



# Massachusetts Clean Water Trust

Guide to State Revolving Fund Financing

May 2026

*A presentation brought to you by:*





# Overview of the Massachusetts Clean Water Trust

The **Massachusetts Clean Water Trust (the Trust)** was established in 1989 to finance projects to:



**IMPROVE**  
water quality



**PROTECT**  
the environment



**PROTECT**  
public health

- The Trust and the **Massachusetts Department of Environmental Protection (MassDEP)** jointly administer the Clean Water (CW) and Drinking Water (DW) **State Revolving Funds (SRFs)**, which assist communities in complying with the Clean Water and Safe Drinking Water Acts
- The SRFs provide subsidized loans to cities, towns, and other eligible entities which are funded by **annual grants** from the U.S. Environmental Protection Agency (EPA) and **state matching funds**
- To date, the Trust has financed approximately **\$10.4 billion** in loans for nearly 300 communities, serving 97% of the Commonwealth's population



# Two Agencies, One Service



**MassDEP** administers  
**programmatic** aspects

- Administers the Annual SRF Solicitation and Project Selections
- Develops the Intended Use Plan (IUP) Project Lists
- Receives and Approves Loan and Grant Applications
- Oversees Project Bidding and Awarding
- Issues Final Project Approvals
- Processes and Approves Payment Requisitions
- Initiates Project Closeouts



The **Trust** administers  
**financial** aspects

- Sends and Receives Loan/Grant Commitment Packages
- Sends and Receives Financing/Grant Agreement Packages
- Processes Interim Loan Documents
- Disburses Loan/Grant Proceeds
- Processes Loan Repayments (Permanent Financing)



# 2026 Intended Use Plan Funding

Each year, MassDEP develops the **IUPs**, committing funding to projects throughout the state for both the Clean Water SRF (CWSRF) and the Drinking Water SRF (DWSRF)

## 2026 CWSRF Funding: \$728,221,292<sup>1</sup>

*Established in 1987 as an amendment to the Federal Clean Water Act*

- Combined Sewer Overflow (CSO) Correction
- Wastewater Treatment Improvements
- Collection Systems
- Stormwater Management
- Infiltration/Inflow Remediation
- Sewer System Rehabilitation Projects
- Flood Mitigation

## 2026 DWSRF Funding: \$433,745,780<sup>1</sup>

*Established in 1996 as amendments to the Federal Safe Drinking Water Act*

- Lead Service Line (LSL) Replacement
- PFAS Remediation
- Drinking Water Treatment Improvements
- Transmission Projects
- Source Protection and Storage Improvements
- Public Well Rehabilitation

<sup>1</sup> Amounts listed include MassDEP Priority Projects. See the IUPs for additional details.



# 2026 Intended Use Plan Projects

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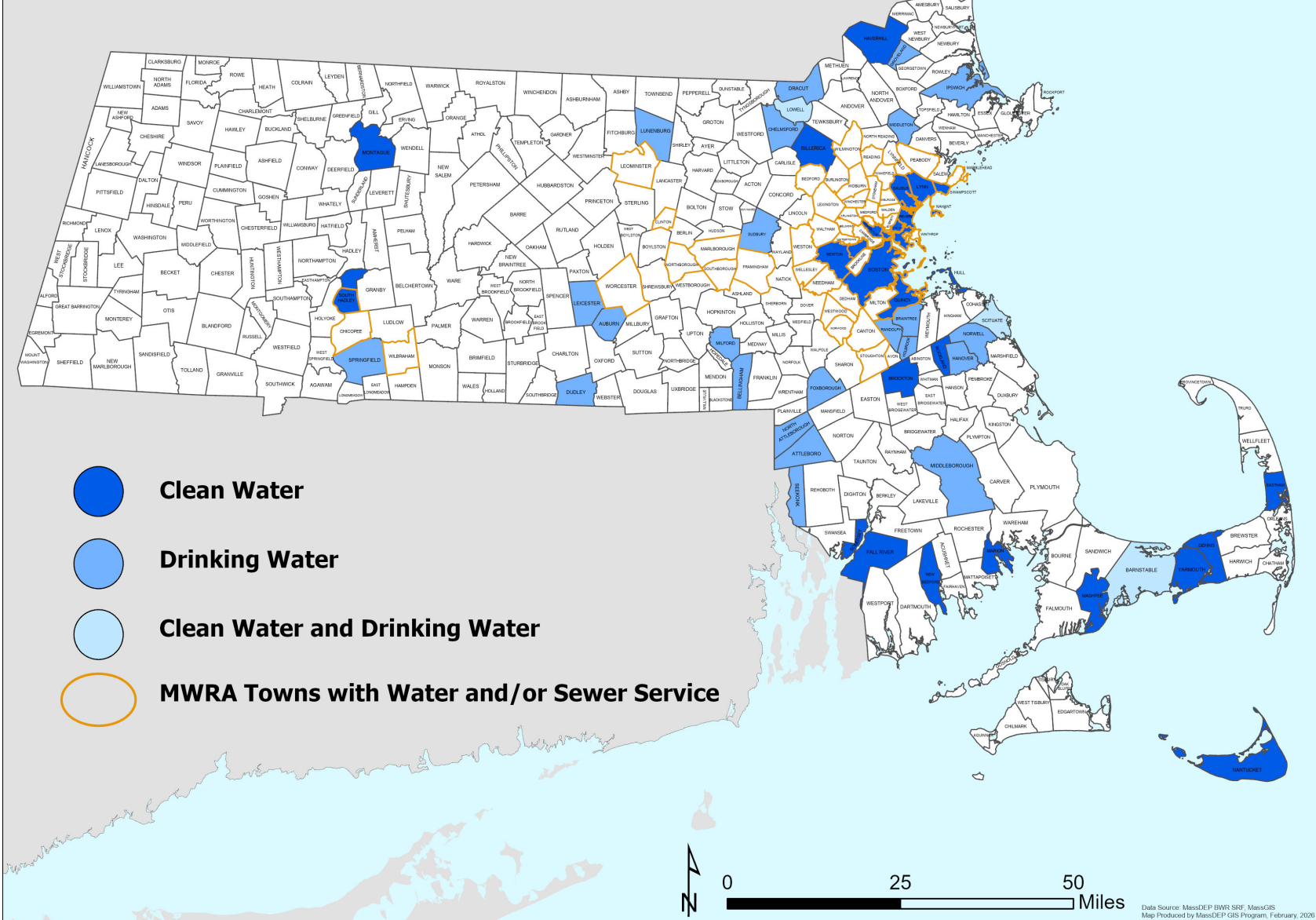
MassDEP Region	Number of Projects	IUP Cost <sup>1</sup>
Central	7	\$45,646,195
Northeastern	28	\$427,223,432
Southeastern	38	\$493,381,741
Western	3	\$51,924,190
<b>Total</b>	<b>76</b>	<b>\$1,018,175,558</b>

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<sup>1</sup> Amounts listed do not include MassDEP Priority Projects. See the IUPs for additional details.



# 2026 Intended Use Plan (IUP) State Revolving Fund (SRF) Construction Projects





# Advantages of Financing Through the Trust

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## Fixed Low-Interest Rates

- Rates are established by law and offer a stable planning tool for communities
- Loans with a 20-year term will have an interest rate of 2%
- Loans with a term over 20 years will generally have an interest rate of 2.4%
- Certain projects qualify for reduced or 0% interest



## Interim Loans (Construction Loans)

- The Trust currently offers interim loans with no fees or interest charged
- These loans allow for one-stop financing through the Trust



## Flexible Repayment Terms

- Loans can be financed up to 30 years or up to the certified useful life of the project, whichever is less
- Debt service can be structured to meet borrower's needs within the limits of Massachusetts General Law



# Grant Programs



## Cybersecurity Improvements Grant Program

- The DWSRF, in partnership with the MassDEP's Drinking Water Program, is offering grants funds of up to **\$50,000** to public water suppliers that:
  - Are Small Systems or Disadvantaged Communities
  - Use operational technology equipment with an identified cybersecurity risk
  - Have a cybersecurity risk assessment<sup>1</sup>
- Grants are offered on a first come, first served basis while funds are available



## Asset Management Planning (AMP) Grant Program

- The program provides grants up to **60% of the project costs** or **\$150,000**, whichever is less, to assist communities with completing asset management plans for wastewater, drinking water, stormwater utilities, or any combination of the three to ensure the operational integrity of the water utility



## Sewer Overflow and Stormwater Reuse Municipal Grant

- The Trust is accepting rolling applications for grants up to **\$250,000** for planning and/or design projects in Small and Disadvantaged Communities in support of:
  - Treatment works to intercept, transport, control, treat, or reuse municipal CSOs, sanitary sewer overflows, or stormwater
  - Other measures to manage, reduce, treat, or recapture stormwater or subsurface drainage water

<sup>1</sup> The EPA currently offers free assessments at: <https://www.epa.gov/waterresilience/forms/epas-water-sector-cybersecurity-evaluation-program>



# Additional Subsidy Programs

The Trust's 0% interest rate loans equate to at least a 20% subsidy over the life of loans when compared to the 2% interest rate



## 0% Interest Lead Service Line Planning and Construction Loans

- The Trust offers 0% interest planning loans for inventory work, replacement planning, and program design to execute replacements
- 0% interest financing is also available for construction projects that remediate lead, a critical action in mitigating lead exposure and protecting public health
- Planning and construction loan applications are accepted on a rolling basis



## 0% Interest Nutrient Enrichment Reduction Loans

- This loan program is for CWSRF loans that are primarily intended to remediate or prevent nutrient enrichment of a surface water body or water supply which can cause environmental degradation of the surrounding water bodies, provided that certain requirements are met



## 0% Interest Income-Based Community Septic Management Program (CSMP) Loans

- Communities that provide reduced interest rate loans to homeowners based on their annual income as compared to the area median income are eligible for the 0% interest rate



## Housing Choice Loan Program

- Communities that have achieved the "Housing Choice" designation under the Housing Choice Initiative will be eligible for an interest rate reduction up to .50% from the standard below market rate of 2% offered by the Trust
- There is no negative interest in any scenario



# Loan Forgiveness



## Loan Forgiveness

- An additional subsidy provided by reducing the principal amount of the loan
- Loan forgiveness will only be awarded to construction contracts that are executed by **June 30, 2027**



## Disadvantaged Communities (DCs)

- Determined by an annual affordability calculation ranking communities into affordability tiers
- A fixed percentage of forgiveness is provided based on the tier and program
- Find which tier your community falls under on the 2026 Affordability Calculation at <https://www.mass.gov/doc/affordability-calculation-october-2025>



## Environmentally Disadvantaged Communities (EDCs)

- Defined as a public water supplier that has lead in the water supply and/or lead service lines in the system
- The EDC designation only applies to DWSRF lead planning and replacement projects and is given on a project-by-project basis
- An EDC is not eligible to receive loan forgiveness through the Disadvantaged Community tiered designation in addition to the EDC designation



## Cape Cod & Islands Water Protection Fund (CCIWPF)

- This fund was created to help communities on Cape Cod utilize the tourist economy to raise revenue to pay for a portion of their wastewater loans from the Trust
- Provides debt service relief to eligible Cape Cod & Islands communities and projects



# Loan Forgiveness for Disadvantaged Communities

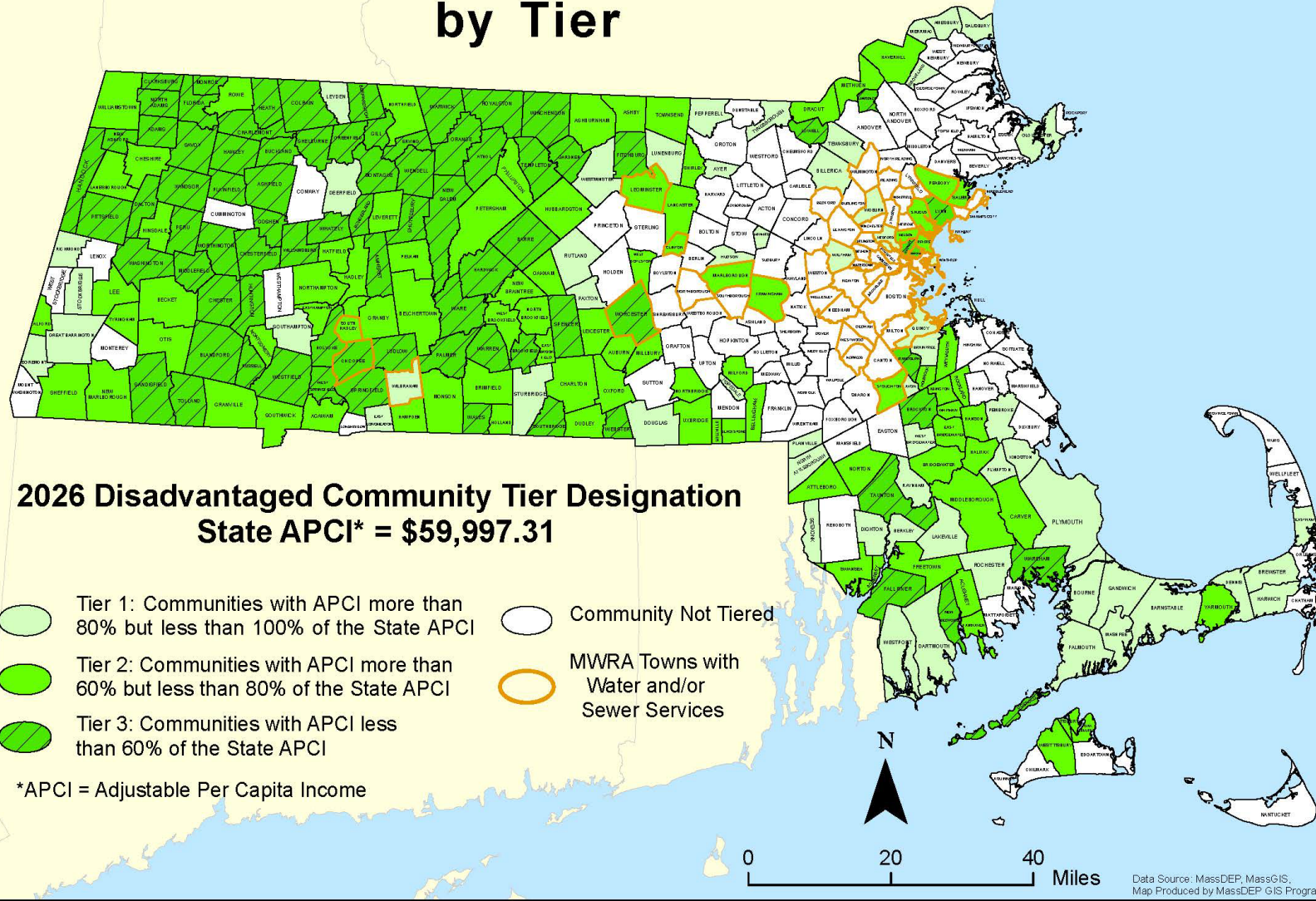
Program Tier	% of Forgiveness	<i>Example: Applied to \$10 million loan</i>
		Forgiveness Amount <sup>1</sup>
<b>CWSRF Tier 1 DWSRF PFAS Projects Tier 1</b>	3.3%	\$330,000
<b>CWSRF Tier 2 DWSRF PFAS Projects Tier 2</b>	6.6%	\$660,000
<b>CWSRF Tier 3 DWSRF PFAS Projects Tier 3</b>	9.9%	\$990,000
<b>DWSRF Tier 1</b>	6.6%	\$660,000
<b>DWSRF Tier 2</b>	13.2%	\$1,320,000
<b>DWSRF Tier 3</b>	19.8%	\$1,980,000
<b>DWSRF LSL Projects</b>	40% <sup>2</sup>	\$4,000,000 <sup>2</sup>

<sup>1</sup> Loan forgiveness is contingent on the availability of funds. The adoption of an enterprise or restricted utility account is a prerequisite for the receipt of any enhanced SRF subsidy.

<sup>2</sup> The loan forgiveness for LSL projects has been 40%, with future projects expected to receive the same amount, subject to available funds.



# Massachusetts Disadvantaged Communities by Tier





# Infrastructure Investment and Jobs Act Background

- The 2021 Infrastructure Investment and Job's Act (IIJA) provided unprecedented levels of federal funding for the CWSRF and DWSRF, resulting in a spike in projects supported through the program
  - IIJA funding is set to expire in 2026, and federal base grants have continued to decrease, which will result in less funding the SRF will be able to offer to communities in future IUPs
- Using supplemental IIJA funds, additional loan forgiveness is expected to be offered to eligible projects on the 2026 IUPs
- The funding is available to the SRFs in the following grant categories:



## Clean Water Grants

**Supplemental Grant** - these funds are available for all eligible projects

**49%** of the grant must be given away as loan forgiveness to Disadvantaged Communities

**Emerging Contaminants Grant**- these funds focus specifically on emerging contaminants such as PFAS

**100%** of the grant must be given away as loan forgiveness



## Drinking Water Grants

**Supplemental Grant** - these funds are available for all eligible projects

**49%** of the grant must be given away as loan forgiveness to Disadvantaged Communities

**Emerging Contaminants Grant**- these funds focus specifically on emerging contaminants such as PFAS

**100%** of the grant must be given away as loan forgiveness and 25% of this grant must be directed to Disadvantaged Communities

**Lead Service Line Replacement Grant** - these funds will go towards identifying, planning and removing lead service lines

**49%** of the grant must be given away as loan forgiveness to Disadvantaged Communities

# The SRF Financing Process



# Collaboration through the SRF Financing Process

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- The **SRF financing process** can take up to two years from the initial project proposal to funds being disbursed, depending on the community and project



- The successful and timely completion of each SRF project relies on **collaboration** and **communication** between:
  - The Trust
  - MassDEP
  - Community officials including municipal leaders, financial officials, and department of public works officials (or their equivalents)
  - External stakeholders including the community's engineering firm, local bond counsel, and financial advisor



- The Trust and MassDEP staff are available to guide your community through the process and assist as questions arise



# Importance of Deadlines

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- The Trust and MassDEP aim to fund as many projects as possible while maintaining sound fiscal footing
- Due to funding constraints, not all projects are funded through the IUPs
  - Demand for funding has increased, but the IJA funding cliff, earmarks, and potential cuts to federal funding limit loaning capacity from the SRFs
- Many SRF requirements are EPA requirements/objectives
  - Getting federal funds committed and spent in a timely manner is mandated by Congress
  - Failure for communities to adhere to deadlines and spend project funds could jeopardize future funding and further limit the SRF's ability to finance projects
- To ensure the Trust and MassDEP are able to maximize the number of projects that receive funding and use federal funds efficiently, communities **must** adhere to the deadlines listed in the IUPs



# Readiness to Proceed

Date	Deliverable
April 1, 2026	Final Intended Use Plans Published
<b>June 30, 2026</b>	<b>Communities must have appropriated the necessary local project funds</b>
October 2, 2026	Completed project loan applications must have been submitted to MassDEP
December 31, 2026	Following receipt of completed project loan application package, MassDEP must issue a Project Approval Certificate (PAC), certifying the total costs of the project determined to be eligible for financial assistance, subject to PAC requirements
<b>June 30, 2027</b>	<b>Executed construction contracts</b>
June 30, 2029*	Trust will contact community regarding process for permanent financing for repayment
January 2030*	Permanent financing completed
July 15, 2030	First interest payment due from communities under their repayment agreements with the Trust
January 15, 2031	First principal payment due from communities under their repayment agreements with the Trust

- Because a goal of the SRF is to ensure dollars are being used in the most efficient way, a major component of the process is “Readiness to Proceed”
- If a community applies for funding and is listed on the IUP, they should be ready to proceed through the SRF process
- If a community is unable to meet the deadlines, they should be prepared to reapply for funding on a future IUP

\*May be sooner based on loan amount drawn and project timeline.



# Phase 3: Loan Process



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# Step 1: Local Authorization

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## Complete the Vote for Local Authorization by June 30, 2026

- This is the most **imminent** deadline
- A community vote at town meeting or equivalent is needed for an authorization to borrow debt
- The borrowed debt is a general obligation pledged as security
- Authorization needs to account for:
  - Eligible and ineligible construction costs & 10% contingency
  - Construction management fees
  - Police details
  - Inflation
- It is better to overestimate than underestimate costs
- Required for the Loan Application



# Step 2: Loan Application



**Submit the Loan Application to MassDEP on or before October 2, 2026**

## **Construction Project Requirements**

- Plans, specifications, and checklist
- Local debt authorization
- Required SRF documentation
- Construction schedules
- Permits for construction



## **Planning Project Requirements**

- Scope of services/plan of study
- Local debt authorization
- Required SRF documentation





# Step 3: Project Approval Certificate

Project Approval Certificate (PAC) Issued by December 31, 2026 for Loan Applications Received by October 2, 2026

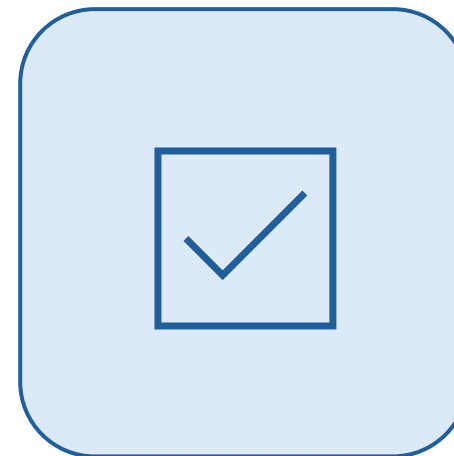
## DEADLINE



MassDEP will issue a PAC after a complete loan application package has been submitted



If any requirements are not met by that date, the PAC will be **“restricted”**



Once all PAC requirements have been met, the Board of Trustees will vote on a **Loan Commitment**



# Step 4: Loan Commitment Package

Once approved by the Board of Trustees, the Trust sends a Loan Commitment Package

- Outlines commitment information and conditions
- Includes instructions on completing the following steps



## Complete Loan Questionnaire

- Collects information from communities to ensure the Trust is complying with laws and regulations for issuing tax-exempt bonds
- Allows communities to select preliminary loan terms and amortization
- Gathers other relevant financial information (wiring instructions, sources of repayment, etc.)



## Confirm Wiring Instructions

- The Trust must confirm the wiring instructions provided on the Loan Questionnaire prior to the first loan disbursement



## Prepare Green Light Letter with Local Bond Counsel

- Certifies that the local vote to authorize is legal
- **Note:** Loan proceeds **cannot** finance local bond counsel costs



# Step 5: Project Goes Out to Bid

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## “PERMISSION TO ADVERTISE”

- MassDEP must grant the borrower “Permission to Advertise” prior to bidding
- MassDEP will review the procurement document and identify any ineligible costs

## “AUTHORIZATION TO AWARD”

- MassDEP issues "Authorization to Award" upon review and approval of bid package
- **Construction contracts must be executed by June 30, 2027**

## IMPORTANT DETAILS:

- Construction projects financed through the SRF are owned and managed by the borrower
- MassDEP ensures that the project and procurement processes adhere to SRF requirements
- The Trust and MassDEP will review each request for cost overruns
  - Borrowers should expect that requests for financing beyond what is listed in the IUPs cannot be accommodated
  - Borrowers may apply for additional funding on future IUPs



# EPA Signage

- **EPA Signage Information**  
<https://www.epa.gov/grants/signage-required-term-and-condition?>
- A physical sign is required for all CWSRF & DWSRF construction projects
- EPA begins tracking compliance with the signage requirement as soon as a loan is approved
- MassDEP will verify that the signage is in place and meets specifications when visiting construction sites

## Example Signs

PROJECT FUNDED BY  
**U.S. Environmental  
Protection Agency**



Source: EPA

PROJECT FUNDED BY

**U.S. Environmental  
Protection Agency**





# Build America Buy America

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## Overview

- Build America Buy America (BABA) expands domestic sourcing requirements for CWSRF treatment works construction projects and DWSRF construction projects funded with federal grants
  - These requirements apply for all steel, iron, manufactured products, non-ferrous metals, plastic and polymer-based products, glass, lumber, and drywall
  - More information can be found at <https://www.commerce.gov/oam/build-america-buy-america>
- MassDEP will review and notify borrowers in writing if BABA requirements apply to a project



## Step 6: Project Regulatory Agreement Issued

MassDEP issues a **Project Regulatory Agreement (PRA)** for a Trust Board of Trustees Loan Agreement vote, the amount of which is based on the construction bid amount (plus 5% contingency) and construction services contract



Issued roughly around the same time as the "Authorization to Award"



States that the community agrees to follow the terms and conditions of MassDEP



Details the scope of the project



Lists estimated disbursements



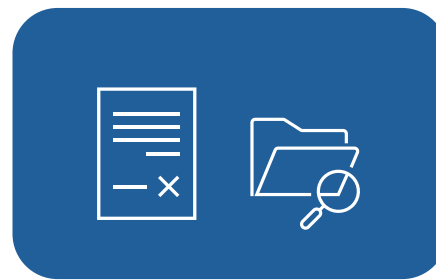
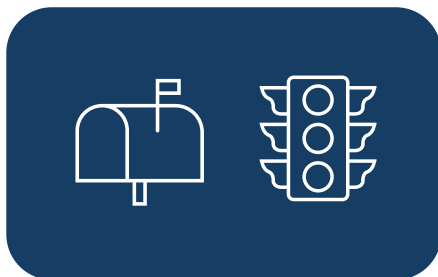
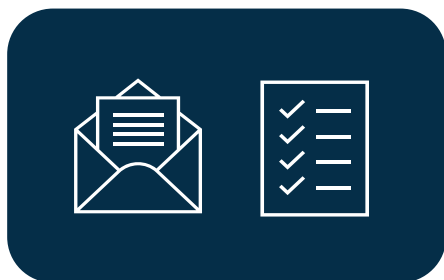
Outlines the project timeline



Lists eligible and ineligible costs



# Step 7: Financing Agreement Package Issued



The Trust receives a completed Loan Questionnaire

The Trust receives a Green Light Letter

The Board of Trustees approves the Loan Agreement according to the PRA

The Trust sends a Financing Agreement Package

## The Financing Agreement Package:

- States that the borrower agrees to follow the terms and conditions of the Trust
- Contains a draft repayment schedule
- Outlines loan information and how to complete the steps below

## SIGN THE FINANCING AGREEMENT AND PRA

- The Trust will provide instructions on electronically signing the Financing Agreement and PRA for each loan

## PREPARE AN INTERIM LOAN NOTE WITH LOCAL BOND COUNSEL

- Makes loan funds available during construction, currently issued at 0% interest with no fees
- Eliminates the need to issue interest accruing, additional fee bearing BANs



# Phase 4: Construction and Disbursements



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# Construction and Disbursements

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## 1. Submit Complete Payment Requisitions with Necessary Backup Documentation and Signatures

- “Payment requisitions” are completed by the borrower or grantee and forwarded to MassDEP once a month during construction with the appropriate supporting documentation (receipts, invoices, signed change orders, etc.)
- [DMSDEP.General@mass.gov](mailto:DMSDEP.General@mass.gov) is MassDEP’s dedicated email account for electronic submittal of documents

## 2. MassDEP Reviews Payment Requisitions and Supporting Documents

- MassDEP reviews requests and approves appropriately documented eligible costs, typically within a couple of weeks
- MassDEP forwards approved requests to the Trust on a weekly basis

## 3. Trust Disburses Loan Funds

- The Trust will conduct a final review and wire funds, typically within a week of receiving payment requisitions from MassDEP
  - All loan documents, including an executed Interim Loan Note, must be submitted prior to any funds being disbursed by the Trust
- Disbursement notifications will be emailed to borrowers after funds have been sent

## 4. Project Closeout

- Process initiated by MassDEP when the project is 90% complete
- Prior to receiving the final disbursement, the community shall file a Project Completion Certificate with MassDEP

# Phase 5: Permanent Financing



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# Permanent Financing

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## 1. Trust Prepares the Loan for Permanent Financing

- “Permanent financing” is the term used by the Trust when loans are put into repayment status
- Approximately two years after construction contracts are executed, the Trust will contact communities to initiate the process for permanent financing\*
- All loans from the 2026 IUPs should expect to be in repayment status by January 2030
  - First interest payment due July 15, 2030
  - First principal payment due January 15, 2031

## 2. Complete Verification Form

- The Trust sends Verification Forms, which ask similar questions to the Loan Questionnaire, to borrowers, bond counsels, and financial advisors

## 3. Bond Deal Closes

- All loan proceeds must be spent by **December 31, 2031**

## 4. Trust Sends Final Repayment Schedules

- After loan closing, a final repayment schedule is sent to the borrower and posted on the Trust’s website

The Trust is available throughout this process to help with forms, verify loan amounts, and answer any questions

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\*May be sooner based on loan amount drawn and project timeline.

# Phase 6: Loan Repayment





# Loan Repayment

## When are payments due?

- January 15<sup>th</sup> and July 15<sup>th</sup> annually
- Due dates will be listed on final repayment schedules
- Invoices are sent to borrowers a month in advance of due dates

### Draft Schedule C

Prepared by MCWT

Apr, 15 2026 - 2:16 PM

**Massachusetts Clean Water Trust  
Preliminary Structuring Analysis  
Your Community  
CW-26-00**

Initial Obligation Amount	1,000,000.00	Loan Origination Fee (\$5.5/1000)	5,500.00
Loan Forgiveness*		Loan Term (in years)	20
Net Loan Obligation	1,000,000.00	Loan Rate	2.00%
		Closing Date	2/5/2030
		First Interest	7/15/2030
		First Principal	1/15/2031

Date	Principal	Interest	Total Debt Service	Admin Fee (0.15%)	Loan Origination Fee	Total Payments	Total Annual Payments
2/5/2030							
7/15/2030		8,888.89	8,888.89	750.00	5,500.00	15,138.89	
1/15/2031	40,451.00	10,000.00	50,451.00	750.00		51,201.00	66,339.89
7/15/2031		9,595.49	9,595.49	719.66		10,315.15	
1/15/2032	41,330.00	9,595.49	50,925.49	719.66		51,645.15	61,960.30
7/15/2032		9,182.19	9,182.19	688.66		9,870.85	
1/15/2033	42,229.00	9,182.19	51,411.19	688.66		52,099.85	61,970.71
7/15/2033		8,759.90	8,759.90	656.99		9,416.89	
1/15/2034	43,146.00	8,759.90	51,905.90	656.99		52,562.89	61,979.79
7/15/2034		8,328.44	8,328.44	624.63		8,953.07	
1/15/2035	44,084.00	8,328.44	52,412.44	624.63		53,037.07	61,990.15



# Loan Terms and Fees

	Permanent Financing	Interim Financing
<b>Standard Loan Rate</b>	2% (20 Years) Calculated (30 Years) <sup>1</sup>	0%
<b>Housing Choice Loan Rate</b>	1.5% (20 Years) <sup>2</sup>	0%
<b>Nutrient Enrichment Reduction, LSL Planning/Construction, and CSMP Loans Rate</b>	0%	0%
<b>Maximum Term</b>	30 Years <sup>3</sup>	2 Years
<b>Administrative Fee</b>	0.15%	N/A
<b>Origination Fee (One Time)</b>	Approx. \$5.50/\$1,000	N/A

<sup>1</sup> Rate calculated at time of permanent financing, estimated between 2.4-2.9%.

<sup>2</sup> Communities designated as Housing Choice communities on the 2019-2026 IUPs are eligible for an interest rate discount up to 0.5% for permanent financing. There is no negative interest in any scenario.

<sup>3</sup> Requires Useful Life Certificate stating the useful life will match or exceed the life of the loan.



# Important Dates and Deadlines

Date	Deliverable
April 1, 2026	Final Intended Use Plans Published
<b>June 30, 2026</b>	<b>Communities must have appropriated the necessary local project funds</b>
October 2, 2026	Completed project loan applications must have been submitted to MassDEP
December 31, 2026	Following receipt of completed project loan application package, MassDEP must issue a Project Approval Certificate (PAC), certifying the total costs of the project determined to be eligible for financial assistance, subject to PAC requirements
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June 30, 2029*	Trust will contact community regarding process for permanent financing for repayment
January 2030*	Permanent financing completed
July 15, 2030	First interest payment due from communities under their repayment agreements with the Trust
January 15, 2031	First principal payment due from communities under their repayment agreements with the Trust

\*May be sooner based on loan amount drawn and project timeline.



# Programs for Lead in Schools

## Lead and Copper Sampling

[www.mass.gov/guides/sampling-for-lead-and-copper-at-schools-and-childcare-facilities](http://www.mass.gov/guides/sampling-for-lead-and-copper-at-schools-and-childcare-facilities)



**Michael Celona**

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### 2016 - 2018

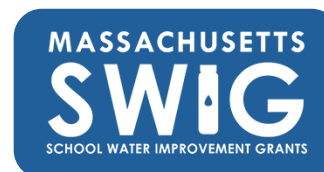
- First in the nation school drinking water testing program utilizing **\$2.75 million** from the Trust to sample public schools across the Commonwealth for lead and copper
- Nearly **1,000** schools were sampled during this period

### 2019 - Present

- Expanded funding from EPA allows MassDEP to expand sampling program to public and private schools, childcare and early education facilities – limited to lead testing

## School Water Improvement Grants (SWIG)

[www.mass.gov/info-details/school-water-improvement-grants-program](http://www.mass.gov/info-details/school-water-improvement-grants-program)



**Ray Leconte**

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### 2020 to Present

- Provided **\$2,092,000** in grants to replace **655** water fountains in **291** facilities for **114** organizations serving over **125,164** students

### Private Schools and Childcares

- The Trust is encouraging private schools K-12, early education facilities and non-residential daycare facilities to apply
- The Trust has expanded replacement fixture eligibility to under sink and classroom fountains in facilities serving Pre-K aged children



# The Trust and MassDEP Contacts

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## The Trust

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