



LEADERS IN WASTEWATER
MANAGEMENT

GREATER LAWRENCE SANITARY DISTRICT

FISCAL YEAR 2025

OPERATING BUDGET

Adopted by the District Commission on May 29, 2024



GREATER LAWRENCE SANITARY DISTRICT

FY 2025 Operating Budget

Introduction

Overview

The Greater Lawrence Sanitary District was established by Chapter 750 of the Massachusetts Acts of 1968 as amended (the 'Acts'), for the purpose of building, maintaining, and operating a system of sewage collection and disposal for the City of Lawrence, the towns of Methuen, Andover, and North Andover and for the Town of Salem, New Hampshire. The District facilities have been operational since April 1977.

A Commission consisting of eight members (four from the City of Lawrence, two from the City of Methuen, one each from the towns of Andover and North Andover), and a ninth non-voting member from Salem, New Hampshire oversee the District. The Executive Director, who is appointed by the District Commission, implements decisions made by the Commission. The District employs approximately 40 people, of whom about 34 are represented by employee unions.

The treatment facilities provide the District with the capability of processing up to 52 million gallons of wastewater per day utilizing primary and secondary treatment processes. Major process components included in the treatment system are primary sedimentation, biological oxidation, secondary clarification, and treated effluent chlorination. Waste sludge solids generated during treatment are processed using sludge thickening, anaerobic digestion, and centrifuge dewatering. The dewatered sludge – or "biosolids" - is then further processed in a heat drying and pelletization facility for subsequent beneficial reuse offsite.

The addition of on-site power generation commenced during November 2019. This process includes the acceptance of food waste into the District's processing facilities to create biogas to run the CHP engines and produce electricity.

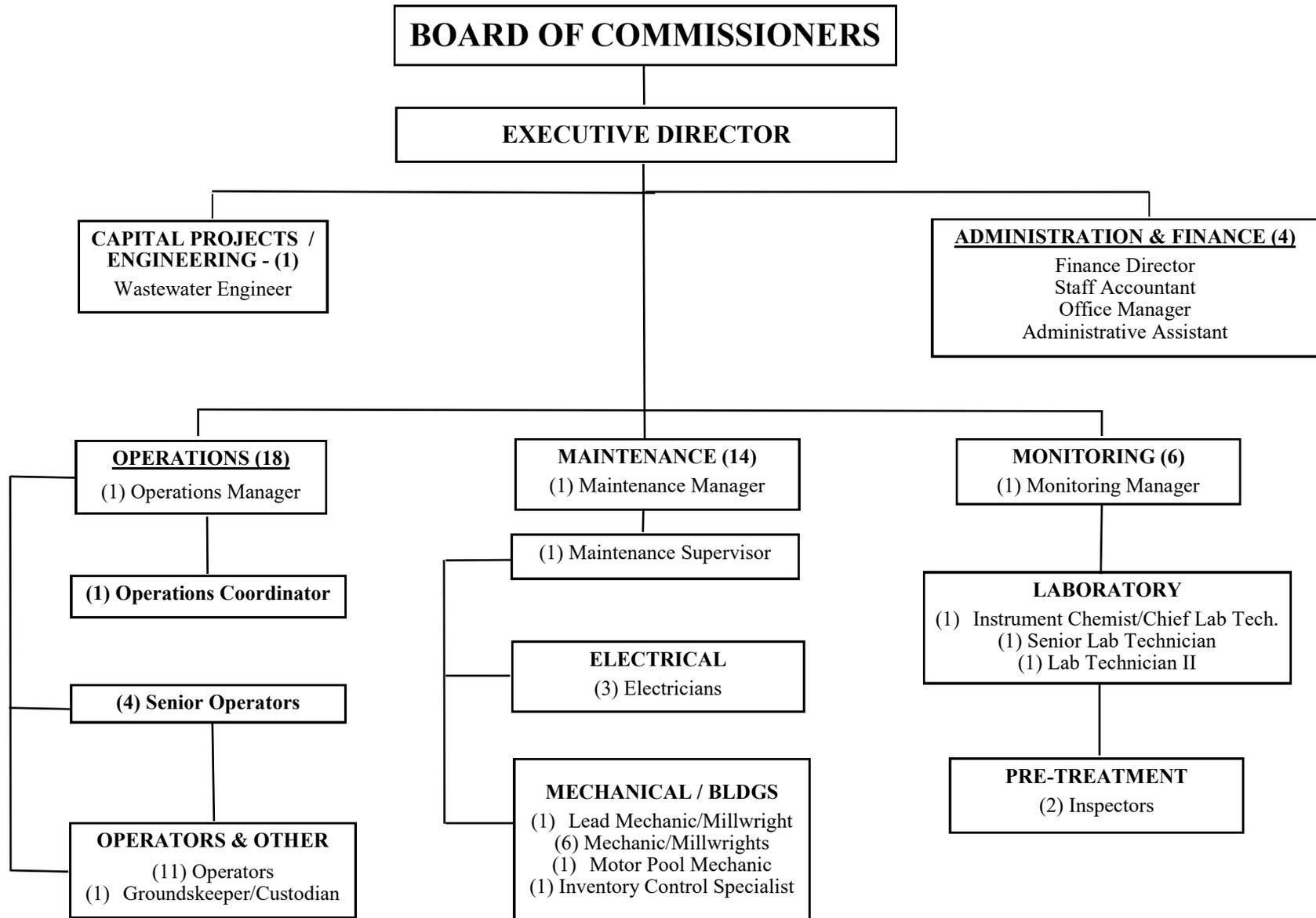
Budget Process

The District's fiscal year commences July 1 and ends June 30. Each year the department heads of the District submit estimated expenditures for the next fiscal year to the Executive Director and Finance Director. The Executive Director, in turn, prepares a draft form of the budget which includes the proposed expenditures, as well as estimated non-assessment income amounts, and uncommitted funds from the previous fiscal year to the Commission members. Total operations and maintenance expenditures, including biosolids costs, less income, reimbursements, and unexpended funds equals the amount that will be assessed upon the member municipalities of the District to offset maintenance and operating costs. Operations and maintenance costs are assessed based on the flow received from each community in the previous calendar year. A fixed percentage is applied to debt service and capital costs.

The District has entered into an inter-municipal agreement to accept wastewater from a portion of the Town of Dracut, MA ("Dracut"). The agreement allows for the District to assess Dracut for general fund costs based upon their percentage of flow from the previous calendar year. Among its provisions, the agreement between the GLSD and Dracut provides that Dracut shall pay 1.25% of GLSD's capital project and all new debt service costs. However, the agreement also states that, for an initial five-year term, the 1.25% allocation shall not apply to costs associated with projects that are repair/refurbishment projects. That term has now elapsed, and Dracut contributes towards the District's entire budgeted capital project costs.

After the draft budget is complete it is presented for approval by the Executive Director at a meeting of the District Board of Commissioners. For the budget to become final, it must be approved by a majority of the District Commissioners. The budget is adopted on a basis consistent with generally accepted accounting principles except that year-end encumbrance is recognized as expenditures in the year encumbered. During the fiscal year the Director is authorized to transfer funds between line items within a department. Transfers between departments and funds must be approved by a vote of the Commission.

GREATER LAWRENCE SANITARY DISTRICT FISCAL YEAR 2025 OPERATING BUDGET ORGANIZATIONAL CHART



GREATER LAWRENCE SANITARY DISTRICT FISCAL YEAR 2025

Operating Budget ASSESSMENTS

	FY 2023 Prior Year Actuals	FY 2024 Prior Year Budget	FY 2025 Department Requests	FY 2025 Recommended Budget	% Change
Expenses					
General Fund	\$14,236,188	\$17,868,246	\$19,293,639	\$19,223,580	7.585%
New Sewer Connection Calculation (New Growth)				\$ 70,059	
				\$19,293,639	
Capital Projects	\$ 913,870	\$ 1,607,451	\$ 1,417,210	\$ 1,417,210	-11.835%
Debt Service	<u>\$ 4,165,434</u>	<u>\$ 4,110,797</u>	<u>\$ 4,097,029</u>	<u>\$ 4,097,029</u>	-0.335%
Total Operating Budget	19,315,492	23,586,494	24,807,878	24,807,878	
		Prior Year Levy Limit Proposition 2 1/2 Increase New Levy Limit	New Levy Limit New Growth	\$ 19,668,283 \$ 70,059 \$ 19,738,342	Recommended Budget Must be < or = 2.50%
					2.50%
Offsetting Income					
	FY 2023	FY 2024	FY 2025	FY 2025	
General Fund					
Estimated Receipts and Available Funds	(\$3,128,627)	(\$2,870,000)	(\$3,541,700)	(\$3,541,700)	Increase With New Growth 2.8651%
Capital Improvement Program (CIP)					
Estimated Receipts (All Communities)	(\$39,357)	(\$28,000)	(\$28,000)	(\$28,000)	
Debt Service Fund					
Est. Receipts and Available Funds (All Communities)	<u>(\$1,697,801)</u>	<u>(\$1,499,925)</u>	<u>(\$1,499,836)</u>	<u>(\$1,499,836)</u>	
	(\$4,865,786)	(\$4,397,925)	(\$5,069,536)	(\$5,069,536)	
Total/Net Community Assessment		\$ 19,188,569	\$ 19,738,342	\$ 19,738,342	
		FY 2024 Prior Year Budget	FY 2025 Department Requests	FY 2025 Recommended Budget	% Change
Net General Fund		\$ 14,998,246	\$15,751,939	15,751,939	5.025%
Capital Projects (ALL)		\$ 1,579,451	\$ 1,389,210	\$ 1,389,210	-12.045%
Net Debt Service (All Communities)		<u>\$ 2,610,872</u>	<u>\$ 2,597,193</u>	<u>\$ 2,597,193</u>	-0.524%
Total All Funds		\$ 19,188,569	\$ 19,738,342	\$ 19,738,342	2.865%

NEW SEWER CONNECTION CALCULATION **\$ 70,059**

Community Assessment Ratios FY 2025 ALL COMMUNITIES			
	General Fund	Capital Projects	Debt Service
	Flow Based	Statute Based	Statute Based
Lawrence	34.73290558%	52.54%	52.54%
Methuen	21.96185532%	21.63%	21.63%
Andover	16.25162661%	7.01%	7.01%
North Andover	15.99160965%	6.91%	6.91%
Salem, NH	10.64643787%	10.67%	10.67%
*Dracut	0.41556497%	1.25%	1.25%
Total	100.00%	100.00%	100.00%

Community Assessments:

	Prior Year Budgeted All Funds	FISCAL YEAR 2025			FY 2025 Total All Funds	Change in Assessments from Prior Yr	Percent Change FY24 to FY25	Percent of Budget
		General Fund	Capital Projects	Debt Service				
Lawrence	\$7,345,078	\$5,471,106.09	\$729,821.58	\$1,364,435.23	\$7,565,363	\$220,285	2.999%	38.33%
Methuen	\$4,269,945	\$3,459,418.05	\$300,434.07	\$561,675.40	\$4,321,528	\$51,583	1.208%	21.89%
Andover	\$2,759,093	\$2,559,946.31	\$97,401.00	\$182,095.68	\$2,839,443	\$80,350	2.912%	14.39%
No. Andover	\$2,653,487	\$2,518,988.59	\$96,029.16	\$179,530.95	\$2,794,549	\$141,062	5.316%	14.16%
Salem	\$2,039,787	\$1,677,020.40	\$148,159.27	\$276,990.61	\$2,102,170	\$62,383	3.058%	10.65%
Dracut	\$121,179	\$65,459.54	\$17,365.13	\$32,464.91	\$115,290	(\$5,889)	-4.860%	0.58%
Total	\$19,188,569	\$15,751,939	\$1,389,210	\$2,597,193	\$19,738,342	\$549,773	2.87%	100%

Community Assessments - General Fund Allocation Using Weighted Assessment Formula

RAW DATA:

Five Previous Years - ACTUAL Readings (Weighted 50% of the Average)								
Cal. Year	Actual Flow Data	Lawrence	Methuen	Andover	N. Andover	Salem	Dracut	Plant
2022	Fiscal Year 2023	2,968.64	1,795.73	1,433.06	1,385.35	901.07	42.49	8,526.34
2021	Fiscal Year 2023	3,536.11	2,545.94	1,873.02	1,740.31	1,083.39	45.27	10,824.04
2020	Fiscal Year 2022	2,735.76	2,301.47	1,501.08	1,402.82	974.52	42.89	8,958.54
2019	Fiscal Year 2021	3,743.30	2,459.00	1,624.22	1,517.10	1,157.53	43.43	10,544.58
2018	Fiscal Year 2020	4,188.93	2,661.66	1,848.33	1,731.85	1,275.99	44.24	11,751.00
5 Year Average		3,434.55	2,352.76	1,655.94	1,555.49	1,078.50	43.66	10,120.90

Most Recent Year-ACTUAL Readings (Weighted 50% of the Average)									
		Lawrence	Methuen	Andover	N. Andover	Salem	Dracut	Plant	
2023	Most Current Year	4,351.26	2,570.26	1,987.06	2,029.23	1,308.03	49.49	12,295.33	44.20%
Percentage of Total Flow		35.3895%	20.9044%	16.1611%	16.5041%	10.6384%	0.4025%	100.00%	12,295.33
2022	Percentage of Flow	34.817%	21.061%	16.807%	16.248%	10.568%	0.4983%	100.00%	8,526.34
<i>Year to Year Change-Actual</i>		<i>0.57%</i>	<i>-0.16%</i>	<i>-0.65%</i>	<i>0.26%</i>	<i>0.07%</i>	<i>-0.10%</i>	<i>0.00%</i>	
2021	Percentage of Flow	32.669%	23.521%	17.304%	16.078%	10.009%	0.4182%	100.00%	10,824.04
2020	Percentage of Flow	30.538%	25.690%	16.756%	15.659%	10.878%	0.4788%	100.00%	8,958.54
2019	Percentage of Flow	35.500%	23.320%	15.403%	14.388%	10.978%	0.4119%	100.00%	10,544.58
2018	Percentage of Flow	35.647%	22.651%	15.729%	14.738%	10.859%	0.3765%	100.00%	11,751.00

Calculated Assessment- 50% WEIGHTED Average Flow Prior 5 Calendar Years & 50% of Most Recent Flow									
CALCULATED AVERAGE		3,892.90	2,461.51	1,821.50	1,792.36	1,193.27	46.58	11,208.12	11,208.12
Assessment Allocations		34.73%	21.96%	16.25%	15.99%	10.65%	0.42%	100.00%	

Calculated Flow Weighted Average - Using 50% Most Recent Year and 50% Average of five previous years																	
Fiscal Year	Most Recent Flow Year	Previous Five Years Start End		Weighted Average Flow Totals Using Formula							Fiscal Year	Weighted Average Assessment Allocations Using Formula					
				Lawrence	Methuen	Andover	N. Andover	Salem	Dracut	Sum Across		Lawrence	Methuen	Andover	No. Andover	Salem	Dracut
FY2025	2023	2018	2022	3,892.90	2,461.51	1,821.50	1,792.36	1,193.27	46.58	11,208.12	FY2025	34.7329%	21.9619%	16.2516%	15.9916%	10.6464%	0.4156%
FY2024	2022	2017	2021	3,235.16	2,115.65	1,550.57	1,486.75	1,001.86	43.27	9,433.26	FY2024	34.30%	22.43%	16.44%	15.76%	10.62%	0.46%
FY2023	2021	2016	2020	3,504.60	2,427.80	1,695.56	1,609.08	1,070.37	44.21	10,351.62	FY2023	33.86%	23.45%	16.38%	15.54%	10.34%	0.43%
FY2022	2020	2015	2019	3,154.58	2,287.01	1,483.40	1,418.87	1,012.88	42.38	9,399.12	FY2022	33.56%	24.33%	15.78%	15.10%	10.78%	0.45%
FY2021	2019	2014	2018	3,697.91	2,368.42	1,525.57	1,457.57	1,089.89	41.61	10,180.97	FY2021	36.32%	23.26%	14.98%	14.32%	10.71%	0.41%

Community	Lawrence	Methuen	Andover	No. Andover	Salem	Dracut	Total	Community	Lawrence	Methuen	Andover	No Andover	Salem	Dracut
Current Year Flow	4,351.26	2,570.26	1,987.06	2,029.23	1,308.03	49.49	12,295.33	Actual Flow-percentage change last to this calendar year	46.57%	43.13%	38.66%	46.48%	45.16%	16.47%
Prior Year Flow	2,968.64	1,795.73	1,433.06	1,385.35	901.07	42.49	8,526.34	Actual percentage of total flow over 5 Years	33.78%	22.90%	16.49%	15.78%	10.61%	0.44%
Change in Flow (gal)	1,382.62	774.53	554.00	643.88	406.96	7.00	3,768.99	Weighted Average Flow-percentage change last to this calendar year	0.44%	-0.47%	-0.19%	0.23%	0.026%	-0.04%
Percentage Change	46.57%	43.13%	38.66%	46.48%	45.16%	16.47%	44.20%	Weighted Average-percentage of total flow over 5 years	34.55%	23.09%	15.97%	15.34%	10.62%	0.43%

GREATER LAWRENCE SANITARY DISTRICT

Fiscal Year 2025 Operating Budget Flow Data by Calendar Year (Calculation of % for the General Fund)

Calendar Year 2023

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Community Annual Flow	Flow Change YR over YR
Lawrence	351.68	218.60	365.61	285.84	357.50	354.28	510.38	485.46	397.77	282.03	259.13	482.98	4,351.26	46.57%
Methuen	175.58	159.37	275.73	200.05	220.44	165.60	254.47	281.20	234.10	157.39	152.09	294.24	2,570.26	43.13%
Andover	178.02	131.20	204.51	158.82	164.86	119.77	162.27	246.27	171.11	127.55	114.86	207.82	1,987.06	38.66%
No. Andover	201.69	133.29	212.84	141.66	164.88	113.33	183.59	235.00	170.76	127.13	125.41	219.65	2,029.23	46.48%
Salem, NH	189.56	91.78	123.66	96.51	107.23	88.49	125.95	102.72	100.79	81.41	77.89	122.04	1,308.03	45.16%
Dracut	4.33	3.63	4.47	3.88	4.36	3.77	4.47	4.09	4.14	3.83	3.77	4.75	49.49	16.47%
Total	1,100.86	737.87	1,186.82	886.76	1,019.27	845.24	1,241.13	1,354.74	1,078.67	779.34	733.15	1,331.48	12,295.33	44.20%

Calendar Year 2022

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Community Annual Flow	Flow Change YR over YR
Lawrence	241.59	330.92	275.01	272.16	226.05	202.68	213.67	194.84	228.75	249.72	240.61	292.64	2,968.64	-16.05%
Methuen	196.92	228.36	240.85	216.37	167.67	131.47	100.34	83.22	85.74	84.27	86.47	174.05	1,795.73	-29.47%
Andover	142.83	155.55	163.49	148.09	121.14	95.33	83.97	97.74	116.24	100.66	84.73	123.29	1,433.06	-23.49%
No. Andover	147.55	164.67	180.40	162.11	119.60	87.02	72.33	66.74	75.18	82.49	84.69	142.57	1,385.35	-20.40%
Salem, NH	82.25	84.03	100.23	89.84	75.28	64.59	54.60	46.78	50.30	79.05	85.09	89.03	901.07	-16.83%
Dracut	3.85	3.90	4.06	3.87	3.57	3.33	3.27	3.29	3.32	3.30	3.46	3.27	42.49	-6.14%
Total	814.99	967.43	964.04	892.44	713.31	584.42	528.18	492.61	559.53	599.49	585.05	824.85	8,526.34	-21.23%

Calendar Year 2021

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Community Annual Flow	Flow Change YR over YR
Lawrence	251.63	209.59	223.63	275.14	296.95	266.27	487.01	304.47	330.80	353.92	280.94	252.64	3,536.11	29.26%
Methuen	210.41	153.49	234.08	213.30	210.42	160.23	307.93	198.35	217.19	188.52	244.29	207.73	2,545.94	10.62%
Andover	149.40	115.56	159.22	157.09	179.32	131.63	214.28	158.38	163.26	140.58	163.15	141.15	1,873.02	24.78%
No. Andover	147.70	111.08	153.44	147.78	152.22	101.57	172.95	124.80	154.76	144.33	180.62	149.06	1,740.31	24.06%
Salem, NH	90.73	70.56	92.57	89.47	95.09	73.75	109.71	98.40	98.88	83.25	96.83	84.15	1,083.39	11.17%
Dracut	3.99	3.25	3.76	3.64	3.90	3.44	4.04	3.79	3.71	3.79	3.91	4.05	45.27	5.55%
Total	853.86	663.53	866.70	886.42	937.90	736.89	1,295.92	888.19	968.60	914.39	969.74	841.90	10,824.04	20.82%

Calendar Year 2020

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Community Annual Flow	Flow Change YR over YR
Lawrence	233.13	227.33	228.79	313.39	190.29	150.67	204.47	201.33	193.92	229.64	235.79	327.01	2,735.76	-26.92%
Methuen	266.61	230.91	264.86	337.29	249.01	149.03	131.93	108.30	94.54	109.22	125.44	234.33	2,301.47	-6.41%
Andover	159.79	139.06	144.64	196.27	148.47	94.40	94.79	88.25	81.65	93.34	98.00	162.42	1,501.08	-7.58%
No. Andover	163.87	139.68	144.91	190.04	135.06	77.70	76.13	68.89	67.40	74.87	92.06	172.21	1,402.82	-7.53%
Salem, NH	104.58	91.02	105.51	120.87	99.04	77.31	59.55	55.97	52.70	55.48	60.88	91.61	974.52	-15.81%
Dracut	4.00	3.57	3.78	4.26	3.84	3.30	3.24	3.29	3.13	3.38	3.27	3.83	42.89	-1.24%
Total	931.98	831.57	892.49	1,162.12	825.71	552.41	570.11	526.03	493.34	565.93	615.44	991.41	8,958.54	-15.04%

Calendar Year 2019

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Community Annual Flow	Flow Change YR over YR
Lawrence	373.08	300.53	364.00	416.82	398.21	311.84	293.58	225.72	174.15	300.45	233.92	351.00	3,743.30	-10.64%
Methuen	224.02	226.02	253.44	252.05	241.21	194.33	171.23	161.18	123.16	157.47	177.21	277.68	2,459.00	-7.61%
Andover	155.91	149.98	168.69	168.71	165.38	128.78	114.80	108.55	87.02	98.87	109.49	168.04	1,624.22	-12.12%
No. Andover	148.79	140.52	163.13	165.70	151.13	122.60	101.15	83.59	70.10	84.85	107.82	177.72	1,517.10	-12.40%
Salem, NH	111.26	100.65	122.16	112.57	108.85	94.40	95.08	82.12	62.57	69.28	87.15	111.44	1,157.53	-9.28%
Dracut	3.78	3.37	3.76	4.20	4.16	3.65	3.28	3.32	3.14	3.33	3.39	4.05	43.43	-1.83%
Total	1,016.84	921.07	1,075.18	1,120.05	1,068.94	855.66	779.12	664.48	520.14	714.25	718.98	1,089.93	10,544.58	-10.27%

Calendar Year 2018

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Community Annual Flow	Flow Change YR over YR
Lawrence	299.30	283.06	381.56	366.37	242.98	219.67	226.73	309.44	321.17	319.95	771.35	447.35	4,188.93	26.77%
Methuen	180.90	214.97	292.80	287.20	216.33	151.20	135.10	171.16	174.94	204.63	375.75	256.68	2,661.66	20.45%
Andover	128.68	141.46	205.13	204.44	151.11	107.49	123.24	119.32	120.84	129.09	234.76	182.77	1,848.33	23.74%
No. Andover	133.29	149.50	216.19	195.55	138.28	90.68	82.67	95.13	100.41	119.72	238.11	172.32	1,731.85	11.83%
Salem, NH	92.09	108.52	133.98	133.88	99.60	70.68	67.34	77.65	83.64	101.55	175.08	131.98	1,275.99	24.88%
Dracut	3.58	3.42	4.20	4.16	3.72	2.73	3.22	3.34	3.82	3.57	4.50	3.98	44.24	-0.45%
Total	837.84	900.93	1,233.86	1,191.66	852.02	642.45	638.33	776.04	804.82	878.51	1,799.55	1,195.08	11,751.00	22.12%

	Calendar 2019		Calendar Year 2020			Calendar Year 2021			Calendar Year 2022			Calendar Year 2023		
	12 Month	% of	12 Month	% of	-15.04%	12 Month	% of	20.82%	12 Month	% of	-21.23%	12 Month	% of	44.20%
	Total	Total Flow	Total	Total Flow	% Change									
Lawrence	3,743.30	35.4998%	2,735.76	30.5380%	-4.962%	3,536.11	32.6690%	2.131%	2,968.64	34.8173%	2.148%	4,351.26	35.3895%	0.572%
Methuen	2,459.00	23.3200%	2,301.47	25.6902%	2.370%	2,545.94	23.5212%	-2.169%	1,795.73	21.0610%	-2.460%	2,570.26	20.9044%	-0.157%
Andover	1,624.22	15.4034%	1,501.08	16.7559%	1.352%	1,873.02	17.3043%	0.548%	1,433.06	16.8074%	-0.497%	1,987.06	16.1611%	-0.646%
No. Andover	1,517.10	14.3875%	1,402.82	15.6590%	1.272%	1,740.31	16.0782%	0.419%	1,385.35	16.2479%	0.170%	2,029.23	16.5041%	0.256%
Salem, NH	1,157.53	10.9775%	974.52	10.8781%	-0.099%	1,083.39	10.0091%	-0.869%	901.07	10.5681%	0.559%	1,308.03	10.6384%	0.070%
Dracut	43.43	0.4119%	42.89	0.4788%	0.067%	45.27	0.4182%	-0.061%	42.49	0.4983%	0.080%	49.49	0.4025%	-0.096%
Total	10,544.58	100.00%	8,958.54	100.00%	0.000%	10,824.04	100.00%	0.000%	8,526.34	100.00%	0.000%	12,295.33	100.00%	0.000%

Note: Beginning 9/98, a portion of the flow to Meter Station No. 3 is being bypassed to Andover's trunk sewer on certain days. The data presented here for North Andover does not include any bypassed flow

GREATER LAWRENCE SANITARY DISTRICT COMMUNITY CREDITS

	FY 1998 Community Credit	FY 1999 Community Credit	FY 2000 Community Credit	FY 2001 Community Credit	FY 2002 Community Credit	FY 2003 Community Credit	FY 2004 Community Credit	SPECIAL FY 04 Prior YR Project CAPITAL PROJ. TURNBACK	Total
Lawrence	\$ 847,246	\$ 859,309	\$ 389,091	\$ 479,211	\$ 505,892	\$ 857,482	\$ 804,489	\$ 161,059	\$ 965,548
Methuen	\$ 376,568	\$ 351,182	\$ 179,676	\$ 193,210	\$ 251,024	\$ 446,794	\$ 408,976	\$ 66,301	\$ 475,276
Andover	\$ 221,550	\$ 185,207	\$ 93,717	\$ 101,944	\$ 148,061	\$ 259,286	\$ 225,704	\$ 21,495	\$ 247,198
North Andover	\$ 198,175	\$ 162,769	\$ 83,955	\$ 91,101	\$ 135,130	\$ 224,959	\$ 208,699	\$ 21,192	\$ 229,891
Salem, NH	\$ 144,330	\$ 138,603	\$ 71,313	\$ 91,524	\$ 105,555	\$ 179,877	\$ 165,260	\$ 32,696	\$ 197,957
TOTAL	\$ 1,787,869	\$ 1,697,070	\$ 817,752	\$ 956,990	\$ 1,145,662	\$ 1,968,398	\$ 1,813,128	\$ 302,743	\$ 2,115,871

	FY 2005 Community Credit	SPECIAL FY 05 Prior YR Project CAPITAL PROJ. TURNBACK	Total	FY 2006 Community Credit	FY 2007 Community Credit	FY 2008 Community Credit	FY 2009 Community Credit	FY 2010 Community Credit	SPECIAL FY 10 General Fund "Dracut Fee" TURNBACK	Total
Lawrence	\$ 716,859	\$ 163,430	\$ 880,290	\$ 310,114	\$ 419,846	\$ 583,774	\$ 745,552	\$ 589,654	\$ 280,664	\$ 870,317
Methuen	\$ 418,631	\$ 67,277	\$ 485,908	\$ 139,783	\$ 189,044	\$ 262,120	\$ 373,014	\$ 364,281	\$ 175,889	\$ 540,170
Andover	\$ 224,571	\$ 21,811	\$ 246,382	\$ 67,093	\$ 94,546	\$ 149,443	\$ 211,324	\$ 205,901	\$ 100,620	\$ 306,521
North Andover	\$ 208,285	\$ 21,504	\$ 229,789	\$ 59,157	\$ 87,272	\$ 136,488	\$ 181,256	\$ 195,271	\$ 95,364	\$ 290,635
Salem, NH	\$ 169,235	\$ 33,178	\$ 202,413	\$ 63,288	\$ 80,637	\$ 112,804	\$ 140,444	\$ 144,851	\$ 69,463	\$ 214,314
TOTAL	\$ 1,737,582	\$ 307,200	\$ 2,044,782	\$ 639,435	\$ 871,344	\$ 1,244,629	\$ 1,651,589	\$ 1,499,957	\$ 722,000	\$ 2,221,957

	FY 2011 Community Credit	FY 2011 General Fund Fund Balance TURNBACK	TOTAL	FY 2012 Community Credit	FY 2013 Annual Community Credit	FY 2013 CIP-Budgeted Community CREDIT	TOTAL	FY 2014 Annual Community Credit	FY 2014 CIP-Budgeted Community CREDIT	TOTAL
Lawrence	\$ 551,717	\$ 292,426	\$ 844,143	\$ 729,830	\$ 758,776	\$ 577,329	\$ 1,336,105	\$ 546,460	\$ 131,477	\$ 677,937
Methuen	\$ 364,794	\$ 198,857	\$ 563,651	\$ 434,337	\$ 480,793	\$ 237,660	\$ 718,453	\$ 321,008	\$ 85,293	\$ 406,301
Andover	\$ 212,864	\$ 118,392	\$ 331,256	\$ 260,259	\$ 284,960	\$ 77,049	\$ 362,009	\$ 176,599	\$ 51,187	\$ 227,786
North Andover	\$ 196,635	\$ 109,182	\$ 305,817	\$ 213,607	\$ 253,745	\$ 75,964	\$ 329,709	\$ 157,839	\$ 45,185	\$ 203,024
Salem, NH	\$ 150,208	\$ 81,143	\$ 231,351	\$ 176,493	\$ 205,157	\$ 117,202	\$ 322,359	\$ 140,616	\$ 36,322	\$ 176,938
Dracut	\$ -	\$ -	\$ -	\$ 418	\$ 3,239	\$ -	\$ 3,239	\$ 5,641	\$ 740	\$ 6,381
TOTAL	\$ 1,476,218	\$ 800,000	\$ 2,276,218	\$ 1,814,944	\$ 1,986,670	\$ 1,085,204	\$ 3,071,874	\$ 1,348,163	\$ 350,204	\$ 1,698,367

	2015 Community Credit	2016 Community Credit	2017 Community Credit	2018 Community Credit	2019 Community Credit	2020 Community Credit	2021 Community Credit	2022 Community Credit	2023 Community Credit	TOTAL CREDITS 1998 Forward
Lawrence	\$ 766,558	\$ 611,805	\$ 794,844	\$ 601,398	\$ 607,787	\$ 1,159,684	\$ 1,563,639	\$ 1,356,968	\$ 982,009	\$ 20,746,377
Methuen	\$ 492,092	\$ 386,337	\$ 494,602	\$ 352,368	\$ 387,316	\$ 708,692	\$ 967,089	\$ 948,461	\$ 660,854	\$ 11,784,322
Andover	\$ 293,976	\$ 228,433	\$ 283,805	\$ 201,106	\$ 242,839	\$ 449,970	\$ 603,138	\$ 600,139	\$ 450,889	\$ 6,867,878
North Andover	\$ 261,472	\$ 206,271	\$ 259,637	\$ 196,047	\$ 240,651	\$ 428,624	\$ 576,865	\$ 574,473	\$ 428,231	\$ 6,335,005
Salem, NH	\$ 205,739	\$ 160,034	\$ 217,863	\$ 155,592	\$ 173,432	\$ 326,699	\$ 447,071	\$ 422,391	\$ 292,846	\$ 5,051,868
Dracut	\$ 5,264	\$ 4,075	\$ 8,307	\$ 6,896	\$ 7,228	\$ 13,548	\$ 19,480	\$ 19,398	\$ 13,159	\$ 107,393
TOTAL	\$ 2,025,101	\$ 1,596,955	\$ 2,059,058	\$ 1,513,407	\$ 1,659,253	\$ 3,087,217	\$ 4,177,282	\$ 3,921,830	\$ 2,827,988	\$ 50,892,843

*Upon close of each fiscal year the District calculates and returns to our member communities any surplus results of operations. The Community credit consists of revenues exceeding projections and expenditures under appropriation. The Community credit is traditionally returned to our member communities on the third or fourth quarter assessment invoice.

GREATER LAWRENCE SANITARY DISTRICT

Fiscal Year 2025 Operating Budget

GENERAL FUND SUMMARY TABLE

The General Fund is the operating fund for the District. Within the General Fund resources are budgeted to carry out the on-going maintenance and operations of the facility.

	FY 2023 Actual EXP & ENC	FY 2024 Adopted Budget	FY 2025 Department Request	FY 2025 Recommended Budget
Operations and Maintenance	\$11,837,434	\$14,269,872	\$15,250,752	\$15,250,752
Biosolids Disposal	2,398,754	3,348,374	\$3,792,887	3,792,887
<i>Contingency</i>		250,000	\$250,000	250,000
Budget, General Fund	\$ 14,236,188	\$ 17,868,246	\$ 19,293,639	\$ 19,293,639
Less Offsetting Income	(3,128,627)	(2,870,000)	(3,541,700)	(3,541,700)
Assessment, General Fund	11,107,560	14,998,246	15,751,939	15,751,939
O & M By Department				
	FY 2023 Actual	FY 2024 Budget	FY 2025 Requests	FY 2025 Budget
Administration	\$1,897,195	\$2,265,191	2,505,179	\$2,505,179
Monitoring	705,789	769,472	801,753	801,753
Maintenance	2,138,149	2,511,473	2,608,772	2,608,772
Operations	5,556,191	6,956,812	7,524,384	7,524,384
Fringe Benefits	1,540,110	1,766,924	1,810,664	1,810,664
Total Department Budgets	11,837,434	14,269,872	15,250,752	15,250,752
Salaries (All Categories) by Department				
Administration	511,272	678,616	713,017	713,017
Monitoring	471,700	545,252	560,793	560,793
Maintenance	858,175	1,124,973	1,149,347	1,149,347
Operations	1,657,527	1,986,712	2,025,771	2,025,771
Total Department Salaries	3,498,674	4,335,553	4,448,928	4,448,928
Expenses (All Categories) by Department				
Administration	1,385,923	1,586,575	1,792,162	1,792,162
Monitoring	234,088	224,220	240,960	240,960
Maintenance	1,279,974	1,386,500	1,459,425	1,459,425
Operations	3,898,664	4,970,100	5,498,613	5,498,613
Fringe Benefits	1,540,109	1,766,924	1,810,664	1,810,664
Biosolids Disposal	2,398,754	3,348,374	3,792,887	3,792,887
Contingency	-	250,000	250,000	250,000
Total Department Expenses	10,737,513	13,532,693	14,844,711	14,844,711
Total Salary and Expense by Department				
Administration	1,897,195	2,265,191	2,505,179	2,505,179
Monitoring	705,789	769,472	801,753	801,753
Maintenance	2,138,149	2,511,473	2,608,772	2,608,772
Operations	5,556,191	6,956,812	7,524,384	7,524,384
Fringe Benefits	1,540,109	1,766,924	1,810,664	1,810,664
	11,837,433	14,269,872	15,250,752	15,250,752
Biosolids Drying	2,398,754	3,348,374	3,792,887	3,792,887
Contingency	-	250,000	250,000	250,000
Totals	14,236,187	17,868,246	19,293,639	19,293,639

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Administration Dept - 0100

To provide quality wastewater treatment services the Executive Director and Administration staff implement policies and procedures which ensure fiscal accountability, promote positive employer/employee relationships and maintain safe and efficient plant operations. In addition to providing overall direction to the plant, Administration staff are responsible for providing engineering, accounting, financial analysis, payroll, personnel and administrative support.

<u>Account</u>		<u>FY 2023</u> <u>Actual</u> <u>EXP & ENC</u>	<u>FY 2024</u> <u>Adopted</u> <u>Budget</u>	<u>FY 2025</u> <u>Department</u> <u>Request</u>	<u>FY 2025</u> <u>Recommended</u> <u>Budget</u>
<u>SALARIES AND WAGES</u>					
01-0100-5110	Regular	\$ 503,485	\$ 665,091	\$ 698,667	\$ 698,667
01-0100-5130	Overtime	\$ 2,762	\$ 8,500	\$ 8,500	\$ 8,500
01-0100-5140	Longevity	\$ 5,025	\$ 5,025	\$ 5,850	\$ 5,850
Subtotal Salaries and Wages		\$ 511,272	\$ 678,616	\$ 713,017	\$ 713,017
<u>EXPENSES</u>					
01-0100-5261	Certifications and Licenses	\$ 830	\$ 3,000	\$ 3,000	\$ 3,000
01-0100-5262	Membership Dues-Planned	\$ 22,997	\$ 25,000	\$ 25,000	\$ 25,000
01-0100-5264	Pre-employment costs	\$ 517	\$ 500	\$ 500	\$ 500
		\$ 24,344	\$ 28,500	\$ 28,500	\$ 28,500
Professional/Technical Service:					
01-0100-5310	North Andover-PILOT	\$ 205,000	\$ 208,125	\$ 211,250	\$ 211,250
01-0100-5311	Commission	\$ 31,500	\$ 32,400	\$ 32,400	\$ 32,400
01-0100-5312	Secretarial	\$ 5,661	\$ 5,500	\$ 5,500	\$ 5,500
01-0100-5320	Special Counsel	\$ 48,020	\$ 70,000	\$ 70,000	\$ 70,000
01-0100-5321	General Counsel	\$ 40,200	\$ 40,200	\$ 40,200	\$ 40,200
01-0100-5322	Other Legal	\$ 37,108	\$ 35,000	\$ 35,000	\$ 35,000
01-0100-5323	Accounting/Auditing	\$ 30,000	\$ 30,000	\$ 32,000	\$ 32,000
01-0100-5326	Payroll Processing	\$ 23,006	\$ 26,000	\$ 26,000	\$ 26,000
01-0100-5329	Consulting	\$ 56,601	\$ 90,000	\$ 90,000	\$ 90,000
01-0100-5330	Fees and Permits	\$ 757	\$ 600	\$ 600	\$ 600
01-0100-5399	Outside Professional Services	\$ 195,154	\$ 280,000	\$ 280,000	\$ 280,000
Subtotal Professional/Tech Services		\$ 673,007	\$ 817,825	\$ 822,950	\$ 822,950
Purchased Property Services:					
01-0100-5430	Repair and Maintenance Services-Planned	\$ 35,494	\$ 65,000	\$ 65,425	\$ 65,425
01-0100-5431	Repair and Maintenance Services-Unplanned	\$ 240	\$ 2,000	\$ 2,000	\$ 2,000
Subtotal Property Services		\$ 35,734	\$ 67,000	\$ 67,425	\$ 67,425

GREATER LAWRENCE SANITARY DISTRICT

FY 2025 Operating Budget

Administration Dept - 0100

		FY 2023 Actual EXP & ENC	FY 2024 Adopted Budget	FY 2025 Department Request	FY 2025 Recommended Budget
Other Purchased Services:					
01-0100-5510	Property Insurance	\$ 406,096	\$ 440,000	\$ 614,637	\$ 614,637
01-0100-5520	Communications	\$ 34,426	\$ 40,000	\$ 52,700	\$ 52,700
01-0100-5530	Advertising	\$ 7,615	\$ 8,000	\$ 8,000	\$ 8,000
01-0100-5531	Software Licenses	\$ 73,697	\$ 90,000	\$ 91,000	\$ 91,000
01-0100-5540	Printing	\$ 5,812	\$ 7,000	\$ 7,000	\$ 7,000
01-0100-5550	Travel	\$ 923	\$ 5,000	\$ 5,000	\$ 5,000
01-0100-5560	Training	\$ 28,392	\$ 30,000	\$ 30,000	\$ 30,000
01-0100-5570	Postage- Planned	\$ 6,595	\$ 6,300	\$ 6,300	\$ 6,300
Subtotal Other Purch. Services		\$ 563,556	\$ 626,300	\$ 814,637	\$ 814,637
Supplies:					
01-0100-5614	Safety Supplies		\$ 500	\$ 500	\$ 500
01-0100-5615	Protective Gear		\$ 150	\$ 150	\$ 150
01-0100-5616	Other Supplies (Office)	\$ 21,111	\$ 25,000	\$ 25,000	\$ 25,000
01-0100-5630	Books and Periodicals	\$ 361	\$ 300	\$ 300	\$ 300
Subtotal Supplies		\$ 21,472	\$ 25,950	\$ 25,950	\$ 25,950
Property:					
01-0100-5701	Miscellaneous Expenses	\$ 2,928	\$ 5,000	\$ 5,000	\$ 5,000
01-0100-5843	Furniture and Fixtures	\$ 4,555	\$ 6,000	\$ 6,000	\$ 6,000
01-0100-5844	Equipment/Automation/Computers	\$ 60,327	\$ 10,000	\$ 21,700	\$ 21,700
Subtotal Property		\$ 67,811	\$ 21,000	\$ 32,700	\$ 32,700
Subtotal Expenses (Non-Personnel Services)		\$ 1,385,923	\$ 1,586,575	\$ 1,792,162	\$ 1,792,162
TOTAL SALARIES AND EXPENSES		\$ 1,897,195	\$ 2,265,191	\$ 2,505,179	\$ 2,505,179

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Monitoring Dept - 0300

The Monitoring Department consists of GLSD's Massachusetts State certified analytical laboratory, an EPA approved Industrial Pretreatment program and is responsible for a variety of compliance testing for multiple permits such as the GLSD's NPDES permit, stormwater permit, the MA DEP approval of suitability permit and the MA DEP Air permit. The Monitoring Department also conducts sewer system investigations including inspection of GLSD's CSO facilities.

<u>Account</u>		<u>FY 2023 Actual EXP & ENC</u>	<u>FY 2024 Adopted Budget</u>	<u>FY 2025 Department Request</u>	<u>FY 2025 Recommended Budget</u>
	SALARIES AND WAGES				
01-0300-5110	Regular	\$ 438,493	\$ 501,251	\$ 516,691	\$ 516,691
01-0300-5130	Overtime	\$ 24,844	\$ 36,000	\$ 36,000	\$ 36,000
01-0300-5132	Buy Back Sick Leave		\$ 500	\$ 600	\$ 600
01-0300-5140	Longevity	\$ 8,364	\$ 7,501	\$ 7,502	\$ 7,502
	Subtotal Salaries and Wages	\$ 471,700	\$ 545,252	\$ 560,793	\$ 560,793
	EXPENSES				
	Professional/Technical Services:				
01-0300-5327	Analytical Services-Unplanned	\$ 4,325	\$ 7,700	\$ 8,000	\$ 8,000
01-0300-5333	Analytical Services - Planned	\$ 36,374	\$ 59,940	\$ 61,880	\$ 61,880
		\$ 40,700	\$ 67,640	\$ 69,880	\$ 69,880
	Purchased Property Services:				
01-0300-5425	Chemical Disposal		\$ 8,000	\$ 8,000	\$ 8,000
01-0300-5430	Repair and Maintenance Services -Planned	\$ 18,683	\$ 25,600	\$ 27,800	\$ 27,800
01-0300-5431	Repair and Maintenance Services -Unplanned	\$ 1,746	\$ 5,000	\$ 5,000	\$ 5,000
	Subtotal Purchased Property Services	\$ 20,429	\$ 38,600	\$ 40,800	\$ 40,800
	Supplies:				
01-0300-5614	Safety Supplies		\$ 2,000	\$ 2,500	\$ 2,500
01-0300-5615	Personal Protective Gear/Uniforms	\$ 3,441	\$ 4,680	\$ 4,480	\$ 4,480
01-0300-5616	Other Supplies	\$ 41,797	\$ 40,000	\$ 45,000	\$ 45,000
01-0300-5617	Lab Chemicals	\$ 18,795	\$ 30,000	\$ 32,000	\$ 32,000
01-0300-5619	Compressed Gas	\$ 1,027	\$ 4,000	\$ 4,000	\$ 4,000
01-0300-5630	Books and Periodicals		\$ 300	\$ 300	\$ 300
	Subtotal Supplies	\$ 65,060	\$ 80,980	\$ 88,280	\$ 88,280

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Monitoring Dept - 0300

		<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>
		<u>Actual</u>	<u>Adopted</u>	<u>Department</u>	<u>Recommended</u>
		<u>EXP & ENC</u>	<u>Budget</u>	<u>Request</u>	<u>Budget</u>
Property:					
01-0300-5841	Machinery and Equipment:				
FY 2023	Actual Purchases	\$ 107,900			
FY 2024	Prior Year Budgeted Purchase Requests		\$ 37,000		
FY 2025	<u>Current Year Requests:</u>				
	Stationary Refrigerated Sampler			\$ 25,000	\$ 25,000
	Portable Sampler pretreatment			\$ 10,000	\$ 10,000
	Refrigerator			\$ 2,000	\$ 2,000
	Portable PH meters			\$ 1,800	\$ 1,800
	Dissolved oxygen meter			\$ 1,600	\$ 1,600
	Confined Space Meter	-		\$ 1,600	\$ 1,600
	Subtotal Property	<u>\$ 107,900</u>	<u>\$ 37,000</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>
	Subtotal Expenses (Non-Personnel Services)	\$ 234,088	\$ 224,220	\$ 240,960	\$ 240,960
	TOTAL SALARIES AND EXPENSES	<u>\$ 705,789</u>	<u>\$ 769,472</u>	<u>\$ 801,753</u>	<u>\$ 801,753</u>

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Maintenance Department - 0400

It is the goal of the Greater Lawrence Sanitary District's Maintenance Department to keep the equipment in excellent condition to ensure the proper operation of the plant. To accomplish this objective Maintenance provides in-house electrical and extensive mechanical services

<u>Account</u>	FY 2023 Actual EXP & ENC	FY 2024 Adopted Budget	FY 2025 Department Request	FY 2025 Recommended Budget
<u>SALARIES AND WAGES</u>				
01-0400-5110 Regular	\$ 758,547	\$ 1,018,379	\$ 1,037,105	\$ 1,037,105
01-0400-5130 Overtime	\$ 92,311	\$ 98,000	\$ 103,000	\$ 103,000
01-0400-5132 Buy Back Sick Leave	\$ 4,349	\$ 5,000	\$ 5,000	\$ 5,000
01-0400-5140 Longevity	\$ 2,968	\$ 3,594	\$ 4,241	\$ 4,241
Subtotal Salaries and Wages	\$ 858,175	\$ 1,124,973	\$ 1,149,347	\$ 1,149,347
<u>EXPENSES</u>				
Professional/Technical Services:				
01-0400-5399 Outside Professional Services	\$ -	\$ 500	\$ 500	\$ 500
01-0400-5325 DOT Testing	\$ 442	\$ 1,500	\$ 1,500	\$ 1,500
01-0400-5330 Fees & Permits	\$ 720	\$ 1,500	\$ 1,500	\$ 1,500
	\$ 1,162	\$ 3,500	\$ 3,500	\$ 3,500
Purchased Property Services:				
01-0400-5421 Waste Disposal	\$ 11,573	\$ 18,000	\$ 25,000	\$ 25,000
01-0400-5429 Repair & Maintenance-Service Contracts	\$ 194,508	\$ 212,000	\$ 225,000	\$ 225,000
01-0400-5430 Repair and Maintenance Services-Planned	\$ 70,863	\$ 110,000	\$ 120,000	\$ 120,000
01-0400-5431 Repair and Maintenance Services-Unplanned	\$ 193,961	\$ 220,000	\$ 230,000	\$ 230,000
Subtotal Purchased Property Services	\$ 470,905	\$ 560,000	\$ 600,000	\$ 600,000
Supplies:				
01-0400-5611 Mechanical (waste water, sludge & support)	\$ 453,267	\$ 480,000	\$ 490,000	\$ 490,000
01-0400-5612 Electrical (waste water, sludge & support)	\$ 84,746	\$ 95,000	\$ 100,000	\$ 100,000
01-0400-5613 Vehicle Maintenance	\$ 28,191	\$ 25,000	\$ 25,000	\$ 25,000
01-0400-5614 Safety Supplies	\$ 4,100	\$ 4,500	\$ 5,000	\$ 5,000
01-0400-5615 Uniforms/Protective Gear	\$ 6,581	\$ 8,500	\$ 10,425	\$ 10,425
01-0400-5616 Other Supplies	\$ 1,010	\$ 1,000	\$ 1,000	\$ 1,000
01-0400-5622 Fuel (Vehicles & Backup generator)	\$ 19,576	\$ 30,000	\$ 30,000	\$ 30,000
01-0400-5623 Bottled Gas	\$ 2,535	\$ 5,000	\$ 5,500	\$ 5,500
01-0400-5630 Books and Periodicals	\$ -	\$ 500	\$ 500	\$ 500
Subtotal Supplies	\$ 600,004	\$ 649,500	\$ 667,425	\$ 667,425

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Maintenance Department - 0400

	FY 2023	FY 2024	FY 2025	FY 2025
	Actual EXP & ENC	Adopted Budget	Department Request	Recommended Budget
Property				
01-0400-5830 Machinery & Equipment	\$ 7,825			
01-0400-5840 Mechanical (waste water, sludge, support)	\$ 112,997	\$ 95,000	\$ 100,000	\$ 100,000
01-0400-5850 Electrical (waste water, sludge, support)	\$ 79,404	\$ 65,000	\$ 75,000	\$ 75,000
01-0400-5855 Work Tools	\$ 7,677	\$ 13,500	\$ 13,500	\$ 13,500
Subtotal Property	\$ 207,903	\$ 173,500	\$ 188,500	\$ 188,500
Subtotal Expenses (Non-Personnel Services)	\$ 1,279,974	\$ 1,386,500	\$ 1,459,425	\$ 1,459,425
TOTAL SALARIES AND EXPENSES	\$ 2,138,149	\$ 2,511,473	\$ 2,608,772	\$ 2,608,772

GREATER LAWRENCE SANITARY DISTRICT

FY 2025 Operating Budget Operations Department - 0500

The Operations Department's goal is the continued excellence of our effluent quality and the maintenance of stable treatment costs. Operations personnel are responsible for the operations of all treatment components of the plant, including the preparation of reports and records concerning plant operations.

<u>Account</u>		<u>FY 2023 Actual EXP & ENC</u>	<u>FY 2024 Adopted Budget</u>	<u>FY 2025 Department Request</u>	<u>FY 2025 Recommended Budget</u>
	<u>SALARIES AND WAGES</u>				
01-0500-5110	Regular	\$ 1,183,828	\$ 1,463,947	\$ 1,500,817	\$ 1,500,817
01-0500-5130	Overtime	\$ 212,507	\$ 230,000	\$ 230,000	\$ 230,000
01-0500-5131	Senior Operator Overtime	\$ 184,082	\$ 210,000	\$ 210,000	\$ 210,000
01-0500-5132	Buy Back Sick Leave	\$ 3,517	\$ 3,800	\$ 6,000	\$ 6,000
01-0500-5140	Longevity	\$ 10,319	\$ 11,965	\$ 11,954	\$ 11,954
01-0500-5160	Shift Differential	\$ 63,274	\$ 67,000	\$ 67,000	\$ 67,000
	Subtotal Salaries and Wages	\$ 1,657,527	\$ 1,986,712	\$ 2,025,771	\$ 2,025,771
	<u>EXPENSES</u>				
	Purchased Property Services:				
01-0500-5411	Water	\$ 21,098	\$ 20,450	\$ 28,000	\$ 28,000
01-0500-5412	Natural Gas	\$ 783,061	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
01-0500-5413	Electricity	\$ 655,476	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
	Subtotal Purchased Property Services	\$ 1,459,636	\$ 2,470,450	\$ 2,478,000	\$ 2,478,000
	Other Purchased Services:				
01-0500-5520	Communications/Phone	\$ 5,969	\$ 16,000	\$ 10,000	\$ 10,000
01-0500-5399	Other Purchased Services	\$ 181,745	\$ 55,000	\$ 55,000	\$ 55,000
	Subtotal Other Purchased Services	\$ 187,713	\$ 71,000	\$ 65,000	\$ 65,000
	Supplies:				
01-0500-5614	Safety Supplies	\$ 5,079	\$ 5,000	\$ 5,000	\$ 5,000
01-0500-5615	Uniforms/Protective Gear	\$ 10,369	\$ 14,905	\$ 13,730	\$ 13,730
01-0500-5616	Other Supplies	\$ 38,321	\$ 55,000	\$ 55,000	\$ 55,000
01-0500-5630	Books and Periodicals	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	Subtotal Supplies	\$ 53,769	\$ 75,905	\$ 74,730	\$ 74,730

GREATER LAWRENCE SANITARY DISTRICT

FY 2025 Operating Budget Operations Department - 0500

		FY 2023 Actual EXP & ENC	FY 2024 Adopted Budget	FY 2025 Department Request	FY 2025 Recommended Budget
Other /Chemicals:					
01-0500-5711	Sodium Hypochlorite	\$ 432,569	\$ 559,675	\$ 773,313	\$ 773,313
01-0500-5712	Polymer	\$ 941,404	\$ 952,473	\$ 1,047,720	\$ 1,047,720
01-0500-5713	Sodium Bisulfite	\$ 177,646	\$ 333,960	\$ 400,752	\$ 400,752
01-0500-5714	Defoamant	\$ 17,154	\$ 20,000	\$ 20,000	\$ 20,000
01-0500-5715	Potassium Perm./Odor Control		\$ 8,000	\$ 8,000	\$ 8,000
01-0500-5717	Other Chemicals	\$ 616	\$ 2,500	\$ 3,000	\$ 3,000
01-0500-5718	Ferric Chloride	\$ 223,855	\$ 320,137	\$ 440,171	\$ 440,171
01-0500-5719	Urea	\$ 90,647	\$ 90,000	\$ 116,927	\$ 116,927
	Subtotal Chemicals	\$ 1,883,890	\$ 2,286,745	\$ 2,809,883	\$ 2,809,883
Property					
01-0500-5840	Mechanical Property	\$ 196,860			
01-0500-5841	Machinery & Equipment	\$ 64,772	\$ 50,000	\$ 50,000	\$ 50,000
01-0500-5842	Motorized Vehicles & Equipment		\$ 5,000	\$ 8,000	\$ 8,000
01-0500-5844	Equipment/Automation/Computers	\$ 51,684	\$ 7,500	\$ 9,500	\$ 9,500
01-0500-5854	Safety Equipment	\$ 339	\$ 3,500	\$ 3,500	\$ 3,500
	Subtotal Property	\$ 313,655	\$ 66,000	\$ 71,000	\$ 71,000
	Subtotal Expenses (Non-Personnel Services)	\$ 3,898,664	\$ 4,970,100	\$ 5,498,613	\$ 5,498,613
	TOTAL SALARIES AND EXPENSES	\$ 5,556,191	\$ 6,956,812	\$ 7,524,384	\$ 7,524,384

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Fringe Benefits - 0600

<u>Account</u>		<u>FY 2023</u> <u>Actual</u> <u>EXP & ENC</u>	<u>FY 2024</u> <u>Adopted</u> <u>Budget</u>	<u>FY 2025</u> <u>Department</u> <u>Request</u>	<u>FY 2025</u> <u>Recommended</u> <u>Budget</u>
01-0600-5211	<u>HEALTH INSURANCE</u>				
Units Active	<u>Active Employees</u>				
	<u>HMO Blue</u>				
GLSD Contribution @ 70%	13 Individual Units at	\$ 9,489 /Year	\$ 83,566	\$ 123,362	\$ 123,362
GLSD Contribution @ 70%	17 Family Units at	\$ 25,432 /Year	\$ 447,917	\$ 432,339	\$ 432,339
	<u>Blue Choice</u>				
GLSD Contribution @ 70%	2 Individual Units at	\$ 10,151 /Year	\$ 49,662	\$ 20,302	\$ 20,302
GLSD Contribution @ 70%	7 Family Units at	\$ 27,204 /Year	\$ 159,709	\$ 190,426	\$ 190,426
	<u>HMO Blue Benchmark (plan with deductibles)</u>				
GLSD Contribution @ 70%	0 Individual Units at	\$ 8,461 /Year		\$ -	\$ -
GLSD Contribution @ 70%	0 Individual Units at	\$ 22,675 /Year		\$ -	\$ -
	Subtotal-Active Plans		\$ 740,854	\$ 766,429	\$ 766,429
Units Retired	<u>Retirees & Surviving Spouse</u>				
	<u>HMO Blue</u>				
GLSD Contribution @ 65%	1 Individual Units at	\$ 8,812 /Year	\$ 8,622	\$ 8,812	\$ 8,812
GLSD Contribution @ 65%	0 Family Units at	\$ 23,615 /Year	\$ -	\$ -	\$ -
	<u>Blue Choice</u>				
GLSD Contribution @ 65%	1 Individual Units at	\$ 9,426 /Year	\$ 9,223	\$ 9,426	\$ 9,426
GLSD Contribution @ 65%	0 Family Units at	\$ 25,261 /Year	\$ -	\$ -	\$ -
	<u>MEDEX</u>				
GLSD Contribution @ 65%	45 Individual Units at	\$ 273 /Year	\$ 143,655	\$ 147,310	\$ 147,310
	Subtotal-Retiree Plans		\$ 161,500	\$ 165,547	\$ 165,547
Total Units	86 Subtotal-Health Insurance	\$ 789,873	\$ 902,354	\$ 931,976	\$ 931,976
01-0600-5212	<u>Dental Insurance:</u>				
GLSD Contribution @ 70%	13 Individual Units at	\$ 448 /Year	\$ 5,374	\$ 5,823	\$ 5,823
GLSD Contribution @ 70%	27 Family Units at	\$ 1,217 /Year	\$ 31,648	\$ 32,866	\$ 32,866
	40 Subtotal-Dental Insurance	\$ 25,697	\$ 37,022	\$ 38,688	\$ 38,688
	<u>Other Insurances:</u>				
01-0600-5213	Life Insurance Employees/Retirees	\$ 9,505	\$ 11,000	\$ 13,000	\$ 13,000
01-0600-5214	Disability Insurance:	\$ 29,108	\$ 38,000	\$ 38,000	\$ 38,000
01-0600-5230	Employee Retirement System	\$ 471,645	\$ 517,548	\$ 507,000	\$ 507,000
01-0600-5231	Other Post Employment Benefits (OPEB)	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000
01-0600-5240	Mass Unemployment Compensation	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
01-0600-5250	Workers Compensation Insurance	\$ 64,220	\$ 100,000	\$ 90,000	\$ 90,000
01-0600-5255	FICA Medicare-Federal Tax	\$ 50,062	\$ 54,000	\$ 60,000	\$ 60,000
		\$ 724,539	\$ 827,548	\$ 840,000	\$ 840,000
	TOTAL FRINGE BENEFITS	\$ 1,540,109	\$ 1,766,924	\$ 1,810,664	\$ 1,810,664

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Biosolids Drying - 0700

<u>Account</u>	FY 2023 Actual <u>EXP & ENC</u>	FY 2024 Adopted <u>Budget</u>	FY 2025 Department <u>Request</u>	FY 2025 Recommended <u>Budget</u>
01-0700-5426 Biodrying	\$ 2,264,422	\$ 2,829,569	\$ 3,112,526	\$ 3,112,526
01-0700-5427 Grit & Screenings Disposal	\$ 109,297	\$ 144,000	\$ 155,556	\$ 155,556
01-0700-5428 Additional Disposal Costs related to PFAS	\$ 25,036	\$ 374,805	\$ 524,805	\$ 524,805
	\$ 2,398,754	\$ 3,348,374	\$ 3,792,887	\$ 3,792,887

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Contingency - 0150

	FY 2023 Actual Transferred	FY 2024 Adopted Budget	FY 2025 Finance Director Request	FY 2025 Executive Director Budget
01-0150-5730	\$0	\$250,000	\$250,000	\$250,000
	\$ -	\$ 250,000	\$ 250,000	\$ 250,000

This line item is a discretionary appropriation controlled by the District Commissioners. A request to approve a transfer by the Board originates from the Executive Director. This appropriation is primarily for unanticipated costs during the fiscal year.

As more and more of our workforce reaches retirement age there may be occasional requests to transfer funds to cover costs for accrued benefits. All efforts will be made to fund these costs from within the departmental budget.

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
ESTIMATED RECEIPTS

<u>Service</u>	<u>Account</u>	FY 2023	FY 2024	FY 2025	FY 2025
		Prior Year	Final	Fin. Director	Exec. Director
		<u>Actual Receipts</u>	<u>Budgeted Revenue</u>	<u>Initial Submittal</u>	<u>Recommended Budget</u>
Septage Receiving Facility	01-0041-4212/13	\$ 2,402,161	\$ 2,400,000	\$ 2,850,000	\$ 2,850,000
<i>The District accepts septage from private haulers serving accepted communities.</i>					
Tipping Fees	01-0041-4209	\$ 89,724	\$ 70,000	\$ 80,000	\$ 80,000
Outside Sludge	01-0041-4210	\$ 201,724	\$ 180,000	\$ 185,000	\$ 185,000
Industrial Surcharge	01-0041-4200	\$ 170,190	\$ 70,000	\$ 200,000	\$ 200,000
<i>The District recovers the cost to treat wastewater discharged from industries with TSS and B.O.D. in excess of set limits.</i>					
Industry Permit Fees & Fines	01-0041-4230	\$ 3,700	\$ 2,000	\$ 2,700	\$ 2,700
<i>In July 1994 the GLSD implemented an industrial pretreatment cost recovery program.</i>					
Sale of Effluent Water	01-0041-4240	\$ 82,964	\$ 75,000	\$ 85,000	\$ 85,000
<i>The GLSD recovers the cost for effluent purchased by Wheelebrator N.A.</i>					
Treated Groundwater Discharge	01-0041-4259	\$ 12,978	\$ 10,000	\$ 9,000	\$ 9,000
<i>Safety Kleen participates in the District's wastewater recovery program. Costs are based on the gallons of treated water discharged to the GLSD through a ground water treatment system .</i>					
Wastewater Discharge-Direct	01-0041-4260	\$ 42,475	\$ 38,000	\$ 50,000	\$ 50,000
<i>Wheelebrator/Lifoam/Ozzy discharge wastewater via a direct sewer line to the plant for treatment</i>					
Miscellaneous Income	01-0041-4280	\$ 1,657	\$ -	\$ -	\$ -
Interest on Bank Accounts	01-0041-4233	\$ 121,055	\$ 25,000	\$ 80,000	\$ 80,000
TOTAL INCOME		\$ 3,128,627	\$ 2,870,000	\$ 3,541,700	\$ 3,541,700
CAPITAL PROJECTS FUND					
<i>Interest Income appropriated to Capital Fund</i>					
	03-1000-4233	\$ 39,357	\$ 28,000	\$ 28,000	\$ 28,000
Total Income Capital Projects Fund		\$ 39,357	\$ 28,000	\$ 28,000	\$ 28,000
DEBT SERVICE FUND					
<i>Interest Income appropriated to Debt Fund</i>					
	04-0902-4233	\$ 23,174	\$ 15,000	\$ 24,000	\$ 24,000
<i>Fund Balance to Appropriate (Energy Credits)</i>					
	04-0042-4262	\$ 1,674,627	\$ 1,484,925	\$ 1,475,836	\$ 1,475,836
Total Income Debt Service		\$ 1,697,801	\$ 1,499,925	\$ 1,499,836	\$ 1,499,836
ESTIMATED REVENUE ALL FUNDS		\$ 4,865,786	\$ 4,397,925	\$ 5,069,536	\$ 5,069,536

GREATER LAWRENCE SANITARY DISTRICT
FY 2025 Operating Budget
Debt Service Appropriation

Debt Service Budget

The Districts Debt Service is comprised of a combination of Long and Short Term Financing. There are currently five long term General Obligation Bonds outstanding for the district. Four of which are funded through the Massachusetts Water Pollution Abatement Trust or SRF Loan Program.

			FY 2023	FY 2024	FY 2025	FY 2025
			Actual	Adopted	Department	Recommended
<u>DEBT SERVICE - Principal</u>			<u>EXP & ENC</u>	<u>Budget</u>	<u>Request</u>	<u>Budget</u>
<i>SRF-Massachusetts Water Pollution Abatement Trust Loans</i>						
04-0900-5905	Loan CW-00-35	\$950,000	43,961	0		
04-0900-5906	Loan CWSRF CW-00-41	\$20,897,422	1,186,934	1,210,912	1,235,376	1,235,376
04-0900-5907	Loan CW-11-13	\$2,704,383	92,511	94,522	96,576	96,576
04-0900-5908	Loan CW-11-14	\$10,970,144	457,280	467,218	477,372	477,372
04-0900-5909	Loan CW-11-14-A	\$721,415	25,468	26,021	26,586	26,586
04-0900-5910	Loan CWP15-15	\$25,290,071-CHP	1,045,242	1,005,521	1,027,375	1,027,375
04-0900-5911	Loan CWP15-16	\$8,739,493-RSPS	361,205	348,548	356,123	356,123
Subtotal MWPAT Principal Loans			3,212,601	3,152,742	3,219,408	3,219,408
TOTAL Debt Service Principal			3,212,601	3,152,742	3,219,408	3,219,408
<u>DEBT SERVICE - Interest on Long Term Debt</u>						
<i>SRF-Massachusetts Water Pollution Abatement Trust Loans</i>						
04-0901-5940	Loan CWP15-15	\$25,290,071-CHP	485,341	445,957	417,173	417,173
04-0901-5941	Loan CWP15-16	\$8,739,493-RSPS	167,719	154,426	144,606	144,606
04-0901-5956	Loan CWSRF CW-00-41	\$20,897,422	86,002	62,023	37,560	37,560
04-0901-5957	Loan CW-11-13	\$2,704,383	27,453	25,603	23,713	23,713
04-0901-5958	Loan CW-11-14	\$10,970,144	112,278	103,133	93,788	93,788
04-0901-5959	Loan CW-11-14-A	\$721,415	7,558	7,049	6,528	6,528
MWPAT Interest on Long Term			886,352	798,191	723,369	723,369
TOTAL Debt Service Interest			886,352	798,191	723,369	723,369
<u>DEBT SERVICE - Administrative Fees</u>						
04-0902-5324	Financial Services & Banking Fees		(40)	100,000	100,000	100,000
04-0902-5726	SRF Loan Administrative Fees		66,521	59,864	54,252	54,252
SUBTOTAL Fees			66,481	159,864	154,252	154,252
TOTAL			4,165,434	4,110,797	4,097,029	4,097,029

GREATER LAWRENCE SANITARY DISTRICT - 10 YEAR DEBT SERVICE PROJECTIONS																	
		Original or Refunded	Retired/Refunded Through End	Scheduled to be Paid Current	Long Term Principal Balance as of 6/30/24	Principal Fiscal Year 2025	Principal Fiscal Year 2026	Principal Fiscal Year 2027	Principal Fiscal Year 2028	Principal Fiscal Year 2029	Principal Fiscal Year 2030	Principal Fiscal Year 2031	Principal Fiscal Year 2032	Principal Fiscal Year 2033	Principal Fiscal Year 2034		
Long Term Debt - Principal		Years	Rate	Amount	Fiscal Year 2023	Fiscal Year 2024											
State Revolving Loan Pool (SRF-MWPAT)																	
CSO SRF Loan CW-00-41 (CSO)	20	2.00%	\$ 20,897,422	\$ 17,214,307	\$ 1,210,912	\$ 2,472,203	\$ 1,235,376	\$ 1,260,332	\$ -	\$ -	\$ 105,249	\$ 107,537	\$ 109,874	\$ 112,261	\$ 114,701	\$ 117,194	
CSO SRF Loan CW-11-13 (Plant Improvements)	20	2.00%	\$ 1,980,741	\$ 702,549	\$ 94,522	\$ 1,183,670	\$ 96,576	\$ 98,675	\$ 100,819	\$ 103,010	\$ 105,249	\$ 107,537	\$ 109,874	\$ 112,261	\$ 114,701	\$ 117,194	
CSO SRF Loan CW-11-14 (Force Main)	20	2.00%	\$ 9,315,654	\$ 4,168,739	\$ 467,218	\$ 4,679,697	\$ 477,372	\$ 487,747	\$ 498,349	\$ 509,179	\$ 520,245	\$ 531,552	\$ 543,105	\$ 554,908	\$ 566,968	\$ 579,327	
CSO SRF Loan CW-11-14-A (Force Main Addendum)	20	2.00%	\$ 548,890	\$ 197,015	\$ 26,021	\$ 325,854	\$ 26,586	\$ 27,164	\$ 27,754	\$ 28,358	\$ 28,975	\$ 29,604	\$ 30,247	\$ 30,905	\$ 31,577	\$ 32,263	
CHP-Organics SRF Loan CWP-15-15	20	2.00%	\$ 23,932,410	\$ 2,068,251	\$ 1,005,521	\$ 20,858,638	\$ 1,027,375	\$ 1,049,703	\$ 1,072,519	\$ 1,095,827	\$ 1,119,643	\$ 1,143,977	\$ 1,168,841	\$ 1,194,243	\$ 1,220,198	\$ 1,246,718	
CSO (RSPS Upgrades) SRF Loan CWP-15-16	20	2.00%	\$ 8,293,586	\$ 714,726	\$ 348,548	\$ 7,230,312	\$ 356,123	\$ 363,863	\$ 371,771	\$ 379,851	\$ 388,107	\$ 396,541	\$ 405,159	\$ 413,965	\$ 422,962	\$ 432,155	
Total - Long Term Principal			\$ 64,968,703	\$ 25,065,587	\$ 3,152,742	\$ 36,750,374	\$ 3,219,408	\$ 3,287,485	\$ 2,071,212	\$ 2,116,226	\$ 2,162,219	\$ 2,209,211	\$ 2,257,225	\$ 2,306,282	\$ 2,356,406	\$ 1,828,330	
Long Term Interest on Principal		Years	Rate	Amount	Fiscal Year 2023	Fiscal Year 2024	L.T. Interest Principal Balance as of 6/30/24	L.T. Interest Fiscal Year 2025	L.T. Interest Fiscal Year 2026	L.T. Interest Fiscal Year 2027	L.T. Interest Fiscal Year 2028	L.T. Interest Fiscal Year 2029	L.T. Interest Fiscal Year 2030	L.T. Interest Fiscal Year 2031	L.T. Interest Fiscal Year 2032	L.T. Interest Fiscal Year 2033	L.T. Interest Fiscal Year 2034
State Revolving Loan Pool (SRF-MWPAT)																	
CSO SRF Loan CW-00-41 (CSO)	20	2.00%	\$ 4,561,285	\$ 4,449,098	\$ 62,023	\$ 50,164	\$ 37,560	\$ 12,603	\$ 19,808	\$ 17,791	\$ 15,732	\$ 13,626	\$ 11,475	\$ 9,278	\$ 7,033	\$ 4,739	
CSO SRF Loan CW-11-13 (Plant Improvements)	20	2.00%	\$ 454,613	\$ 281,639	\$ 25,603	\$ 147,371	\$ 23,713	\$ 21,781	\$ 19,808	\$ 17,791	\$ 15,732	\$ 13,626	\$ 11,475	\$ 9,278	\$ 7,033	\$ 4,739	
CSO SRF Loan CW-11-14 (Force Main)	20	2.00%	\$ 2,023,346	\$ 1,437,836	\$ 103,133	\$ 482,377	\$ 93,788	\$ 84,241	\$ 74,486	\$ 64,519	\$ 54,336	\$ 43,931	\$ 33,300	\$ 22,438	\$ 11,339	\$ 5,739	
CSO SRF Loan CW-11-14-A (Force Main)	20	2.00%	\$ 160,252	\$ 80,931	\$ 7,048	\$ 72,273	\$ 6,528	\$ 5,996	\$ 5,453	\$ 4,898	\$ 4,330	\$ 3,751	\$ 3,159	\$ 2,554	\$ 1,936	\$ 1,305	
CHP-SRF-Organics SRF Loan CWP-15-15	20	2.00%	\$ 5,243,464	\$ 828,162	\$ 445,957	\$ 3,969,345	\$ 417,173	\$ 396,625	\$ 375,631	\$ 354,181	\$ 332,264	\$ 309,871	\$ 286,992	\$ 263,615	\$ 239,730	\$ 215,326	
CSO (RSPS Upgrades) SRF Loan CWP-15-16	20	2.00%	\$ 1,816,524	\$ 286,188	\$ 154,426	\$ 1,375,910	\$ 144,606	\$ 137,484	\$ 130,207	\$ 122,772	\$ 115,174	\$ 107,412	\$ 99,481	\$ 91,378	\$ 83,099	\$ 74,639	
Total - Long Term Interest			\$ 14,259,484	\$ 7,363,855	\$ 798,190	\$ 6,097,440	\$ 723,369	\$ 658,731	\$ 605,584	\$ 564,161	\$ 521,836	\$ 478,591	\$ 434,407	\$ 389,263	\$ 343,137	\$ 296,009	
TOTAL Long Term Principal & Interest			\$ 79,228,187	\$ 32,429,442	\$ 3,950,932	\$ 42,847,813	\$ 3,942,777	\$ 3,946,216	\$ 2,676,797	\$ 2,680,387	\$ 2,684,055	\$ 2,687,802	\$ 2,691,633	\$ 2,695,545	\$ 2,699,543	\$ 2,124,339	
Loan Fees			Original or Refunded Amount	Retired/Refunded Through End	Scheduled to be Paid Current	Long Term Principal Balance as of 6/30/24	Fees Fiscal Year 2025	Fees Fiscal Year 2026	Fees Fiscal Year 2027	Fees Fiscal Year 2028	Fees Fiscal Year 2029	Fees Fiscal Year 2030	Fees Fiscal Year 2031	Fees Fiscal Year 2032	Fees Fiscal Year 2033	Fees Fiscal Year 2034	
CSO SRF Loan CW-00-41 (CSO)			\$ 335,916	\$ 327,503	\$ 4,652	\$ 3,761	\$ 2,817	\$ 945	\$ 1,486	\$ 1,334	\$ 1,180	\$ 1,022	\$ 861	\$ 696	\$ 527	\$ 355	
CSO SRF Loan CW-11-13 (Plant Improvements)			\$ 34,096	\$ 21,123	\$ 1,920	\$ 11,053	\$ 1,778	\$ 1,634	\$ 1,586	\$ 1,439	\$ 1,285	\$ 1,131	\$ 977	\$ 823	\$ 669	\$ 515	
CSO SRF Loan CW-11-14 (Force Main)			\$ 151,751	\$ 107,838	\$ 7,735	\$ 36,178	\$ 7,034	\$ 6,318	\$ 5,586	\$ 4,839	\$ 4,075	\$ 3,295	\$ 2,497	\$ 1,683	\$ 850	\$ 426	
CSO SRF Loan CW-11-14-A (Force Main)			\$ 9,641	\$ 6,070	\$ 529	\$ 3,042	\$ 490	\$ 450	\$ 409	\$ 367	\$ 325	\$ 281	\$ 237	\$ 192	\$ 145	\$ 98	
CHP-Organics SRF Loan CWP-15-15			\$ 393,280	\$ 62,113	\$ 33,447	\$ 297,720	\$ 31,288	\$ 29,747	\$ 28,172	\$ 26,564	\$ 24,920	\$ 23,240	\$ 21,524	\$ 19,771	\$ 17,980	\$ 16,149	
CSO (RSPS Upgrades) SRF Loan CWP-15-16			\$ 136,239	\$ 21,465	\$ 11,582	\$ 103,192	\$ 10,845	\$ 10,311	\$ 9,765	\$ 9,208	\$ 8,638	\$ 8,056	\$ 7,461	\$ 6,853	\$ 6,233	\$ 5,598	
Total - SRF Administrative Fees			\$ 1,060,923	\$ 546,112	\$ 59,865	\$ 454,946	\$ 54,252	\$ 49,405	\$ 45,419	\$ 42,312	\$ 39,138	\$ 35,894	\$ 32,580	\$ 29,195	\$ 25,735	\$ 22,201	
TOTAL DEBT SERVICE			\$ 80,289,110	\$ 32,975,553	\$ 4,010,797	\$ 43,302,760	\$ 3,997,029	\$ 3,995,620	\$ 2,722,215	\$ 2,722,699	\$ 2,723,193	\$ 2,723,697	\$ 2,724,213	\$ 2,724,740	\$ 2,725,278	\$ 2,146,539	
Financial Services							\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total Budget			Original or Refunded Amount	Retired/Refunded Through End	Scheduled to be Paid Current	Balance of All Debt as of 6/30/24	Budget Fiscal Year 2025	Budget Fiscal Year 2026	Budget Fiscal Year 2027	Budget Fiscal Year 2028	Budget Fiscal Year 2029	Budget Fiscal Year 2030	Budget Fiscal Year 2031	Budget Fiscal Year 2032	Budget Fiscal Year 2033	Budget Fiscal Year 2034	
Total Budget			\$ 79,228,187	\$ 32,429,442	\$ 3,950,932	\$ 42,847,813	\$ 4,097,029	\$ 4,095,620	\$ 2,822,215	\$ 2,822,699	\$ 2,823,193	\$ 2,823,697	\$ 2,824,213	\$ 2,824,740	\$ 2,825,278	\$ 2,246,539	
Net Change in Actual Debt Service Costs							(\$13,768)	\$ (1,408)	\$ (1,273,405)	\$ 483	\$ 494	\$ 503	\$ 516	\$ 527	\$ 538	\$ (578,738)	

GREATER LAWRENCE SANITARY DISTRICT

DEBT SERVICE SCHEDULES BY BOND ISSUE

Massachusetts Clean Water Trust Loans Principal & Long Term Interest				Fiscal Year 2025 Payments	Fiscal Year 2026 Payments	Fiscal Year 2027 Payments	Fiscal Year 2028 Payments	Fiscal Year 2029 Payments	Fiscal Year 2030 Payments	Fiscal Year 2031 Payments	Fiscal Year 2032 Payments	Fiscal Year 2033 Payments
SRF Loan CW-00-41 (Issued-Nov. 2005) \$20,897,422.00 CSO Construction	July July Jan	Principal Interest Interest		\$ 1,235,375	\$ 1,260,332							
SRF Loan CW-11-13 \$1,887,845.26 CSO WWTP Improvements	Jan July Jan	Principal Interest Interest		\$ 96,576	\$ 98,675	\$ 100,819	\$ 103,010	\$ 105,249	\$ 107,537	\$ 109,874	\$ 112,261	\$ 114,701
SRF Loan CW-11-14 \$10,970,144.00 CSO FORCE MAIN	Jan July Jan	Principal Interest Interest		\$ 477,372	\$ 487,747	\$ 498,348	\$ 509,179	\$ 520,245	\$ 531,552	\$ 543,105	\$ 554,908	\$ 566,968
SRF Loan CW-11-14-A \$548,890.00 Addendum to CSO Force Main Loan	Jan July Jan	Principal Interest Interest		\$ 26,586	\$ 27,164	\$ 27,754	\$ 28,358	\$ 28,975	\$ 29,604	\$ 30,247	\$ 30,905	\$ 31,577
SRF Loan CWP-15-15-Issued May 2021-Series 23 \$25,290,070.00 Combined Heat & Power	Jan July Jan	Principal Interest Interest		\$ 1,027,375	\$ 1,049,703	\$ 1,072,518	\$ 1,095,827	\$ 1,119,643	\$ 1,143,977	\$ 1,168,841	\$ 1,194,243	\$ 1,220,198
SRF Loan CWP-15-16 Issued May 2021-Series 23 \$8,739,403.00 CSO-RSPS Upgrades Voted: \$9,900,000	Jan July Jan	Principal Interest Interest		\$ 356,123	\$ 363,863	\$ 371,771	\$ 379,851	\$ 388,107	\$ 396,541	\$ 405,159	\$ 413,965	\$ 422,962
Total Principal and Interest to Budget by Fiscal Year				\$ 3,942,776	\$ 3,946,216	\$ 2,676,795	\$ 2,680,386	\$ 2,684,055	\$ 2,687,802	\$ 2,691,633	\$ 2,695,545	\$ 2,699,543
Massachusetts Clean Water Trust Loans Administrative Fees				Fiscal Year 2025 Payments	Fiscal Year 2026 Payments	Fiscal Year 2027 Payments	Fiscal Year 2028 Payments	Fiscal Year 2029 Payments	Fiscal Year 2030 Payments	Fiscal Year 2031 Payments	Fiscal Year 2032 Payments	Fiscal Year 2033 Payments
SRF Loan CW-00-41 Administrative Fee	July/Jan	Admin Fees		\$ 2,817	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SRF Loan CW-11-13 CSO Improvements	July/Jan	Admin Fees		\$ 1,778	\$ 1,634	\$ 1,486	\$ 1,334	\$ 1,180	\$ 1,022	\$ 861	\$ 696	\$ 527
SRF Loan CW-11-14 CSO Force Main	July/Jan	Admin Fees		\$ 7,034	\$ 6,318	\$ 5,586	\$ 4,839	\$ 4,075	\$ 3,295	\$ 2,497	\$ 1,683	\$ 850
SRF Loan CW-11-14-A Force Main Addendum	July/Jan	Admin Fees		\$ 490	\$ 450	\$ 409	\$ 367	\$ 325	\$ 281	\$ 237	\$ 192	\$ 145
SRF Loan CW-15-15-Combined Heat & Power	July/Jan	Admin Fees		\$ 31,288	\$ 29,747	\$ 28,172	\$ 26,564	\$ 24,920	\$ 23,240	\$ 21,524	\$ 19,771	\$ 17,980
SRF Loan CW-15-16-Riverside Pump Station	July/Jan	Admin Fees		\$ 10,845	\$ 10,311	\$ 9,765	\$ 9,208	\$ 8,638	\$ 8,056	\$ 7,461	\$ 6,853	\$ 6,232
Total Admin Fee to Budget				\$ 54,253	\$ 49,405	\$ 45,419	\$ 42,312	\$ 39,138	\$ 35,894	\$ 32,581	\$ 29,195	\$ 25,735
TOTAL BUDGET				\$ 3,997,029	\$ 3,995,620	\$ 2,722,213	\$ 2,722,698	\$ 2,723,192	\$ 2,723,697	\$ 2,724,213	\$ 2,724,740	\$ 2,725,279

GREATER LAWRENCE SANITARY DISTRICT

DEBT SERVICE SCHEDULES BY BOND ISSUE

Massachusetts Clean Water Trust Loans Principal & Long Term Interest			Fiscal Year 2034 Payments	Fiscal Year 2035 Payments	Fiscal Year 2036 Payments	Fiscal Year 2037 Payments	Fiscal Year 2038 Payments	Fiscal Year 2039 Payments	Fiscal Year 2040 Payments	Fiscal Year 2041 Payments
SRF Loan CW-00-41 (Issued-Nov. 2005) \$20,897,422.00 CSO Construction	July July Jan	Principal Interest Interest								
SRF Loan CW-11-13 \$1,887,845.26 CSO WWTP Improvements	Jan July Jan	Principal Interest Interest	\$ 117,194 \$ 2,369 \$ 2,369	\$ 119,741 \$ 1,197 \$ 1,197						
SRF Loan CW-11-14 \$10,970,144.00 CSO FORCE MAIN	Jan July Jan	Principal Interest Interest								
SRF Loan CW-11-14-A \$548,890.00 Addendum to CSO Force Main Loan	Jan July Jan	Principal Interest Interest	\$ 32,263 \$ 652 \$ 652	\$ 32,964 \$ 330 \$ 330						
SRF Loan CWP-15-15-Issued May 2021-Series 23 \$25,290,070.00 Combined Heat & Power	Jan July Jan	Principal Interest Interest	\$ 1,246,718 \$ 107,663 \$ 107,663	\$ 1,273,813 \$ 95,196 \$ 95,196	\$ 1,301,498 \$ 82,458 \$ 82,458	\$ 1,329,785 \$ 69,443 \$ 69,443	\$ 1,358,685 \$ 56,145 \$ 56,145	\$ 1,388,214 \$ 42,558 \$ 42,558	\$ 1,418,386 \$ 28,676 \$ 28,676	\$ 1,449,212 \$ 14,492 \$ 14,492
SRF Loan CWP-15-16 Issued May 2021-Series 23 \$8,739,403.00 CSO-RSPS Upgrades Voted: \$9,900,000	Jan July Jan	Principal Interest Interest	\$ 432,155 \$ 37,320 \$ 37,320	\$ 441,547 \$ 32,998 \$ 32,998	\$ 451,144 \$ 28,583 \$ 28,583	\$ 460,949 \$ 24,071 \$ 24,071	\$ 470,966 \$ 19,462 \$ 19,462	\$ 481,202 \$ 14,752 \$ 14,752	\$ 491,661 \$ 9,940 \$ 9,940	\$ 502,346 \$ 5,023 \$ 5,023
Total Principal and Interest to Budget by Fiscal Year			\$ 2,124,339	\$ 2,127,508	\$ 1,974,723	\$ 1,977,762	\$ 1,980,865	\$ 1,984,037	\$ 1,987,279	\$ 1,990,589
Massachusetts Clean Water Trust Loans Administrative Fees			Fiscal Year 2034 Payments	Fiscal Year 2035 Payments	Fiscal Year 2036 Payments	Fiscal Year 2037 Payments	Fiscal Year 2038 Payments	Fiscal Year 2039 Payments	Fiscal Year 2040 Payments	Fiscal Year 2041 Payments
SRF Loan CW-00-41 Administrative Fee	July/Jan	Admin Fees								
SRF Loan CW-11-13 CSO Improvements	July/Jan	Admin Fees	\$ 355	\$ 180						
SRF Loan CW-11-14 CSO Force Main	July/Jan	Admin Fees								
SRF Loan CW-11-14-A Force Main Addendum	July/Jan	Admin Fees	\$ 98	\$ 49						
SRF Loan CW-15-15-Combined Heat & Power	July/Jan	Admin Fees	\$ 16,149	\$ 14,279	\$ 12,369	\$ 10,416	\$ 8,422	\$ 6,384	\$ 4,301	\$ 2,174
SRF Loan CW-15-16-Riverside Pump Station	July/Jan	Admin Fees	\$ 5,598	\$ 4,950	\$ 4,287	\$ 3,611	\$ 2,919	\$ 2,213	\$ 1,491	\$ 754
Total Admin Fee to Budget			\$ 22,201	\$ 19,458	\$ 16,656	\$ 14,027	\$ 11,341	\$ 8,597	\$ 5,792	\$ 2,927
TOTAL BUDGET			\$ 2,146,539	\$ 2,146,966	\$ 1,991,379	\$ 1,991,789	\$ 1,992,206	\$ 1,992,634	\$ 1,993,071	\$ 1,993,516

CAPITAL PROJECT REQUESTS

		Available Project Funds	Prior Year CIP Budget Appropriation	FY 2025 Department Requests	FY 2025 Recommended Capital Budget
The following Capital projects are funded via Community Assessments					
3000	Lab Remodel	\$ -		\$ 50,000	\$ 50,000
4000	Electrical Improvements & Upgrades	\$ 534,417		\$ 392,210	\$ 392,210
4015	Pump & Tank Rehabilitation and Replacements	\$ 186,870		\$ 150,000	\$ 150,000
4083	Vehicles & Heavy Equipment	\$ 195,324		\$ 125,000	\$ 125,000
4092	Building and Systems Rehabilitation & Upgrades	\$ -	\$ 150,000	\$ 100,000	\$ 100,000
5007	Heat Drying Facility Equipment & Upgrades	\$ 774,558	\$ 297,419	\$ 150,000	\$ 150,000
5008	Site Improvements & Paving	\$ 50,000		\$ 75,000	\$ 75,000
5047	Digester Upgrades & Rehabilitation	\$ 185,474	\$ 135,474	\$ 150,000	\$ 150,000
5049	CHP Media, Equipment, & Mechanical Overhauls	\$ 1,051,195	\$ 891,558		
5062	Carbon Filter Replacement (Multi-Year Funding-5 Years)			\$ 25,000	\$ 25,000
5063	Biomedia Filter Replacement (Multi-year Funding-9 Years)	\$ 159,333	\$ 33,000		
5064	Centrifuge Rebuild (Multi-year Funding-5 Years)	\$ 174,137	\$ 75,000	\$ 75,000	\$ 75,000
5088	Plant Clarifier Upgrades	\$ 225,000		\$ 100,000	\$ 100,000
5089	SCADA Systems Computers & PLC Upgrades	\$ 195,935	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL CAPITAL PROJECTS			\$ 1,607,451	\$ 1,417,210	\$ 1,417,210

GREATER LAWRENCE SANITARY DISTRICT - FIVE YEAR CAPITAL PLAN

The Capital Projects Fund is used to account for financial resources devoted to the construction, acquisition, extension or improvement of the District's facility as described in Section 6 of the District's enabling legislation. The Director has developed a five year capital improvement program which is incorporated into this budget document.

		Fiscal Year				
		2025	2026	2027	2028	2029
<i>Capital Projects Funded via Assessments</i>						
3000	Lab Remodel	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
4000	Electrical Improvements & Upgrades	\$ 392,210	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
4015	Pump & Tank Rehabilitation and Replacements	\$ 150,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
4083	Vehicles & Heavy Equipment	\$ 125,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
4092	Building and Systems Rehabilitation & Upgrades	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
5007	Heat Drying Facility Equipment & Upgrades	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
5008	Site Improvement & Paving	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
5047	Digester Upgrades & Rehabilitation	\$ 150,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
5049	CHP Media, Equipment, & Mechanical Overhauls	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
5062	Carbon Filter Replacement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
5063	Biomedia Filter Replacement		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
5064	Centrifuge Rebuild	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
5088	Plant Clarifier Upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
5089	SCADA Systems Computers & PLC Upgrades	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Recommended Capital Project- Assessments		\$ 1,417,210	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000	\$ 1,575,000

CIP Fund NO.	CIP Dept NO.	Capitla Project Balances Updated as of Warrant: March-2024 Assessment & Other Misc. Funds Project Description	ALL FY'S	ALL FY'S	FY2024	Open	Project
			REVENUE & TRANSFERS	EXPENSES & TRANSFERS	PROJECT FUND	Purchase Orders	Working
			TOTAL	TOTAL	BALANCE	(Encumbrances)	Balance
PROJECTS FUNDED BY ASSESSMENTS							
03	1004	Asset Management System Development	\$263,020	(\$207,920)	\$55,100	(\$55,100)	\$0
03	1006	Computer system & network	\$30,000	\$0	\$30,000	\$0	\$30,000
03	1043	Plant & Property security & Access	\$80,000	(\$75,854)	\$4,146	\$0	\$4,146
03	1080	CSO's-Interceptors-III-CCTV Projects	\$7,079,703	(\$6,007,760)	\$1,071,943	\$0	\$1,071,943
03	4000	Electrical Improvements & Upgrades	\$892,682	(\$355,448)	\$537,234	(\$2,818)	\$534,416
03	4015	Pump & Tank Rehabilitation and Replacements	\$594,670	(\$379,460)	\$215,210	(\$28,340)	\$186,870
03	4083	Vehicles & Heavy Equipment	\$810,624	(\$615,300)	\$195,324	\$0	\$195,324
03	4092	Building & Systems Rehabilitation & Upgrades	\$1,340,300	(\$1,148,189)	\$192,111	(\$192,111)	\$0
03	5002	Rewire Main Aeration air supply	\$30,000	\$0	\$30,000	\$0	\$30,000
03	5003	Aeration system upgrades	\$55,000	\$0	\$55,000	\$0	\$55,000
03	5007	Heat Drying Facility Equipment & Upgrades	\$774,558	\$0	\$774,558	\$0	\$774,558
03	5008	Site Improvements & Paving	\$50,000	\$0	\$50,000	\$0	\$50,000
03	5010	Ultraviolet Disinfection System	\$504,000	(\$132,040)	\$371,960	(\$371,960)	\$0
03	5047	Digester Upgrades & Rehab (Every 6 Years)	\$8,957,722	(\$6,971,160)	\$1,986,562	(\$1,801,088)	\$185,474
03	5049	CHP Media, Equipment & Mechanical Overhauls	\$2,331,483	(\$1,217,776)	\$1,113,707	(\$62,511)	\$1,051,196
03	5062	Carbon Filter Replacement (Every 5 Years)	\$240,000	(\$240,000)	\$0	\$0	\$0
03	5063	Biofilter Media Replacement (Every 5 Years)	\$1,928,782	(\$1,760,482)	\$168,300	(\$8,967)	\$159,333
03	5064	Centrifuge Rebuild (Every Five Years)	\$635,000	(\$460,863)	\$174,137	\$0	\$174,137
03	5088	Plant Clarifier upgrades	\$402,949	(\$177,949)	\$225,000	\$0	\$225,000
03	5089	SCADA Systems Computers & PLC Upgrades	\$459,208	(\$228,598)	\$230,610	(\$34,675)	\$195,935
03	5090	ACP SCADA PLC	\$50,000	(\$6,200)	\$43,800	(\$43,800)	\$0
03	1079	Interceptor Study	\$82,000	(\$82,000)	\$0	\$0	\$0
03	4008	Interceptor Infiltration & Inflow (TV & Cleaning)	\$1,296,453	(\$1,296,453)	\$0	\$0	\$0
03	4010	RAS Pumps	\$157,000	(\$157,000)	\$0	\$0	\$0
03	4011	WAS Pumps	\$65,000	(\$65,000)	\$0	\$0	\$0
03	4014	Primary Sludge and Grit Pump	\$100,000	(\$100,000)	\$0	\$0	\$0
03	4018	Boom Lift	\$60,000	(\$60,000)	\$0	\$0	\$0
03	5001	CHP Media Replacement	\$460,995	(\$460,995)	\$0	\$0	\$0
03	5004	Kenmore PLC upgrades	\$25,000	(\$25,000)	\$0	\$0	\$0
03	5006	Rewire A.T. valves and mixers	\$30,000	(\$30,000)	\$0	\$0	\$0
03	5009	Heavy Equipment Replacement	\$235,000	(\$235,000)	\$0	\$0	\$0
Totals			\$30,021,148	(\$22,496,447)	\$7,524,701	(\$2,601,370)	\$4,923,332

GREATER LAWRENCE SANITARY DISTRICT

Fiscal Year 2025 Proposition 2-1/2 Levy Limit Calculation and Ten Year Operating Budget Projection

	PRIOR FY 2024	Fiscal YR 2025	Fiscal YR 2026	Fiscal YR 2027	Fiscal YR 2028	Fiscal YR 2029	Fiscal YR 2030	Fiscal YR 2031	Fiscal YR 2032	Fiscal YR 2033	Fiscal YR 2034
General Fund											
O & M Expenses	\$14,269,872	\$15,250,752	\$15,632,021	\$16,022,822	\$16,423,392	\$16,833,977	\$17,254,827	\$17,686,197	\$18,128,352	\$18,581,561	\$19,046,100
Biosolids Disposal	\$3,348,374	\$3,792,887	\$3,887,709	\$3,984,901	\$4,084,524	\$4,186,637	\$4,291,303	\$4,398,586	\$4,508,550	\$4,621,264	\$4,736,796
Contingency (Appropriated)	<u>\$250,000</u>										
Offsetting Revenue	\$17,868,246	\$19,293,639	\$19,769,730	\$20,257,723	\$20,757,916	\$21,270,614	\$21,796,130	\$22,334,783	\$22,886,902	\$23,452,825	\$24,032,896
	<u>(\$2,870,000)</u>	<u>(\$3,541,700)</u>									
Total	\$14,998,246	\$15,751,939	\$16,228,030	\$16,716,023	\$17,216,216	\$17,728,914	\$18,254,430	\$18,793,083	\$19,345,202	\$19,911,125	\$20,491,196
Capital Projects											
Capital Outlays	\$1,607,451	\$1,417,210	\$1,575,000	\$1,575,000	\$1,575,000	\$1,575,000	\$1,614,375	\$1,654,734	\$1,696,103	\$1,738,505	\$1,781,968
Offsetting Revenue	<u>(\$28,000)</u>										
Total	\$1,579,451	\$1,389,210	\$1,547,000	\$1,547,000	\$1,547,000	\$1,547,000	\$1,586,375	\$1,626,734	\$1,668,103	\$1,710,505	\$1,753,968
Debt Service	\$4,110,797	\$4,097,029	\$4,095,620	\$2,822,215	\$2,822,699	\$2,823,193	\$2,823,697	\$2,824,213	\$2,824,740	\$2,825,278	\$2,246,539
Offsetting Revenue	<u>(\$1,499,925)</u>	<u>(\$1,499,836)</u>	<u>(\$1,400,000)</u>								
	\$2,610,872	\$2,597,193	\$2,695,620	\$1,422,215	\$1,422,699	\$1,423,193	\$1,423,697	\$1,424,213	\$1,424,740	\$1,425,278	\$846,539
	\$19,188,569										
Fiscal Year Budget	\$19,188,569	\$19,738,342	\$20,470,650	\$19,685,239	\$20,185,915	\$20,699,107	\$21,264,501	\$21,844,030	\$22,438,045	\$23,046,908	\$23,091,703
Prior YR Budget with 2-1/2% Increase	\$0	\$19,188,569	\$19,668,283	\$20,159,990	\$20,663,990	\$21,180,590	\$21,710,105	\$22,252,857	\$22,809,179	\$23,379,408	\$23,963,893
Proposition 2 1/2 increase		<u>\$479,714</u>	<u>\$491,707</u>	<u>\$504,000</u>	<u>\$516,600</u>	<u>\$529,515</u>	<u>\$542,753</u>	<u>\$556,321</u>	<u>\$570,229</u>	<u>\$584,485</u>	<u>\$599,097</u>
Proposition 2 1/2 Levy Limit		\$19,668,283	\$20,159,990	\$20,663,990	\$21,180,590	\$21,710,105	\$22,252,857	\$22,809,179	\$23,379,408	\$23,963,893	\$24,562,991
New Sewer Connections (New Growth)		<u>\$70,059</u>	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Total Available Revenue		<u>\$19,738,342</u>	<u>\$20,219,990</u>	<u>\$20,723,990</u>	<u>\$21,240,590</u>	<u>\$21,770,105</u>	<u>\$22,312,857</u>	<u>\$22,869,179</u>	<u>\$23,439,408</u>	<u>\$24,023,893</u>	<u>\$24,622,991</u>
Excess/Deficiency		\$0	(\$250,660)	\$978,751	\$994,675	\$1,010,997	\$988,356	\$965,148	\$941,363	\$916,985	\$1,471,288

Assumptions

2.5% growth assumption in O&M spending including biosolids drying and disposal.

Revenue has been generally stagnant over the past few years with minor adjustments in line items as a result of prior year actuals. An adjustment for the new septage rate has been included.

Because of the limitations imposed by Proposition 2-1/2, the fluctuations in revenue has been absorbed by the overall budget.

Capital Project Information

Capital needs are an important and costly component of a wastewater treatment plant budget.

Each year, the District's capital needs are reviewed and prioritized. Critical needs may be added to the budget by the Executive Director.