

Town of Tewksbury Fiscal Year 2026 Enterprise Budget Presentation and Capital Investment Plan



Enterprise Budgets FY 2026 Capital Improvement Program FY 2026

Town Manager
John C. Curran

Select Board
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Eric Ryder, Vice Chair
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James Mackey

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Richard Levasseur, Chair
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Jason A. Christian
David Aznavoorian



Fiscal Year 2026 Budget Presentation Outline

1. Telemedia Enterprise Budget
2. Water Enterprise Budget and CIP
3. Recommended Water Rates
4. Sewer Enterprise Budget and CIP
5. Recommended Sewer Rates
6. Stormwater Enterprise Budget and CIP
7. Recommended Stormwater Rates
8. Five Year Capital Investment Plan



**TOWN OF TEWKSBURY
CABLE TV ENTERPRISE FUND
FISCAL YEAR 2026 PROPOSED BUDGET**

**Fiscal Year
2026
Telemedia
Enterprise
Budget**

Direct Expenses

Salaries
Expenses
Capital Outlay
Reserve Fund
Occupational Health
Other Post Employment Benefits
Debt
Subtotal

	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Approved	FY2026 Recommended	Inc(Dec)
Salaries	169,598	176,573	191,904	215,338	218,361	3,023
Expenses	68,533	62,088	63,697	96,850	100,070	3,220
Capital Outlay	230,954	229,500	86,760	48,000	77,600	29,600
Reserve Fund	50,000	50,000	-	25,000	25,000	-
Occupational Health	3,000	3,000	-	3,000	3,000	-
Other Post Employment Benefits	6,200	6,200	6,935	7,142	7,320	178
Debt			-	-	-	-
Subtotal	\$ 528,286	\$ 527,361	\$ 349,296	\$ 395,330	\$ 431,351	\$ 36,021

Indirect Expenses

Group Insurance
Retirement
Medicare
Property and Liability Insurance
Subtotal

	FY2022	FY2023	FY2024	FY2025	FY2026 Recommended	Inc(Dec)
Group Insurance	15,443	16,176	16,930	18,246	34,278	16,032
Retirement	12,550	13,445	14,096	14,552	15,421	869
Medicare	2,521	2,683	2,830	2,913	3,071	158
Property and Liability Insurance		-	-	-	-	-
Subtotal	\$ 30,514	\$ 32,304	\$ 33,856	\$ 35,711	\$ 52,770	\$ 17,059

Capital Expenses

Total Appropriation

			-	-	-	-
Total Appropriation	\$ 558,800	\$ 559,665	\$ 383,152	\$ 431,041	\$ 484,120	\$ 53,079

Projected Cable TV Revenue

Cable Franchise Fees
All Other Fees
Total Revenue

	FY2022 Collected	FY2023 Collected	FY2024 Collected	FY2025 Projected	FY2026 Projected	Inc(Dec)
Cable Franchise Fees	618,162	627,243	623,660	600,000	600,000	
All Other Fees			-	-	-	-
Total Revenue	\$ 618,162	\$ 627,243	\$ 623,660	\$ 600,000	\$ 600,000	\$ -

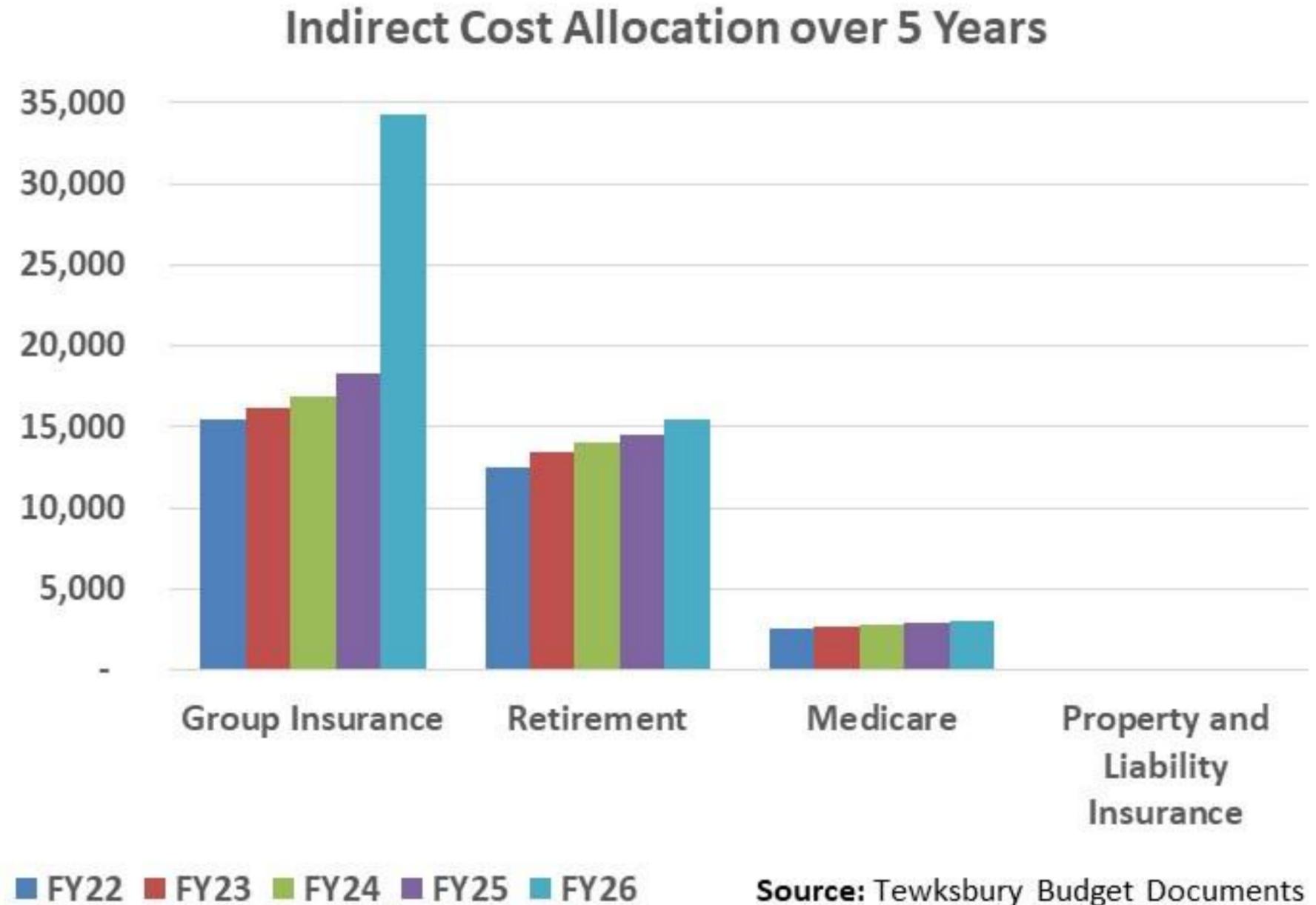
Operating Deficit/Surplus

59,362 67,579 240,508 168,959 115,880 (53,079)



Fiscal Year 2026 Telemedia Enterprise Budget Changes

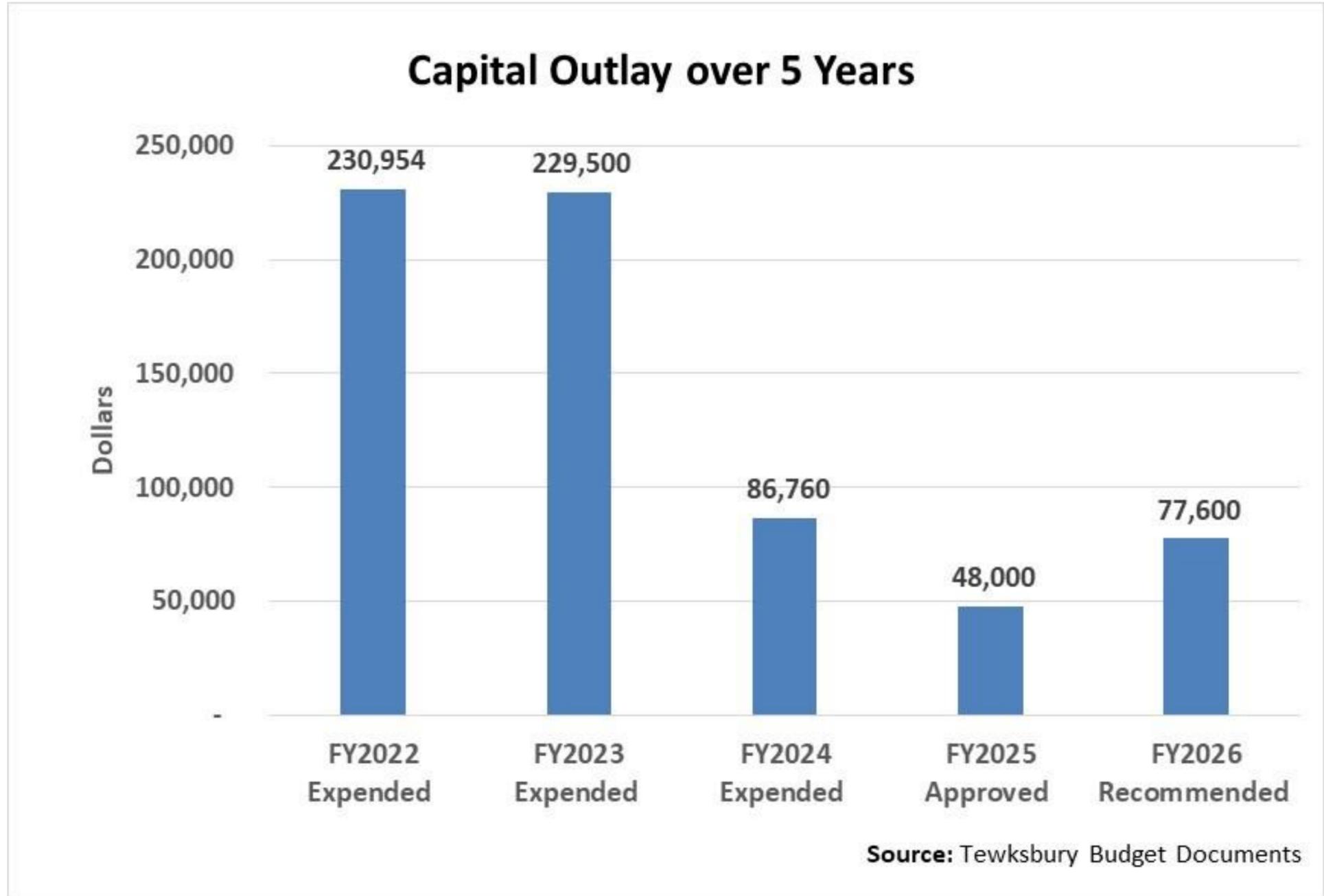
Indirect Cost changed by \$17,059 primarily due to a change in health insurance status (\$16,032).





Fiscal Year 2026 Telemedia Enterprise Budget Changes

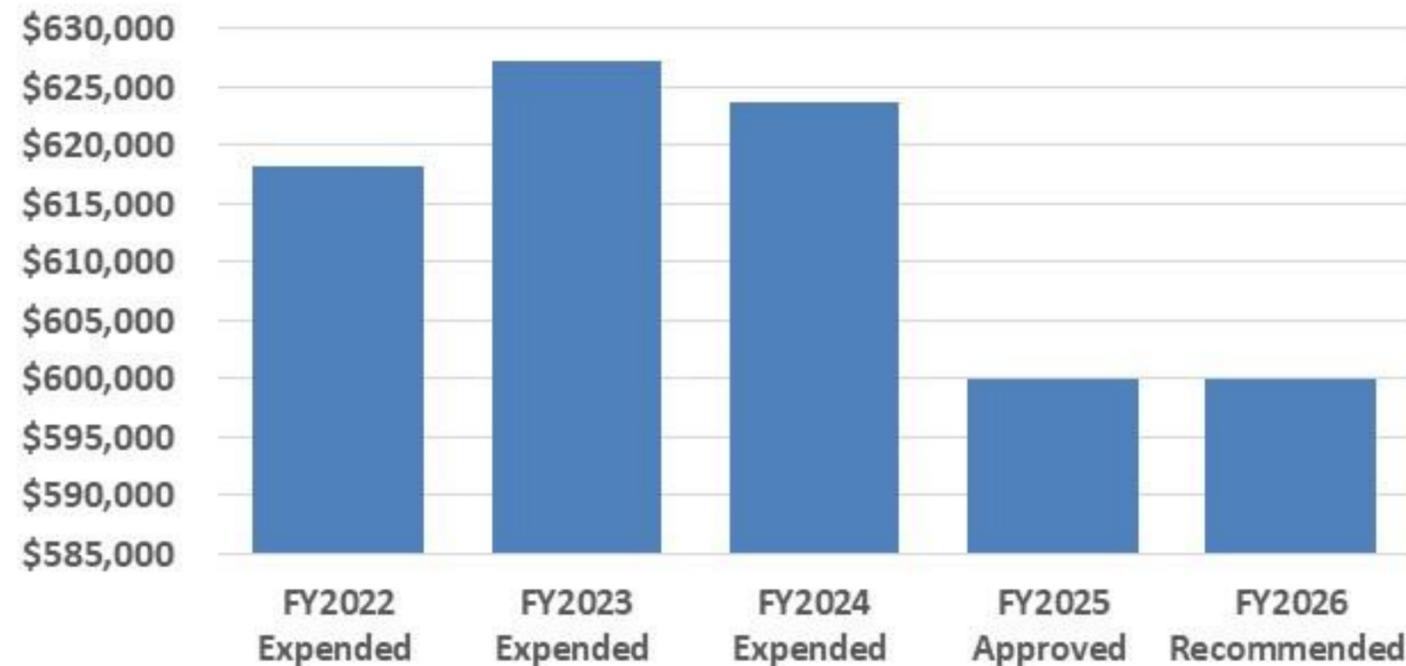
Capital Outlay increased by \$29,600 to fund the AV fit out for the Flemming School Renovation. It will include remote cameras, smart boards and AV technology enhancements to be available to the public as a community space.





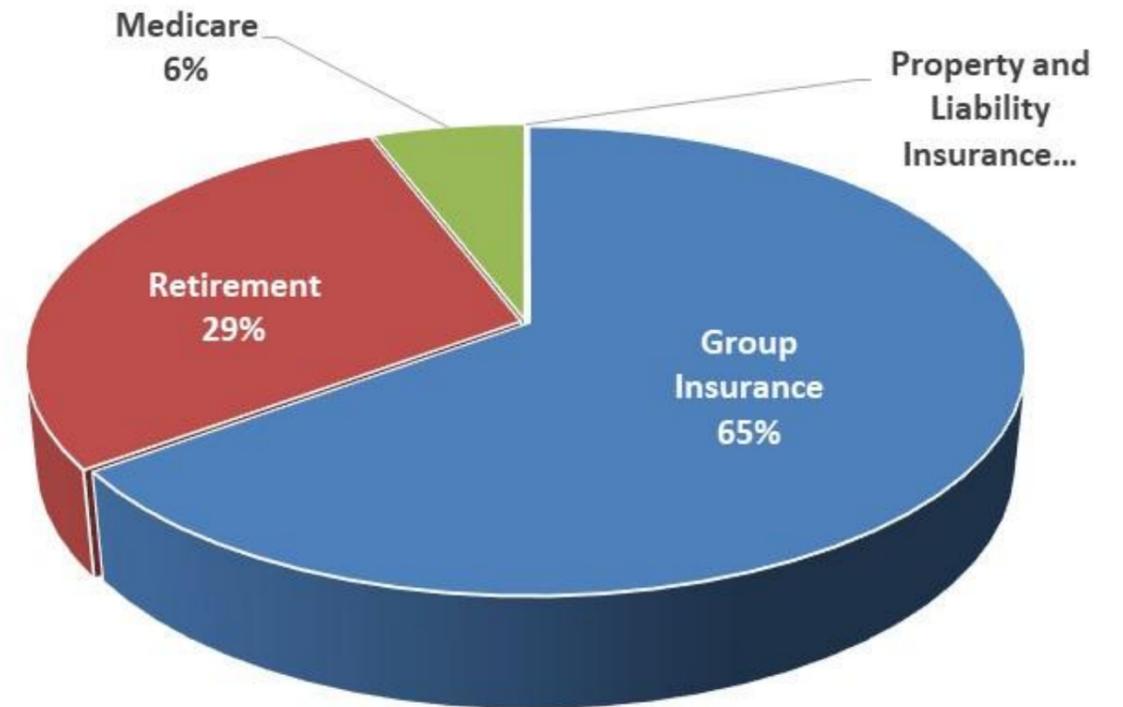
Fiscal Year 2026 Telemedia Enterprise Budget Trends

Telemedia Enterprise: 5 Year Revenue Trend



Source: Tewksbury Budget Documents

Telemedia Enterprise: Allocation of Indirect Costs



Source: Tewksbury Budget Documents

Cable Revenue has consistently been above \$600,000. The Verizon Contract is expiring in May of 2026 and a new ascertainment process is underway. The number of subscribers is currently sufficient to sustain the revenue needs of local programming. Indirect Costs reflect the same trends as the Water and Sewer Enterprise Funds.



Fiscal Year 2026 Telemedia Enterprise Revenue Assessment

Comcast Franchise Fee and Capital Collected in FY24: \$306,410

Verizon Franchise Fee Collected in FY24: \$201,317

Interest Earnings FY23: \$115,934

Total Cable TV Revenue FY23: 627,243

Retained Earnings FY25: \$2,701,111

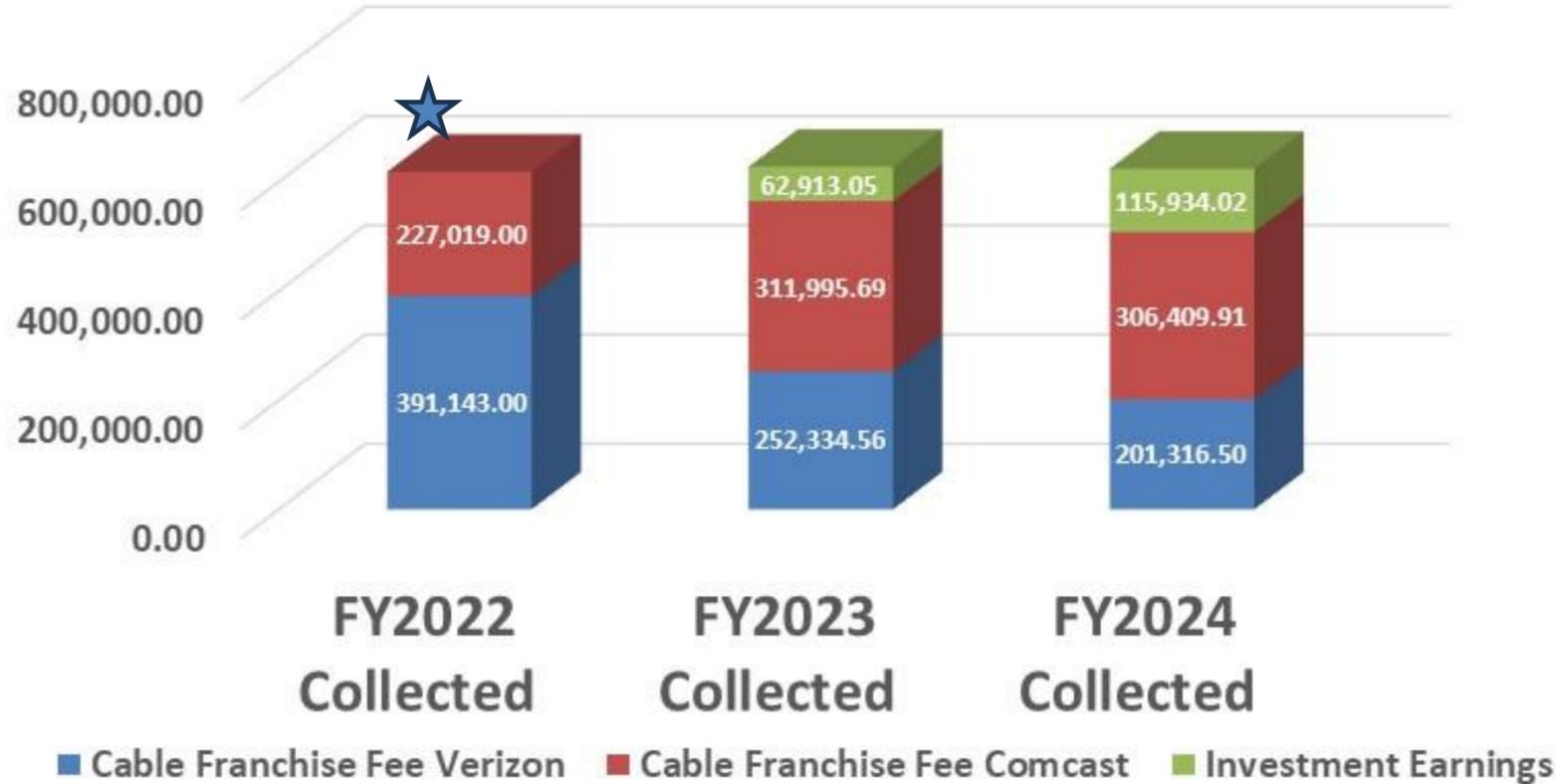
Revenue Breakdown





Fiscal Year 2026 Telemedia Enterprise Revenue Assessment

Revenue Breakdown



Source: Tewksbury Budget Documents

★ In FY2022 the Telemedia Fund realized a loss due to market conditions.

Telemedia Enterprise: 5 Year Revenue Trend



Source: Tewksbury Budget Documents



Fiscal Year 2026 Telemedia Enterprise Capital Improvements

PROJECT/PROGRAM	FUNDING SOURCE	250,000	5 YR PLAN
Ella Flemming A/V Installation	Retained Earnings	29,600	\$ 29,600
Upgrade & Replace Broadcast Playback Server	Retained Earnings	48,000	48,000
TOTAL		77,600	\$ 77,600

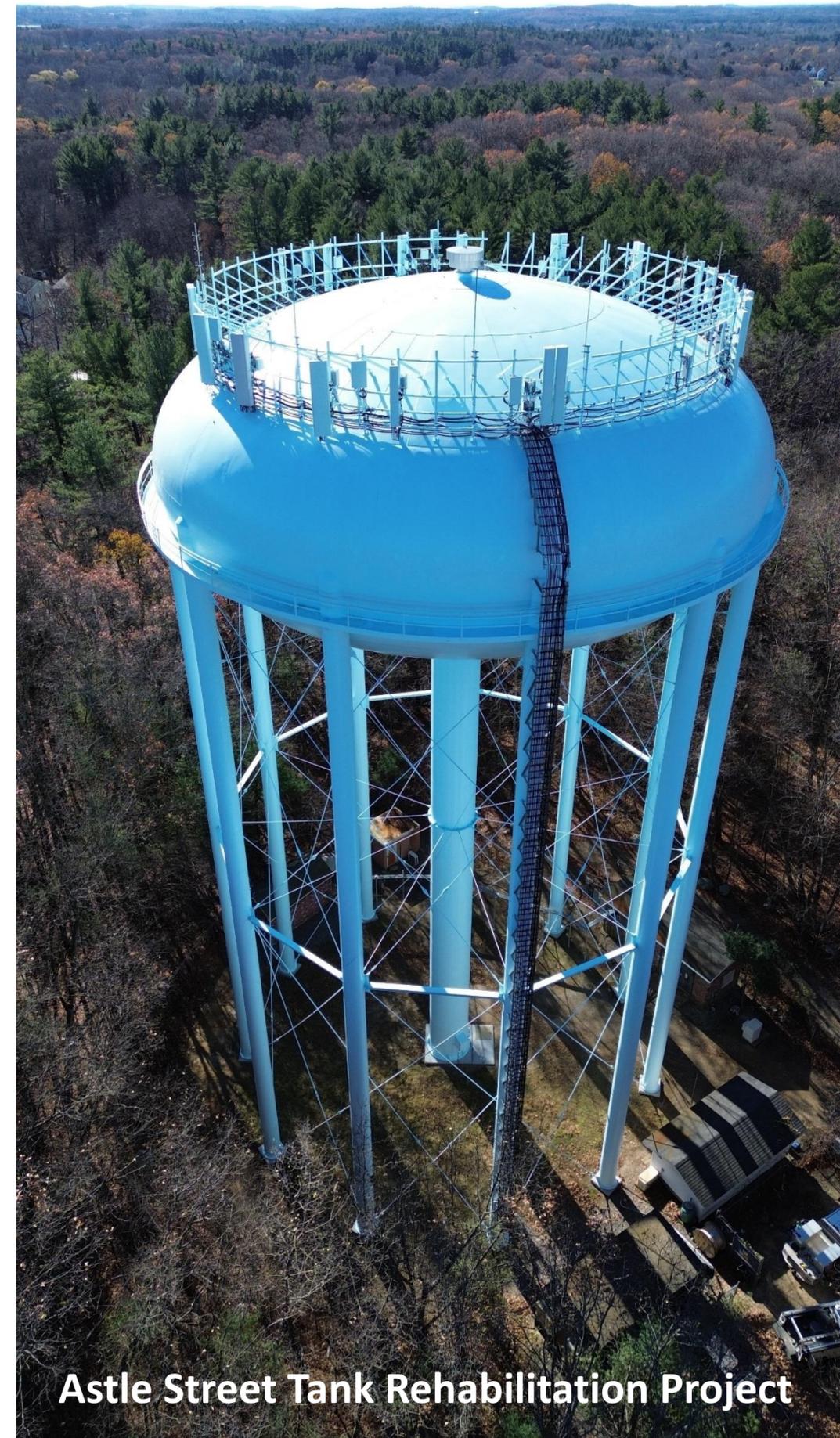
Capital Outlay includes the AV fit out for the Flemming School Renovation. It will include remote cameras, smart boards and AV technology enhancements to be available to the public as a community space. It also includes upgrades and replacement of media equipment.



Fiscal Year 2026 Water Enterprise Fund

The Budget Story

The Select Board is committed to significant capital investment in the future for the Water Distribution System. The Capital Investment Plan includes a \$5.4 Million investment annually to rehabilitate 3 miles of pipe each year. This year's budget accommodates debt service for \$6.9 million of capital work over this year and each successive year up to Fiscal Year 2028. The Budget is increasing by 6% of which 3% is attributed to new debt service.



Astle Street Tank Rehabilitation Project

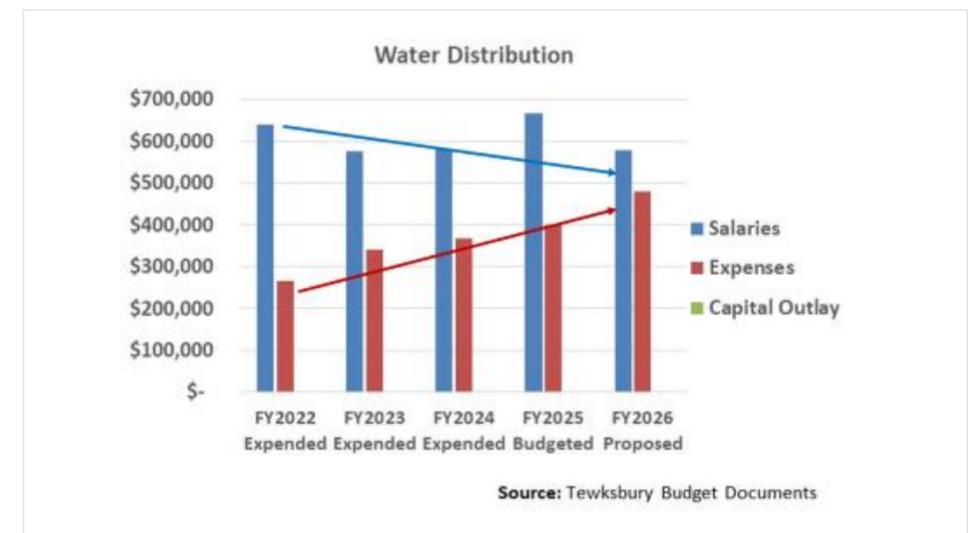


Fiscal Year 2026 Water Enterprise Fund

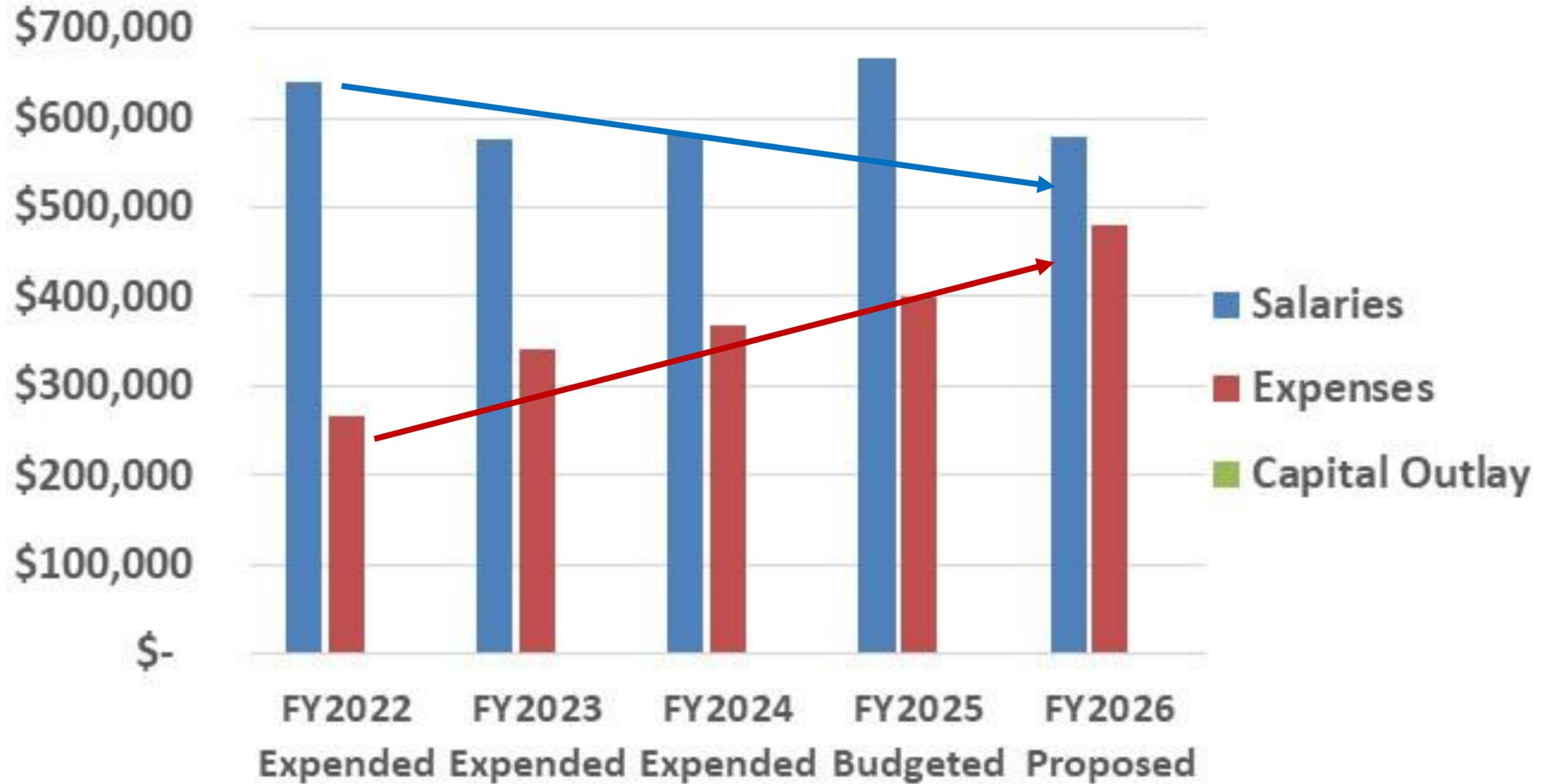
Town of Tewksbury Water Enterprise Fund: Distribution Fiscal Year 2026 Proposed Budget

	<u>FY2022 Expended</u>	<u>FY2023 Expended</u>	<u>FY2024 Expended</u>	<u>FY2025 Budgeted</u>	<u>FY2026 Proposed</u>	<u>Inc(Dec)</u>	<u>Inc(Dec) %</u>
Salaries	\$ 641,209	\$ 576,348	\$ 581,473	\$ 668,337	\$ 579,914	\$ (88,423)	-13%
Expenses	266,475	340,228	367,885	399,371	479,600	80,229	20%
Capital Outlay	-	-	-	-	-	-	0%
	<u><u>\$ 907,684</u></u>	<u><u>\$ 916,576</u></u>	<u><u>\$ 949,358</u></u>	<u><u>\$ 1,067,708</u></u>	<u><u>\$ 1,059,514</u></u>	<u><u>\$ (8,194)</u></u>	<u><u>-1%</u></u>

The Distribution Budget has remained stable the increased operating costs have been offset by a reduction in personnel cost.



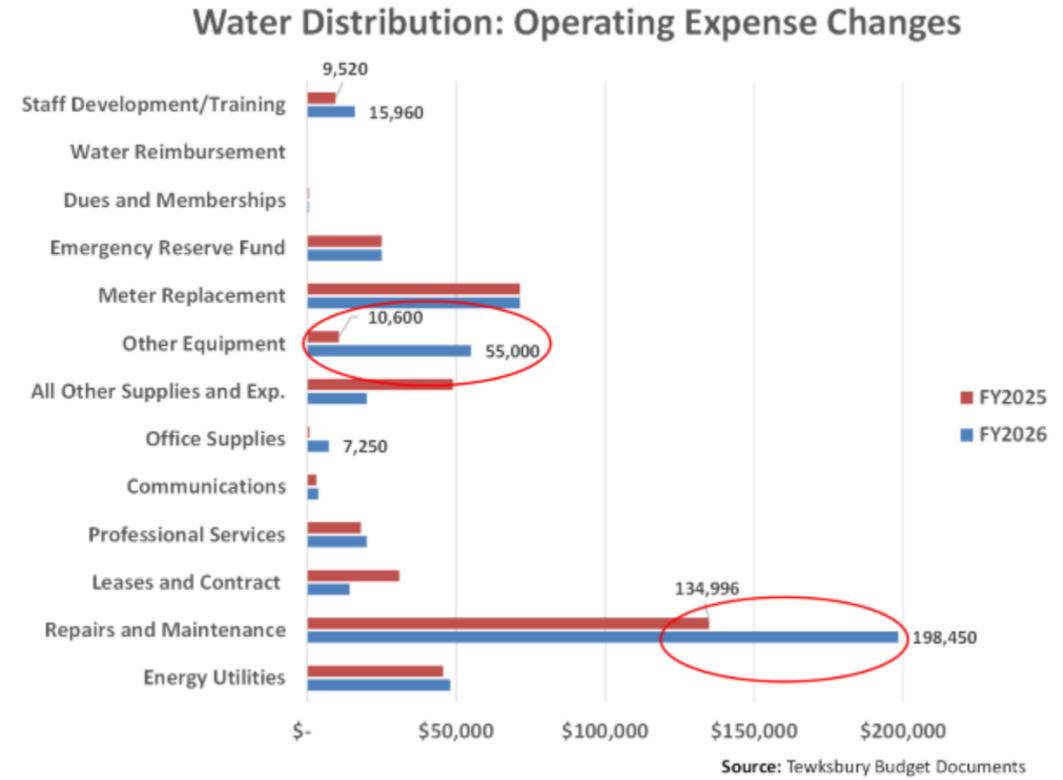
Water Distribution



Source: Tewksbury Budget Documents

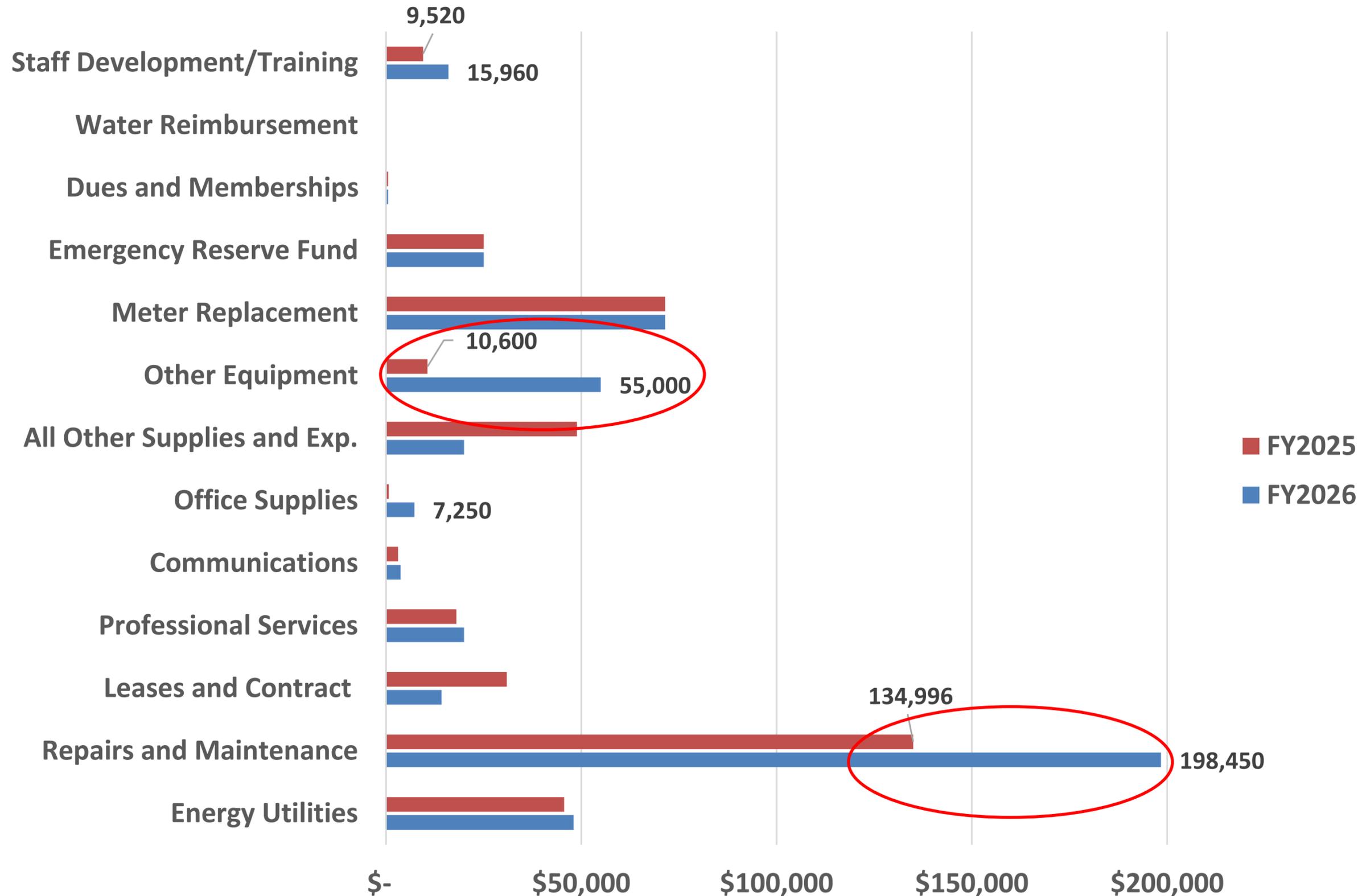


**Fiscal Year 2026
Water Enterprise
Fund**



The biggest contributor to the Distribution Operation Budget is the Repair and Maintenance Line Item. This increased by 47% or \$63,454. This is a direct correlation to an increase in water breaks over the last few years. There is also a \$44,400 increase to Other Expense to purchase 30 leak detection units and accompanying software.

Water Distribution: Operating Expense Changes



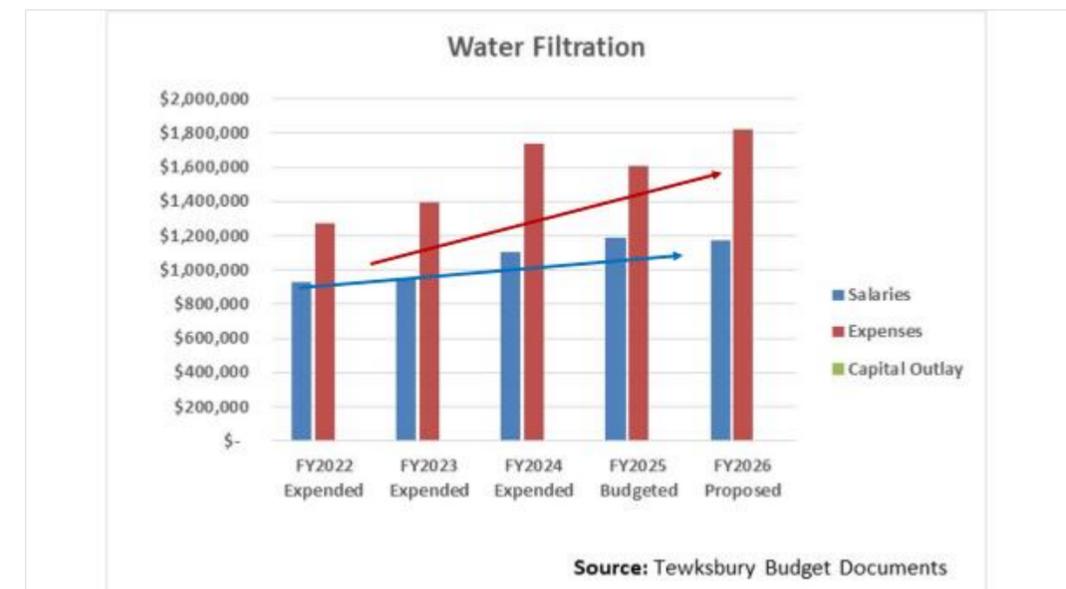


Fiscal Year 2026 Water Enterprise Fund

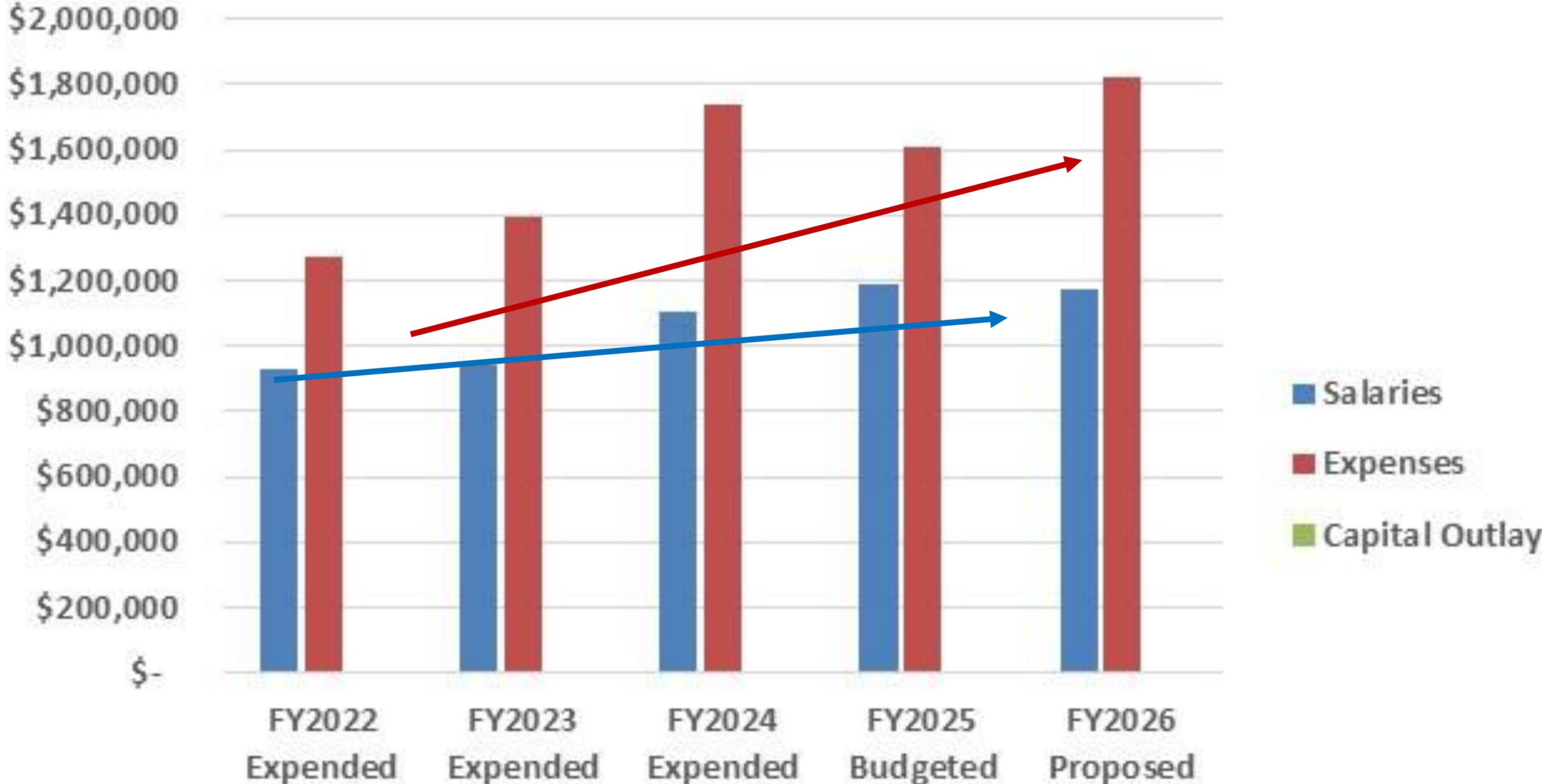
Town of Tewksbury Water Enterprise Fund: Filtration Fiscal Year 2026 Proposed Budget

	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Budgeted	FY2026 Proposed	Inc(Dec)	Inc(Dec) %
Salaries	\$ 927,191	\$ 946,984	\$ 1,106,274	\$ 1,190,952	\$ 1,176,725	\$ (14,227)	-1%
Expenses	1,272,404	1,391,161	1,734,085	1,605,490	1,819,971	214,481	13%
Capital Outlay	-	-	-	-	-	-	0%
	\$ 2,199,595	\$ 2,338,145	\$ 2,840,359	\$ 2,796,442	\$ 2,996,696	\$ 200,255	7%

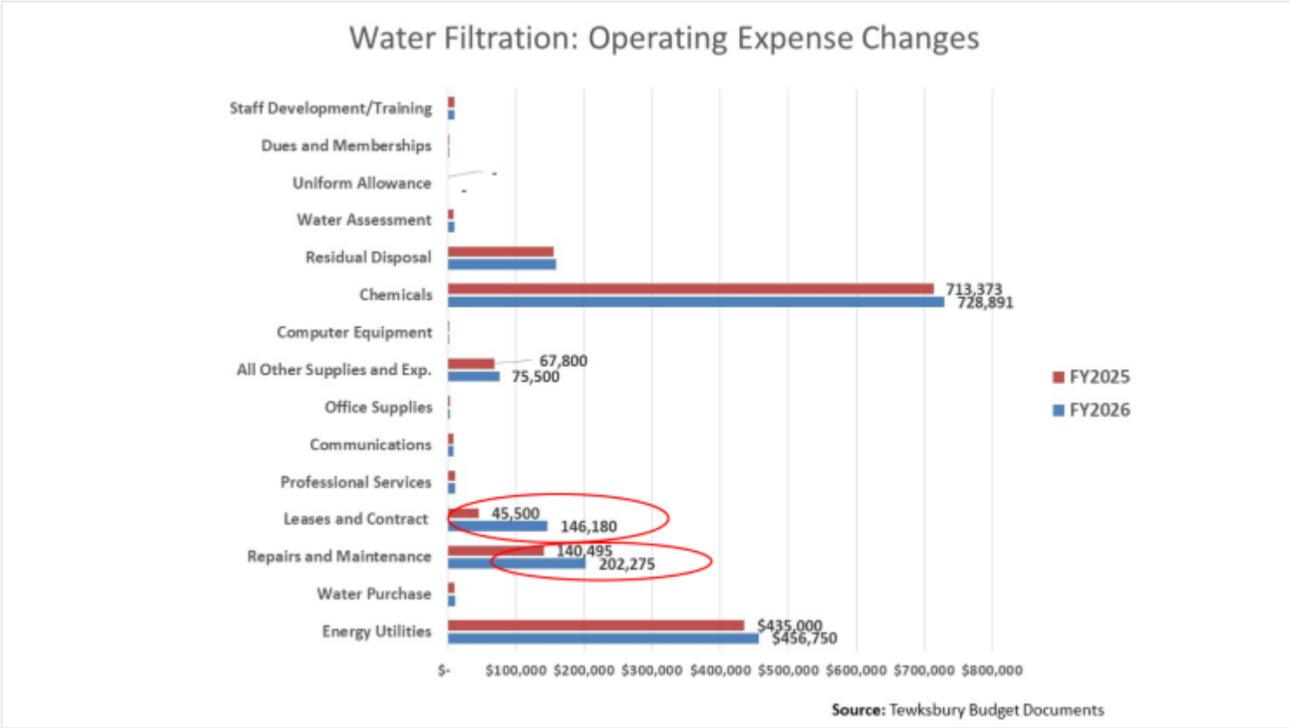
The Filtration Budget has increased by 7% which mostly attributed to operational costs – a \$214,000 increase.



Water Filtration



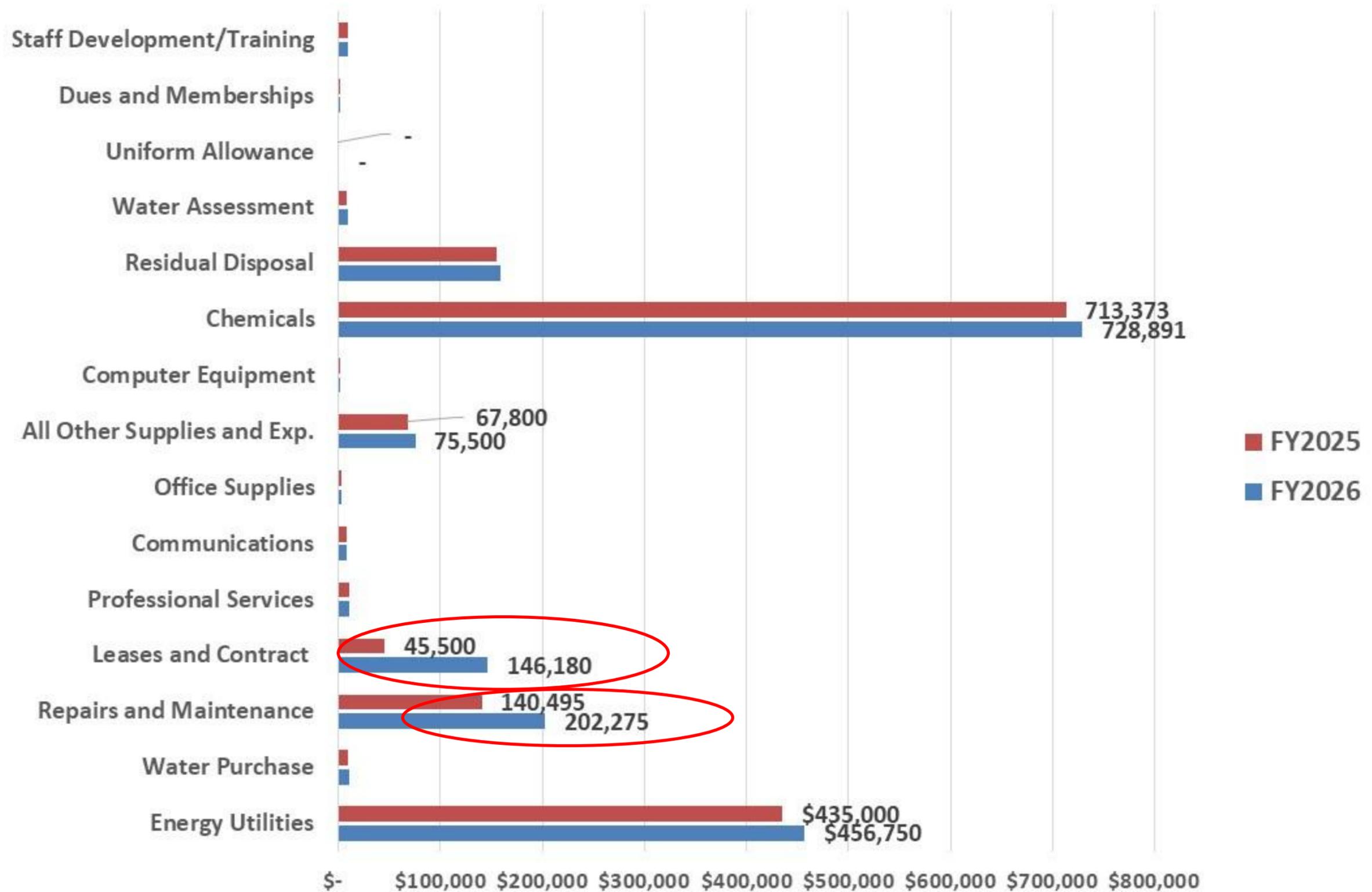
Source: Tewksbury Budget Documents



The biggest contributors to the Filtration Operation Budget are the Repair and Maintenance and Lease and Contract Line Items. The increase of 44% or \$61,780 to the Repair and Maintenance Line is necessary for repairs and replacements to aging pumps. The Lease and Contract Line increased by \$100,680 due to a new contract for repair and calibration of instruments as well as a new testing service and HVAC Contract.

**Fiscal Year 2026
Water Enterprise
Fund**

Water Filtration: Operating Expense Changes





Fiscal Year 2026 Water Enterprise Fund

<u>Indirect Expenses</u>	FY2022	FY2023	FY2024	FY2025	FY2026 Recommended	Inc(Dec)
Town Manager	\$ 9,886	\$ 10,356	\$ 10,615	\$ 10,615	\$ 11,397	\$ 782
Accounting	10,049	10,597	11,812	11,631	10,816	(815)
Computer Services	1,828	2,588	6,122	10,034	15,729	5,695
Treasurer/Collector	32,846	35,150	38,297	33,270	35,490	2,220
Human Resources	1,909	2,085	2,274	2,317	3,003	686
Dept. of Public Works	392,701	410,516	436,522	429,976	471,561	41,585
Group Insurance	358,286	368,885	371,401	450,853	428,948	(21,905)
Retirement	433,124	464,408	536,995	575,149	597,524	22,375
Medicare	21,990	24,511	28,411	31,301	31,846	545
Property and Liability	90,939	103,061	117,324	127,686	127,989	303
Subtotal	\$ 1,353,558	\$ 1,432,157	\$ 1,559,773	\$ 1,682,832	\$ 1,734,305	\$ 51,473

Indirect Cost (Allocations): Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.



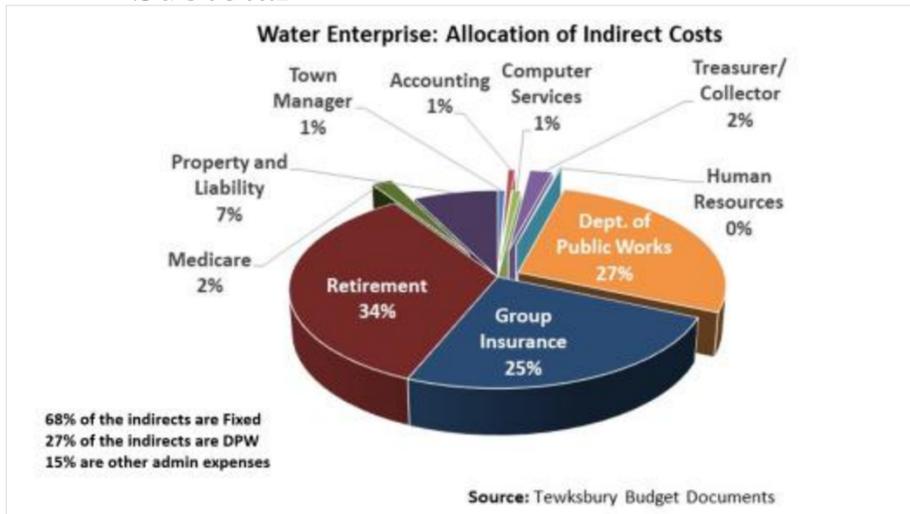
Fiscal Year 2026 Water Enterprise Fund

Total: \$1,657,000

Indirect Expenses

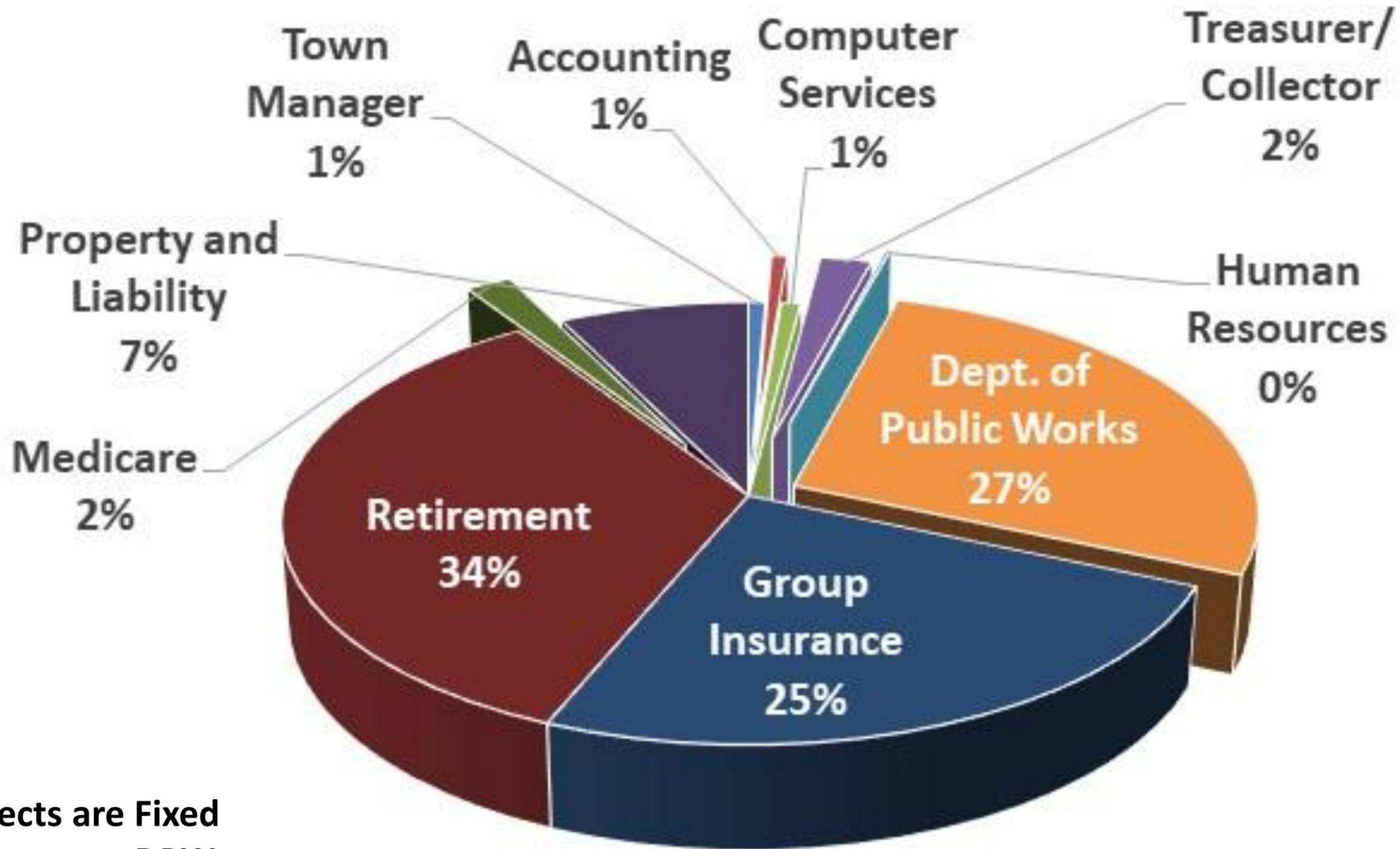
Town Manager
 Accounting
 Computer Services
 Treasurer/Collector
 Human Resources
 Dept. of Public Works
 Group Insurance
 Retirement
 Medicare
 Property and Liability
 Subtotal

	FY2022	FY2023	FY2024	FY2025	FY2026 Recommended	Inc(Dec)
Town Manager	\$ 9,886	\$ 10,356	\$ 10,615	\$ 10,615	\$ 11,397	\$ 782
Accounting	10,049	10,597	11,812	11,631	10,816	(815)
Computer Services	1,828	2,588	6,122	10,034	15,729	5,695
Treasurer/Collector	32,846	35,150	38,297	33,270	35,490	2,220
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Retirement	433,124	464,408	536,995	575,149	597,524	22,375
Medicare	21,990	24,511	28,411	31,301	31,846	545
Property and Liability	90,939	103,061	117,324	127,686	127,989	303
Subtotal	\$ 1,353,558	\$ 1,432,157	\$ 1,559,773	\$ 1,682,832	\$ 1,734,305	\$ 51,473



Indirect Costs are primarily Fixed Costs: Insurance, Retirement, Medicare and Property and Liability. Additionally, Public Works is a significant portion. These costs account for 96% of Indirect Cost.

Water Enterprise: Allocation of Indirect Costs



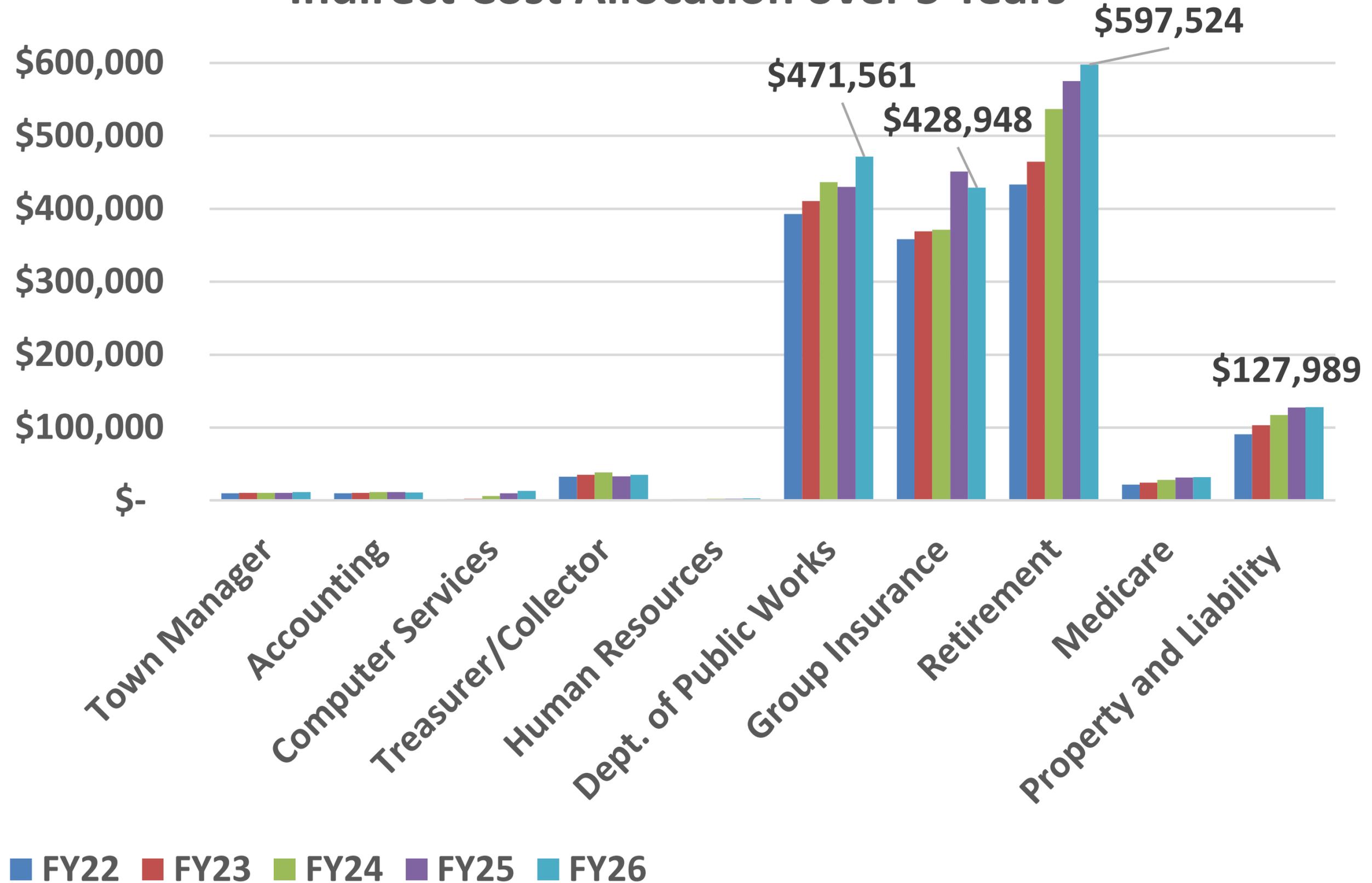
68% of the indirects are Fixed
27% of the indirects are DPW
15% are other admin expenses

Source: Tewksbury Budget Documents



**Fiscal
Year 2026
Water
Enterprise
Fund**

Indirect Cost Allocation over 5 Years





**TOWN OF TEWKSBURY
WATER ENTERPRISE COMBINED FUND
FISCAL YEAR 2026 PROPOSED BUDGET**

	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Approved	FY2026 Recommended	Inc(Dec)
Salaries	\$ 1,568,400	\$ 1,523,333	\$ 1,687,747	\$ 1,859,289	\$ 1,756,640	\$ (102,649)
Expenses	1,538,879	1,731,389	2,101,970	1,979,861	2,274,571	294,710
Capital Outlay			-	-	-	-
Reserve Fund			-	25,000	25,000	-
Occupational Health			-	20,000	20,000	-
Other Post Employment Benefits	163,947	163,947	52,013	53,564	41,897	(11,667)
Debt	2,676,771	2,492,485	2,547,817	3,165,475	3,859,608	694,133
Subtotal	\$ 5,947,998	\$ 5,911,154	\$ 6,389,546	\$ 7,103,189	\$ 7,977,715	\$ 874,526

<u>Indirect Expenses</u>	FY2022	FY2023	FY2024	FY2025	FY2026 Recommended	Inc(Dec)
Town Manager	\$ 9,886	\$ 10,356	\$ 10,615	\$ 10,615	\$ 11,397	\$ 782
Accounting	10,049	10,597	11,812	11,631	10,816	(815)
Computer Services	1,828	2,588	6,122	10,034	15,729	5,695
Treasurer/Collector	32,846	35,150	38,297	33,270	35,490	2,220
Human Resources	1,909	2,085	2,274	2,317	3,003	686
Dept. of Public Works	392,701	410,516	436,522	429,976	471,561	41,585
Group Insurance	358,286	368,885	371,401	450,853	428,948	(21,905)
Retirement	433,124	464,408	536,995	575,149	597,524	22,375
Medicare	21,990	24,511	28,411	31,301	31,846	545
Property and Liability	90,939	103,061	117,324	127,686	127,989	303
Subtotal	\$ 1,353,558	\$ 1,432,157	\$ 1,559,773	\$ 1,682,832	\$ 1,734,305	\$ 51,473

Capital Expenditures

Total Appropriation	\$ 7,301,556	\$ 7,343,311	\$ 7,949,319	\$ 8,786,021	\$ 9,712,020	\$ 925,999
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What Drives the Budget Increase?

Fiscal
Year 2026
Water
Enterprise
Fund



What drives the Budget increase?

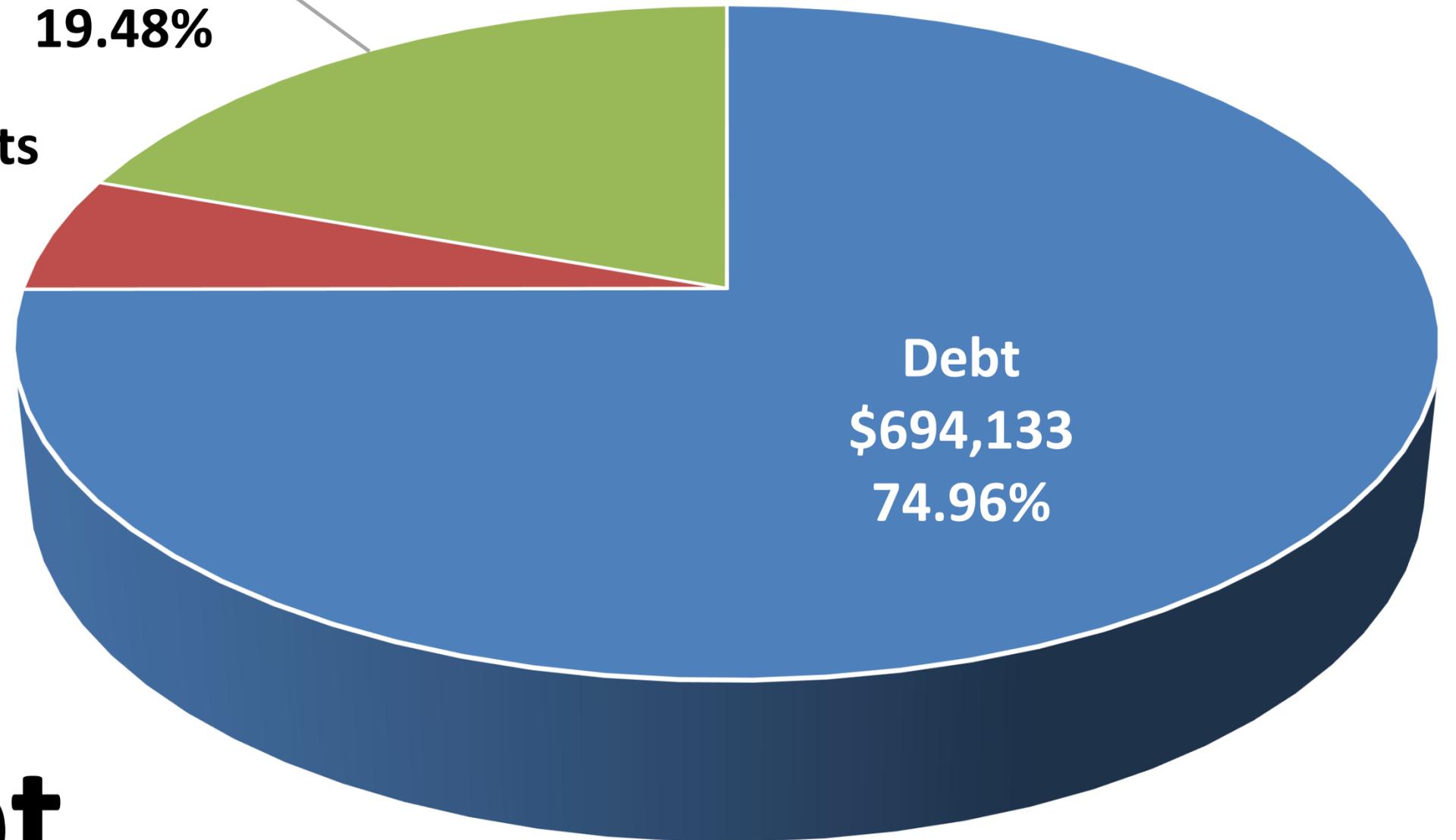
\$925,999

Operating Costs

\$180,394
19.48%

Indirect Costs
\$51,473
5.56%

Debt
\$694,133
74.96%



Debt

Source: Tewksbury Budget Documents

Fiscal

Year 2026

Water

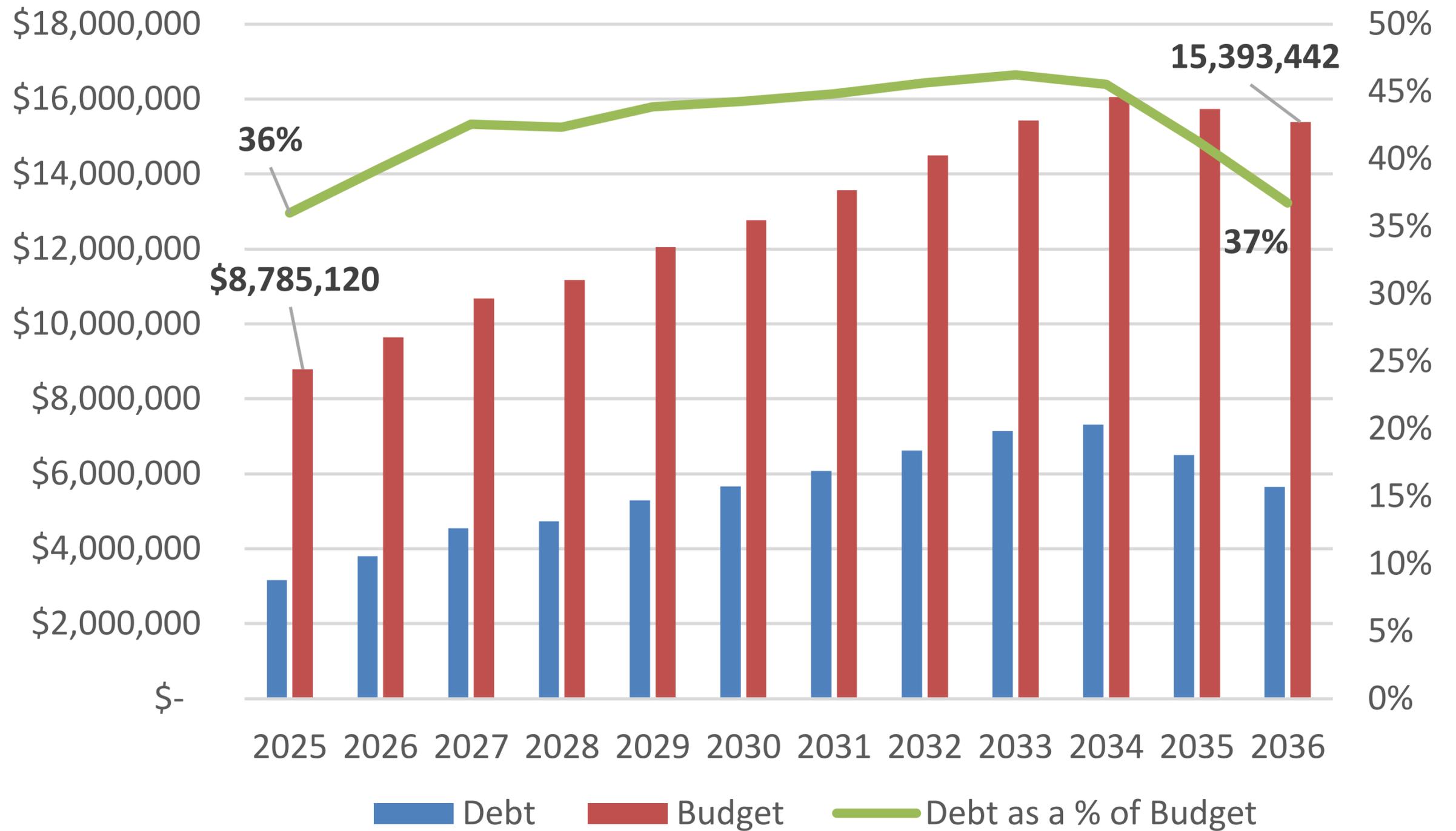
Enterprise

Fund



**Fiscal
Year 2026
Water
Enterprise
Fund**

Debt as % of Water Enterprise Budget



Source: Tewksbury Budget Documents



Fiscal Year 2026 Water Enterprise Capital Improvement Plan

Fiscal Year 2026 -
 Fiscal Year 2030:
 \$32,700,000

PROJECT/PROGRAM	FUNDING SOURCE	FY2026	5 YR PLAN
Hydrant Replacement Program	Retained Earnings	\$ 150,000	\$ 750,000
Water Distribution System Improvements	Borrowing	\$ 5,400,000	27,000,000
Water Treatment Plant and Tank Maint./Upgrades	Retained Earnings	\$ 500,000	1,350,000
Water Meter Replacement	Borrowing	\$ 1,500,000	3,000,000
Fleet and Equipment Replacement Program	Retained Earnings	\$ 175,000	600,000
TOTAL		\$ 7,725,000	\$ 32,700,000



Over the next Five Years the Plan is to spend retained earnings, Water Stabilization Fund and borrow funds to pay for Capital Projects.

In addition to the 27,000,000 for FY25-FY29, another 27,000,000 will be needed for water distribution upgrades from FY30-FY34 totaling 54,000,000 over the next 10 years which will address 40% of the water mains in need of replacement.

Current Balance Retained Earnings: \$1,698,983

Balance Water Stabilization: \$2,118,687



Fiscal Year 2026 Water Enterprise Capital Improvement Plan

Size (in.)	Pipe Material (Length in feet)						
	Asbestos Cement	Cast Iron	Ductile Iron	Plastic	Steel	Wrought Iron	Unknown
2	1,283	0	248	702	0	13,020	1,642
4	0	0	502	0	0	0	0
6	170,961	89,148	37,134	0	0	0	8,971
8	85,932	33,264	247,584	7,218	0	0	9,140
10	1,019	6,563	4,018	0	0	0	0
12	180	15,370	49,838	0	840	0	275
16	0	2,503	32,947	0	0	0	174
18	0	1,104	0	0	0	0	0
20	0	0	18,068	0	0	0	0
24	0	0	4,140	0	0	0	0
Totals (ft)	259,375	147,952	394,479	7,920	840	13,020	20,202
Totals (mi)	49.12	28.02	74.71	1.50	0.16	2.47	3.83
% of System	30.7%	17.5%	46.8%	0.9%	0.1%	1.5%	2.4%

Priority locations include South Tewksbury Phase III and the William G Drive neighborhood. Additionally, the design for South Tewksbury Phase IV is a priority.



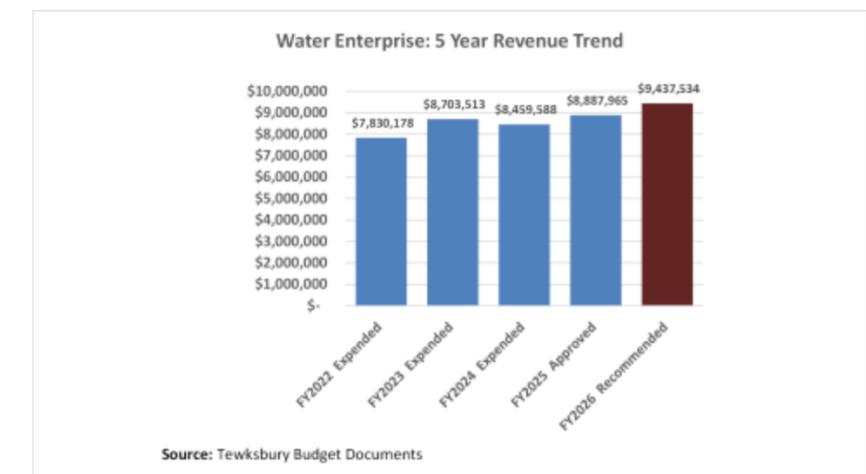
Fiscal Year 2026 Water Enterprise Fund

<u>Projected Water Revenue</u>	FY2022 Collected	FY2023 Collected	FY2024 Collected	FY2025 Projected	FY2026 Projected	Inc(Dec)
User Fees	\$ 7,311,842	\$ 8,346,154	\$ 7,596,983	\$ 8,462,965	\$ 9,012,534	\$ 549,569
Water Liens	392,279	23,519	495,168	275,000	275,000	-
All Other Fees	126,058	193,925	130,802	150,000	150,000	-
Investment Income	-	139,915	236,635	-	-	-
Total Revenue	\$ 7,830,178	\$ 8,703,513	\$ 8,459,588	\$ 8,887,965	\$ 9,437,534	\$ 549,569

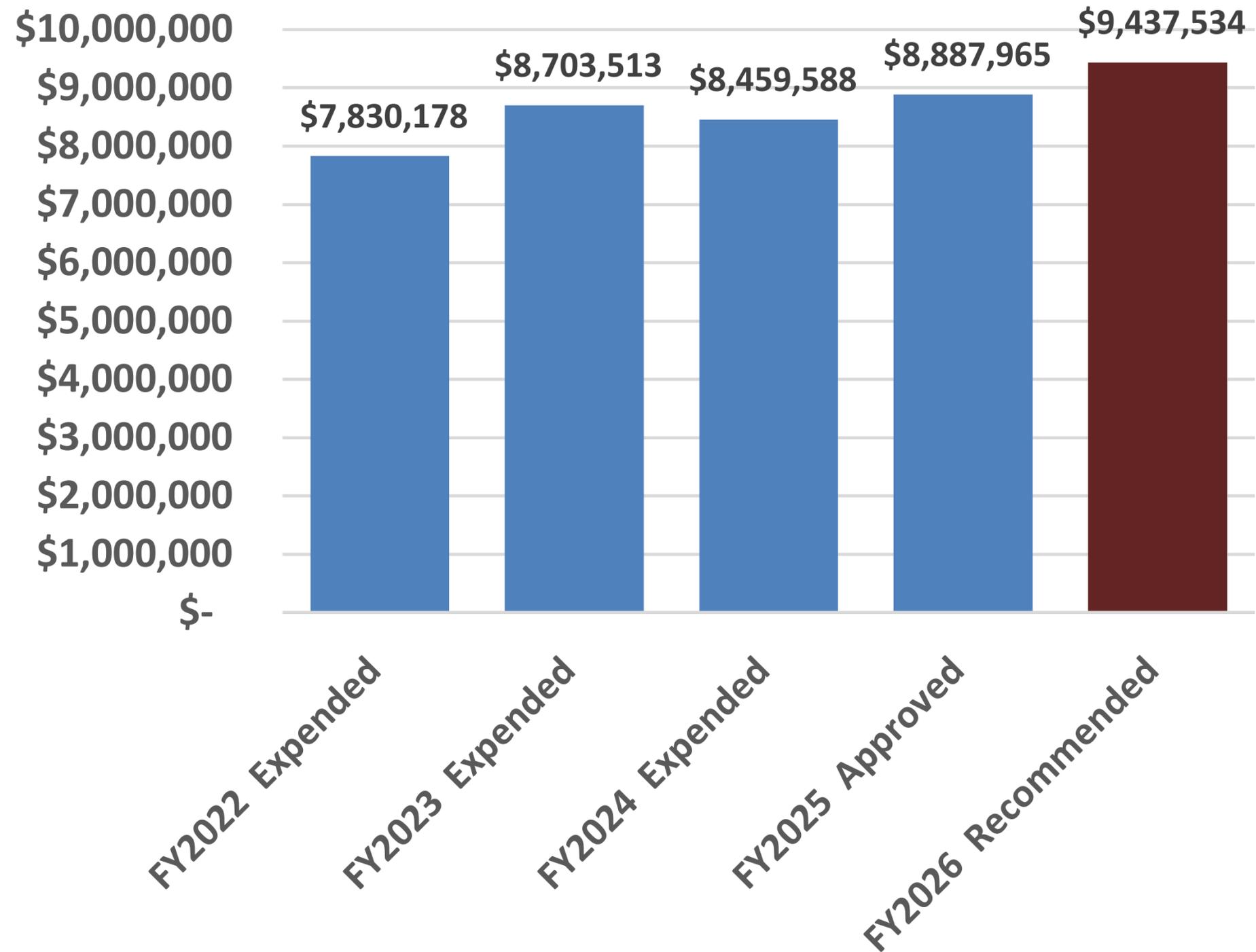
Footnote: All Other Fees includes Connection Fees, Water Meter Fees, Demand Fees and Application Fees. The surplus in FY24 closed at the end of Fiscal year and was part of Certified Retained Earnings.

The Revenue picture reflects the need for capital investment driven by the Select Board’s commitment to replacing water lines.

\$400,000 is being appropriated from Overlay Surplus to provide temporary rate relief for FY2026.



Water Enterprise: 5 Year Revenue Trend



Source: Tewksbury Budget Documents



Fiscal Year 2026 Water Enterprise Fund

Impacts and Assumptions FY26 Water Rates:

- Water rates will increase in FY26. Rates increased in FY25 to accommodate the new policy of 3 miles of pipe per year - but prior to that they had not increased in 3 years and only once in the prior 5 years.
- Water usage for revenue projections were based upon Actual usage in August 2021, December 2021 and April 2022 billing cycles. Projections are based on these three cycles as they have been the most consistent years not affected by external factors such as weather.
- Annual water usage is projected to be 649,350,523 gallons, which is no change from the projected usage in FY24.
- Collection Rate 94%
- Rate projections includes all Capital Improvements within the five (5) year CIP and annual funds for water distribution upgrades.



Fiscal Year 2026 Water Enterprise Fund

Current Water Rates:

Tiers	Current Rate (\$)
0-12 gals	9.39 per 1000
13-24	13.27 per 1000
25-46	17.64 per 1000
47+	22.04 per 1000

Proposed Water Rates:

Tiers	Proposed Rate (\$)
0-12 gals	10.00 per 1000
13-24	14.13 per 1000
25-46	18.79 per 1000
47+	23.47 per 1000

Proposed Secondary Meter Rates are the same as above except

47+	44.11 per 1000
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This tier and rate for secondary meters has a conservation charge added





Water FY26 Projected Annual Increase

Usage	Current Annual Bill	Proposed Annual Bill	\$ Increase	% Increase
10,000	93.90	100.00	6.10	6.5%
15,000	140.85	150.00	9.15	6.5%
20,000	187.80	200.00	12.20	6.5%
25,000	234.75	250.00	15.25	6.5%
35,000	328.65	350.00	21.35	6.5%
45,000	457.47	487.17	29.70	6.5%
50,000	523.82	557.82	34.00	6.5%
55,000	590.17	628.47	38.30	6.5%
60,000	656.52	699.12	42.60	6.5%
70,000	789.22	840.42	51.20	6.5%
75,000	868.68	925.05	56.37	6.5%
80,000	956.88	1,019.00	62.12	6.5%
90,000	1,133.28	1,206.90	73.62	6.5%
100,000	1,309.68	1,394.80	85.12	6.5%
140,000	2,024.08	2,155.76	131.68	6.5%
150,000	2,244.48	2,390.46	145.98	6.5%
200,000	3,346.48	3,563.96	217.48	6.5%
300,000	5,550.48	5,910.96	360.48	6.5%
400,000	7,754.48	8,257.96	503.48	6.5%
500,000	9,958.48	10,604.96	646.48	6.5%
700,000	14,366.48	15,298.96	932.48	6.5%
1,000,000	20,978.48	22,339.96	1,361.48	6.5%
1,500,000	31,998.48	34,074.96	2,076.48	6.5%
2,000,000	43,018.48	45,809.96	2,791.48	6.5%
3,000,000	65,058.48	69,279.96	4,221.48	6.5%
4,000,000	87,098.48	92,749.96	5,651.48	6.5%
5,000,000	109,138.48	116,219.96	7,081.48	6.5%
6,000,000	131,178.48	139,689.96	8,511.48	6.5%
7,100,000	155,422.48	165,506.96	10,084.48	6.5%
7,500,000	164,238.48	174,894.96	10,656.48	6.5%

Fiscal Year 2026

Water Enterprise

Fund

Approximately 71% of the Residents are within 55,000 gallons annual usage and Approximately 91% of the Residents are within 90,000 gallons per year which is the State's average annual use. There were approximately 9,956 residential users.



Fiscal Year 2026 Water Enterprise Fund

Comments or Questions

- Impact of Water Distribution Improvements
- Water Usage
- Projection of future years
- Retained Earnings
- Capital Projects
- State Hospital Connection to Town Sewer



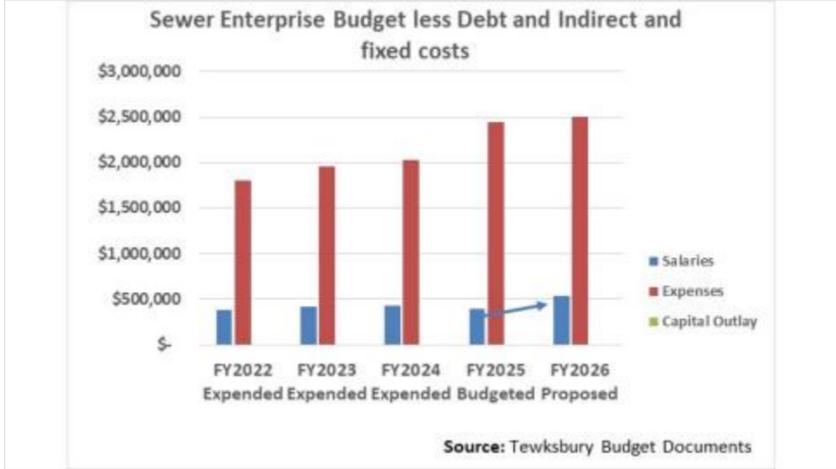


Fiscal Year 2026 Sewer Enterprise Fund

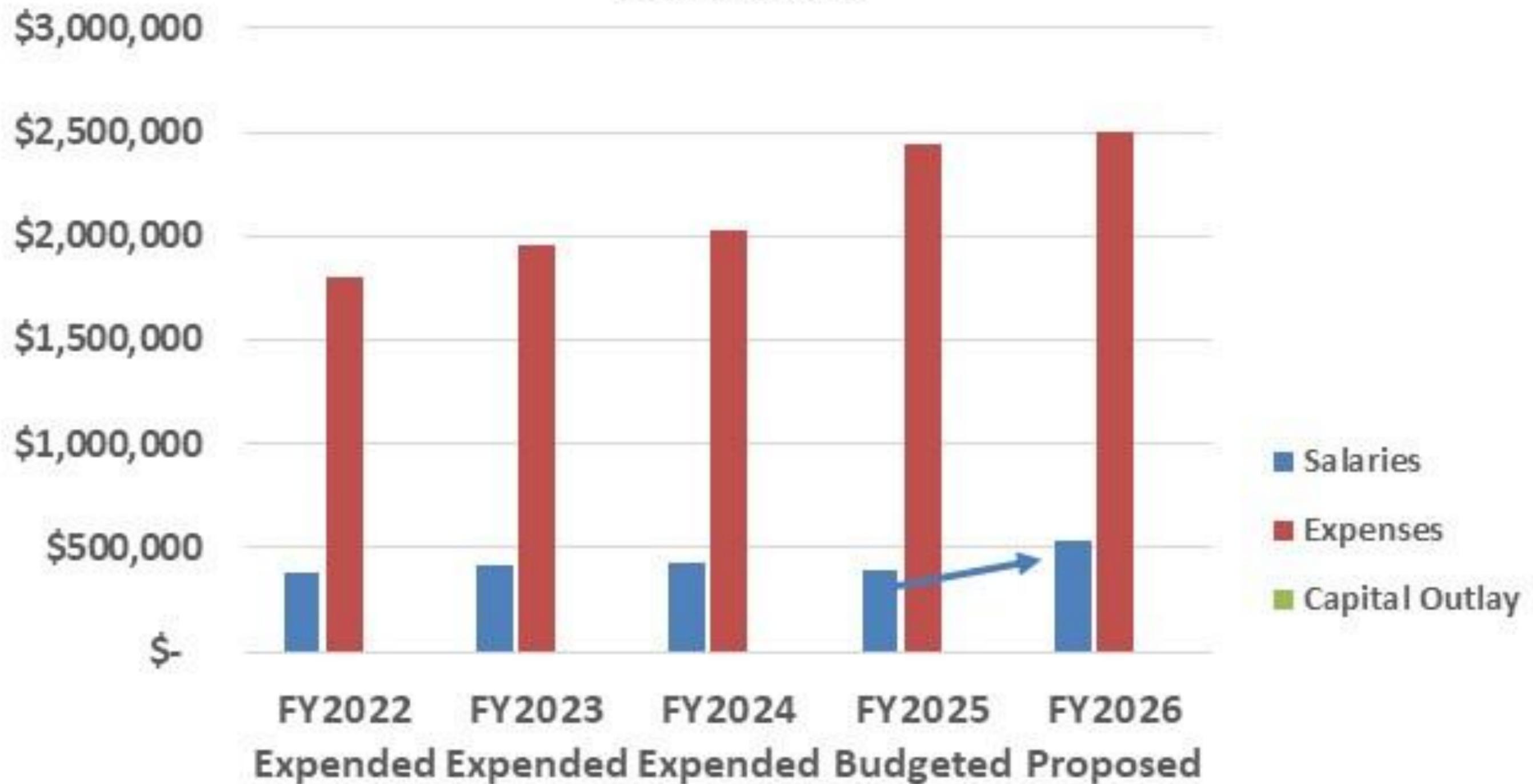
Town of Tewksbury Sewer Enterprise Fund Fiscal Year 2026 Proposed Budget

	<u>FY2022 Expended</u>	<u>FY2023 Expended</u>	<u>FY2024 Expended</u>	<u>FY2025 Budgeted</u>	<u>FY2026 Proposed</u>	<u>Inc(Dec)</u>	<u>Inc(Dec) %</u>
Salaries	\$ 381,879	\$ 422,295	\$ 429,580	\$ 394,680	\$ 531,111	\$ 136,431	35%
Expenses	1,802,843	1,955,809	2,022,756	2,447,250	2,499,841	52,591	2%
Capital Outlay	-	-	-	-	-	-	0%
	<u>\$ 2,184,722</u>	<u>\$ 2,378,104</u>	<u>\$ 2,452,336</u>	<u>\$ 2,841,930</u>	<u>\$ 3,030,952</u>	<u>\$ 189,022</u>	<u>7%</u>

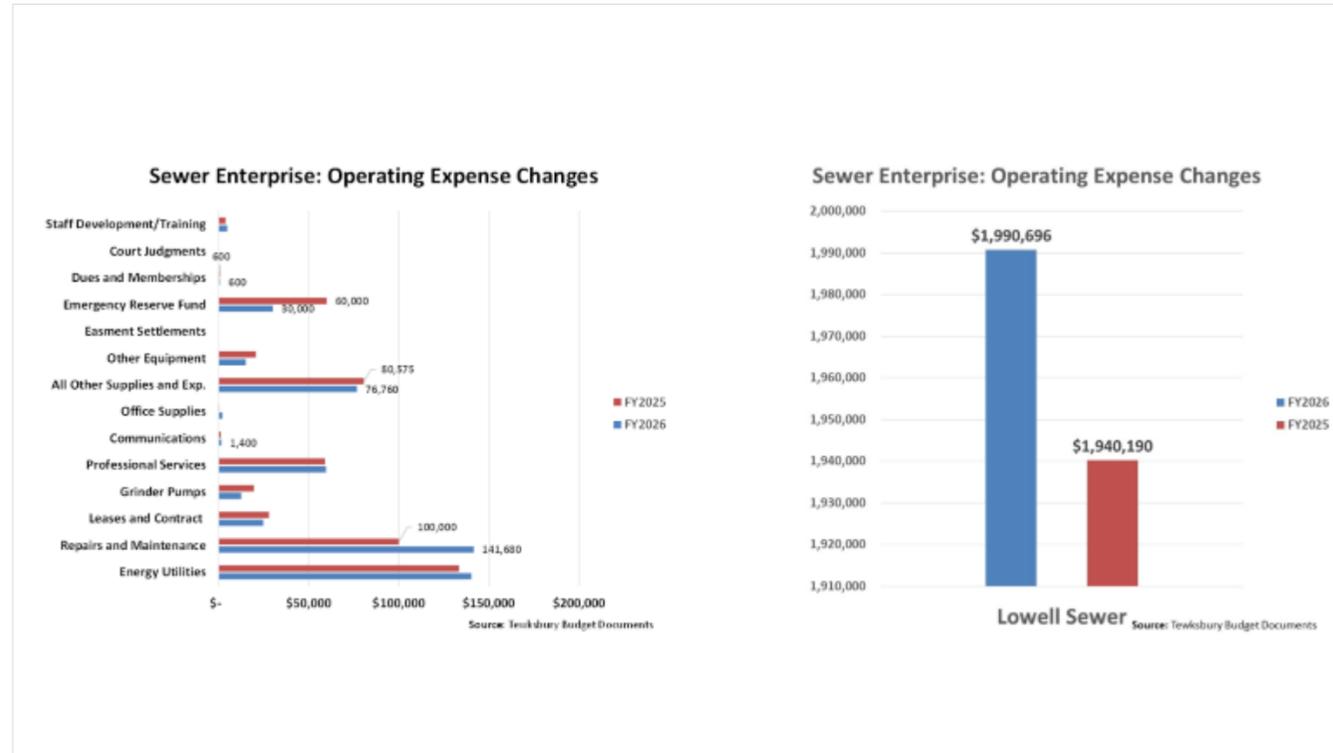
The Sewer Budget increase, exclusive of debt and indirect costs, is driven by salaries (35% Increase). The Supervisors positions is now split between water and sewer (\$43,000), the Assistant Director is now allocated 25% instead of 33% (savings of \$2,100), an HMEO position was moved from highway to Sewer (\$79,558) and temporary seasonal was increased from one to two workers (\$13,696).



Sewer Enterprise Budget less Debt and Indirect and fixed costs



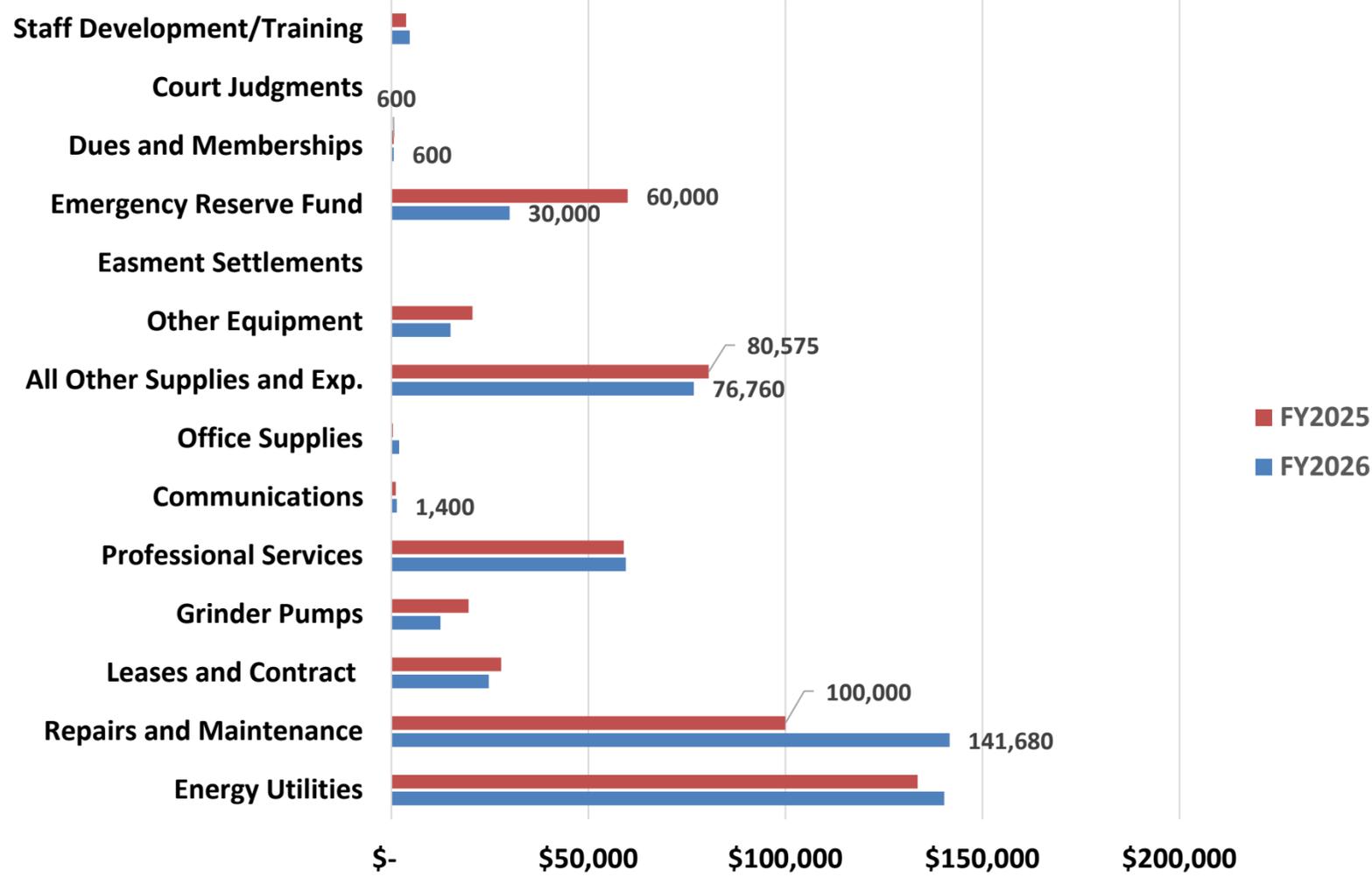
Source: Tewksbury Budget Documents



The biggest contributor to the Sewer Operating Budget is the Repair and Maintenance Line Item. This increased by 42% or \$41,680. Sewer manhole repair, Network Maintenance and an alarm notification system were added to this line item. The Lowell Sewer Assessment increased by 2.60% or \$50,506.

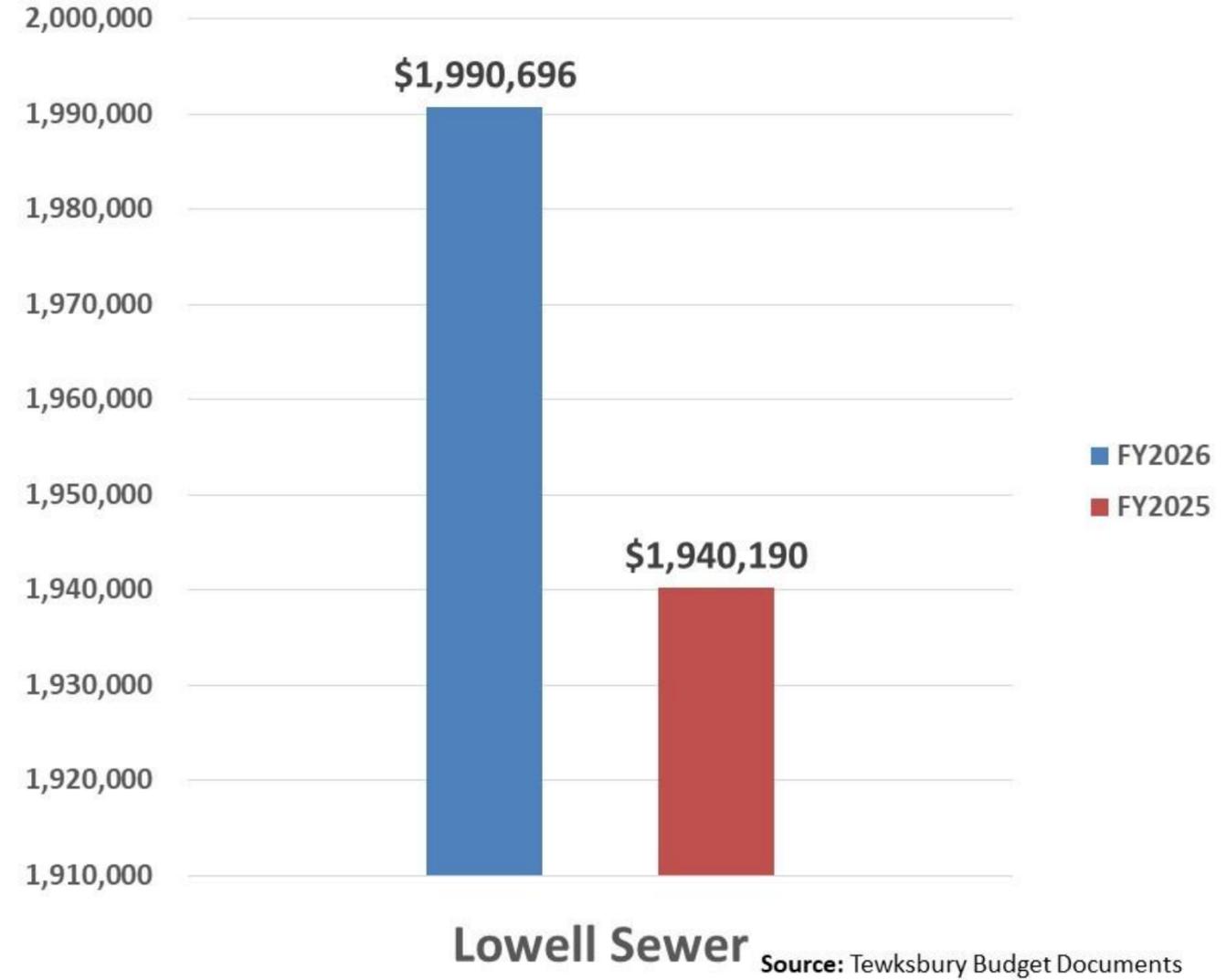
Fiscal Year 2026
Sewer Enterprise
Fund

Sewer Enterprise: Operating Expense Changes



Source: Tewksbury Budget Documents

Sewer Enterprise: Operating Expense Changes



Source: Tewksbury Budget Documents



Fiscal Year 2026 Sewer Enterprise Fund

<u>Indirect Expenses</u>	FY2022	FY2023	FY2024	FY2025	FY2026 Recommended	Inc(Dec)
Town Manager	9,886	10,356	10,615	10,615	11,397	782
Accounting	10,049	10,597	11,812	11,631	10,816	(815)
Computer Services	1,828	2,588	3,061	5,018	7,865	2,847
Treasurer/Collector	32,846	35,150	38,297	33,270	35,490	2,220
Human Resources	1,909	2,085	2,274	2,317	3,003	686
Dept. of Public Works	387,392	407,293	433,586	431,757	465,065	33,308
Group Insurance	132,241	127,887	141,131	158,226	176,038	17,812
Retirement	80,323	86,065	52,951	56,540	60,336	3,796
Medicare	6,126	8,660	9,646	11,668	12,092	424
Property and Liability Insurance	25,301	28,521	32,736	31,852	34,712	2,860
Subtotal	\$ 687,901	\$ 719,202	\$ 736,109	\$ 752,894	\$ 816,812	\$ 63,918

Indirect Cost (Allocations): Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

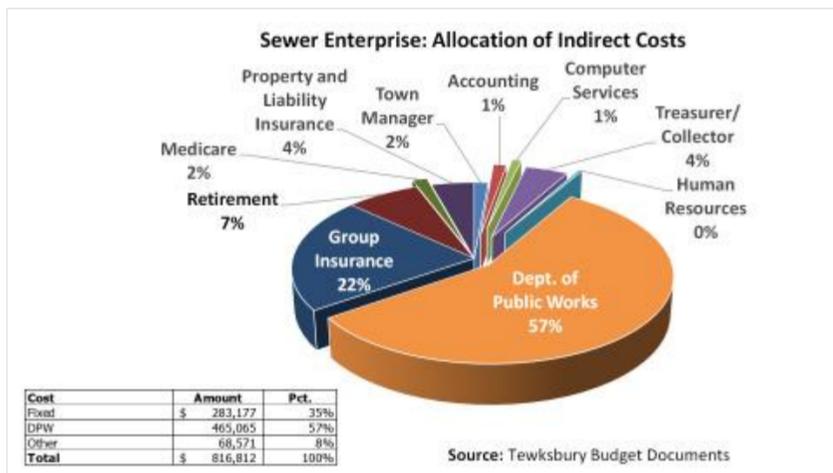


Fiscal Year 2026 Sewer Enterprise Fund

Total: \$748,242

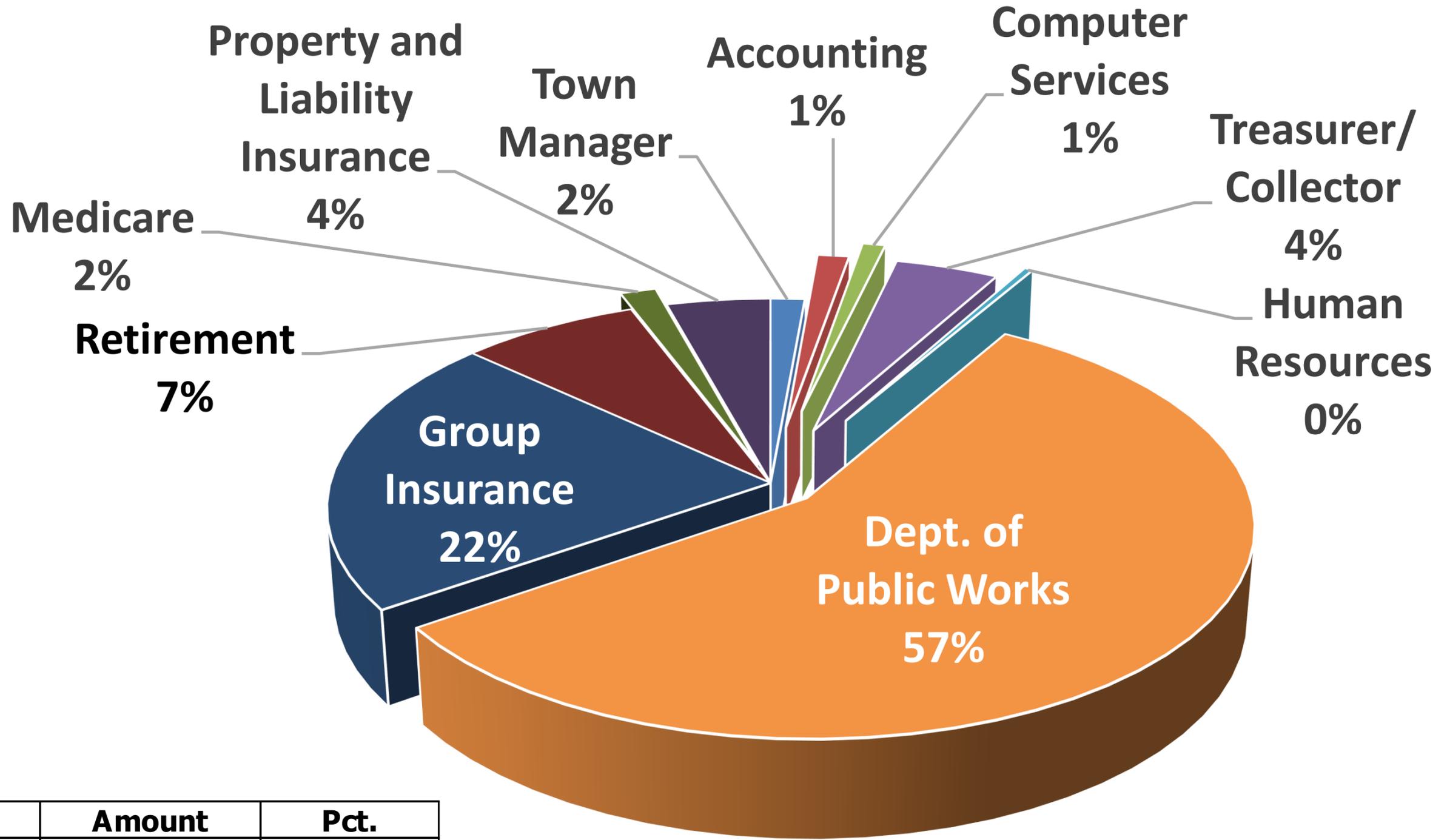
Indirect Expenses

	FY2022	FY2023	FY2024	FY2025	FY2026 Recommended	Inc(Dec)
Town Manager	9,886	10,356	10,615	10,615	11,397	782
Accounting	10,049	10,597	11,812	11,631	10,816	(815)
Computer Services	1,828	2,588	3,061	5,018	7,865	2,847
Treasurer/Collector	32,846	35,150	38,297	33,270	35,490	2,220
Human Resources	1,909	2,085	2,274	2,317	3,003	686
Dept. of Public Works	387,392	407,293	433,586	431,757	465,065	33,308
Group Insurance	132,241	127,887	141,131	158,226	176,038	17,812
Retirement	80,323	86,065	52,951	56,540	60,336	3,796
Medicare	6,126	8,660	9,646	11,668	12,092	424
Property and Liability Insurance	25,301	28,521	32,736	31,852	34,712	2,860
Subtotal	\$ 687,901	\$ 719,202	\$ 736,109	\$ 752,894	\$ 816,812	\$ 63,918



Indirect Costs are primarily Fixed Costs: Insurance, Retirement, Medicare and Property and Liability. Additionally, Public Works is a significant portion. These costs account for 92% of Indirect Cost.

Sewer Enterprise: Allocation of Indirect Costs



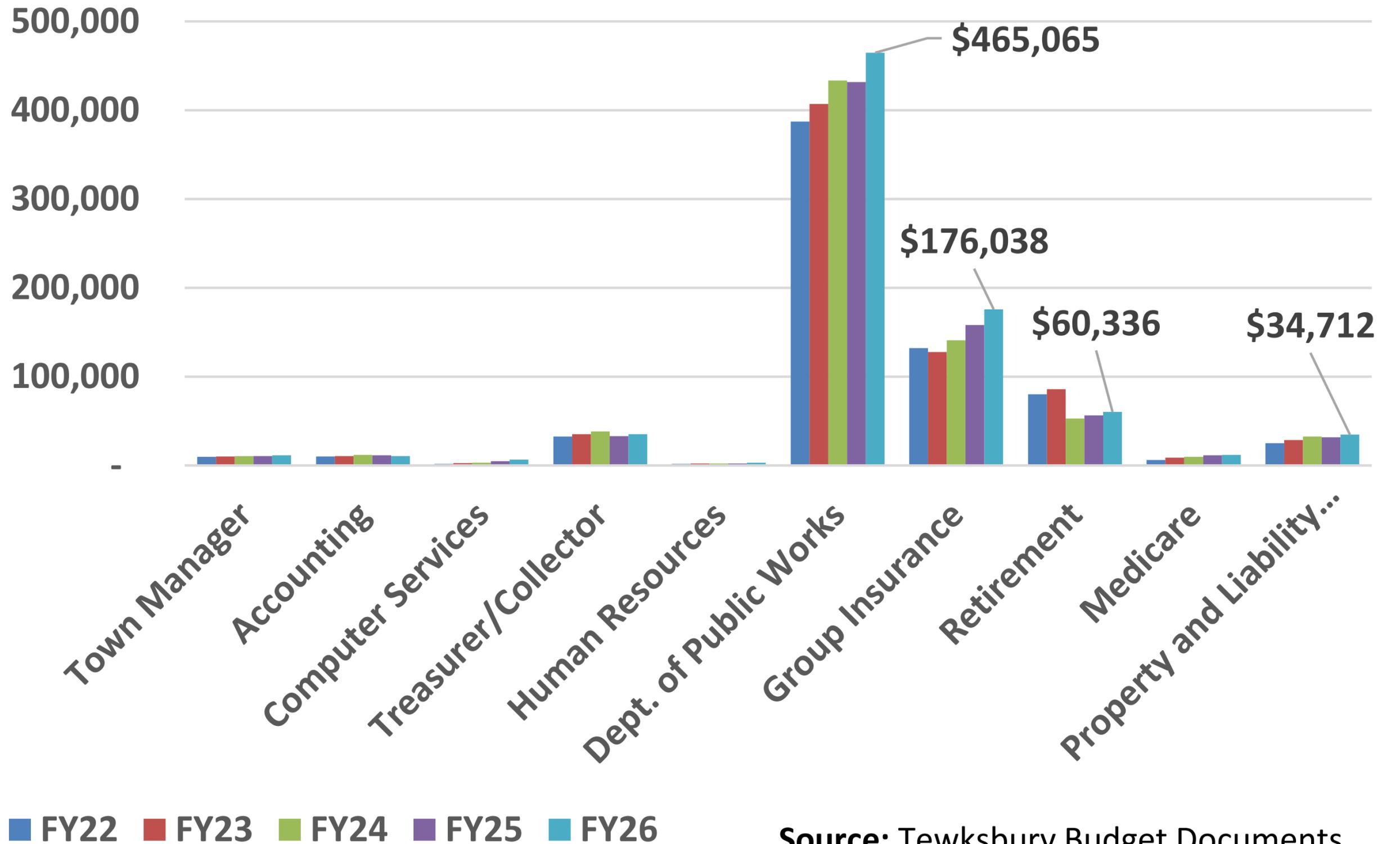
Cost	Amount	Pct.
Fixed	\$ 283,177	35%
DPW	465,065	57%
Other	68,571	8%
Total	\$ 816,812	100%

Source: Tewksbury Budget Documents



**Fiscal
Year 2026
Sewer
Enterprise
Fund**

Sewer Enterprise Budget: Indirect Cost Allocation over 5 Years



Source: Tewksbury Budget Documents



**TOWN OF TEWKSBURY
SEWER ENTERPRISE FUND
FISCAL YEAR 2026 PROPOSED BUDGET**

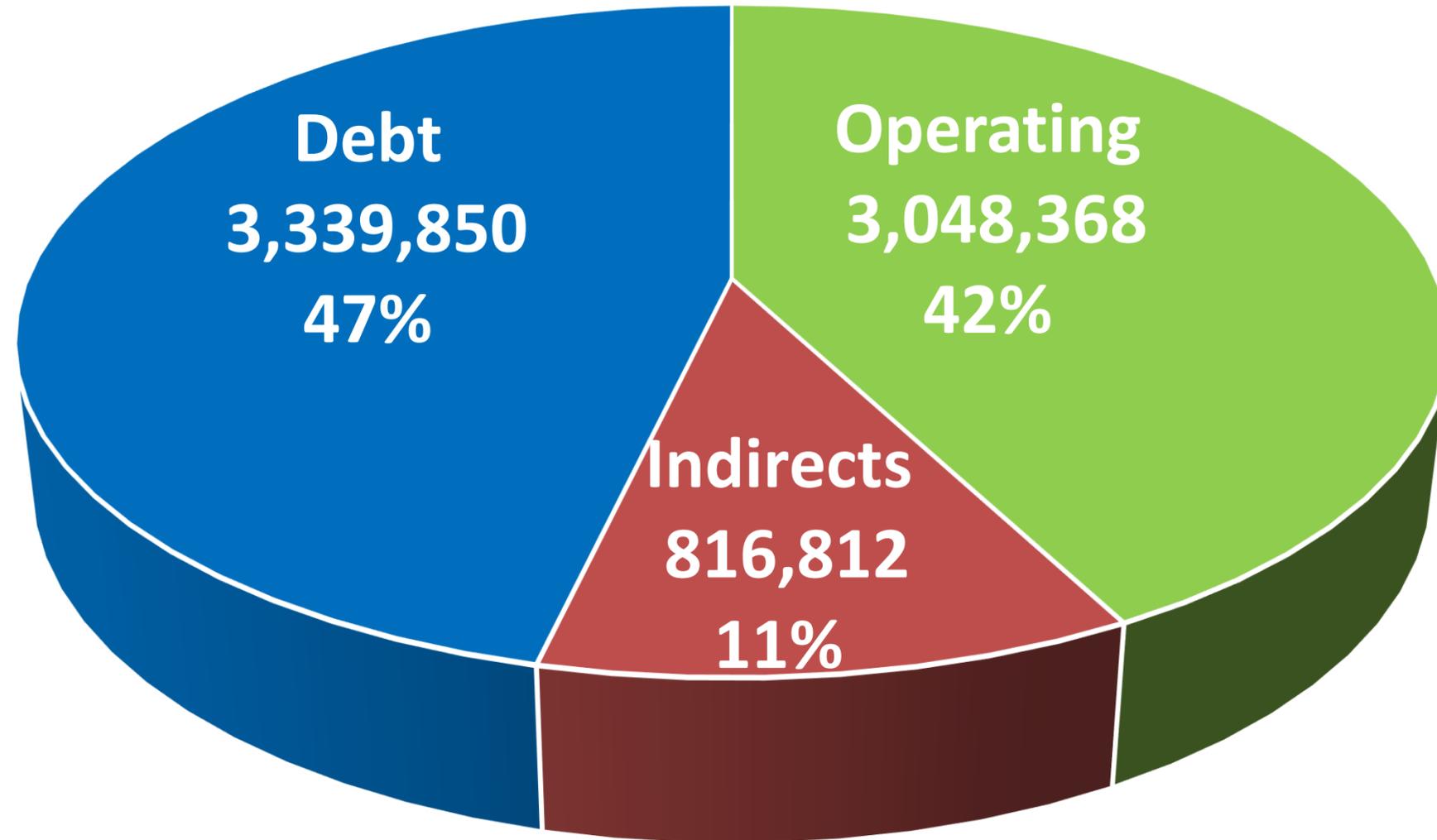
**Fiscal
Year 2026
Sewer
Enterprise
Fund**

<u>Direct Expenses</u>	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Approved	FY2026 Recommended	Inc(Dec)
Salaries	371,186	422,295	\$ 429,580	\$ 394,680	\$ 531,111	\$ 136,431
Expenses	462,685	326,022	417,970	447,060	479,145	32,085
Capital Outlay	-	-	-	-	-	-
Lowell Sewer	1,361,881	1,629,787	1,604,785	1,940,190	1,990,696	50,506
Reserve Fund	-	-	-	60,000	30,000	(30,000)
Occupational Health	10,000	10,000	10,000	10,000	10,000	-
Other Post Employment Benefits	38,785	38,785	6,935	7,142	7,416	274
Debt	3,712,623	3,703,896	3,577,894	3,548,144	3,339,850	(208,294)
Subtotal	\$ 5,957,160	\$ 6,130,785	\$ 6,047,164	\$ 6,407,216	\$ 6,388,218	\$ (18,998)
-						
<u>Indirect Expenses</u>	FY2022	FY2023	FY2024	FY2025	FY2026 Recommended	Inc(Dec)
Town Manager	9,886	10,356	10,615	10,615	11,397	782
Accounting	10,049	10,597	11,812	11,631	10,816	(815)
Computer Services	1,828	2,588	3,061	5,018	7,865	2,847
Treasurer/Collector	32,846	35,150	38,297	33,270	35,490	2,220
Human Resources	1,909	2,085	2,274	2,317	3,003	686
Dept. of Public Works	387,392	407,293	433,586	431,757	465,065	33,308
Group Insurance	132,241	127,887	141,131	158,226	176,038	17,812
Retirement	80,323	86,065	52,951	56,540	60,336	3,796
Medicare	6,126	8,660	9,646	11,668	12,092	424
Property and Liability Insurance	25,301	28,521	32,736	31,852	34,712	2,860
Subtotal	\$ 687,901	\$ 719,202	\$ 736,109	\$ 752,894	\$ 816,812	\$ 63,918
-						
<u>Capital Expenditures</u>	-	-	-	Budget stable		-
Total Appropriation	\$ 6,645,061	\$ 6,849,987	\$ 6,783,273	\$ 7,160,110	\$ 7,205,030	\$ 44,920



Sewer Enterprise Budget Breakdown

Fiscal
Year 2026
Water
Enterprise
Fund

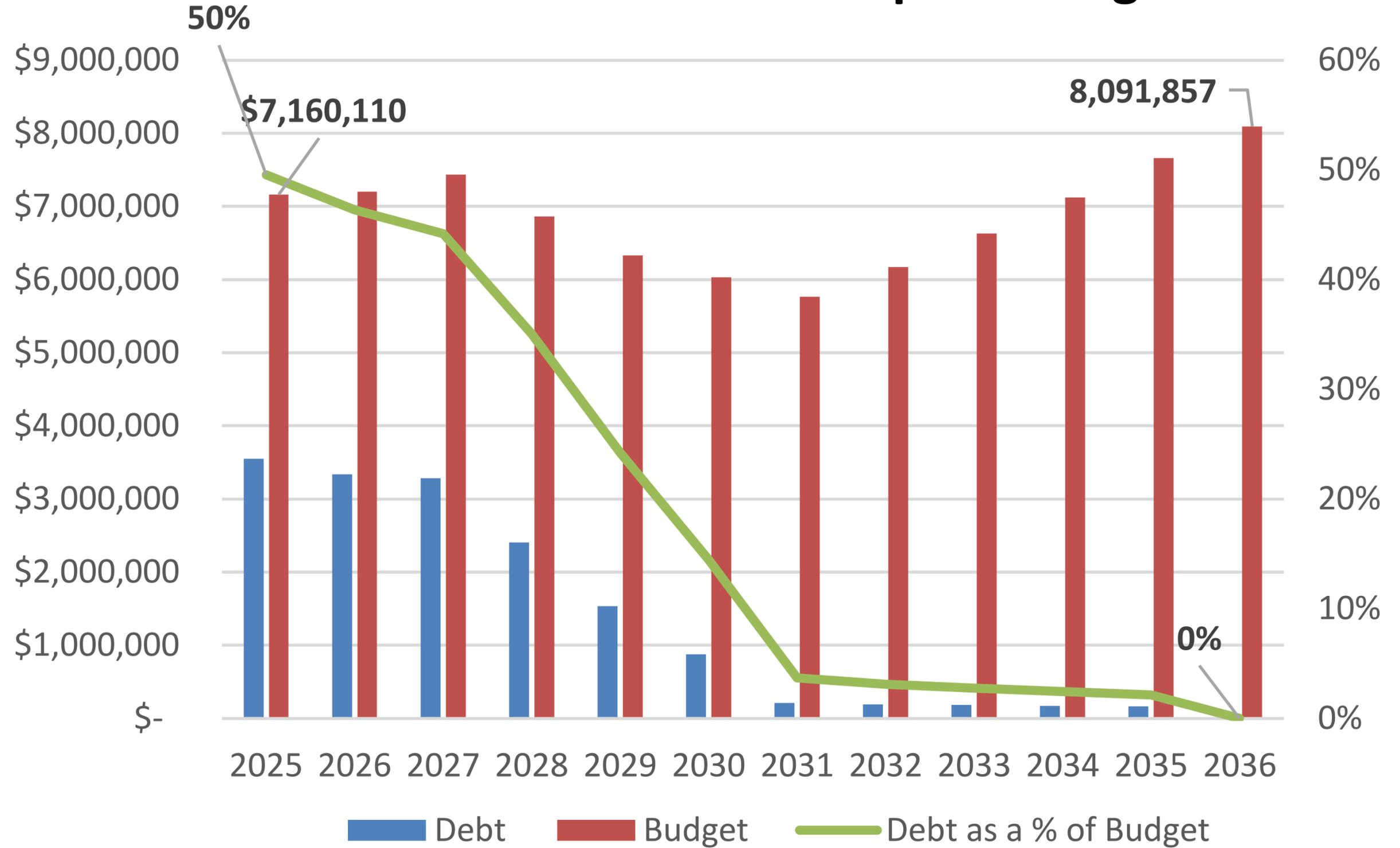


Source: Tewksbury Budget Documents



Fiscal
Year 2026
Water
Enterprise
Fund

Debt as % of Sewer Enterprise Budget



Source: Tewksbury Budget Documents



Fiscal Year 2026 -
 Fiscal Year 2030:
 \$32,700,000

Fiscal Year 2026 Sewer Enterprise Capital Improvement Plan

PROJECT/PROGRAM	FUNDING SOURCE	FY2026	5 YR PLAN
Inflow and Infiltration I/I Control	Retained Earnings	250,000	\$ 1,250,000
Sewer Pump Station Improvements	Retained Earnings	350,000	1,750,000
Collections System Upgrades	Retained Earnings	-	-
Fleet and Equipment Replacement Program	Retained Earnings	175,000	600,000
TOTAL		775,000	\$ 3,600,000

All Capital from 2026-2030 is Projected to be funded by the Sewer Retained Earnings.

Sewer Retained Earnings Balance is \$5,944,587 and will be utilized over the next five years to implement Sewer Capital and offset Debt Service costs.

Balance Sewer Stabilization Fund \$4,243,227.

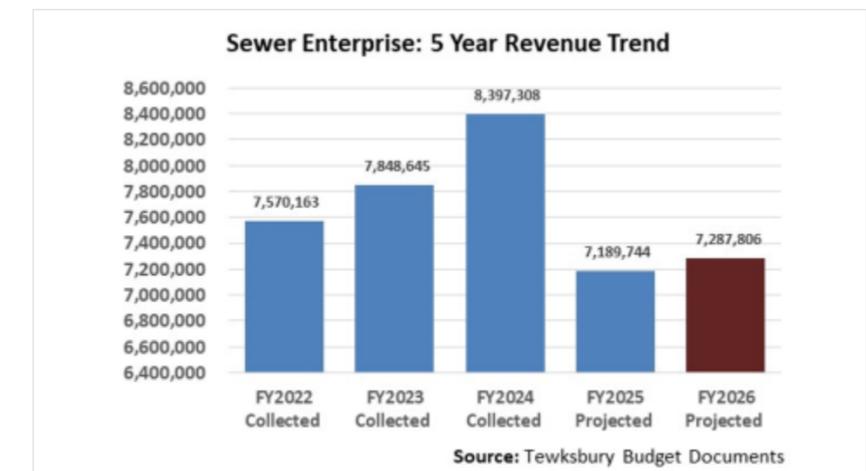


Fiscal Year 2026 Sewer Enterprise Fund

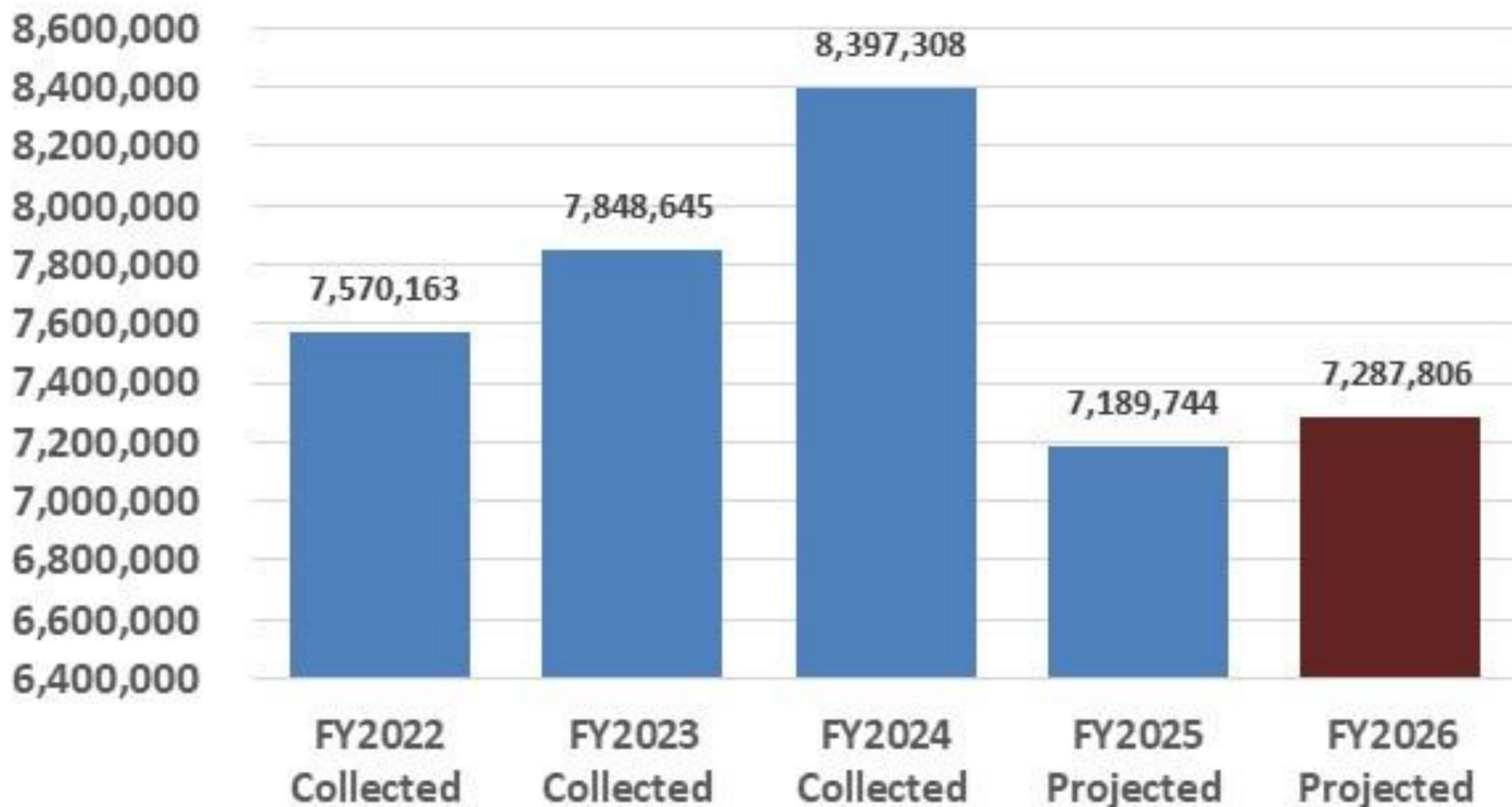
<u>Projected Sewer Revenue</u>	FY2022 Collected	FY2023 Collected	FY2024 Collected	FY2025 Projected	FY2026 Projected	Inc(Dec)
User Fees	6,241,137	6,664,051	6,936,997	5,935,815	6,042,806	106,992
All Sewer Liens/Interest/Fees	293,065	274,155	496,911	175,000	175,000	-
Connection Fees	164,200	122,200	83,400	108,929	100,000	(8,929)
All Other	(28,239)	38,239	-	100,000	100,000	-
Retained Earnings	900,000	750,000	880,000	870,000	870,000	-
Transfer From General Fund	-	-	-	-	-	-
Total Revenue	7,570,163	7,848,645	8,397,308	7,189,744	7,287,806	98,063
Operating Deficit/Surplus	925,102	998,658	1,614,035	29,634	82,776	53,143

Footnote: All Other Fees includes Connection Fees, Water Meter Fees, Demand Fees and Application Fees. The surplus in FY24 closed at the end of Fiscal year and was part of Certified Retained Earnings.

The Revenue picture reflects a stable outlook as sewer debt begins to mature capital investments are manageable.



Sewer Enterprise: 5 Year Revenue Trend



Source: Tewksbury Budget Documents



Fiscal Year 2026 Water Enterprise Fund

Impacts and Assumptions FY26 Water Rates:

- Sewer rates will increase in FY26 for both in Town and out of Town/exempt properties.
- Rates had not increased in 5 years prior to FY24 when sewer rates increased 3% in FY24 and 2% in FY25 due to increased budget cost mainly in the Lowell Sewer Assessment.
- Sewer usage for revenue projections were based upon Actual usage in August 2021, December 2021 and April 2022 billing cycles. Projections are based on these three cycles as they have been the most consistent years not affected by external factors such as weather.
- Annual water usage is projected to be 649,350,523 gallons, which is no change from the projected usage in FY24.
- Collection Rate 94%
- Rate projections includes all Capital Improvements within the five (5) year CIP and annual funds for Sewer Maintenance.



**Fiscal Year
2026 Sewer
Enterprise
Fund**

Proposed Sewer Rate - In-Town:

Tiers	Current Rate (\$)	Proposed Rate (\$)
0-12 gals	7.60 per 1000	7.75 per 1000
13-24	9.78 per 1000	9.98 per 1000
25-46	13.87 per 1000	14.15 per 1000
47+	16.22 per 1000	16.54 per 1000

Proposed Sewer Rate - Out of Town and Exempt Property:

Tiers	Current Rate (\$)	Proposed Rate(\$)
0-12 gals	17.10 per 1000	17.44 per 1000
13-24	22.01 per 1000	22.45 per 1000
25-46	30.11 per 1000	30.71 per 1000
47+	35.23 per 1000	35.93 per 1000



Fiscal Year 2026 Sewer Enterprise Fund

Approximately 69% of the Residents are within 55,000 gallons annual usage and Approximately 92% of the Residents are within 90,000 gallons per year which is the State's average annual use. There were approximately 7167 residential users.

Sewer FY26 Projected Annual Increase

Usage	Current Annual Bill	Proposed Annual Bill	\$ Increase	% Increase
10,000	76.00	77.50	1.50	2%
15,000	114.00	116.25	2.25	2%
20,000	152.00	155.00	3.00	2%
25,000	190.00	193.75	3.75	2%
35,000	266.00	271.25	5.25	2%
45,000	361.62	368.82	7.20	2%
50,000	410.52	418.72	8.20	2%
55,000	459.42	468.62	9.20	2%
60,000	508.32	518.52	10.20	2%
70,000	606.12	618.32	12.20	2%
75,000	667.29	680.73	13.44	2%
80,000	736.64	751.48	14.84	2%
90,000	875.34	892.98	17.64	2%
100,000	1,014.04	1,034.48	20.44	2%
140,000	1,573.54	1,605.26	31.72	2%
150,000	1,735.74	1,770.66	34.92	2%
200,000	2,546.74	2,597.66	50.92	2%
300,000	4,168.74	4,251.66	82.92	2%
400,000	5,790.74	5,905.66	114.92	2%
500,000	7,412.74	7,559.66	146.92	2%
700,000	10,656.74	10,867.66	210.92	2%
1,000,000	15,522.74	15,829.66	306.92	2%
1,500,000	23,632.74	24,099.66	466.92	2%
2,000,000	31,742.74	32,369.66	626.92	2%
3,000,000	47,962.74	48,909.66	946.92	2%
4,000,000	64,182.74	65,449.66	1,266.92	2%
5,000,000	80,402.74	81,989.66	1,586.92	2%
6,000,000	96,622.74	98,529.66	1,906.92	2%
7,100,000	114,464.74	116,723.66	2,258.92	2%
7,500,000	120,952.74	123,339.66	2,386.92	2%



Fiscal Year 2026 Sewer Enterprise Fund

Comments or Questions

- 78% of the potential users are connected (FY11 there were 62%)
- Future Debt Service
- Projection of future years
- Retained Earnings
- Out of Town users
- State Hospital use



Fiscal Year 2026 Stormwater Enterprise Fund

**TOWN OF TEWKSBURY
STORMWATER ENTERPRISE FUND
FISCAL YEAR 2026 PROPOSED BUDGET**

<u>Direct Expenses</u>	FY2022 Expended	FY2023 Expended	FY2024 Expended	FY2025 Approved	FY2026 Recommended	Inc(Dec)
Salaries			-	-	-	-
Expenses	470,919	506,934	625,656	697,225	754,800	57,575
Capital Outlay	505,063	620,669	-	-	-	-
Reserve Fund		-	-	25,000	25,000	-
Subtotal	\$ 975,982	\$ 1,127,602	\$ 625,656	\$ 722,225	\$ 779,800	\$ 57,575
<u>Indirect Expenses</u>	FY2022	FY2023	FY2024	FY2025	FY2026 Recommended	Inc(Dec)
Subtotal			-	-	-	-
Capital Expenditures			-	-	-	-
Total Appropriation	\$ 975,982	\$ 1,127,602	\$ 625,656	\$ 722,225	\$ 779,800	\$ 57,575
<u>Projected Stormwater Revenue</u>	FY2022 Collected	FY2023 Collected	FY2024 Collected	FY2025 Projected	FY2026 Projected	Inc(Dec)
User Fees	1,202,726	1,191,910	1,307,971	1,158,846	1,179,800	20,954
Total Revenue	\$ 1,202,726	\$ 1,191,910	\$ 1,307,971	\$ 1,158,846	\$ 1,179,800	\$ 20,954
 <i>Operating Deficit/Surplus</i>	 226,743	 64,308	 682,315	 436,621	 400,000	 (36,621)

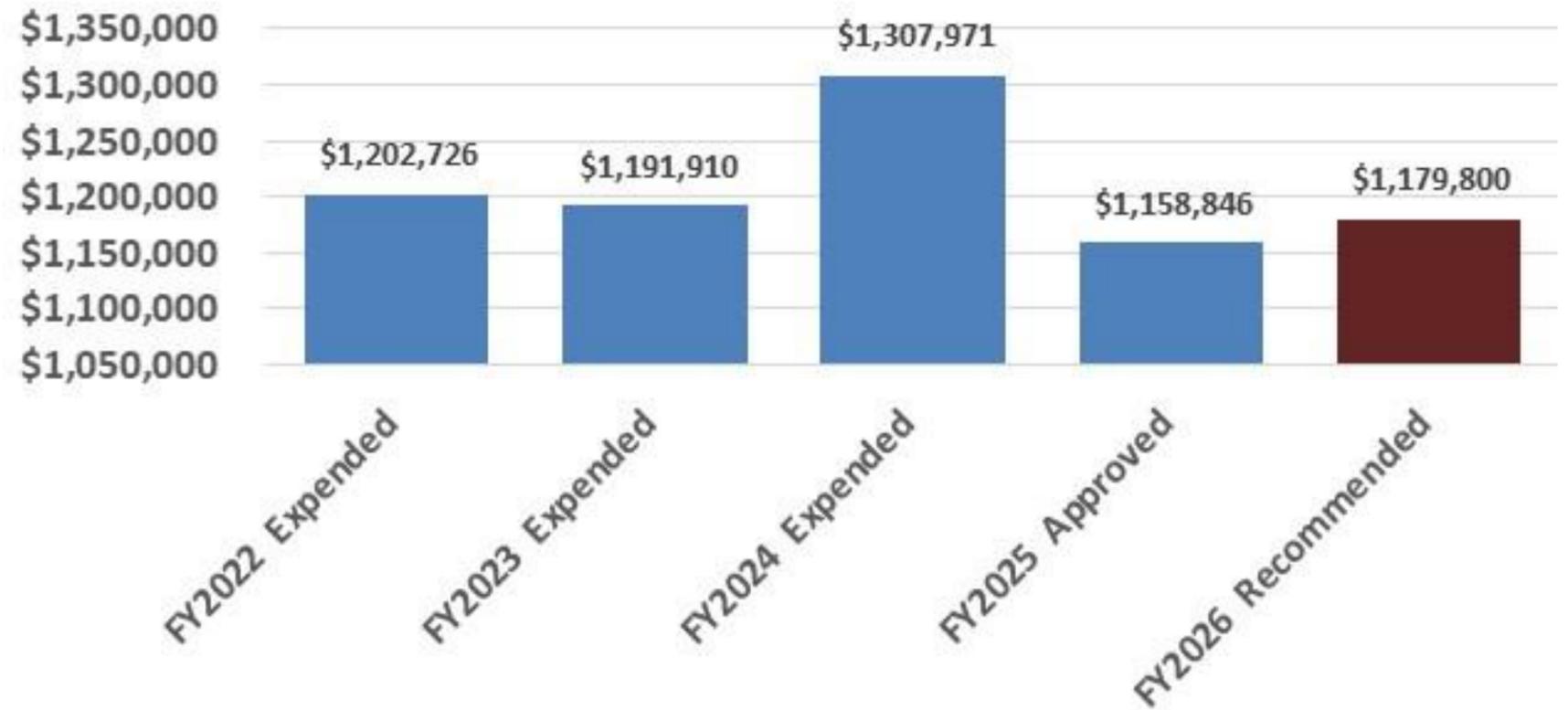


Fiscal Year 2026 Stormwater Enterprise Fund

The projected earnings for FY2026 is based on the FY2024 Actuals plus 2% due to prior year collections.

Stormwater collections have averaged \$1.15 million over five years.

Water Enterprise: 5 Year Revenue Trend



Source: Tewksbury Budget Documents



Fiscal Year 2026 Stormwater Enterprise Fund

- Tewksbury charges a flat fee for residential parcels with three or fewer units.
- Stormwater fee is based upon a billing metric known as an Equivalent Residential Unit (ERU).
- An ERU is used to compare impact to the stormwater system across different land use types.
- In Tewksbury, the ERU would equal the median impervious surface of a residential parcel with three units or less.
- The ERU in Tewksbury is 4,443SF which the Fee is based upon.
- The current annual flat fee/ERU is \$75 per year and will remain the same in FY26.
- Collection Rate 93%
- Additional revenue is projected to come from Previous Years Rates - 40,000, Interest and Liens - 10,000 for a total of 50,000



Fiscal Year 2026 Stormwater Capital Improvement Plan

PROJECT/ PROGRAM	FUNDING SOURCE	FY2026	5 YR PLAN
Drains	Retained Earnings	250,000	\$ 2,450,000
Stormwater Compliance	Retained Earnings	-	-
Project Development	Retained Earnings	150,000	480,000
TOTAL		400,000	\$ 2,930,000

**Additional revenue is projected to come from Previous Years Rates - 40,000,
Interest and Liens - 10,000 for a total of 50,000**

**TOWN OF TEWKSBURY
CAPITAL PLANNING PROGRAM
FISCAL YEARS 2026 -2030
SUMMARY**

ENTERPRISE FUNDS THAT WILL BE FUNDED BY RAISE AND APPROPRIATE, RETAINED EARNINGS OR ENTERPRISE STABILIZATION FUNDS

DEPARTMENT	PROJECT/ PROGRAM	FUNDING SOURCE	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Facilities and Grounds								
	Police Station	R&A/Stab. Fund/CPA Funds/Free Cash	\$ 102,100.0	\$ -	\$ -	\$ -	\$ -	\$ 102,100.0
	Library	R&A/Stab. Fund/CPA Funds/Free Cash	-	500,000	-	-	-	500,000
	Town Hall and Town Hall Annex	R&A/Stab. Fund/CPA Funds/Free Cash	-	-	-	-	-	-
	Senior Center	R&A/Stab. Fund/CPA Funds/Free Cash	227,702	-	-	-	-	227,702
	South Street Fire Station Heating System	R&A/Stab. Fund/CPA Funds/Free Cash	131,764					131,764
	Facilities and Grounds Vehicles and Equipment	R&A/Stab. Fund/CPA Funds/Free Cash	-	-	-	-	-	-
	Recreation Fields and Facilities Improvements	R&A/Stab. Fund/CPA Funds/Free Cash	150,000	150,000	150,000	150,000	-	600,000
Total Facilities and Grounds			611,566	650,000	150,000	150,000	-	1,561,566
Fire Department								
	New Ambulance and Equipment	R&A/Stab. Fund/Free Cash	450,000	-	475,000	-	500,000	1,425,000
	North Fire Station Renovation	R&A/Stab. Fund/Free Cash	58,500	1,500,000	-	-	-	1,558,500
	New Administration Vehicle	R&A/Stab. Fund/Free Cash	160,000	-	-	-	-	160,000
	New Fire Engine and Equipment	R&A/Stab. Fund/Free Cash	-	-	-	925,000	-	925,000
	New Radio Box Repeater	R&A/Stab. Fund/Free Cash	30,000					30,000
	Turnout Gear and New Equipment	R&A/Stab. Fund/Free Cash	-	50,000	-	50,000	50,000	150,000
Total Fire Department			698,500	1,550,000	475,000	975,000	550,000	4,248,500
Public Works Department								
Transportation								
Public Works (General Fund)	Pavement Management Preventative Maintenance	R&A/Stab. Fund/FC/Borrowing/CH90	200,000	200,000	200,000	200,000	200,000	1,000,000
Public Works (General Fund)	Pavement Management Reconstruction/Resurfacing	R&A/Stab. Fund/FC/Borrowing/CH90	445,000	445,000	445,000	445,000	445,000	2,225,000
Public Works (General Fund)	Sidewalks	R&A/Stab. Fund/FC/Borrowing/CH90	250,000	250,000	250,000	250,000	250,000	1,250,000
Public Works (General Fund)	Improvement Projects	R&A/Stab. Fund/FC/Borrowing/CH90	60,000	200,000	55,000	200,000	200,000	715,000
Public Works (General Fund)	Project Development	R&A/Stab. Fund/FC/Borrowing/CH90	100,000	100,000	100,000	100,000	100,000	500,000
Total Transportation			1,055,000	1,195,000	1,050,000	1,195,000	1,195,000	5,690,000
Public Works Department								
Fleet and Equipment								
Public Works (General Fund)	Vehicles and Equipment	R&A/Stab. Fund/Free Cash	425,000	550,000	260,000	725,000	-	1,960,000
Total Fleet and Equipment			425,000	550,000	260,000	725,000	-	1,960,000
Grand Total DPW			1,480,000	1,745,000	1,310,000	1,920,000	1,195,000	7,650,000
School Department								
All Schools (Except Center)	Replace/Upgrade Wireless access points and firewalls at all schools except Center Elementary.	Borrowing/R&A/Retained Earnings	123,178					123,178
Total School			123,178	-	-	-	-	123,178
Grand Total General Fund			2,913,244	3,945,000	1,935,000	3,045,000	1,745,000	13,583,244



Tewksbury

Five Year

Capital

Plan

FY2026 -

FY2030



Tewksbury Five Year Capital Plan Enterprise Funds FY2026 - FY2030

**TOWN OF TEWKSBURY
CAPITAL PLANNING PROGRAM
FISCAL YEARS 2026 - 2030
SUMMARY**

ENTERPRISE FUNDS THAT WILL BE FUNDED BY RAISE AND APPROPRIATE, RETAINED EARNINGS OR ENTERPRISE STABILIZATION FUNDS								
DEPARTMENT	PROJECT/PROGRAM	FUNDING SOURCE	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Public Works Department								
Sewer Enterprise Fund								
Public Works (Sewer)	Inflow and Infiltration I/I Control	Borrowing/R&A/Retained Earnings	250,000	250,000	250,000	250,000	250,000	1,250,000
Public Works (Sewer)	Sewer Pump Station Improvements	Borrowing/R&A/Retained Earnings	350,000	350,000	350,000	350,000	350,000	1,750,000
Public Works (Sewer)	Collections System Upgrades	Borrowing/R&A/Retained Earnings	-	-	-	-	-	-
Public Works (Sewer)	Fleet and Equipment Replacement Program	R&A/Ent. Fund	175,000	300,000	-	-	125,000	600,000
Total Sewer Enterprise Fund			775,000	900,000	600,000	600,000	725,000	3,600,000
Public Works Department								
Water Enterprise Fund								
Public Works (Water)	Hydrant Replacement Program	R&A Ent. Fund/Retained Earnings	150,000	150,000	150,000	150,000	150,000	750,000
Public Works (Water)	Water Distribution System Improvements	Borrowing/R&A/Retained Earnings	-	-	-	-	-	-
Public Works (Water)	Water Treatment Plant and Tank Maint./Upgrades	Borrowing/R&A/Retained Earnings	500,000	200,000	150,000	250,000	250,000	1,350,000
Public Works (Water)	Water Meter Replacement	Borrowing/R&A/Retained Earnings	-	-	-	-	-	-
Public Works (Water)	Fleet and Equipment Replacement Program	R&A Ent. Fund/Retained Earnings	175,000	300,000	-	-	125,000	600,000
Total Water Enterprise Fund			825,000	650,000	300,000	400,000	525,000	2,700,000
Public Works Department								
Stormwater Enterprise Fund								
Public Works (Stormwater)	Drains	R&A Ent. Fund/Retained Earnings	250,000	600,000	400,000	600,000	600,000	2,450,000
Public Works (Stormwater)	Stormwater Compliance	R&A Ent. Fund/Retained Earnings	-	-	-	-	-	-
Public Works (Stormwater)	Project Development	R&A Ent. Fund/Retained Earnings	150,000	50,000	160,000	60,000	60,000	480,000
Total Stormwater Enterprise Fund			400,000	650,000	560,000	660,000	660,000	2,930,000
Telemedia Department								
Telemedia Enterprise Fund								
Telemedia Department	Ella Flemming A/V Installation	R&A Ent. Fund/Retained Earnings	29,600	-	-	-	-	29,600
Telemedia Department	Upgrade & Replace Broadcast Playback Server	R&A Ent. Fund/Retained Earnings	48,000	-	-	-	-	48,000
Total Telemedia Enterprise Fund			77,600	-	-	-	-	77,600
Borrowing (Water)								
Water Distribution	Water Distribution System Improvements	Borrowing	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	27,000,000
Water Distribution	Water Meter Replacement	Borrowing	1,500,000	1,500,000	-	-	-	3,000,000
Total Borrowing			6,900,000	6,900,000	5,400,000	5,400,000	5,400,000	30,000,000
Grand Total All Capital Projects Per Year			11,890,844	13,045,000	8,795,000	10,105,000	9,055,000	
Grand Total All Projects All Years								52,890,844



Tewksbury
Five Year
Capital Plan
Enterprise
Funds
FY2026 -
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These Capital Projects are proposed to be funded by the Stabilization Fund which will be replenished in the fall after certification of free cash.

Stabilization Fund Balance	\$ 20,248,477.00
DPW	
Description	Amount
Sidewalk Reconstruction	\$ 250,000
F-550 Rack Truck w/plow Package (Hwy. Division)	130,000
Liquid Brine Production System (Snow & Ice)	200,000
Bobcat (Water/Sewer/Hwy. Division)	70,000
Asphalt Roller (Water/Sewer/Hwy.Division)	25,000
Total DPW	\$ 675,000
Fire	
Description	Amount
New Ambulance and Equipment	\$ 450,000
North Fire Station Renovation Study	58,500
New Administration Vehicle	160,000
New Radio Box Repeater	30,000
Total Fire	\$ 698,500
Facilities and Grounds	
Description	Amount
Police Station Anti-ligature Toilet & Sink Combo. Replacement	\$ 102,100
Senior Center Heating System/Boiler Replacement	227,702
South Street Fire Station Heating System	131,764
Parking Lot at State Field at Livingston Rec. Complex	150,000
Total Facilities & Grounds	\$ 611,566
	\$ 1,985,066
School	
Description	Amount
Replace/Upgrade Wireless access points and firewalls at all schools except Center Elementary.	\$ 123,178
School	\$ 123,178
Total General Fund	\$ 2,108,244
Stabilization Fund Balance After Transfer	\$ 18,140,233



Tewksbury Five Year Capital Plan Enterprise Funds FY2026 - FY2030

These Capital Projects are proposed to be funded by Water and Sewer Retained Earnings

Water Retained Earnings Balance	\$	1,698,983
Water Enterprise Fund		
Description (Transfer from Retained Earnings)	Amount	Notes
Water Treatment Plant and Tank Maint./Upgrades	\$ 500,000	
Hydrant Replacement Program	150,000	
Bobcat (Water/Sewer/Hwy. Division)	50,000	50% of 100,000 cost split between water & sewer funds
Asphalt Roller (Water/Sewer/Hwy.Division)	20,000	50% of 40,000 cost split between water & sewer funds
F-550 Maintainer Utility w/Crane	105,000	50% of 210,000 cost split between water & sewer funds
Total Water	\$	<u>825,000</u>
Water Retained Earnings Balance After Transfer	\$	873,983

Sewer Retained Earnings Balance	\$	5,944,587
Sewer Enterprise Fund		
Description (Transfer from Retained Earnings)	Amount	Notes
Inflow and Infiltration I/I Control	\$ 250,000	
Pump Station Improvements	350,000	
Bobcat (Water/Sewer/Hwy. Division)	50,000	50% of 100,000 cost split between water & sewer funds
Asphalt Roller (Water/Sewer/Hwy.Division)	20,000	50% of 40,000 cost split between water & sewer funds
F-550 Maintainer Utility w/Crane	105,000	50% of 210,000 cost split between water & sewer funds
Total Sewer	\$	<u>775,000</u>
Sewer Retained Earnings Balance After Transfer	\$	5,169,587



Tewksbury Five Year Capital Plan Enterprise Funds FY2026 - FY2030

These Capital Projects are proposed to be funded by Stormwater and Cable Retained Earnings

Stormwater Retained Earnings Balance	\$	1,546,848
Stormwater Enterprise Fund		
Description	Amount	Notes
Drainage Improvements & Upgrades	250,000	Raise and Appropriate
Project Development	150,000	Raise and Appropriate
Total Stormwater	\$	<u>400,000</u>
Stormwater Retained Earnings Balance After Transfer	\$	1,546,848

Telemedia Retained Earnings Balance	\$	2,710,111
Telemedia Enterprise Fund		
Description	Amount	Notes
Ella Flemming A/V Installation	29,600	Raise and Appropriate
Upgrade & Replace Broadcast Playback Server	48,000	Raise and Appropriate
Total Telemedia	\$	<u>77,600</u>
Telemedia Retained Earnings Balance After Transfer	\$	2,710,111



Tewksbury Five Year Capital Plan Enterprise Funds FY2026 - FY2030

The Total Capital Commitment for Fiscal year 2026

Total Funding

Total Capital R&A/Stabilization/Retained Earnings	\$	4,185,844
Total Borrowing		6,900,000
Chapter 90/Grants	\$	805,000
Total Captial Projects FY26	\$	11,890,844



Town Manager Recommended Budget

Questions and Comments