



LEADERS IN WASTEWATER
MANAGEMENT

GREATER LAWRENCE SANITARY DISTRICT

FISCAL YEAR 2027

OPERATING BUDGET

Adopted by the District Commission on May 27, 2026



GREATER LAWRENCE SANITARY DISTRICT

FY 2027 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 Cities of Lawrence and Methuen and the towns of Andover, and North Andover.

The District and the Town of Salem, New Hampshire entered a contract for wastewater treatment services. In addition, the District entered into an intermunicipal agreement to service a portion of the Town of Dracut, MA. 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.

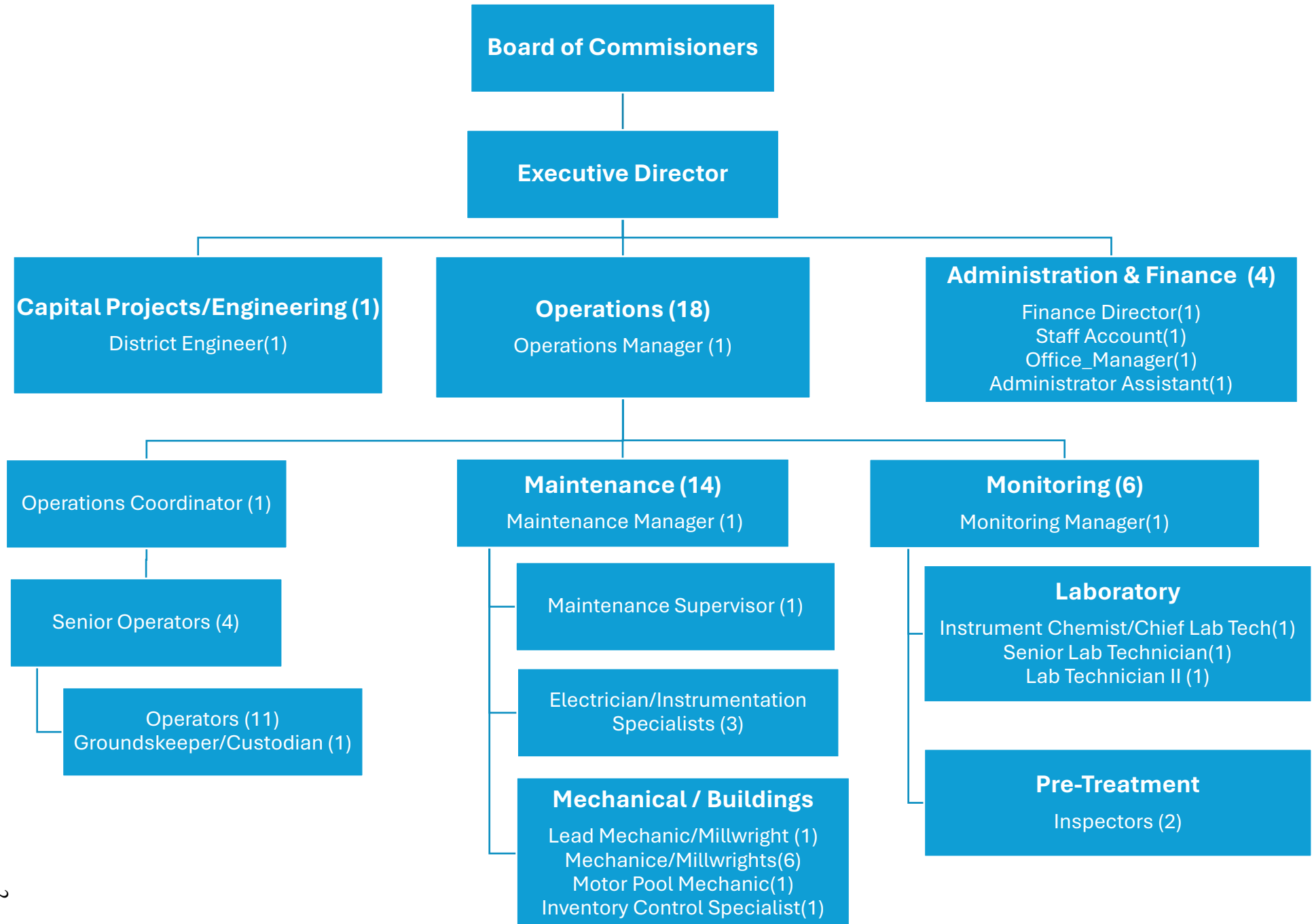
The addition of on-site power generation commenced during November 2019. This process includes the acceptance of food waste into the District's processing facilities to create biogas to run the CHP engines and produce electricity.

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 for all communities.

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 vote 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 2027 Operating Budget
Organizational Chart**



GREATER LAWRENCE SANITARY DISTRICT
FISCAL YEAR 2027
Operating Budget
ASSESSMENTS

	FY 2025 Prior Year Actuals	FY 2026 Prior Year Budget	FY 2027 Department Requests	FY 2027 Recommended Budget		
Expenses						
General Fund	\$15,939,138	\$20,003,739	\$21,157,352	\$21,123,135	Percent % Of Budget	Percent % Change
New Sewer Connection Calculation (New Growth)				\$ 34,217	78.892%	5.767%
				\$21,157,352		
Capital Projects	\$ 1,280,985	\$ 1,788,028	\$ 2,783,054	\$ 2,053,054	7.655%	14.822%
Debt Service	\$ 4,089,668	\$ 4,095,620	\$ 3,607,648	\$ 3,607,648	13.452%	-11.914%
Total Operating Budget	21,309,792	25,887,387	27,548,054	26,818,054		
					Recommended Budget Must be	Increase Factoring In New Growth
Prior Year Levy Limit		\$ 20,548,112	New Levy Limit	\$ 21,061,815		
Proposition 2 1/2 Increase		\$ 513,703	New Growth	\$ 34,217	< or = 2.50%	
New Levy Limit		\$ 21,061,815		\$ 21,096,032		
					2.50%	2.6665%
Offsetting Income	FY 2025	FY 2026	FY 2027	FY 2027		
General Fund						
Estimated Receipts and Available Funds	(\$4,362,390)	(\$3,808,200)	(\$4,165,700)	(\$4,165,700)		
Capital Improvement Program (CIP)						
Estimated Receipts (All Communities)	(\$35,818)	(\$25,000)	(\$50,000)	(\$50,000)		
Debt Service Fund						
Est. Receipts and Available Funds (All Communities)	(\$1,551,237)	(\$1,506,075)	(\$1,506,322)	(\$1,506,322)		
	(\$5,949,444)	(\$5,339,275)	(\$5,722,022)	(\$5,722,022)		
Total/Net Community Assessment		\$ 20,548,112	\$ 21,826,032	\$ 21,096,032		
		FY 2026 Prior Year Budget	FY 2027 Department Requests	FY 2027 Recommended Budget	% Change	Percentage of Total Budget
Net General Fund		\$ 16,195,539	\$16,991,652	16,991,652	4.916%	80.544%
Capital Projects (ALL)		\$ 1,763,028	\$ 2,733,054	\$ 2,003,054	13.614%	9.495%
Net Debt Service (All Communities)		\$ 2,589,545	\$ 2,101,326	\$ 2,101,326	-18.853%	9.961%
Total All Funds		\$ 20,548,112	\$ 21,826,032	\$ 21,096,032	2.667%	100.000%
NEW SEWER CONNECTION CALCULATION				\$ 34,217		

Community Assessment Ratios FY 2027			
ALL COMMUNITIES			
	General Fund Flow Based	Capital Projects Statute Based	Debt Service Statute Based
Lawrence	34.53863372%	52.54%	52.54%
Methuen	22.23589205%	21.63%	21.63%
Andover	15.98978282%	7.01%	7.01%
North Andover	15.93442000%	6.91%	6.91%
Salem, NH	10.81254557%	10.67%	10.67%
*Dracut	0.48872584%	1.25%	1.25%
Total	100.00%	100.00%	100.00%

Community Assessments:

	Prior Year Budgeted All Funds	FISCAL YEAR 2027			FY 2027 Total All Funds	Change in Assessments from Prior Yr	Percent Change FY26 to FY27	Percent of Budget
		General Fund	Capital Projects	Debt Service				
Lawrence	\$ 7,982,824.00	\$5,868,684.52	\$1,052,304.39	\$1,103,931.56	\$8,024,920.46	\$42,096	0.527%	38.04%
Methuen	\$ 4,489,939.78	\$3,778,245.44	\$433,185.45	\$454,437.99	\$4,665,868.88	\$175,929	3.918%	22.12%
Andover	\$ 2,929,238.85	\$2,716,928.28	\$140,439.12	\$147,329.21	\$3,004,696.61	\$75,458	2.576%	14.24%
No. Andover	\$ 2,848,431.86	\$2,707,521.23	\$138,461.10	\$145,254.15	\$2,991,236.48	\$142,805	5.013%	14.18%
Salem	\$ 2,170,875.40	\$1,837,230.14	\$213,625.70	\$224,106.41	\$2,274,962.25	\$104,087	4.795%	10.78%
Dracut	\$ 126,801.67	\$83,042.60	\$25,038.17	\$26,266.57	\$134,347.34	\$7,546	5.951%	0.64%
Total	\$20,548,111.56	\$16,991,652	\$2,003,054	\$2,101,326	\$21,096,032.03	\$547,920	2.67%	100%

Community Assessments - General Fund Allocation Using Weighted Assessment Formula

Calculated Flow Weighted Average - Using 50% Most Recent Year and 50% Average of five previous years																	
Fiscal Year	Most Recent	Previous Five Years		Weighted Average Flow Totals Using Formula							Fiscal Year	Weighted Average Assessment Allocations Using Formula					
	Flow Year	Start	End	Lawrence	Methuen	Andover	N. Andover	Salem	Dracut	Sum Across		Lawrence	Methuen	Andover	No. Andove	Salem	Dracut
FY2027	2025	2020	2024	3,206.02	2,064.03	1,484.24	1,479.10	1,003.66	45.37	9,282.40	FY2027	34.5386%	22.2359%	15.9898%	15.9344%	10.8125%	0.4887%
FY2026	2024	2019	2023	3,516.01	2,177.72	1,629.72	1,588.20	1,049.86	45.10	10,006.60	FY2026	35.14%	21.76%	16.29%	15.87%	10.49%	0.45%
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	34.73%	21.96%	16.25%	15.99%	10.65%	0.42%
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%

RAW DATA:

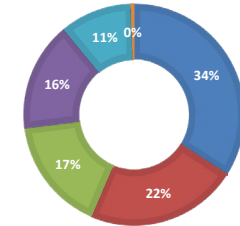
Five PREVIOUS Years - ACTUAL Readings (Weighted 50% of the Average)								
Cal. Year	Actual Flow Data	Lawrence	Methuen	Andover	N. Andover	Salem	Dracut	Plant
2024	Fiscal Year 2026	3,606.33	2,072.10	1,574.79	1,548.51	1,034.38	45.18	9,881.29
2023	Fiscal Year 2025	4,351.26	2,570.26	1,987.06	2,029.23	1,308.03	49.49	12,295.33
2022	Fiscal Year 2024	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
5 Year Average		3,439.62	2,257.10	1,673.80	1,621.24	1,060.28	45.06	10,097.11

Most Recent Year (Current)-ACTUAL Readings (Weighted 50% of the Average)								
		Lawrence	Methuen	Andover	N. Andover	Salem	Dracut	Plant
2025	Most Current Year	2,972.41	1,870.95	1,294.67	1,336.95	947.05	45.67	8,467.70
Percentage of Total Flow		35.1029%	22.0951%	15.2895%	15.7888%	11.1843%	0.5393%	100.00%
2024	Percentage of Flow	36.497%	20.970%	15.937%	15.671%	10.468%	0.4573%	100.00%
Year to Year Change-Actual		-1.39%	1.13%	-0.65%	0.12%	0.72%	0.08%	0.00%
2023	Percentage of Flow	35.390%	20.904%	16.161%	16.504%	10.638%	0.4025%	100.00%
2022	Percentage of Flow	34.817%	21.061%	16.807%	16.248%	10.568%	0.4983%	100.00%
2021	Percentage of Flow	32.669%	23.521%	17.304%	16.078%	10.009%	0.4182%	100.00%
2020	Percentage of Flow	30.538%	25.690%	16.756%	15.659%	10.878%	0.4788%	100.00%

Calculated Assessment- 50% WEIGHTED Average Flow Prior 5 Calendar Years & 50% of Most Recent Flow								
		Lawrence	Methuen	Andover	N. Andover	Salem	Dracut	Totals
Five Previous Year (50%)		3,439.62	2,257.10	1,673.80	1,621.24	1,060.28	45.06	10,097.11
Current Year Flow (50%)		2,972.41	1,870.95	1,294.67	1,336.95	947.05	45.67	8,467.70
CALCULATED AVERAGE		3,206.02	2,064.03	1,484.24	1,479.10	1,003.66	45.37	9,282.40
Assessment Allocations		34.5386%	22.2359%	15.9898%	15.9344%	10.8125%	0.4887%	100.00%

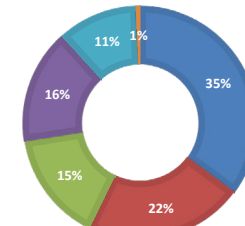
WEIGHTED 5 YEAR AVERAGE FLOW

■ Lawrence ■ Methuen ■ Andover ■ No. Andover ■ Salem ■ Dracut



ACTUAL CALENDAR 2025 FLOW

■ Lawrence ■ Methuen ■ Andover ■ No. Andover ■ Salem ■ Dracut



Community	Lawrence	Methuen	Andover	No. Andover	Salem	Dracut	Total	Community	Lawrence	Methuen	Andover	No Andover	Salem	Dracut
Current Year Flow	2,972.41	1,870.95	1,294.67	1,336.95	947.05	45.67	8,467.70	Actual Flow-percentage change last to this calendar year	-17.58%	-9.71%	-17.79%	-13.66%	-8.44%	1.08%
Prior Year Flow	3,606.33	2,072.10	1,574.79	1,548.51	1,034.38	45.18	9,881.29	Actual percentage of total flow over 5 Years	34.90%	21.71%	16.30%	16.06%	10.57%	0.46%
Change in Flow (gal)	(633.92)	(201.15)	(280.12)	(211.56)	(87.33)	0.49	(1,413.59)	Weighted Average Flow-percentage change last to this calendar year	-0.60%	0.47%	-0.30%	0.06%	0.321%	0.04%
Percentage Change	-17.58%	-9.71%	-17.79%	-13.66%	-8.44%	1.08%	-14.31%	Weighted Average-percentage of total flow over 5 years	34.51%	22.37%	16.27%	15.82%	10.58%	0.45%

GREATER LAWRENCE SANITARY DISTRICT																									
Fiscal Year 2026 Operating Budget																									
Flow Data by Calendar Year																									
(Calculation of % for the General Fund)																									
Calendar Year 2025																									
	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Community Annual Flow	Flow Change YR over YR											
Lawrence	194.74	195.01	262.73	253.71	354.48	220.62	260.71	253.44	244.43	259.29	232.97	240.28	2,972.41	-17.58%											
Methuen	123.82	128.12	230.28	212.61	259.83	164.62	132.67	133.72	118.77	130.61	111.28	124.62	1,870.95	-9.71%											
Andover	103.88	94.20	155.41	150.41	157.26	112.20	89.63	82.95	80.82	85.15	89.49	93.27	1,294.67	-17.79%											
No. Andover	111.36	103.56	176.67	166.45	167.85	108.05	81.96	79.22	72.63	80.67	90.43	98.10	1,336.95	-13.66%											
Salem, NH	73.34	65.23	100.74	101.75	124.91	85.39	68.63	64.53	60.66	61.18	66.94	73.75	947.05	-8.44%											
Dracut	3.99	3.72	4.551	3.96	4.25	3.78	3.54	3.46	3.42	3.54	3.56	3.90	45.67	1.07%											
Total	611.13	589.84	930.38	888.89	1,068.58	694.66	637.14	617.32	580.73	620.44	594.67	633.92	8,467.70	-14.31%											
Calendar Year 2024																									
	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Community Annual Flow	Flow Change YR over YR											
Lawrence	464.63	242.58	483.34	428.64	312.42	248.01	258.32	268.88	199.91	203.39	238.53	257.68	3,606.33	-17.12%											
Methuen	330.12	195.43	292.91	309.70	175.01	129.57	102.14	121.39	93.56	95.50	97.04	129.73	2,072.10	-19.38%											
Andover	243.87	148.07	210.74	220.75	131.56	102.83	87.31	89.34	79.46	80.54	78.53	101.79	1,574.79	-20.75%											
No. Andover	234.75	150.02	220.82	221.20	129.43	96.99	77.31	85.88	73.82	74.31	74.92	109.06	1,548.51	-23.69%											
Salem, NH	135.61	96.07	128.60	132.45	92.25	76.55	64.65	66.42	56.43	55.53	55.26	74.56	1,034.38	-20.92%											
Dracut	4.73	3.76	4.61	4.22	3.79	3.56	3.44	3.53	3.33	3.26	3.04	3.91	45.18	-8.70%											
Total	1,413.71	835.93	1,341.02	1,316.96	844.46	657.51	593.17	635.44	506.51	512.53	547.32	676.73	9,881.29	-19.63%											
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	255.76	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	866.7	886.42	937.9	736.89	1,295.92	888.19	968.6	914.39	969.74	841.9	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 2021					Calendar Year 2022					Calendar Year 2023					Calendar Year 2024					Calendar Year 2025				
	12 Month		% of			12 Month		% of			12 Month		% of			12 Month		% of			12 Month		% of		
	Total	Total Flow	Total	Total Flow	% Change	Total	Total Flow	Total	Total Flow	% Change	Total	Total Flow	Total	Total Flow	% Change	Total	Total Flow	Total	Total Flow	% Change	Total	Total Flow	Total	Total Flow	% Change
Lawrence	3,536.11	32.6690%	2,968.64	34.8173%	2.148%	4,351.26	35.3895%	3,606.33	36.4965%	0.572%	2,972.41	35.1029%	2,972.41	35.1029%	-1.394%										
Methuen	2,545.94	23.5212%	1,795.73	21.0610%	-2.460%	2,570.26	20.9044%	2,072.10	20.9699%	-0.157%	2,072.10	20.9699%	2,072.10	20.9699%	1.125%										
Andover	1,873.02	17.3043%	1,433.06	16.8074%	-0.497%	1,987.06	16.1611%	1,574.79	15.9371%	-0.224%	1,294.67	15.2895%	1,294.67	15.2895%	-0.648%										
No. Andover	1,740.31	16.0782%	1,385.35	16.2479%	0.170%	2,029.23	16.5041%	1,548.51	15.6711%	-0.833%	1,336.95	15.7888%	1,336.95	15.7888%	0.118%										
Salem, NH	1,083.39	10.0091%	901.07	10.5681%	0.559%	1,308.03	10.6384%	1,034.38	10.4681%	-0.170%	947.05	11.1843%	947.05	11.1843%	0.716%										
Dracut	45.27	0.4182%	42.49	0.4983%	0.080%	49.49	0.4025%	45.18	0.4573%	0.055%	45.67	0.5393%	45.67	0.5393%	0.082%										
Total	10,824.04	100.00%	8,526.34	100.00%	0.000%	12,295.33	100.00%	9,881.29	100.00%	0.000%	8,467.70	100.00%	8,467.70	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																									

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	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	SPECIAL FY 04		
	Community	Community	Community	Community	Community	Community	FY 2004	Prior YR Project	
	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	Community	CAPITAL PROJ.	Total
							<u>Credit</u>	<u>TURNBACK</u>	
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

	SPECIAL FY 05			FY 2006	FY 2007	FY 2008	FY 2009	SPECIAL FY 10		
	FY 2005	Prior YR Project		Community	Community	Community	Community	FY 2010	General Fund	
	Community	CAPITAL PROJ.		Community	Community	Community	Community	Community	"Dracut Fee"	Total
	<u>Credit</u>	<u>TURNBACK</u>	<u>Total</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>TURNBACK</u>	
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			FY 2012	FY 2013	FY 2013		FY 2014	FY 2014	
	FY 2011	General Fund		Community	Annual	CIP-Budgeted		Annual	CIP-Budgeted	
	Community	Fund Balance		Community	Community	Community		Community	Community	
	<u>Credit</u>	<u>TURNBACK</u>	<u>TOTAL</u>	<u>Credit</u>	<u>Credit</u>	<u>CREDIT</u>	<u>TOTAL</u>	<u>Credit</u>	<u>CREDIT</u>	<u>TOTAL</u>
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	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Community	Community	Community	Community	Community	Community	Community	Community	Community	Community
	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>	<u>Credit</u>
Lawrence	\$ 766,558	\$ 611,805	\$ 794,844	\$ 601,398	\$ 607,787	\$ 1,159,684	\$ 1,563,639	\$ 1,356,968	\$ 982,009	\$ 1,294,905
Methuen	\$ 492,092	\$ 386,337	\$ 494,602	\$ 352,368	\$ 387,316	\$ 708,692	\$ 967,089	\$ 948,461	\$ 660,854	\$ 829,554
Andover	\$ 293,976	\$ 228,433	\$ 283,805	\$ 201,106	\$ 242,839	\$ 449,970	\$ 603,138	\$ 600,139	\$ 450,889	\$ 596,005
North Andover	\$ 261,472	\$ 206,271	\$ 259,637	\$ 196,047	\$ 240,651	\$ 428,624	\$ 576,865	\$ 574,473	\$ 428,231	\$ 571,731
Salem, NH	\$ 205,739	\$ 160,034	\$ 217,863	\$ 155,592	\$ 173,432	\$ 326,699	\$ 447,071	\$ 422,391	\$ 292,846	\$ 393,408
Dracut	\$ 5,264	\$ 4,075	\$ 8,307	\$ 6,896	\$ 7,228	\$ 13,548	\$ 19,480	\$ 19,398	\$ 13,159	\$ 18,062
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	\$ 3,703,665

	2025		TOTAL
	Community		CREDITS
	<u>Credit</u>		<u>1998 Forward</u>
Lawrence	\$ 1,396,783	Lawrence	\$ 23,438,065
Methuen	\$ 879,700	Methuen	\$ 13,493,576
Andover	\$ 648,260	Andover	\$ 8,112,143
North Andover	\$ 637,892	North Andover	\$ 7,544,628
Salem, NH	\$ 426,506	Salem, NH	\$ 5,871,782
Dracut	\$ 16,899	Dracut	\$ 142,354
TOTAL	\$ 4,006,040	TOTAL	\$ 58,602,548

*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 2026 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 2025 Actual EXP & ENC	FY 2026 Adopted Budget	FY 2027 Department Request	FY 2027 Recommended Budget
Operations and Maintenance	\$13,173,319	\$16,130,032	\$16,858,463	\$16,858,463
Biosolids Disposal	2,765,820	3,623,708	\$4,048,889	4,048,889
Contingency		250,000	\$250,000	250,000
Transfer to Other Depts		0	-	-
Budget, General Fund	\$ 15,939,138	\$ 20,003,739	\$ 21,157,352	\$ 21,157,352
Less Offsetting Income	(4,362,390)	(3,808,200)	(4,165,700)	(4,165,700)
Assessment, General Fund	11,576,749	16,195,539	16,991,652	16,991,652
	FY 2025 Actual	FY 2026 Budget	FY 2027 Requests	FY 2027 Budget
<u>O & M By Department</u>				
Administration	\$2,073,208	\$2,572,587	2,718,939	\$2,718,939
Monitoring	706,569	858,658	888,348	888,348
Maintenance	2,504,910	2,790,707	3,014,174	3,014,174
Operations	6,164,464	8,033,384	8,273,963	8,273,963
Fringe Benefits	<u>1,724,169</u>	<u>1,874,696</u>	<u>1,963,039</u>	<u>1,963,039</u>
Total Department Budgets	13,173,319	16,130,032	16,858,463	16,858,463
<u>Salaries (All Categories) by Department</u>				
Administration	701,251	741,213	887,488	887,488
Monitoring	548,914	581,768	589,468	589,468
Maintenance	1,128,322	1,206,882	1,263,474	1,263,474
Operations	<u>1,799,332</u>	<u>2,096,915</u>	<u>2,189,066</u>	<u>2,189,066</u>
Total Department Salaries	4,177,819	4,626,778	4,929,496	4,929,496
<u>Expenses (All Categories) by Department</u>				
Administration	1,371,957	1,831,375	1,831,451	1,831,451
Monitoring	157,655	276,890	298,880	298,880
Maintenance	1,376,588	1,583,825	1,750,700	1,750,700
Operations	4,365,131	5,936,469	6,084,897	6,084,897
Fringe Benefits	1,724,168	1,874,696	1,963,039	1,963,039
Biosolids Disposal	2,765,820	3,623,708	4,048,889	4,048,889
Contingency	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total Department Expenses	11,761,319	15,376,962	16,227,856	16,227,856
<u>Total Salary and Expense by Department</u>				
Administration	2,073,208	2,572,587	2,718,939	2,718,939
Monitoring	706,569	858,658	888,348	888,348
Maintenance	2,504,910	2,790,707	3,014,174	3,014,174
Operations	6,164,464	8,033,384	8,273,963	8,273,963
Fringe Benefits	<u>1,724,168</u>	<u>1,874,696</u>	<u>1,963,039</u>	<u>1,963,039</u>
	13,173,318	16,130,032	16,858,463	16,858,463
Biosolids Drying	2,765,820	3,623,708	4,048,889	4,048,889
Contingency	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Totals	15,939,137	20,003,739	21,157,352	21,157,352

GREATER LAWRENCE SANITARY DISTRICT

FY 2027 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 2025 Actual EXP & ENC</u>	<u>FY 2026 Adopted Budget</u>	<u>FY 2027 Department Request</u>	<u>FY 2027 Recommended Budget</u>
<u>SALARIES AND WAGES</u>					
01-0100-5110	Regular	\$ 688,946	\$ 730,363	\$ 863,638	\$ 863,638
01-0100-5111	Student Co-op Wages	\$ 4,015		\$ 10,000	\$ 10,000
01-0100-5130	Overtime	\$ 2,440	\$ 5,000	\$ 8,000	\$ 8,000
01-0100-5140	Longevity	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850
Subtotal Salaries and Wages		\$ 701,251	\$741,212.50	\$ 887,488	\$ 887,488
<u>EXPENSES</u>					
01-0100-5261	Certifications and Licenses	\$ 301	\$ 3,000	\$ 3,000	\$ 3,000
01-0100-5262	Membership Dues-Planned	\$ 26,991	\$ 27,000	\$ 29,000	\$ 29,000
01-0100-5264	Pre-employment costs	\$ -	\$ 500	\$ 500	\$ 500
		\$ 27,292	\$ 30,500	\$ 32,500	\$ 32,500
<u>Professional/Technical Service:</u>					
01-0100-5310	North Andover-PILOT	\$ 211,250	\$ 214,375	\$ 217,500	\$ 217,500
01-0100-5311	Commission	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400
01-0100-5312	Secretarial	\$ 5,736	\$ 5,500	\$ 6,000	\$ 6,000
01-0100-5320	Special Counsel	\$ 11,843	\$ 70,000	\$ 35,000	\$ 35,000
01-0100-5321	General Counsel	\$ 40,200	\$ 40,200	\$ 40,200	\$ 40,200
01-0100-5322	Other Legal	\$ 30,751	\$ 35,000	\$ 70,000	\$ 70,000
01-0100-5323	Accounting/Auditing	\$ 32,000	\$ 32,000	\$ 38,000	\$ 38,000
01-0100-5326	Payroll Processing	\$ 26,298	\$ 26,000	\$ 26,000	\$ 26,000
01-0100-5329	Consulting	\$ 28,000	\$ 90,000	\$ 90,000	\$ 90,000
01-0100-5330	Fees and Permits	\$ 52	\$ 600	\$ 600	\$ 600
01-0100-5399	Outside Professional Services	\$ 48,716	\$ 280,000	\$ 280,000	\$ 280,000
Subtotal Professional/Tech Services		\$ 467,247	\$ 826,075	\$ 835,700	\$ 835,700
<u>Purchased Property Services:</u>					
01-0100-5430	Repair and Maintenance Services-Planned	\$ 55,196	\$ 53,150	\$ 51,000	\$ 51,000
01-0100-5431	Repair and Maintenance Services-Unplanned	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Subtotal Property Services		\$ 55,196	\$ 55,150	\$ 53,000	\$ 53,000

GREATER LAWRENCE SANITARY DISTRICT

FY 2027 Operating Budget

Administration Dept - 0100

		FY 2025 Actual EXP & ENC	FY 2026 Adopted Budget	FY 2027 Department Request	FY 2027 Recommended Budget
Other Purchased Services:					
01-0100-5510	Property Insurance	\$ 656,742	\$ 610,000	\$ 613,000	\$ 613,000
01-0100-5520	Communications	\$ 24,414	\$ 52,700	\$ 41,000	\$ 41,000
01-0100-5530	Advertising	\$ 2,575	\$ 8,000	\$ 8,000	\$ 8,000
01-0100-5531	Software Licenses	\$ 56,442	\$ 142,000	\$ 153,000	\$ 153,000
01-0100-5540	Printing	\$ 3,953	\$ 7,000	\$ 7,000	\$ 7,000
01-0100-5550	Travel	\$ 2,404	\$ 5,000	\$ 5,000	\$ 5,000
01-0100-5560	Training	\$ 18,484	\$ 30,000	\$ 30,000	\$ 30,000
01-0100-5570	Postage- Planned	\$ 4,366	\$ 6,300	\$ 6,300	\$ 6,300
Subtotal Other Purch. Services		\$ 769,378	\$ 861,000	\$ 863,301	\$ 863,301
Supplies:					
01-0100-5614	Safety Supplies	\$ -	\$ 500	\$ 500	\$ 500
01-0100-5615	Protective Gear	\$ -	\$ 150	\$ 150	\$ 150
01-0100-5616	Other Supplies (Office)	\$ 16,319	\$ 25,000	\$ 25,000	\$ 25,000
01-0100-5630	Books and Periodicals	\$ 397	\$ 300	\$ 300	\$ 300
Subtotal Supplies		\$ 16,716	\$ 25,950	\$ 25,950	\$ 25,950
Property:					
01-0100-5701	Miscellaneous Expenses	\$ 2,922	\$ 5,000	\$ 5,000	\$ 5,000
01-0100-5843	Furniture and Fixtures	\$ 2,387	\$ 6,000	\$ 6,000	\$ 6,000
01-0100-5844	Equipment/Automation/Computers	\$ 30,819	\$ 21,700	\$ 10,000	\$ 10,000
Subtotal Property		\$ 36,128	\$ 32,700	\$ 21,000	\$ 21,000
Subtotal Expenses (Non-Personnel Services)		\$ 1,371,957	\$ 1,831,375	\$ 1,831,451	\$ 1,831,451
TOTAL SALARIES AND EXPENSES		\$ 2,073,208	\$ 2,572,587	\$ 2,718,939	\$ 2,718,939

GREATER LAWRENCE SANITARY DISTRICT
FY 2027 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 2025 Actual EXP & ENC</u>	<u>FY 2026 Adopted Budget</u>	<u>FY 2027 Department Request</u>	<u>FY 2027 Recommended Budget</u>
SALARIES AND WAGES					
01-0300-5110	Regular	\$ 517,765	\$ 536,882	\$ 548,582	\$ 548,582
01-0300-5130	Overtime	\$ 23,647	\$ 36,000	\$ 32,000	\$ 32,000
01-0300-5132	Buy Back Sick Leave	\$ -	\$ 600	\$ 600	\$ 600
01-0300-5140	Longevity	\$ 7,502	\$ 8,286	\$ 8,286	\$ 8,286
	Subtotal Salaries and Wages	\$ 548,914	\$ 581,768	\$ 589,468	\$ 589,468
EXPENSES					
Professional/Technical Services:					
01-0300-5327	Analytical Services-Unplanned	\$ 3,367	\$ 8,000	\$ 8,000	\$ 8,000
01-0300-5333	Analytical Services - Planned	\$ 44,941	\$ 71,910	\$ 79,400	\$ 79,400
		\$ 48,308	\$ 79,910	\$ 87,400	\$ 87,400
Purchased Property Services:					
01-0300-5425	Chemical Disposal	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
01-0300-5430	Repair and Maintenance Services -Planned	\$ 21,966	\$ 36,500	\$ 39,200	\$ 39,200
01-0300-5431	Repair and Maintenance Services -Unplanned	\$ 4,668	\$ 7,000	\$ 7,000	\$ 7,000
	Subtotal Purchased Property Services	\$ 26,634	\$ 51,500	\$ 54,200	\$ 54,200
Supplies:					
01-0300-5614	Safety Supplies	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-0300-5615	Personal Protective Gear/Uniforms	\$ 4,074	\$ 4,480	\$ 4,480	\$ 4,480
01-0300-5616	Other Supplies	\$ 31,701	\$ 53,000	\$ 54,000	\$ 54,000
01-0300-5617	Lab Chemicals	\$ 27,052	\$ 36,000	\$ 36,000	\$ 36,000
01-0300-5619	Compressed Gas	\$ 1,027	\$ 4,200	\$ 4,500	\$ 4,500
01-0300-5630	Books and Periodicals	\$ -	\$ 300	\$ 300	\$ 300
	Subtotal Supplies	\$ 63,855	\$ 100,480	\$ 101,780	\$ 101,780

GREATER LAWRENCE SANITARY DISTRICT
FY 2027 Operating Budget
Monitoring Dept - 0300

		FY 2025	FY 2026	FY 2027	FY 2027
		Actual	Adopted	Department	Recommended
		EXP & ENC	Budget	Request	Budget
	Property:				
01-0300-5841	Machinery and Equipment:				
FY 2025	Actual Purchases	\$ 18,858			
FY 2026	Prior Year Budgeted Purchase Requests		\$ 45,000		
FY 2027	<u>Current Year Requests:</u>				
	<i>Machinery & Equipment</i>				
	Stationary Refrigerated Sampler			\$ 30,000	\$ 30,000
	Portable Sampler pretreatment			\$ 14,000	\$ 14,000
	Refrigerator			\$ 3,500	\$ 3,500
	Portable PH meters			\$ 3,000	\$ 3,000
	Dissolved oxygen meter	-		\$ 2,500	\$ 2,500
	Confined Space Meter			\$ 2,500	\$ 2,500
	Subtotal Property	\$ 18,858	\$ 45,000	\$ 55,500	\$ 55,500
	Subtotal Expenses (Non-Personnel Services)	\$ 157,655	\$ 276,890	\$ 298,880	\$ 298,880
	TOTAL SALARIES AND EXPENSES	\$ 706,569	\$ 858,658	\$ 888,348	\$ 888,348

GREATER LAWRENCE SANITARY DISTRICT

FY 2027 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>		<u>FY 2025 Actual EXP & ENC</u>	<u>FY 2026 Adopted Budget</u>	<u>FY 2027 Department Request</u>	<u>FY 2027 Recommended Budget</u>
<u>SALARIES AND WAGES</u>					
01-0400-5110	Regular	\$ 1,025,939	\$ 1,079,514	\$ 1,134,659	\$ 1,134,659
01-0400-5130	Overtime	\$ 90,721	\$ 115,000	\$ 115,000	\$ 115,000
01-0400-5132	Buy Back Sick Leave	\$ 7,283	\$ 7,500	\$ 7,500	\$ 7,500
01-0400-5140	Longevity	\$ 4,379	\$ 4,868	\$ 6,315	\$ 6,315
	Subtotal Salaries and Wages	\$ 1,128,322	\$ 1,206,882	\$ 1,263,474	\$ 1,263,474
<u>EXPENSES</u>					
Professional/Technical Services:					
01-0400-5399	Outside Professional Services	\$ -	\$ 500	\$ 500	\$ 500
01-0400-5325	DOT Testing	\$ 623	\$ 1,500	\$ 2,000	\$ 2,000
01-0400-5330	Fees & Permits	\$ 1,770	\$ 1,500	\$ 1,500	\$ 1,500
		\$ 2,393	\$ 3,500	\$ 4,000	\$ 4,000
Purchased Property Services:					
01-0400-5421	Waste Disposal	\$ 8,151	\$ 30,000	\$ 35,000	\$ 35,000
01-0400-5429	Repair & Maintenance-Service Contracts	\$ 204,562	\$ 234,500	\$ 248,900	\$ 248,900
01-0400-5430	Repair and Maintenance Services-Planned	\$ 57,558	\$ 148,500	\$ 151,800	\$ 151,800
01-0400-5431	Repair and Maintenance Services-Unplanned	\$ 248,127	\$ 240,000	\$ 255,000	\$ 255,000
	Subtotal Purchased Property Services	\$ 518,399	\$ 653,000	\$ 690,700	\$ 690,700
Supplies:					
01-0400-5611	Mechanical (waste water, sludge & support)	\$ 524,846	\$ 500,000	\$ 600,000	\$ 600,000
01-0400-5612	Electrical (waste water, sludge & support)	\$ 100,651	\$ 110,000	\$ 125,000	\$ 125,000
01-0400-5613	Vehicle Maintenance	\$ 26,768	\$ 30,000	\$ 33,000	\$ 33,000
01-0400-5614	Safety Supplies	\$ 3,269	\$ 6,000	\$ 7,000	\$ 7,000
01-0400-5615	Uniforms/Protective Gear	\$ 8,108	\$ 9,825	\$ 9,000	\$ 9,000
01-0400-5616	Other Supplies	\$ 630	\$ 1,000	\$ 1,000	\$ 1,000
01-0400-5622	Fuel (Vehicles & Backup generator)	\$ 14,959	\$ 30,000	\$ 30,000	\$ 30,000
01-0400-5623	Bottled Gas	\$ 2,205	\$ 6,000	\$ 6,500	\$ 6,500
01-0400-5630	Books and Periodicals	\$ -	\$ 500	\$ 500	\$ 500
	Subtotal Supplies	\$ 681,437	\$ 693,325	\$ 812,000	\$ 812,000

GREATER LAWRENCE SANITARY DISTRICT
FY 2027 Operating Budget
Maintenance Department - 0400

		FY 2025	FY 2026	FY 2027	FY 2027
		Actual EXP & ENC	Adopted Budget	Department Request	Recommended Budget
	Property				
01-0400-5830	Machinery & Equipment				
01-0400-5840	Mechanical (waste water, sludge, support)	\$ 84,141	\$ 110,000	\$ 115,000	\$ 115,000
01-0400-5850	Electrical (waste water, sludge, support)	\$ 76,721	\$ 110,000	\$ 115,000	\$ 115,000
01-0400-5855	Work Tools	\$ 13,498	\$ 14,000	\$ 14,000	\$ 14,000
	Subtotal Property	\$ 174,360	\$ 234,000	\$ 244,000	\$ 244,000
	Subtotal Expenses (Non-Personnel Services)	\$ 1,376,588	\$ 1,583,825	\$ 1,750,700	\$ 1,750,700
	TOTAL SALARIES AND EXPENSES	\$ 2,504,910	\$ 2,790,707	\$ 3,014,174	\$ 3,014,174

GREATER LAWRENCE SANITARY DISTRICT

FY 2027 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 2025 Actual EXP & ENC</u>	<u>FY 2026 Adopted Budget</u>	<u>FY 2027 Department Request</u>	<u>FY 2027 Recommended Budget</u>
	<u>SALARIES AND WAGES</u>				
01-0500-5110	Regular	\$ 1,363,787	\$ 1,567,707	\$ 1,656,617	\$ 1,656,617
01-0500-5130	Overtime	\$ 148,168	\$ 230,000	\$ 215,000	\$ 215,000
01-0500-5131	Senior Operator Overtime	\$ 202,326	\$ 210,000	\$ 225,000	\$ 225,000
01-0500-5132	Buy Back Sick Leave	\$ 6,165	\$ 7,000	\$ 7,000	\$ 7,000
01-0500-5140	Longevity	\$ 12,133	\$ 13,209	\$ 11,450	\$ 11,450
01-0500-5160	Shift Differential	\$ 66,753	\$ 69,000	\$ 74,000	\$ 74,000
	Subtotal Salaries and Wages	\$ 1,799,332	\$ 2,096,915	\$ 2,189,066	\$ 2,189,066
	<u>EXPENSES</u>				
	<u>Purchased Property Services:</u>				
01-0500-5411	Water	\$ 17,698	\$ 30,800	\$ 30,800	\$ 30,800
01-0500-5412	Natural Gas	\$ 1,328,445	\$ 1,487,406	\$ 1,814,635	\$ 1,814,635
01-0500-5413	Electricity	\$ 588,535	\$ 1,200,000	\$ 900,000	\$ 900,000
	Subtotal Purchased Property Services	\$ 1,934,678	\$ 2,718,206	\$ 2,745,435	\$ 2,745,435
	<u>Other Purchased Services:</u>				
01-0500-5520	Communications/Phone	\$ 4,008	\$ 15,000	\$ 10,000	\$ 10,000
01-0500-5399	Other Purchased Services	\$ 208,266	\$ 60,000	\$ 75,000	\$ 75,000
	Subtotal Other Purchased Services	\$ 212,274	\$ 75,000	\$ 85,000	\$ 85,000
	<u>Supplies:</u>				
01-0500-5614	Safety Supplies	\$ 4,044	\$ 5,000	\$ 5,000	\$ 5,000
01-0500-5615	Uniforms/Protective Gear	\$ 10,570	\$ 12,630	\$ 12,830	\$ 12,830
01-0500-5616	Other Supplies	\$ 65,975	\$ 60,000	\$ 75,000	\$ 75,000
01-0500-5630	Books and Periodicals	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	Subtotal Supplies	\$ 80,588	\$ 78,630	\$ 93,830	\$ 93,830

GREATER LAWRENCE SANITARY DISTRICT

FY 2027 Operating Budget Operations Department - 0500

		FY 2025 Actual EXP & ENC	FY 2026 Adopted Budget	FY 2027 Department Request	FY 2027 Recommended Budget
	Other /Chemicals:				
01-0500-5711	Sodium Hypochlorite	\$ 321,831	\$ 770,320	\$ 682,758	\$ 682,758
01-0500-5712	Polymer	\$ 814,563	\$ 1,104,250	\$ 1,214,675	\$ 1,214,675
01-0500-5713	Sodium Bisulfite	\$ 105,145	\$ 398,521	\$ 426,344	\$ 426,344
01-0500-5714	Defoamant	\$ 17,181	\$ 27,000	\$ 31,050	\$ 31,050
01-0500-5715	Potassium Perm./Odor Control	\$ 6,787	\$ 8,000	\$ 8,000	\$ 8,000
01-0500-5717	Other Chemicals	\$ 549	\$ 3,000	\$ 3,000	\$ 3,000
01-0500-5718	Ferric Chloride	\$ 434,936	\$ 556,321	\$ 543,080	\$ 543,080
01-0500-5719	Urea	\$ 100,528	\$ 116,221	\$ 155,250	\$ 155,250
	Subtotal Chemicals	\$ 1,801,520	\$ 2,983,633	\$ 3,064,157	\$ 3,064,157
	Property				
01-0500-5840	Mechanical Property				
01-0500-5841	Machinery & Equipment	\$ 329,680	\$ 60,000	\$ 75,000	\$ 75,000
01-0500-5842	Motorized Vehicles & Equipment		\$ 8,000	\$ 8,000	\$ 8,000
01-0500-5844	Equipment/Automation/Computers	\$ 6,369	\$ 9,500	\$ 9,975	\$ 9,975
01-0500-5854	Safety Equipment	\$ 24	\$ 3,500	\$ 3,500	\$ 3,500
	Subtotal Property	\$ 336,072	\$ 81,000	\$ 96,475	\$ 96,475
	Subtotal Expenses (Non-Personnel Services)	\$ 4,365,131	\$ 5,936,469	\$ 6,084,897	\$ 6,084,897
	TOTAL SALARIES AND EXPENSES	\$ 6,164,464	\$ 8,033,384	\$ 8,273,963	\$ 8,273,963

GREATER LAWRENCE SANITARY DISTRICT
FY 2027 Operating Budget
Fringe Benefits - 0600

<u>Account</u>		<u>FY 2025</u> <u>Actual</u> <u>EXP & ENC</u>	<u>FY 2026</u> <u>Adopted</u> <u>Budget</u>	<u>FY 2027</u> <u>Department</u> <u>Request</u>	<u>FY 2027</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%	14 Individual Units at \$ 10,733 /Year		\$ 135,600	\$ 150,266	\$ 150,266
GLSD Contribution @ 70%	15 Family Units at \$ 28,765 /Year		\$ 419,317	\$ 431,478	\$ 431,478
	<u>Blue Choice</u>				
GLSD Contribution @ 70%	2 Individual Units at \$ 11,482 /Year		\$ 22,316	\$ 22,963	\$ 22,963
GLSD Contribution @ 70%	6 Family Units at \$ 30,769 /Year		\$ 209,316	\$ 184,616	\$ 184,616
	<u>HMO Blue Benchmark (plan with deductibles)</u>				
GLSD Contribution @ 70%	0 Individual Units at \$ 9,570 /Year			\$ -	\$ -
GLSD Contribution @ 70%	0 Individual Units at \$ 25,647 /Year			\$ -	\$ -
	Subtotal-Active Plans		\$ 786,549	\$ 789,324	\$ 789,324
Units Retired	<u>Retirees & Surviving Spouse</u>				
	<u>HMO Blue</u>				
GLSD Contribution @ 65%	0.5 Individual Units at \$ 9,967 /Year		\$ 9,686	\$ 4,983	\$ 4,983
GLSD Contribution @ 65%	1 Family Units at \$ 26,711 /Year		\$ -	\$ 26,711	\$ 26,711
	<u>Blue Choice</u>				
GLSD Contribution @ 65%	1 Individual Units at \$ 10,661 /Year		\$ 10,361	\$ 10,661	\$ 10,661
GLSD Contribution @ 65%	0 Family Units at \$ 28,572 /Year		\$ -	\$ -	\$ -
	<u>MEDEX</u>				
GLSD Contribution @ 65%	43 Individual Units at \$ 390 /Year		\$ 174,647	\$ 198,701	\$ 198,701
	Subtotal-Retiree Plans		\$ 194,694	\$ 241,056	\$ 241,056
Total Units	82 Subtotal-Health Insurance	\$ 859,953	\$ 981,243	\$ 1,030,379	\$ 1,030,379.3
01-0600-5212	<u>Dental Insurance:</u>				
GLSD Contribution @ 70%	17 Individual Units at \$ 461 /Year		\$ 7,378	\$ 7,838	\$ 7,838
GLSD Contribution @ 70%	23 Family Units at \$ 1,253 /Year		\$ 30,076	\$ 28,822	\$ 28,822
	40 Subtotal-Dental Insurance	\$ 35,314	\$ 37,453	\$ 36,660	\$ 36,660
	<u>Other Insurances:</u>				
01-0600-5213	Life InsuranceEmployees/Retirees	\$ 11,644	\$ 13,000	\$ 13,000	\$ 13,000
01-0600-5214	Disability Insurance:	\$ 35,942	\$ 40,000	\$ 40,000	\$ 40,000
01-0600-5230	Employee Retirement System	\$ 507,000	\$ 497,000	\$ 487,000	\$ 487,000
01-0600-5231	Other Post Employment Benefits (OPEB)	\$ 125,000	\$ 150,000	\$ 200,000	\$ 200,000
01-0600-5240	Mass Unemployment Compensation	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
01-0600-5250	Workers Compensation Insurance	\$ 90,000	\$ 85,000	\$ 85,000	\$ 85,000
01-0600-5255	FICA Medicare-Federal Tax	\$ 59,314	\$ 64,000	\$ 64,000	\$ 64,000
		\$ 828,901	\$ 856,000	\$ 896,000	\$ 896,000
	TOTAL FRINGE BENEFITS	\$ 1,724,168	\$ 1,874,696	\$ 1,963,039	\$ 1,963,039

GREATER LAWRENCE SANITARY DISTRICT
FY 2027 Operating Budget
Biosolids Drying - 0700

<u>Account</u>		FY 2025 Actual <u>EXP & ENC</u>	FY 2026 Adopted <u>Budget</u>	FY 2027 Department <u>Request</u>	FY 2027 Recommended <u>Budget</u>
01-0700-5426	Biodrying	\$ 2,631,909	\$ 3,268,152	\$ 3,000,000	\$ 3,000,000
01-0700-5428	Other Disposal Costs	\$ 38,191	\$ 200,000	\$ 50,000	\$ 50,000
01-0700-5434	Marketability Charges	\$ -	\$ -	\$ 820,000	\$ 820,000
		\$ 2,670,101	\$ 3,468,152	\$ 3,870,000	\$ 3,870,000
01-0700-5427	Grit & Screenings Disposal	\$ 95,719	\$ 155,556	\$ 178,889	\$ 178,889
		\$ 2,765,820	\$ 3,623,708	\$ 4,048,889	\$ 4,048,889

GREATER LAWRENCE SANITARY DISTRICT
FY 2027 Operating Budget
Contingency - 0150

	FY 2025 Actual Transferred	FY 2026 Adopted Budget	FY 2027 Finance Director Request	FY 2027 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.*

An annual request will be made to utilize the Contingency Fund to meet the GFOA's two month expenditure reserve in the general fund.

GREATER LAWRENCE SANITARY DISTRICT
FY 2027 Operating Budget
ESTIMATED RECEIPTS

<u>Service</u>	<u>Account</u>	FY 2025	FY 2026	FY 2027	FY 2027
		Prior Year Actual Receipts	Final Budgeted Revenue	Fin. Director Initial Submittal	Exec. Director Recommended Budget
Septage Receiving Facility	01-0041-4222	\$ 3,545,881	\$ 3,100,000	\$ 3,430,000	\$ 3,430,000
<i>The District accepts septage from private haulers serving accepted communities.</i>					
Tipping Fees	01-0041-4209	\$ 88,668	\$ 82,000	\$ 90,000	\$ 90,000
Outside Sludge	01-0041-4210	\$ 201,807	\$ 175,000	\$ 225,000	\$ 225,000
Industrial Surcharge	01-0041-4200	\$ 188,639	\$ 165,000	\$ 165,000	\$ 165,000
<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	\$ 2,300	\$ 2,700	\$ 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	\$ 94,326	\$ 88,000	\$ 90,000	\$ 90,000
<i>The GLSD recovers the cost for effluent purchased by Wheelebrator N.A.</i>					
Treated Groundwater Discharge	01-0041-4259	\$ 8,336	\$ 7,500	\$ 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	\$ 37,004	\$ 38,000	\$ 19,000	\$ 19,000
<i>Wheelebrator/Lifoam discharge wastewater via a direct sewer line to the plant for treatment</i>					
Miscellaneous Income	01-0041-4280	\$ 1,916	\$ -	\$ -	\$ -
Interest on Bank Accounts	01-0041-4233	\$ 193,513	\$ 150,000	\$ 135,000	\$ 135,000
TOTAL INCOME		\$ 4,362,390	\$ 3,808,200	\$ 4,165,700	\$ 4,165,700
CAPITAL PROJECTS FUND					
<i>Interest Income appropriated to Capital Fund</i>	03-1000-4233	\$ 35,818	\$ 25,000	\$ 50,000	\$ 50,000
Total Income Capital Projects Fund		\$ 35,818	\$ 25,000	\$ 50,000	\$ 50,000
DEBT SERVICE FUND					
<i>Interest Income appropriated to Debt Fund</i>	04-0902-4233	\$ 38,979	\$ 30,000	\$ 30,000	\$ 30,000
<i>Fund Balance to Appropriate (Energy Credits)</i>	04-0042-4262	\$ 1,512,258	\$ 1,476,075	\$ 1,476,322	\$ 1,476,322
Total Income Debt Service		\$ 1,551,237	\$ 1,506,075	\$ 1,506,322	\$ 1,506,322
ESTIMATED REVENUE ALL FUNDS		\$ 5,949,444	\$ 5,339,275	\$ 5,722,022	\$ 5,722,022

GREATER LAWRENCE SANITARY DISTRICT

FY 2027 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 2025 Actual EXP & ENC	FY 2026 Adopted Budget	FY 2027 Department Request	FY 2027 Recommended Budget
<u>DEBT SERVICE - Principal</u>					
<i>General Obligation Bonds</i>					
04-0900-5902	Motor Control Center \$7,000,000	0	0	340,000	340,000
<i>SRF-Massachusetts Water Pollution Abatement Trust Loans</i>					
04-0900-5906	Loan CWSRF CW-00-41 \$20,897,422	1,235,375	1,260,333	0	0
04-0900-5907	Loan CW-11-13 \$2,704,383	96,576	98,675	100,819	100,819
04-0900-5908	Loan CW-11-14 \$10,970,144	477,372	487,747	498,349	498,349
04-0900-5909	Loan CW-11-14-A \$721,415	26,586	27,164	27,754	27,754
04-0900-5910	Loan CWP15-15 \$25,290,071-CHP	1,027,375	1,049,703	1,072,519	1,072,519
04-0900-5911	Loan CWP15-16 \$8,739,493-RSPS	356,123	363,863	371,771	371,771
Subtotal MWPAT Principal Loans		3,219,408	3,287,485	2,071,212	2,071,212
TOTAL Debt Service Principal		3,219,408	3,287,485	2,411,212	2,411,212
<u>DEBT SERVICE - Interest on Long Term Debt</u>					
<i>General Obligation Bonds</i>					
04-0901--5952	Motor Control Center \$7,000,000			445,433	445,433
<i>SRF-Massachusetts Water Pollution Abatement Trust Loans</i>					
04-0901-5940	Loan CWP15-15 \$25,290,071-CHP	417,173	396,625	375,631	375,631
04-0901-5941	Loan CWP15-16 \$8,739,493-RSPS	144,606	137,484	130,207	130,207
04-0901-5956	Loan CWSRF CW-00-41 \$20,897,422	37,560	12,603	0	0
04-0901-5957	Loan CW-11-13 \$2,704,383	23,713	21,781	19,808	19,808
04-0901-5958	Loan CW-11-14 \$10,970,144	93,788	84,241	74,486	74,486
04-0901-5959	Loan CW-11-14-A \$721,415	6,528	5,996	5,453	5,453
MWPAT Interest on Long Term		723,368	658,730	605,584	605,584
TOTAL Debt Service Interest		723,368	658,730	1,051,017	1,051,017
<u>DEBT SERVICE - Administrative Fees</u>					
04-0902-5324	Financial Services & Banking Fees	92,640	100,000	100,000	100,000
04-0902-5726	SRF Loan Administrative Fees	54,253	49,405	45,419	45,419
SUBTOTAL Fees		146,893	149,405	145,419	145,419
TOTAL		4,089,668	4,095,620	3,607,648	3,607,648

GREATER LAWRENCE SANITARY DISTRICT - 10 YEAR DEBT SERVICE PROJECTIONS													
	Years	Rate	Original or Refunded Amount	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	Principal Fiscal Year 2035	Principal Fiscal Year 2036
Long Term Debt - Principal													
<u>General Obligation Bonds</u>													
Motor Control Center (Authorized 2/26/25)	20	4.25-5%	\$ 7,000,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000
<u>State Revolving Loan Pool (SRF-MWPAT)</u>													
CSO SRF Loan CW-00-41 (CSO)	20	2.00%	\$20,897,422										
CSO SRF Loan CW-11-13 (Plant Improvements)	20	2.00%	\$ 1,980,741	\$ 100,819	\$ 103,010	\$ 105,249	\$ 107,537	\$ 109,874	\$ 112,261	\$ 114,701	\$ 117,194	\$ 119,741	
CSO SRF Loan CW-11-14 (Force Main)	20	2.00%	\$ 9,315,654	\$ 498,349	\$ 509,179	\$ 520,245	\$ 531,552	\$ 543,105	\$ 554,908	\$ 566,968			
CSO SRF Loan CW-11-14-A (Force Main Addendum)	20	2.00%	\$ 548,890	\$ 27,754	\$ 28,358	\$ 28,975	\$ 29,604	\$ 30,247	\$ 30,905	\$ 31,577	\$ 32,263	\$ 32,964	
CHP-Organics SRF Loan CWP-15-15	20	2.00%	\$23,932,410	\$ 1,072,519	\$ 1,095,827	\$ 1,119,643	\$ 1,143,977	\$ 1,168,841	\$ 1,194,243	\$ 1,220,198	\$ 1,246,718	\$ 1,273,813	\$ 1,301,495
CSO (RSPS Upgrades) SRF Loan CWP-15-16	20	2.00%	\$ 8,293,586	\$ 371,771	\$ 379,851	\$ 388,107	\$ 396,541	\$ 405,159	\$ 413,965	\$ 422,962	\$ 432,155	\$ 441,547	\$ 451,144
Total - Long Term Principal			\$71,968,703	\$ 2,411,212	\$ 2,456,226	\$ 2,502,219	\$ 2,549,211	\$ 2,597,225	\$ 2,646,282	\$ 2,696,406	\$ 2,168,330	\$ 2,208,065	\$ 2,092,639
	Years	Rate	Original or Refunded Amount	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	L.T. Interest Fiscal Year 2035	L.T. Interest Fiscal Year 2036
Long Term Debt - Interest													
<u>General Obligation Bonds</u>													
Motor Control Center (Authorized 2/26/25)			\$ 3,039,402	\$ 445,433	\$ 278,813	\$ 261,813	\$ 244,813	\$ 227,813	\$ 210,813	\$ 193,813	\$ 176,813	\$ 159,813	\$ 144,513
<u>State Revolving Loan Pool (SRF-MWPAT)</u>													
CSO SRF Loan CW-00-41 (CSO)	20	2.00%	\$ 4,561,285										
CSO SRF Loan CW-11-13 (Plant Improvements)	20	2.00%	\$ 454,613	\$ 19,808	\$ 17,791	\$ 15,732	\$ 13,626	\$ 11,475	\$ 9,278	\$ 7,033	\$ 4,739	\$ 2,394	
CSO SRF Loan CW-11-14 (Force Main)	20	2.00%	\$ 2,023,346	\$ 74,486	\$ 64,519	\$ 54,336	\$ 43,931	\$ 33,300	\$ 22,438	\$ 11,339			
CSO SRF Loan CW-11-14-A (Force Main)	20	2.00%	\$ 160,252	\$ 5,453	\$ 4,898	\$ 4,330	\$ 3,751	\$ 3,159	\$ 2,554	\$ 1,936	\$ 1,305	\$ 660	
CHP-SRF-Organics SRF Loan CWP-15-15	20	2.00%	\$ 5,243,464	\$ 375,631	\$ 354,181	\$ 332,264	\$ 309,871	\$ 286,992	\$ 263,615	\$ 239,730	\$ 215,326	\$ 190,392	\$ 164,916
CSO (RSPS Upgrades) SRF Loan CWP-15-16	20	2.00%	\$ 1,816,524	\$ 130,207	\$ 122,772	\$ 115,174	\$ 107,412	\$ 99,481	\$ 91,378	\$ 83,099	\$ 74,639	\$ 65,996	\$ 57,166
Total - Long Term Interest			\$17,298,886	\$ 1,051,017	\$ 842,974	\$ 783,649	\$ 723,404	\$ 662,220	\$ 600,075	\$ 536,950	\$ 472,821	\$ 419,255	\$ 366,595
TOTAL Long Term Principal & Interest			\$89,267,589	\$ 3,462,229	\$ 3,299,199	\$ 3,285,868	\$ 3,272,615	\$ 3,259,445	\$ 3,246,357	\$ 3,233,356	\$ 2,641,151	\$ 2,627,320	\$ 2,459,234
			Original or Refunded Amount	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	Fees Fiscal Year 2035	Fees Fiscal Year 2036
State Revolving Fund - Loan Fees													
CSO SRF Loan CW-00-41 (CSO)			\$ 335,916										
CSO SRF Loan CW-11-13 (Plant Improvements)			\$ 34,096	\$ 1,486	\$ 1,334	\$ 1,180	\$ 1,022	\$ 861	\$ 696	\$ 527	\$ 355	\$ 180	
CSO SRF Loan CW-11-14 (Force Main)			\$ 151,751	\$ 5,586	\$ 4,839	\$ 4,075	\$ 3,295	\$ 2,497	\$ 1,683	\$ 850			
CSO SRF Loan CW-11-14-A (Force Main)			\$ 9,641	\$ 409	\$ 367	\$ 325	\$ 281	\$ 237	\$ 192	\$ 145	\$ 98	\$ 49	
CHP-Organics SRF Loan CWP-15-15			\$ 393,280	\$ 28,172	\$ 26,564	\$ 24,920	\$ 23,240	\$ 21,524	\$ 19,771	\$ 17,980	\$ 16,149	\$ 14,279	\$ 12,369
CSO (RSPS Upgrades) SRF Loan CWP-15-16			\$ 136,239	\$ 9,765	\$ 9,208	\$ 8,638	\$ 8,056	\$ 7,461	\$ 6,853	\$ 6,233	\$ 5,598	\$ 4,950	\$ 4,287
Total - SRF Administrative Fees			\$ 1,060,923	\$ 45,419	\$ 42,312	\$ 39,138	\$ 35,894	\$ 32,580	\$ 29,195	\$ 25,735	\$ 22,201	\$ 19,458	\$ 16,656
TOTAL DEBT SERVICE			\$90,328,512	\$ 3,507,648	\$ 3,341,511	\$ 3,325,006	\$ 3,308,509	\$ 3,292,026	\$ 3,275,552	\$ 3,259,090	\$ 2,663,352	\$ 2,646,778	\$ 2,475,890
Net Change in Actual Debt Service Costs				(487,972)	(166,137)	(16,506)	(16,497)	(16,484)	(16,473)	(16,462)	(595,738)	(16,574)	(170,888)
				Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031	Fiscal Year 2032	Fiscal Year 2033	Fiscal Year 2034	Fiscal Year 2035	Fiscal Year 2036
Financial Services				\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Budget				\$ 3,607,648	\$ 3,441,511	\$ 3,425,006	\$ 3,408,509	\$ 3,392,026	\$ 3,375,552	\$ 3,359,090	\$ 2,763,352	\$ 2,746,778	\$ 2,575,890

GREATER LAWRENCE SANITARY DISTRICT

DEBT SERVICE SCHEDULES BY BOND ISSUE

Massachusetts Clean Water Trust Loans Principal & Long Term Interest			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	Fiscal Year 2034 Payments	Fiscal Year 2035 Payments	Fiscal Year 2036 Payments
Authorized 2/26/25 Issued on 9/4/25	Sept	Principal	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000
\$7,000,000.00	March	Interest	\$ 301,777	\$ 143,656	\$ 135,156	\$ 126,656	\$ 118,156	\$ 109,656	\$ 101,156	\$ 92,656	\$ 84,156	\$ 75,656
Motor Control Center	June	Interest	\$ 143,656	\$ 135,156	\$ 126,656	\$ 118,156	\$ 109,656	\$ 101,156	\$ 92,656	\$ 84,156	\$ 75,656	\$ 68,856
SRF Loan CW-11-13	Jan	Principal	\$ 100,819	\$ 103,010	\$ 105,249	\$ 107,537	\$ 109,874	\$ 112,261	\$ 114,701	\$ 117,194	\$ 119,741	
\$1,887,845.26	July	Interest	\$ 9,904	\$ 8,896	\$ 7,866	\$ 6,813	\$ 5,738	\$ 4,639	\$ 3,516	\$ 2,369	\$ 1,197	
CSO WWTP Improvements	Jan	Interest	\$ 9,904	\$ 8,896	\$ 7,866	\$ 6,813	\$ 5,738	\$ 4,639	\$ 3,516	\$ 2,369	\$ 1,197	
SRF Loan CW-11-14	Jan	Principal	\$ 498,348	\$ 509,179	\$ 520,245	\$ 531,552	\$ 543,105	\$ 554,908	\$ 566,968			
\$10,970,144.00	July	Interest	\$ 37,243	\$ 32,260	\$ 27,168	\$ 21,965	\$ 16,650	\$ 11,219	\$ 5,670			
CSO FORCE MAIN	Jan	Interest	\$ 37,243	\$ 32,260	\$ 27,168	\$ 21,965	\$ 16,650	\$ 11,219	\$ 5,670			
SRF Loan CW-11-14-A	Jan	Principal	\$ 27,754	\$ 28,358	\$ 28,975	\$ 29,604	\$ 30,247	\$ 30,905	\$ 31,577	\$ 32,263	\$ 32,964	
\$548,890.00	July	Interest	\$ 2,726	\$ 2,449	\$ 2,165	\$ 1,876	\$ 1,580	\$ 1,277	\$ 968	\$ 652	\$ 330	
Addendum to CSO Force Main Loan	Jan	Interest	\$ 2,726	\$ 2,449	\$ 2,165	\$ 1,876	\$ 1,580	\$ 1,277	\$ 968	\$ 652	\$ 330	
SRF Loan CWP-15-15-Issued May 2021-Series 23	Jan	Principal	\$ 1,072,518	\$ 1,095,827	\$ 1,119,643	\$ 1,143,977	\$ 1,168,841	\$ 1,194,243	\$ 1,220,198	\$ 1,246,718	\$ 1,273,813	\$ 1,301,498
\$25,290,070.00	July	Interest	\$ 187,816	\$ 177,090	\$ 166,132	\$ 154,936	\$ 143,496	\$ 131,808	\$ 119,865	\$ 107,663	\$ 95,196	\$ 82,458
Combined Heat & Power	Jan	Interest	\$ 187,816	\$ 177,090	\$ 166,132	\$ 154,936	\$ 143,496	\$ 131,808	\$ 119,865	\$ 107,663	\$ 95,196	\$ 82,458
SRF Loan CWP-15-16 Issued May 2021-Series 23	Jan	Principal	\$ 371,771	\$ 379,851	\$ 388,107	\$ 396,541	\$ 405,159	\$ 413,965	\$ 422,962	\$ 432,155	\$ 441,547	\$ 451,144
\$8,739,403.00	July	Interest	\$ 65,103	\$ 61,386	\$ 57,587	\$ 53,706	\$ 49,741	\$ 45,689	\$ 41,549	\$ 37,320	\$ 32,998	\$ 28,583
CSO-RSPS Upgrades Voted: \$9,900,000	Jan	Interest	\$ 65,103	\$ 61,386	\$ 57,587	\$ 53,706	\$ 49,741	\$ 45,689	\$ 41,549	\$ 37,320	\$ 32,998	\$ 28,583
Total Principal and Interest to Budget by Fiscal Year			\$ 3,462,228	\$ 3,299,198	\$ 3,285,867	\$ 3,272,615	\$ 3,259,445	\$ 3,246,357	\$ 3,233,356	\$ 2,641,151	\$ 2,627,321	\$ 2,459,235
Massachusetts Clean Water Trust Loans Administrative Fees			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	Fiscal Year 2034 Payments	Fiscal Year 2035 Payments	Fiscal Year 2036 Payments
SRF Loan CW-00-41 Administrative Fee	July/Jan	Admin Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
SRF Loan CW-11-13 CSO Improvements	July/Jan	Admin Fees	\$ 1,486	\$ 1,334	\$ 1,180	\$ 1,022	\$ 861	\$ 696	\$ 527	\$ 355	\$ 180	
SRF Loan CW-11-14 CSO Force Main	July/Jan	Admin Fees	\$ 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	\$ 409	\$ 367	\$ 325	\$ 281	\$ 237	\$ 192	\$ 145	\$ 98	\$ 49	
SRF Loan CW-15-15-Combined Heat & Power	July/Jan	Admin Fees	\$ 28,172	\$ 26,564	\$ 24,920	\$ 23,240	\$ 21,524	\$ 19,771	\$ 17,980	\$ 16,149	\$ 14,279	\$ 12,369
SRF Loan CW-15-16-Riverside Pump Station	July/Jan	Admin Fees	\$ 9,765	\$ 9,208	\$ 8,638	\$ 8,056	\$ 7,461	\$ 6,853	\$ 6,232	\$ 5,598	\$ 4,950	\$ 4,287
Total Admin Fee to Budget			\$ 45,419	\$ 42,312	\$ 39,138	\$ 35,894	\$ 32,581	\$ 29,195	\$ 25,734	\$ 22,201	\$ 19,458	\$ 16,656
TOTAL BUDGET			\$ 3,507,646	\$ 3,341,510	\$ 3,325,005	\$ 3,308,509	\$ 3,292,026	\$ 3,275,552	\$ 3,259,090	\$ 2,663,352	\$ 2,646,779	\$ 2,475,891

GREATER LAWRENCE SANITARY DISTRICT

DEBT SERVICE SCHEDULES BY BOND ISSUE

Massachusetts Clean Water Trust Loans Principal & Long Term Interest			Fiscal Year 2037 Payments	Fiscal Year 2038 Payments	Fiscal Year 2039 Payments	Fiscal Year 2040 Payments	Fiscal Year 2041 Payments	Fiscal Year 2042 Payments	Fiscal Year 2043 Payments	Fiscal Year 2044 Payments	Fiscal Year 2045 Payments	Fiscal Year 2046 Payments
Authorized 2/26/25 Issued on 9/4/25	Sept	Principal	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 335,000	\$ 335,000	\$ 335,000	\$ 335,000
\$7,000,000.00	March	Interest	\$ 68,856	\$ 62,056	\$ 55,256	\$ 48,456	\$ 41,656	\$ 34,856	\$ 28,056	\$ 21,356	\$ 14,238	\$ 7,119
Motor Control Center	June	Interest	\$ 62,056	\$ 55,256	\$ 48,456	\$ 41,656	\$ 34,856	\$ 28,056	\$ 21,356	\$ 14,238	\$ 7,119	
SRF Loan CW-11-13	Jan	Principal										
\$1,887,845.26	July	Interest										
CSO WWTP Improvements	Jan	Interest										
SRF Loan CW-11-14	Jan	Principal										
\$10,970,144.00	July	Interest										
CSO FORCE MAIN	Jan	Interest										
SRF Loan CW-11-14-A	Jan	Principal										
\$548,890.00	July	Interest										
Addendum to CSO Force Main Loan	Jan	Interest										
SRF Loan CWP-15-15-Issued May 2021-Series 23	Jan	Principal	\$ 1,329,785	\$ 1,358,685	\$ 1,388,214	\$ 1,418,386	\$ 1,449,212					
\$25,290,070.00	July	Interest	\$ 69,443	\$ 56,145	\$ 42,558	\$ 28,676	\$ 14,492					
Combined Heat & Power	Jan	Interest	\$ 69,443	\$ 56,145	\$ 42,558	\$ 28,676	\$ 14,492					
SRF Loan CWP-15-16 Issued May 2021-Series 23	Jan	Principal	\$ 460,949	\$ 470,966	\$ 481,202	\$ 491,661	\$ 502,346					
\$8,739,403.00	July	Interest	\$ 24,071	\$ 19,462	\$ 14,752	\$ 9,940	\$ 5,023					
CSO-RSPS Upgrades Voted: \$9,900,000	Jan	Interest	\$ 24,071	\$ 19,462	\$ 14,752	\$ 9,940	\$ 5,023					
Total Principal and Interest to Budget by Fiscal Year			\$ 2,448,674	\$ 2,438,177	\$ 2,427,750	\$ 2,417,391	\$ 2,407,102	\$ 402,913	\$ 384,413	\$ 370,594	\$ 356,356	\$ 342,119
Massachusetts Clean Water Trust Loans Administrative Fees			Fiscal Year 2037 Payments	Fiscal Year 2038 Payments	Fiscal Year 2039 Payments	Fiscal Year 2040 Payments	Fiscal Year 2041 Payments	Fiscal Year 2042 Payments	Fiscal Year 2043 Payments	Fiscal Year 2044 Payments	Fiscal Year 2045 Payments	Fiscal Year 2046 Payments
SRF Loan CW-00-41 Administrative Fee	July/Jan	Admin Fees										
SRF Loan CW-11-13 CSO Improvements	July/Jan	Admin Fees										
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										
SRF Loan CW-15-15-Combined Heat & Power	July/Jan	Admin Fees	\$ 10,416	\$ 8,422	\$ 6,384	\$ 4,301	\$ 2,174	\$ 4,301	\$ 4,301	\$ 4,301	\$ 4,301	
SRF Loan CW-15-16-Riverside Pump Station	July/Jan	Admin Fees	\$ 3,611	\$ 2,919	\$ 2,213	\$ 1,491	\$ 754	\$ 1,491	\$ 1,491	\$ 1,491	\$ 1,491	
Total Admin Fee to Budget			\$ 14,027	\$ 11,341	\$ 8,597	\$ 5,792	\$ 2,927	\$ 5,792	\$ 5,792	\$ 5,792	\$ 5,792	\$ -
TOTAL BUDGET			\$ 2,462,701	\$ 2,449,518	\$ 2,436,346	\$ 2,423,184	\$ 2,410,029	\$ 408,705	\$ 390,205	\$ 376,386	\$ 362,149	\$ 342,119

CAPITAL PROJECT REQUESTS

The following Capital projects are funded via Community Assessments		Available Project Funds	Prior Year CIP Budget Appropriation	FY 2027 Department Requests	FY 2027 Recommended Capital Budget
1080	CSO's-Interceptors-I/I-CCTV Projects	\$ 836,165	\$ -	\$ 808,054	\$ 808,054
3000	Lab Remodel	\$ 100,000	\$ 50,000	\$ 50,000	\$ -
4000	Electrical Improvements & Upgrades	\$ 591,789	\$ 125,000	\$ 200,000	\$ -
4015	Pump & Tank Rehabilitation and Replacements	\$ 390,482	\$ 50,000	\$ 100,000	\$ 100,000
4083	Vehicles & Heavy Equipment	\$ 32,000	\$ 50,000	\$ 200,000	\$ -
4092	Building and Systems Rehabilitation & Upgrades	\$ 209,790	\$ 150,000	\$ 100,000	\$ 100,000
5003	Aeration System Upgrades	\$ 56,500	\$ -	\$ 50,000	\$ 50,000
5007	Heat Drying Facility Equipment & Upgrades	\$ 1,738,811	\$ 1,113,028	\$ 300,000	\$ 300,000
5008	Site Improvements & Paving	\$ 225,000	\$ 100,000	\$ 100,000	\$ -
5011	Barscreens Rehabilitation	\$ 70,000	\$ 70,000		
5047	Digester Upgrades & Rehabilitation	\$ 437,851	\$ 150,000	\$ 150,000	\$ 100,000
5049	CHP Media, Equipment, & Mechanical Overhauls	\$ 560,916	\$ 455,000	\$ 250,000	\$ 345,000
5062	Carbon Filter Replacement (Multi-Year Funding-5 Years)	\$ 50,000	\$ 25,000	\$ 50,000	\$ 25,000
5063	Biomedica Filter Replacement (Multi-year Funding-9 Years)	\$ 218,300	\$ 50,000	\$ 50,000	\$ 50,000
5064	Centrifuge Rebuild (Multi-year Funding-5 Years)	\$ 324,137	\$ 75,000	\$ 150,000	\$ 150,000
5088	Plant Clarifier Upgrades	\$ 425,000	\$ 100,000	\$ 200,000	\$ -
5089	SCADA Systems Computers & PLC Upgrades		\$ 125,000	\$ 25,000	\$ 25,000
	TOTAL CAPITAL PROJECTS		\$ 2,688,028	\$ 2,783,054	\$ 2,053,054

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 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
<i>Capital Projects Funded via Assessments</i>						
1080	CSO's-Interceptors-I/I-CCTV Projects	\$ 808,054	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
3000	Lab Remodel	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
4000	Electrical Improvements & Upgrades	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
4015	Pump & Tank Rehabilitation and Replacements	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
4083	Vehicles & Heavy Equipment	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
4092	Building and Systems Rehabilitation & Upgrades	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
5003	Aeration System Upgrades	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
5007	Heat Drying Facility Equipment & Upgrades	\$ 300,000	\$ 209,913	\$ 156,437	\$ 162,702	\$ 168,698
5008	Site Improvement & Paving	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
5047	Digester Upgrades & Rehabilitation	\$ 100,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
5049	CHP Media, Equipment, & Mechanical Overhauls	\$ 345,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
5062	Carbon Filter Replacement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
5063	Biomedica Filter Replacement	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
5064	Centrifuge Rebuild	\$ 150,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
5088	Plant Clarifier Upgrades	\$ -	\$ 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		\$2,053,054	\$1,784,913	\$1,731,437	\$1,737,702	\$1,743,698

CIP Fund NO.	CIP Dept NO.	Capitla Project Balances Updated as of Warrant: March, 2026 Assessment & Other Misc. Funds Project Description	ALL FY'S REVENUE & TRANSFERS TOTAL	ALL FY'S EXPENSES & TRANSFERS TOTAL	FY2026 PROJECT FUND BALANCE	Open Purchase Orders (Encumbrances)	Project Working Balance
PROJECTS FUNDED BY ASSESSMENTS							
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-I/I-CCTV Projects	7,284,803	(6,208,108)	1,076,695	(258,130)	818,565
03	3000	Lab Remodel	100,000	0	100,000	0	100,000
03	4000	Electrical Improvements & Upgrades	1,409,892	(818,103)	591,789	0	591,789
03	4015	Pump & Tank Rehabilitation and Replacements	794,670	(404,188)	390,482	0	390,482
03	4083	Vehicles & Heavy Equipment	1,295,300	(1,263,300)	32,000	0	32,000
03	4092	Building & Systems Rehabilitation & Upgrades	1,590,300	(1,309,150)	281,150	(71,360)	209,790
03	5002	Rewire Main Aeration air supply	0	0	0	0	0
03	5003	Aeration system upgrades	85,000	(28,500)	56,500	0	56,500
03	5007	Heat Drying Facility Equipment & Upgrades	2,037,586	(298,775)	1,738,811	0	1,738,811
03	5008	Site Improvements & Paving	225,000	0	225,000	0	225,000
03	5010	Ultraviolet Disinfection System	504,000	(432,830)	71,170	0	71,170
03	5011	Barscreens Rehabilitation	70,000	0	70,000	0	70,000
03	5047	Digester Upgrades & Rehab (Every 6 Years)	9,257,722	(8,809,870)	447,851	(10,000)	437,851
03	5049	CHP Media, Equipment & Mechanical Overhauls	2,786,483	(1,994,791)	791,691	(278,386)	513,305
03	5062	Carbon Filter Replacement (Every 5 Years)	290,000	(240,000)	50,000	0	50,000
03	5063	Biofilter Media Replacement (Every 5 Years)	1,978,782	(1,760,482)	218,300	0	218,300
03	5064	Centrifuge Rebuild (Every Five Years)	785,000	(460,863)	324,137	0	324,137
03	5088	Plant Clarifier upgrades	602,949	(177,949)	425,000	0	425,000
03	5089	SCADA Systems Computers & PLC Upgrades	653,008	(255,891)	397,117	(51,182)	345,935
03	5090	ACP SCADA PLC	50,000	(6,200)	43,800	0	43,800
Totals		ASSESSMENT FUNDED PROJECTS	31,910,494	(24,544,854)	7,365,640	(669,058)	6,696,582
BONDED PROJECTS							
03	5012	Motor Control Center (MCC) Project	7,000,000	(283,828)	6,716,172	(5,161,172)	1,555,000
Totals		BONDED PROJECTS	38,910,494	(24,828,681)	14,081,812	(5,830,231)	8,251,582

GREATER LAWRENCE SANITARY DISTRICT

Fiscal Year 2027 Proposition 2-1/2 Levy Limit Calculation and Ten Year Operating Budget Projection

	PRIOR FY 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	Fiscal YR 2035	Fiscal YR 2036
General Fund											
O & M Expenses	\$16,130,032	\$16,858,463	\$17,279,925	\$17,711,923	\$18,154,721	\$18,608,589	\$19,073,804	\$19,550,649	\$20,039,415	\$20,540,400	\$21,053,910
Biosolids Disposal	\$3,623,708	\$4,048,889	\$4,150,111	\$4,253,864	\$4,360,211	\$4,469,216	\$4,580,946	\$4,695,470	\$4,812,857	\$4,933,178	\$5,056,508
Contingency (Appropriated)	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
	\$20,003,739	\$21,157,352	\$21,680,036	\$22,215,787	\$22,764,932	\$23,327,805	\$23,904,750	\$24,496,119	\$25,102,272	\$25,723,578	\$26,360,418
Offsetting Revenue	<u>(\$3,808,200)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>	<u>(\$4,165,700)</u>
Total	\$16,195,539	\$16,991,652	\$17,514,336	\$18,050,087	\$18,599,232	\$19,162,105	\$19,739,050	\$20,330,419	\$20,936,572	\$21,557,878	\$22,194,718
Capital Projects											
Capital Outlays	\$1,788,028	\$2,053,054	\$1,784,913	\$1,731,437	\$1,737,702	\$1,743,698	\$1,749,422	\$1,754,866	\$2,339,311	\$2,344,309	\$2,503,332
Offsetting Revenue	<u>(\$25,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>	<u>(\$50,000)</u>
Total	\$1,763,028	\$2,003,054	\$1,734,913	\$1,681,437	\$1,687,702	\$1,693,698	\$1,699,422	\$1,704,866	\$2,289,311	\$2,294,309	\$2,453,332
Debt Service	\$4,095,620	\$3,607,648	\$3,341,511	\$3,325,006	\$3,308,509	\$3,292,026	\$3,275,552	\$3,259,090	\$2,663,352	\$2,646,778	\$2,475,890
Offsetting Revenue	<u>(\$1,506,075)</u>	<u>(\$1,506,322)</u>	<u>(\$1,500,000)</u>	<u>(\$1,500,000)</u>	<u>(\$1,500,000)</u>	<u>(\$1,500,000)</u>	<u>(\$1,500,000)</u>	<u>(\$1,500,000)</u>	<u>(\$1,500,000)</u>	<u>(\$1,500,000)</u>	<u>(\$1,500,000)</u>
	\$2,589,545	\$2,101,326	\$1,841,511	\$1,825,006	\$1,808,509	\$1,792,026	\$1,775,552	\$1,759,090	\$1,163,352	\$1,146,778	\$975,890
	\$20,548,112										
Fiscal Year Budget	\$20,548,112	\$21,096,032	\$21,090,760	\$21,556,530	\$22,095,443	\$22,647,828	\$23,214,025	\$23,794,375	\$24,389,234	\$24,998,965	\$25,623,940
Prior YR Budget with 2-1/2% Increase	\$0	\$20,548,112	\$21,061,815	\$21,588,361	\$22,128,070	\$22,681,271	\$23,248,303	\$23,829,511	\$24,425,248	\$25,035,880	\$25,661,777
Proposition 2 1/2 increase		\$513,703	\$526,545	\$539,709	\$553,202	\$567,032	\$581,208	\$595,738	\$610,631	\$625,897	\$641,544
Proposition 2 1/2 Levy Limit		\$21,061,815	\$21,588,361	\$22,128,070	\$22,681,271	\$23,248,303	\$23,829,511	\$24,425,248	\$25,035,880	\$25,661,777	\$26,303,321
New Sewer Connections (New Growth)		\$34,217	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
		\$21,096,032	\$21,648,361	\$22,188,070	\$22,741,271	\$23,308,303	\$23,889,511	\$24,485,248	\$25,095,880	\$25,721,777	\$26,363,321
Excess/Deficiency		(\$0)	\$557,600	\$571,540	\$585,829	\$600,475	\$615,486	\$630,873	\$646,645	\$662,811	\$679,381

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.

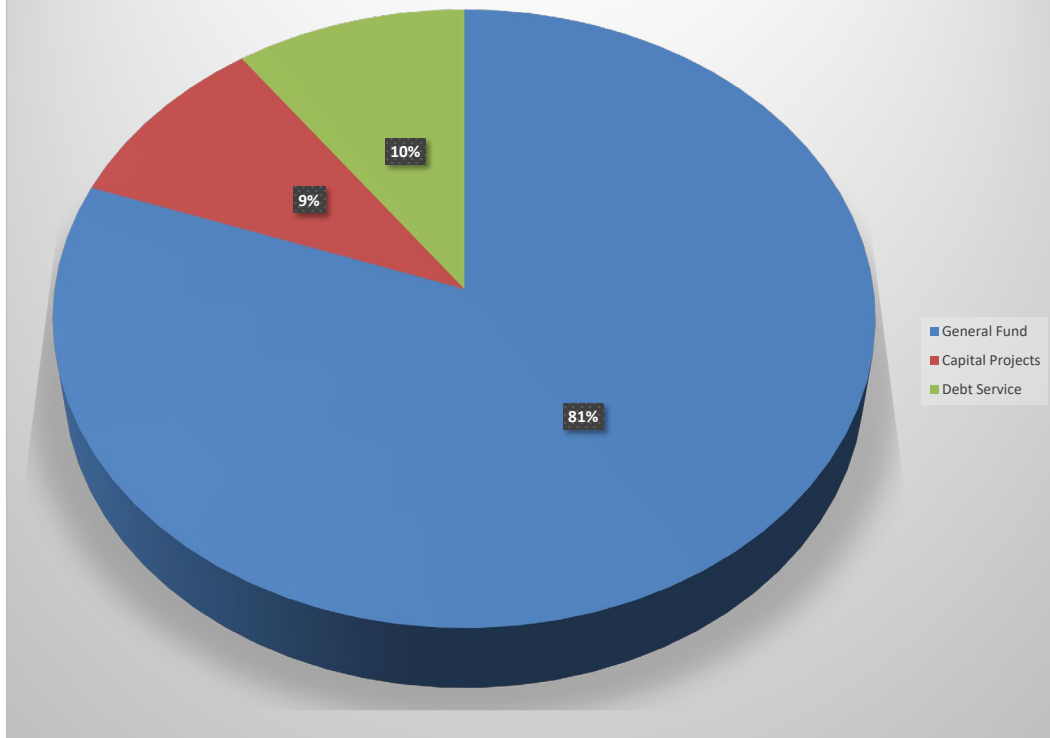
Because of the limitations imposed by Proposition 2-1/2, the fluctuations in revenue has been absorbed by the overall budget.

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.

Funds as a Percent of Total Budget



Budget as a Percentage by Community

