEH Redundancy and Storage	\$49,297,289	\$1,200,000
MWRA (RE)#	3972 Wachusett Aqueduct PS	\$50,418,587	\$1,200,000
<b>TOTAL OF MULTI-YEAR CARRYOVER AND STATUTORY PROJECTS</b>		<b>\$148,125,876</b>	<b>\$6,000,000</b>

(Count: 5)

**PLANNING PROJECTS**

Applicant	SRF ID Project	Project Cost	2019 IUP Cost
ADAMS FIRE DISTRICT	4556 Adams Fire District - Water Master Plan	\$55,000	\$55,000
<b>TOTAL OF PLANNING PROJECTS</b>		<b>\$55,000</b>	<b>\$55,000</b>

(Count: 1)

**TOTAL OF DRAFT INTENDED USE PLAN****\$366,803,237****\$146,925,568**

# OPEB

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## Executive Summary

This report details the data, assumptions, and underlying methodology used in the GASB 74/75 actuarial valuation for Fiscal Year 2018.

The following exhibit illustrates the Net OPEB Liability and OPEB Expense.

<b><u>Total OPEB Liability</u></b>	
Active Employees	\$484,500
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Inactive Employees Currently Receiving Benefits	<u>686,122</u>
<b>TOTAL</b>	<b>\$1,170,622</b>
<b>Plan Fiduciary Net Position</b>	<b><u>\$974,781</u></b>
<b>Net OPEB Liability</b>	<b>\$195,841</b>
<b>OPEB Expense</b>	<b>\$103,120</b>

Refer to the "Glossary" section of this report for definitions of GASB 74/75 terms.



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## Statement of Actuarial Opinion


This report documents the results of an actuarial valuation for the Water Supply District of Acton of their Postretirement Health Plan. The primary purpose of the valuation is to determine the obligations and costs for Fiscal Year 2018 in accordance with Government Accounting Standard No. 74 ("GASB 74") and Government Accounting Standard No. 75 ("GASB 75"). Determinations for purposes other than meeting the Employer's financial accounting requirements may be significantly different from the results herein.

In performing the valuation, I relied on information and data regarding plan provisions, plan participants, and benefit payments provided by District personnel. An audit of the information was not performed, but the information was reviewed for reasonableness as appropriate based on the purpose of this valuation. The accuracy of the results is dependent upon the accuracy and completeness of the underlying information. All of the information was relied upon in drawing conclusions.

The valuation results in this report involve actuarial calculations that require assumptions about future events. The Water Supply District of Acton selected certain assumptions, while others were the result of GASB 74/75 guidance and/or judgment. I believe that the assumptions used in this valuation are reasonable and appropriate for the purposes for which they have been used.

To the best of my knowledge, all calculations are in accordance with the Alternative Measurement Method as detailed in GASB 74/75, requirements of applicable financial accounting standards, and the procedures followed, and presentation of results conform to generally accepted actuarial principles and practices. I meet the Qualification Standards of the American Academy of Actuaries to render this Actuarial Opinion. There is no relationship between the Water Supply District of Acton and Menard Consulting, Inc. that impairs objectivity.

The information contained in this report was prepared for use by the District and its auditors. It is not intended or necessarily suitable for other purposes. It is intended to be used in its entirety to avoid misrepresentations.



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John S. Ritchie, ASA, MAAA  
Member, American Academy of Actuaries  
Membership Number: 30294  
John.Ritchie@MenardConsult.com

## Notes to Financial Statements

### Changes in the Net OPEB Liability

	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability</b>
Balances as of 6/30/2017 <sup>(1)</sup>	\$1,086,232	\$819,891	\$266,341
Changes for the year:			
Service Cost	\$18,605	\$0	\$18,605
Interest on Total OPEB Liability	73,230	0	73,230
Changes of benefit terms	0	0	0
Difference Between Expected & Actual Experience	33,670	0	33,670
Changes of Assumptions and Other Inputs	18,838	0	18,838
Contributions – Employer	0	100,000	(100,000)
Contributions - Active & Inactive Employees	0	0	0
Net Investment Income	0	56,999	(56,999)
Benefit Payments <sup>(2)</sup>	(80,182)	0	(80,182)
Administrative Expenses	0	(4,348)	4,348
Other Changes	<u>20,229</u>	<u>2,238</u>	<u>17,991</u>
Net Changes	\$84,390	\$154,889	(\$70,500)
Balances as of 6/30/2018	\$1,170,622	\$974,781	\$195,841

(1) Fiscal Year 2016 valuation results calculated one year later.

(2) Includes the Implicit Rate Subsidy.

### OPEB Expense

Service Cost	\$17,388
Interest on Service Cost	<u>1,217</u>
<b>Total</b>	<b>\$18,605</b>
Interest Cost	73,230
Difference Between Expected & Actual Experience	5,194
Changes of Assumptions and Other Inputs	<u>6,091</u>
<b>Total</b>	<b>\$103,120</b>