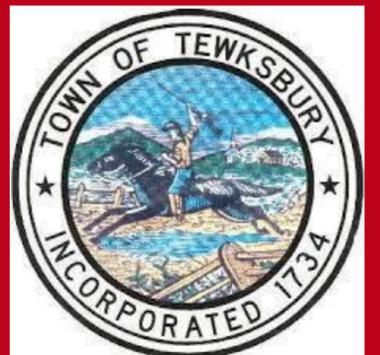




# FY2025 ENTERPRISE FUND BUDGETS AND CIP FY2025-FY2029

Town of Tewksbury



# Agenda

Enterprise Budgets and CIP Meeting

## Definitions of Important Terms

### FY25 Enterprise Funds

- Telemedia Enterprise Budget
- Water Enterprise Budgets
- Water Enterprise Capital
- Recommendation Water Rates
- Sewer Enterprise Budget
- Sewer Enterprise Capital
- Recommendation Sewer Rates
- Stormwater Enterprise Budget
- Stormwater Enterprise Capital
- Recommendation Stormwater Fee

## Capital Improvement Plan FY2025-FY2029



# Enterprise Budgets and CIP

## Definitions

- **Enterprise Fund:**

- An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.
- It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any.
- With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses.
- Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end.
- Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

- **Why Adopt an Enterprise Fund:**

- Identifies a total Service cost
- Those who use the service pay
- Provides useful management information
- Retains investment income and surplus within Fund
- Prevents deficits from impacting General Fund
- Maintains Department of Revenue oversight
- Maintains Town Meeting oversight for budgeting

- **Town Established Enterprise Funds:**

- Sewer Enterprise Fund Adopted 10/1/02, Water Enterprise Fund Adopted 5/2/05, Telemedia Enterprise Fund Adopted 5/2/16, Stormwater Enterprise Fund Adopted 10/1/19



# Enterprise Budgets and CIP

## Definitions (cont.):

- **Property Tax Levy:** Revenue a community can raise through real and personal property taxes. Proposition 21/2 places constraints on the amount of the levy raised by a city or town and on how much the levy can be increased from year to year. A levy limit is a restriction on the amount of property taxes a community can levy. The maximum the levy can be each year is 2.5% on the previous year's limit, plus certain allowable increases such as new growth, overrides and debt and capital exclusions.
- **Capital Outlay Expenditure Exclusion:** Temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.
- **Debt Exclusion:** An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.
- **Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended.
- **Capital Improvement Plan:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended.
- **General Fund:** The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.



# Enterprise Budgets and CIP

## Definitions (cont.):

- **Stabilization Fund**: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. The Town has a General Fund Stabilization with a balance of 18,249,550, Water Stabilization Fund with a balance of 1,983,456, Sewer Stabilization Fund with a balance of 4,021,337.
- **Raise and Appropriate (R&A)**: A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.
- **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.
- **Free Cash**: Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. **Important**: free cash is not available for appropriation until certified by the Director of Accounts. Current Certified Free Cash balance is 600,000.
- **Retained Earnings**: An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss). Water Retained Earning has a balance of 1,668,466, Sewer Retained Earning has a balance of 5,884,267, Cable Retained Earnings has a balance of 2,374,958 and Stormwater Retained Earnings has a balance of 948,035.



# TELEMEDIA ENTERPRISE FUND

Town of Tewksbury



# Telemedia Department Budget

**TOWN OF TEWKSBURY  
CABLE TV ENTERPRISE FUND  
FISCAL YEAR 2025 PROPOSED BUDGET**

<u>Direct Expenses</u>	<u>FY23 Expended</u>	<u>FY24 Approved</u>	<u>FY25 Recommended</u>	<u>Inc(Dec)</u>
Salaries	176,573	202,397	208,099	5,702
Expenses	62,088	104,850	96,850	(8,000)
Capital Outlay	229,500	30,000	48,000	18,000
Reserve Fund	50,000	25,000	25,000	-
Occupational Health	3,000	3,000	3,000	-
Other Post Employment Benefits	6,200	6,935	7,142	207
Debt	-	-	-	-
<b>Subtotal</b>	<b>527,361</b>	<b>372,182</b>	<b>388,091</b>	<b>15,909</b>
<u>Indirect Expenses</u>				
Group Insurance	16,176	16,930	18,246	1,316
Retirement	13,445	14,096	14,552	456
Medicare	2,683	2,830	2,913	83
Property and Liability Insurance	-	-	-	-
<b>Subtotal</b>	<b>32,304</b>	<b>33,856</b>	<b>35,711</b>	<b>1,855</b>
<u>Capital Expenses</u>	-	-	-	-
<b>Total Appropriation</b>	<b>559,665</b>	<b>406,038</b>	<b>423,802</b>	<b>17,764</b>
<u>Projected Cable TV Revenue</u>	<u>FY22 Collected</u>	<u>FY23 Projected</u>	<u>FY24 Projected</u>	<u>Inc(Dec)</u>
Cable Franchise Fees	627,243	600,000	600,000	
All Other Fees	-	-	-	-
<b>Total Revenue</b>	<b>627,243</b>	<b>600,000</b>	<b>600,000</b>	<b>-</b>
<b>Operating Deficit/Surplus</b>	<b>67,579</b>	<b>193,962</b>	<b>176,198</b>	<b>(17,764)</b>

**Major Budget Changes:**

**Salaries:** Increase 5,702 for an adjustment for longevity and step increases.

**Operating:** Funds will be used to address equipment maintenance and operations for programs and broadcasting needs. Operating expenses decreased 8,000 specifically in the Processional Services Line-item. The reduction was in legal services for Special Counsel to negotiate the renewal of the Comcast and Verizon License.

**Capital Outlay:** Increased 18,000 for the purchase Portable A/V Cart for Tewksbury Memorial High School. The cost of the cart is estimated to be 48,000.

**Indirect Expenses:** Allocations increased 1,855. There is an 8% increase in health insurance premiums, Medicare Tax increased based upon payroll, retire increased based upon recent valuation and property and casualty increase 10% about current premium.

**Capital Expense:** Decreased \$200,000 since there are no requests in FY25.



# Telemedia Enterprise Fund: Capital Improvements

Future Capital Improvements Fiscal Year 2025 - Fiscal Year 2029: No Projects Requested at this time

Balance Cable Retained Earning: 2,374,958

Comcast Franchise Fee and Capital Collected in FY23: 311,996

Verizon Franchise Fee Collected in FY23: 252,334

Interest Earnings FY23: 62,913

Total Cable TV Revenue FY23: 627,243



# WATER ENTERPRISE BUDGET

Town of Tewksbury



# Water Enterprise Fund: Distribution Budget

**TOWN OF TEWKSBURY  
WATER ENTERPRISE FUND: WATER DISTRIBUTION  
FISCAL YEAR 2025 PROPOSED BUDGET**

	<u>FY23 Expended</u>	<u>FY24 Approved</u>	<u>FY25 Recommended</u>	<u>Inc(Dec)</u>
Salaries	576,348	704,993	653,478	(51,515)
Expenses	340,228	404,487	399,371	(5,116)
Capital Outlay	-	200,000	-	(200,000)
Subtotal	916,576	1,309,480	1,052,849	(256,631)

**Major Budget Changes:**

**Salaries:** Salary decreased 51,515 for FY25. FY24 included 40,950 to fund Terminal Leave for a retiring employee; as well as new employee salary being less than the previous person. Included in salaries are step increases and longevity changes.

**Operating:** Overall operating decreased 5,116. Line-item decreases were attributed to the following: Leases and Contracts decreased 30,372. Within this line-item there was a decrease of 39,952 for trench repair because work is undertaken by DPW staff instead on contracted services, but there was an increase of 10,000 for the annual leak detection services since we are surveying the entire Town not just half as we have done in the past. Professional Services decreased 3,000 with the removal of an annual maintenance/update of Town's water model/GIS mapping which is be undertaken by staff. Repairs and Maintenance increased 25,476 due to increased cost of materials to make water main repairs. All other supplies increased 2,640 due to cost of general supplies and services increasing.

**Capital Outlay:** There is a decrease of 200,000 in Capital Outlay for fund to purchase and install replacement meter registers on existing meters (approximately 400). This will now be funded as part of a larger project in the Capital Improvement Plan.



# Water Enterprise Fund: Filtration Budget

**TOWN OF TEWKSBURY  
WATER ENTERPRISE FUND: WATER FILTRATION  
FISCAL YEAR 2025 PROPOSED BUDGET**

	<b>FY23 Expended</b>	<b>FY24 Approved</b>	<b>FY25 Recommended</b>	<b>Inc(Dec)</b>
Salaries	946,984.35	1,123,010.56	1,164,333.28	41,322.72
Expenses	1,391,161	1,531,929	1,605,490	73,561
Capital Outlay	-	-	-	-
Subtotal	2,338,145	2,654,939	2,769,823	114,884

**Major Budget Changes:**

**Salaries:** Salary increases include step increases and longevity changes.

**Operating:** Repairs and Maintenance increased 18,564 due to cost of services and supplies. Leases and Contracts decreased 35,000. Within this this line-item Contracted Laboratory Services was eliminated since a Chemist was hired, saving 36,000 but there was a 1,000 increase for a copier lease. Professional Services increased 10,000 for Laboratory/Chemist Consultant to assist the new Chemist in having the Water Treatment Plant Lab certified. Communication decreased 3,400 for Verizon annual costs. All Other Supplies and Equipment increased 35,125. Within this line-item lab supplies increased 19,325, preventive maintenance service plans for lab equipment increased 12,000 and general items for the Plant increase 3,800. Chemicals increased 33,970 due to a project cost increase of 5% to all chemicals. Residual Disposal cost increased 14,102 based upon the cost to dispose of the treatment plant sludge and the need for a consultant to assist in proper disposal. Water Assessment from DEP increase 200.

**Capital Outlay:** There is no appropriation in FY25



# Water Enterprise Fund: Combined Water Budget

**WATER ENTERPRISE FUND  
FISCAL YEAR 2025 PROPOSED BUDGET**

	<u>FY23 Expended</u>	<u>FY24 Approved</u>	<u>FY25 Recommended</u>	<u>Inc(Dec)</u>
Salaries	1,523,333	1,828,004	1,817,811	(10,192)
Expenses	1,731,389	1,911,416	1,979,861	68,445
Capital Outlay	-	200,000	-	(200,000)
Reserve Fund	-	25,000	25,000	-
Occupational Health	-	20,000	20,000	-
Other Post Employment Benefits	163,947	52,013	53,564	1,551
Debt	2,492,485	2,586,275	3,165,475	579,200
Subtotal	5,911,154	6,622,707	7,061,711	439,004
<b><u>Indirect Expenses</u></b>				
Town Manager	10,356	10,615	10,615	-
Accounting	10,597	11,812	11,631	(181)
Computer Services	2,588	6,122	10,034	3,912
Treasurer/Collector	35,150	38,297	33,270	(5,027)
Human Resources	2,085	2,274	2,317	43
Dept. of Public Works	410,516	436,522	429,976	(6,546)
Group Insurance	368,885	371,401	450,853	79,452
Retirement	464,408	536,995	575,149	38,154
Medicare	24,511	28,411	31,301	2,890
Property and Liability	103,061	117,324	127,686	10,362
Subtotal	1,432,157	1,559,773	1,682,832	123,059
<b><u>Capital Expenditures</u></b>				
	-	-	-	-
<b>Total Appropriation</b>	<b>7,343,311</b>	<b>8,182,480</b>	<b>8,744,543</b>	<b>562,063</b>

**Indirect Expenses:** Allocations increased 123,059. There is an 8% increase in health insurance premiums, 8.83% increase in Property and Liability Insurance, 7.11% increase in Retirement Assessment based on the most recent system valuation and Medicare Tax is based upon total payroll. OPEB Assessment increased 1,551 based upon recent valuation.



# Water Enterprise Fund: Capital Improvements

## Capital Improvements

### **Fiscal Year 2025 - Fiscal Year 2029: \$34,166,000**

- 27,000,000 - Water Distribution Design and Improvement (3 miles of water main Installation per year)
- 4,500,000 - Water Meter Replacement
- 1,500,000 - Water Treatment Plant Improvements
- 750,000 - Hydrants Replacement
- 416,000 - Vehicle Replacement

### **Capital Improvements Fiscal Year 2025: \$7,525,000**

- 5,400,000 - Water Distribution Improvement (Borrowing)
- 1,500,000 - Water Meter Replacement (Borrowing)
- 150,000 - Hydrants Replacement (Water Retained Earnings)
- 400,000 - Water Plant Improvements (Water Retained Earnings)
- 75,000 - Vehicle Replacement (Water Retained Earnings)

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

**Current Balance Retained Earnings: 1,668,466**

**Balance Water Stabilization: 1,983,456**

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.



# Water Enterprise Fund: Distribution System

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
<b>Totals (ft)</b>	259,375	147,952	394,479	7,920	840	13,020	20,202
<b>Totals (mi)</b>	49.12	28.02	74.71	1.50	0.16	2.47	3.83
<b>% of System</b>	30.7%	17.5%	46.8%	0.9%	0.1%	1.5%	2.4%

Priority locations include Fiske Street, the Pringle Street neighborhood, and Hill Street We will also undertake the design for South Tewksbury Phase III.



# Water Enterprise Fund: Debt Service as a percent of Water Budget

<u>Fiscal Year</u>	<u>Debt as a Percent of Budget</u>
FY2024	29%
FY2025	33%
FY2026	37%
FY2027	44%
FY2028	43%
FY2029	46%
FY2030	47%
FY2031	48%
FY2032	50%
FY2033	52%
FY2034	56%



# Water Enterprise Fund: Projected Revenues

<u>Projected Water Revenue</u>	<u>FY23 Collected</u>	<u>FY24 Projected</u>	<u>FY25 Projected</u>	<u>Inc(Dec)</u>
User Fees	8,346,154	7,670,552	8,462,965	792,413
Water Liens	23,519	400,000	275,000	(125,000)
All Other Fees	193,925	150,000	150,000	-
Investment Income	139,915	-	-	-
<b>Total Revenue</b>	<b>8,703,513</b>	<b>8,220,552</b>	<b>8,887,965</b>	<b>667,413</b>
<b><i>Operating Deficit/Surplus</i></b>	<b><i>1,360,202</i></b>	<b><i>38,072</i></b>	<b><i>143,422</i></b>	<b><i>105,350</i></b>

**Footnote:** All Other Fees includes Connection Fees, Water Meter Fees, Demand Fees and Application Fees. The surplus in FY23 closed at the end of Fiscal year and was part of Certified Retained Earnings.



# Water Enterprise Fund: Budget and Revenue

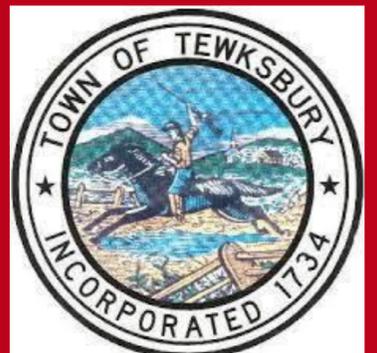
## Water Budget/Revenue

	<u>Budget</u>	<u>Revenue</u>
FY2012	5,805,016	7,079,266
FY2013	5,961,130	7,033,685
FY2014	5,913,590	7,429,011
FY2015	6,386,848	7,485,872
FY2016	6,675,586	8,162,431
FY2017	6,870,921	8,455,267
FY2018	7,037,637	8,162,431
FY2019	6,887,911	7,930,095
FY2020	7,162,649	7,341,522
FY2021	7,346,811	7,439,511
FY2022	7,502,694	7,505,455
FY2023	7,553,375	8,703,513
FY2024 (Projected)	8,182,480	8,220,552
FY2025 (Projected)	8,744,543	8,887,965



# WATER RATES

Town of Tewksbury



# Water Enterprise Fund: Impacts and Assumptions FY25 Water Rates

## Impacts and Assumptions FY25 Water Rates:

- Water rates will increase in FY25. Rates increased in FY24 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.
- 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.



# Water Enterprise Fund: Proposed Water Rates

Current Water Rates:

Tiers	Proposed Rate (\$)
0-12 gals	8.42 per 1000
13-24	11.90 per 1000
25-46	15.82 per 1000
47+	19.77 per 1000

Proposed Water Rates:

Tiers	Proposed 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 Secondary Meter Rates are the same as above except

47+	41.42 per 1000
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This tier and rate for secondary meters has a conservation charge added



# Water Enterprise Fund: FY25 Projected Annual

## Increase

### Water FY25 Projected Annual Increase

Usage	Current Annual Bill	Proposed Annual Bill	\$ Increase
10,000	84.20	93.90	9.70
15,000	126.30	140.85	14.55
20,000	168.40	187.80	19.40
25,000	210.50	234.75	24.25
35,000	294.70	328.65	33.95
45,000	410.22	457.47	47.25
50,000	469.72	523.82	54.10
<b>55,000</b>	<b>529.22</b>	<b>590.17</b>	<b>60.95</b>
60,000	588.72	656.52	67.80
70,000	707.72	789.22	81.50
75,000	778.98	868.68	89.70
80,000	858.08	956.88	98.80
<b>90,000</b>	<b>1,016.28</b>	<b>1,133.28</b>	<b>117.00</b>
100,000	1,174.48	1,309.68	135.20
140,000	1,815.18	2,024.08	208.90
150,000	2,012.88	2,244.48	231.60
200,000	3,001.38	3,346.48	345.10
300,000	4,978.38	5,550.48	572.10
400,000	6,955.38	7,754.48	799.10
500,000	8,932.38	9,958.48	1,026.10
700,000	12,886.38	14,366.48	1,480.10
1,000,000	18,817.38	20,978.48	2,161.10
1,500,000	28,702.38	31,998.48	3,296.10
2,000,000	38,587.38	43,018.48	4,431.10
3,000,000	58,357.38	65,058.48	6,701.10
4,000,000	78,127.38	87,098.48	8,971.10
5,000,000	97,897.38	109,138.48	11,241.10
6,000,000	117,667.38	131,178.48	13,511.10
7,100,000	139,414.38	155,422.48	16,008.10
7,500,000	147,322.38	164,238.48	16,916.10

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



# Water Enterprise Fund: Rate Comparison

## Rate Comparison to Other Communities:

Based on 90,000 Gallons per year:

State Average	595 (2017)
State Low and State High	123- 2,025 (2017)
State Median	568 (2017)
MWRA Average	\$717.24 (2022) 3.16% change from 2021
Non MWRA Communities	673 (2022) a 15% change from 2021
Tewksbury (current)	1,016
Tewksbury (proposed)	1,133



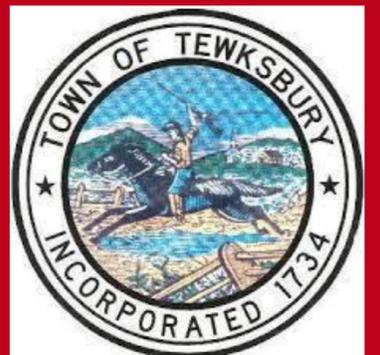
# Water Enterprise Fund: Comments or Questions

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



# SEWER ENTERPRISE FUND

Town of Tewksbury



# Sewer Enterprise Fund Budget

## FISCAL YEAR 2025 PROPOSED BUDGET

<u>Direct Expenses</u>	<u>FY23 Expended</u>	<u>FY24 Approved</u>	<u>FY25 Recommended</u>	<u>Inc(Dec)</u>
Salaries	422,295	423,418	386,967	(36,451)
Expenses	326,022	447,488	447,060	(428)
Capital Outlay	-	-	-	-
Lowell Sewer	1,629,787	1,847,800	1,940,190	92,390
Reserve Fund	-	60,000	60,000	-
Occupational Health	10,000	10,000	10,000	-
Other Post Employment Benefits	38,785	6,935	7,142	207
Debt	3,703,896	3,577,894	3,548,144	(29,750)
Subtotal	6,130,785	6,373,535	6,399,503	25,968
<b>Indirect Expenses</b>				
Town Manager	10,356	10,615	10,615	-
Accounting	10,597	11,812	11,631	(181)
Computer Services	2,588	3,061	5,018	1,957
Treasurer/Collector	35,150	38,297	33,270	(5,027)
Human Resources	2,085	2,274	2,317	43
Dept. of Public Works	407,293	433,586	431,757	(1,829)
Group Insurance	127,887	141,131	158,226	17,095
Retirement	86,065	52,951	56,540	3,589
Medicare	8,660	9,646	11,668	2,022
Property and Liability Insurance	28,521	32,736	31,852	(884)
Subtotal	719,202	736,109	752,894	16,785
<b>Capital Expenditures</b>	-	-	-	-
<b>Total Appropriation</b>	<b>6,849,987</b>	<b>7,109,644</b>	<b>7,152,397</b>	<b>42,753</b>

### Major Budget Changes:

**Salaries:** Salary decreased 36,451 for FY25. FY24 included 27,300 to fund Terminal Leave for a retiring employee; as well as a new employee salary being less than the previous person. Included in salaries are step increases and longevity changes.

**Operating:** Overall Operating increased 62,419. Within Operating the major areas that changed were Repairs and Maintenance increased 7,922 due to increased costs. Leases, and Contracts decreased 9,000 since an Asset Management Software for Sewer Pump Stations budgeted in FY24 no longer needed funding, Lowell Sewer increased 92,390 since the allocable costs that Lowell uses to assess Tewksbury is estimated to be higher than FY24 and Debt Service Decreased 29,750. The remainder of the increase was attributed to various increases/decreases across remainder of budget lines.

**Capital Outlay:** No change

**Indirect Expenses:** Allocations increased 16,785. There is an 8% increase in health insurance premiums, 6.78% increase in Retirement Assessment based on the most recent system valuation and Medicare Tax is based upon total payroll. OPEB Assessment increased 207 based upon recent valuation.



# Sewer Enterprise Fund: Future Capital Improvements

## Future Capital Improvements

### Fiscal Year 2025 - Fiscal Year 2029: \$3,266,000

- \$1,050,000 - Inflow and Infiltration I/I control
- \$1,800,000 - Sewer Pump Station Improvements
- \$416,000 - Fleet/Equipment Replacement

### Capital Improvements Fiscal Year 2025: \$525,000

- \$50,000 - Inflow and Infiltration I/I control (Sewer Retained Earnings)
- \$400,000 - Sewer Pump Station Improvements (Sewer Retained Earnings)
- \$75,000 - Fleet/Equipment Replacement (Sewer Retained Earnings)

All Capital from 2025-2029 is Projected to be funded by the Sewer Retained Earnings.

Sewer Retained Earnings Balance is \$5,844,267 and will be utilized over the next five years to implement Sewer Capital and offset Debt Service costs.

Balance Sewer Stabilization Fund \$4,021,337



# Sewer Enterprise Fund: Debt Service as a percent of Sewer Budget

<b>Fiscal Year</b>	<b>Debt Service</b>	<b>Debt as a Percent of Budget</b>
FY2024	3,577,894	50%
FY2025	3,548,144	50%
FY2026	3,339,850	47%
FY2027	3,284,425	45%
FY2028	2,404,700	36%
FY2029	1,531,950	25%
FY2030	873,325	15%
FY2031	211,578	4%
FY2032	191,028	3%
FY2033	183,216	3%
FY2034	172,981	3%
FY2035	165,200	2%



# Sewer Enterprise Fund: Projected Revenues

<u>Projected Sewer Revenue</u>	<u>FY23 Collected</u>	<u>FY24 Projected</u>	<u>FY25 Projected</u>	<u>Inc(Dec)</u>
User Fees	6,664,051	5,894,094	5,935,815	41,722
All Sewer Liens/Interest/Fees	274,155	250,000	175,000	(75,000)
Connection Fees	122,200	108,753	108,929	176
All Other	38,239	25,000	100,000	75,000
Retained Earnings	750,000	880,000	870,000	(10,000)
Transfer From General Fund	-	-	-	-
<b>Total Revenue</b>	<b>7,848,645</b>	<b>7,157,847</b>	<b>7,189,744</b>	<b>31,898</b>
<b>Operating Deficit/Surplus</b>	<b>998,658</b>	<b>48,202</b>	<b>37,347</b>	<b>(10,856)</b>

**Footnote:** All Other Fees includes Demand Fees and Application Fees. The surplus in FY23 closed at the end of Fiscal year and was part of Certified Retained Earnings.



# Sewer Enterprise Fund: Budget and Revenue

## Sewer Budget/Revenue:

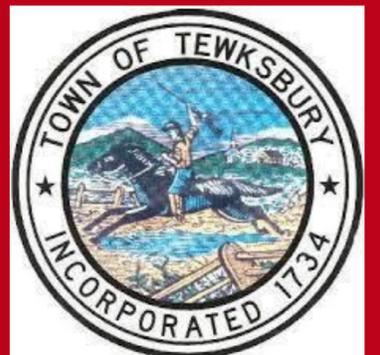
	Budget	Revenue
FY12	5,801,543	8,197,199
FY13	6,086,796	6,760,895
FY14	6,103,578	7,294,650
FY15	5,541,476	6,921,874
FY16	6,111,090	7,434,103
FY17	5,800,318	7,618,667
FY18	5,240,451	7,106,197
FY19	5,913,497	7,049,859
FY20	6,703,563	7,729,660
FY21	6,623,932	6,643,875
FY22	6,805,504	7,570,163
FY23	6,850,979	6,870,075
FY24 (Projected)	7,109,644	7,143,396
FY25 (Projected)	7,152,190	7,189,744

Sewer Retained Earnings will be utilized over the next five years to offset Debt Service. Previously in FY19 - 253,244, FY20 - 1,026,790, FY21 - \$795,439, FY22 - \$900,000, FY23 - 750,0000 was used to offset Debt Service and in FY24 - 880,000 in retained earnings will be utilized.



# SEWER RATES

Town of Tewksbury



# Sewer Enterprise Fund: Sewer Rates

## Impacts and Assumptions FY25 Sewer Rates:

- Sewer rates will increase in FY25 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 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
- Projected sewer usage for FY25 is 526,051,150 gallons which is no change from the projected usage in FY24
- Collection Rate 94%



# Sewer Enterprise Fund: Proposed Rate

## Proposed Sewer Rate - In-Town:

Tiers	Current Rate (\$)	Proposed Rate (\$)
0-12 gals	7.45 per 1000	7.60 per 1000
13-24	9.59 per 1000	9.78 per 1000
25-46	13.60 per 1000	13.87 per 1000
47+	15.90 per 1000	16.22 per 1000

## Proposed Sewer Rate - Out of Town and Exempt Property:

Tiers	Current Rate (\$)	Proposed Rate(\$)
0-12 gals	16.76 per 1000	17.10 per 1000
13-24	21.58 per 1000	22.01 per 1000
25-46	29.52 per 1000	30.11 per 1000
47+	34.54 per 1000	35.23 per 1000



# Sewer Enterprise Fund: FY25 Projected Annual Increase

## Sewer FY25 Projected Annual Increase

Usage	Current Annual Bill	Proposed Annual Bill	\$ Increase
10,000	74.50	76.00	1.50
15,000	111.75	114.00	2.25
20,000	149.00	152.00	3.00
25,000	186.25	190.00	3.75
35,000	260.75	266.00	5.25
45,000	354.51	361.62	7.11
50,000	402.46	410.52	8.06
<b>55,000</b>	<b>450.41</b>	<b>459.42</b>	<b>9.01</b>
60,000	498.36	508.32	9.96
70,000	594.26	606.12	11.86
75,000	654.24	667.29	13.05
80,000	722.24	736.64	14.40
<b>90,000</b>	<b>858.24</b>	<b>875.34</b>	<b>17.10</b>
100,000	994.24	1,014.04	19.80
140,000	1,542.84	1,573.54	30.70
150,000	1,701.84	1,735.74	33.90
200,000	2,496.84	2,546.74	49.90
300,000	4,086.84	4,168.74	81.90
400,000	5,676.84	5,790.74	113.90
500,000	7,266.84	7,412.74	145.90
700,000	10,446.84	10,656.74	209.90
1,000,000	15,216.84	15,522.74	305.90
1,500,000	23,166.84	23,632.74	465.90
2,000,000	31,116.84	31,742.74	625.90
3,000,000	47,016.84	47,962.74	945.90
4,000,000	62,916.84	64,182.74	1,265.90
5,000,000	78,816.84	80,402.74	1,585.90
6,000,000	94,716.84	96,622.74	1,905.90
7,100,000	112,206.84	114,464.74	2,257.90
7,500,000	118,566.84	120,952.74	2,385.90

Approximately 69% of the Residents are within 55,000 gallons annual usage and Approximately 92% of the Residents 90,000 gallons per year is the State's average annual use. There were approximately 7,167 residential users.



# Sewer Enterprise Fund: Comparison to Other Communities

## Rate Comparison to Other Communities:

Based on 90,000 Gallons per year

State Average	862 (2017)
State Low and State High	229-2,316 (2017)
State Median	838 (2017)
MWRA Average	1,102 (2022)
Non MWRA Communities	995 (2022)
Tewksbury (current)	858
Tewksbury (proposed)	875



# 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



# STORMWATER ENTERPRISE FUND

Town of Tewksbury



# Stormwater Enterprise Fund: Budget and Revenue

**TOWN OF TEWKSBURY  
STORMWATER ENTERPRISE FUND  
FISCAL YEAR 2025 PROPOSED BUDGET**

<b><u>Direct Expenses</u></b>	<b><u>FY23 Expended</u></b>	<b><u>FY24 Approved</u></b>	<b><u>FY25 Recommended</u></b>	<b><u>Inc(Dec)</u></b>
Salaries	-	-	-	-
Expenses	506,934	586,200	697,225	111,025
Capital Outlay	620,669	-	-	-
Reserve Fund	-	25,000	25,000	-
<b>Subtotal</b>	<b>1,127,602</b>	<b>611,200</b>	<b>722,225</b>	<b>111,025</b>
<b><u>Indirect Expenses</u></b>				
Subtotal	-	-	-	-
<b>Capital Expenditures</b>	-	-	-	-
<b>Total Appropriation</b>	<b>1,127,602</b>	<b>611,200</b>	<b>722,225</b>	<b>111,025</b>
<b><u>Projected Stormwater Revenue</u></b>	<b><u>FY22 Collected</u></b>	<b><u>FY23 Projected</u></b>	<b><u>FY24 Projected</u></b>	<b><u>Inc(Dec)</u></b>
User Fees	1,191,910	1,139,307	1,158,846	19,539
<b>Total Revenue</b>	<b>1,191,910</b>	<b>1,139,307</b>	<b>1,158,846</b>	<b>19,539</b>
<b><i>Operating Deficit/Surplus</i></b>	<b><i>64,308</i></b>	<b><i>528,107</i></b>	<b><i>436,621</i></b>	<b><i>(91,486)</i></b>

The Stormwater Budget will continue to address Stormwater Permit compliance and maintenance and repairs. Stormwater Fee will remain at 75 per residential equivalent unit. The surplus in FY23 closed at the end of Fiscal year and was part of Certified Retained Earnings. The projected surplus in FY25 will be used for drainage Capital Improvements totaling 425,000 leaving a net surplus of 11,621



# Stormwater Enterprise Fund Budget

- 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 FY25.
- Residential ERUs are projected to generate an estimated 700,571 in revenue.
- Large Residential and Commercial ERUs are projected to generate and estimated 491,736 in revenue.
- 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



# Stormwater Enterprise Future Capital Improvements

## **Future Capital Improvements**

### **Fiscal Year 2025 - Fiscal Year 2029: 2,495,000**

- 1,900,000 - Drains (Stormwater Fee)
- 595,000 - Project Development (Stormwater Fee)

### **Capital Improvements Fiscal Year 2025: 425,000**

- 250,000 - Drains System Improvements: Van Buren drainage system.
- 175,000 - Project Development: Drainage System Improvement Design - Franklin, School, Glenwood, and Adams area. Culvert replacement design upper Pinnacle Street culvert at Dunvegan Road.

All Capital is Projected to be funded by the Stormwater Fee, Retained Earnings and Grants

Stormwater Retained Earnings: 948,035



# CAPITAL IMPROVEMENT PLAN FY2025-FY2029

Town of Tewksbury



# Capital Improvement Plan Detail

**TOWN OF TEWKSBURY  
CAPITAL PLANNING PROGRAM  
FISCAL YEARS 2025 - 2029  
SUMMARY**

DEPARTMENT	PROJECT/PROGRAM	FUNDING SOURCE	FY2025	FY2026	FY2027	FY2028	FY2029	Total
<b>Facilities and Grounds</b>								
	Police Station	R&A/Stab. Fund/CPA Funds/Free Cash	113,923	-	-	-	-	<b>113,923</b>
	Library	R&A/Stab. Fund/CPA Funds/Free Cash	-	-	500,000	-	-	<b>500,000</b>
	Town Hall and Town Hall Annex	R&A/Stab. Fund/CPA Funds/Free Cash	21,300	-	-	-	-	<b>21,300</b>
	Senior Center	R&A/Stab. Fund/CPA Funds/Free Cash	-	200,000	-	-	-	<b>200,000</b>
	Facilities and Grounds Vehicles and Equipment	R&A/Stab. Fund/CPA Funds/Free Cash	-	-	-	-	-	<b>-</b>
	Recreation Fields and Facilities Improvements	R&A/Stab. Fund/CPA Funds/Free Cash	69,000	150,000	150,000	150,000	150,000	<b>669,000</b>
<b>Total Facilities and Grounds</b>			<b>204,223</b>	<b>350,000</b>	<b>650,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,504,223</b>
<b>Fire Department</b>								
	New Ambulance and Equipment	R&A/Stab. Fund/Free Cash	450,000	-	475,000	-	500,000	<b>1,425,000</b>
	North Fire Station Renovation	R&A/Stab. Fund/Free Cash	-	1,800,000	-	-	-	<b>1,800,000</b>
	New Administration Vehicle	R&A/Stab. Fund/Free Cash	75,000	160,000	-	-	-	<b>235,000</b>
	New Fire Engine and Equipment	R&A/Stab. Fund/Free Cash	-	-	-	975,000	-	<b>975,000</b>
	Turnout Gear and New Equipment	R&A/Stab. Fund/Free Cash	35,000	50,000	50,000	-	-	<b>135,000</b>
<b>Total Fire Department</b>			<b>560,000</b>	<b>2,010,000</b>	<b>525,000</b>	<b>975,000</b>	<b>500,000</b>	<b>4,570,000</b>
<b>Public Works Department</b>								
<b>Transportation</b>								
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	<b>1,000,000</b>
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	<b>2,225,000</b>
Public Works (General Fund)	Sidewalks	R&A/Stab. Fund/FC/Borrowing/CH90	250,000	250,000	650,000	250,000	250,000	<b>1,650,000</b>
Public Works (General Fund)	Improvement Projects	R&A/Stab. Fund/FC/Borrowing/CH90	70,000	60,000	200,000	55,000	200,000	<b>585,000</b>
Public Works (General Fund)	Project Development	R&A/Stab. Fund/FC/Borrowing/CH90	100,000	100,000	100,000	100,000	100,000	<b>500,000</b>
<b>Total Transportation</b>			<b>1,065,000</b>	<b>1,055,000</b>	<b>1,595,000</b>	<b>1,050,000</b>	<b>1,195,000</b>	<b>5,960,000</b>
<b>Public Works Department</b>								
<b>Fleet and Equipment</b>								
Public Works (General Fund)	Vehicles and Equipment	R&A/Stab. Fund/Free Cash	280,000	140,000	540,000	240,000	750,000	<b>1,950,000</b>
<b>Total Fleet and Equipment</b>			<b>280,000</b>	<b>140,000</b>	<b>540,000</b>	<b>240,000</b>	<b>750,000</b>	<b>1,950,000</b>
<b>Grand Total DPW</b>			<b>1,345,000</b>	<b>1,195,000</b>	<b>2,135,000</b>	<b>1,290,000</b>	<b>1,945,000</b>	<b>7,910,000</b>
<b>Grand Total General Fund</b>			<b>2,109,223</b>	<b>3,555,000</b>	<b>3,310,000</b>	<b>2,415,000</b>	<b>2,595,000</b>	<b>13,984,223</b>



# Capital Improvement Plan Detail

**TOWN OF TEWKSBURY  
CAPITAL PLANNING PROGRAM  
FISCAL YEARS 2025 - 2029  
SUMMARY**

DEPARTMENT	PROJECT/ PROGRAM	FUNDING SOURCE	FY2025	FY2026	FY2027	FY2028	FY2029	Total
<b>Public Works Department</b>								
<b>Sewer Enterprise Fund</b>								
Public Works (Sewer)	Inflow and Infiltration I/I Control	Borrowing/R&A/Retained Earnings	50,000	250,000	250,000	250,000	250,000	<b>1,050,000</b>
Public Works (Sewer)	Sewer Pump Station Improvements	Borrowing/R&A/Retained Earnings	400,000	350,000	350,000	350,000	350,000	<b>1,800,000</b>
Public Works (Sewer)	Collections System Upgrades	Borrowing/R&A/Retained Earnings	-	-	-	-	-	-
Public Works (Sewer)	Fleet and Equipment Replacement Program	R&A/Ent. Fund	75,000	13,500	300,000	-	27,500	<b>416,000</b>
<b>Total Sewer Enterprise Fund</b>			<b>525,000</b>	<b>613,500</b>	<b>900,000</b>	<b>600,000</b>	<b>627,500</b>	<b>3,266,000</b>
<b>Public Works Department</b>								
<b>Water Enterprise Fund</b>								
Public Works (Water)	Hydrant Replacement Program	R&A Ent. Fund/Retained Earnings	150,000	150,000	150,000	150,000	150,000	<b>750,000</b>
Public Works (Water)	Water Distribution System Improvements	Borrowing/R&A/Retained Earnings	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000	<b>27,000,000</b>
Public Works (Water)	Water Treatment Plant and Tank Maint./Upgrades	Borrowing/R&A/Retained Earnings	400,000	500,000	200,000	150,000	250,000	<b>1,500,000</b>
Public Works (Water)	Water Meter Replacement		1,500,000	1,500,000	1,500,000	-	-	<b>4,500,000</b>
Public Works (Water)	Fleet and Equipment Replacement Program	R&A Ent. Fund/Retained Earnings	75,000	13,500	300,000	-	27,500	<b>416,000</b>
<b>Total Water Enterprise Fund</b>			<b>7,525,000</b>	<b>7,563,500</b>	<b>7,550,000</b>	<b>5,700,000</b>	<b>5,827,500</b>	<b>34,166,000</b>
<b>Public Works Department</b>								
<b>Stormwater Enterprise Fund</b>								
Public Works (Stormwater)	Drains	R&A Ent. Fund/Retained Earnings	250,000	250,000	600,000	200,000	600,000	<b>1,900,000</b>
Public Works (Stormwater)	Stormwater Compliance	R&A Ent. Fund/Retained Earnings	-	-	-	-	-	-
Public Works (Stormwater)	Project Development	R&A Ent. Fund/Retained Earnings	175,000	150,000	50,000	160,000	60,000	<b>595,000</b>
<b>Total Stormwater Enterprise Fund</b>			<b>425,000</b>	<b>400,000</b>	<b>650,000</b>	<b>360,000</b>	<b>660,000</b>	<b>2,495,000</b>
<b>Telemedia Department</b>								
<b>Telemedia Enterprise Fund</b>								
Telemedia Department	THMS Production Cart	R&A Ent. Fund/Retained Earnings	48,000	-	-	-	-	<b>48,000</b>
<b>Total Telemedia Enterprise Fund</b>			<b>48,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,000</b>
<b>Grand Total All Capital Projects Per Year</b>			<b>10,632,223</b>	<b>12,132,000</b>	<b>12,410,000</b>	<b>9,075,000</b>	<b>9,710,000</b>	
<b>Grand Total All Projects All Years</b>								<b>53,959,223</b>



# General Fund Capital Improvement Plan Detail

**TOWN OF TEWKSBURY  
CAPITAL PLANNING PROGRAM  
FISCAL YEARS 2025-2029**

**GENERAL FUND PROJECTS THAT WILL BE FUNDED BY RAISE AND APPROPRIATE, TRANSFER FROM STABILIZATION FUND, CPA FUNDS OR FREE CASH**

DEPARTMENT	PROJECT/ PROGRAM	FY2025	FY2026	FY2027	FY2028	FY2029	Total
<b>Facilities and Grounds</b>							
	Police Station	113,923	-	-	-	-	113,923
	Library	-	-	500,000	-	-	500,000
	Town Hall and Town Hall Annex	21,300	-	-	-	-	21,300
	Senior Center	-	200,000	-	-	-	200,000
	Facilities and Grounds Vehicles and Equipment	-	-	-	-	-	-
	Recreation Fields and Facilities Improvements	69,000	150,000	150,000	150,000	150,000	669,000
<b>Total Facilities and Grounds</b>		<b>204,223</b>	<b>350,000</b>	<b>650,000</b>	<b>150,000</b>	<b>150,000</b>	<b>1,504,223</b>
<b>Fire Department</b>							
	New Ambulance and Equipment	450,000	-	475,000	-	500,000	<b>1,425,000</b>
	North Fire Station Renovation	-	1,800,000	-	-	-	<b>1,800,000</b>
	New Administration Vehicle	75,000	160,000	-	-	-	-
	New Fire Engine and Equipment	-	-	-	975,000	-	<b>975,000</b>
	Turnout Gear and New Equipment	35,000	50,000	50,000	-	-	<b>135,000</b>
<b>Total Fire Department</b>		<b>560,000</b>	<b>2,010,000</b>	<b>525,000</b>	<b>975,000</b>	<b>500,000</b>	<b>4,570,000</b>
<b>Public Works Department</b>							
<b>Transportation</b>							
Public Works (General Fund)	Pavement Management Preventative Maintenance	-	-	-	-	-	-
Public Works (General Fund)	Pavement Management Reconstruction/Resurfacing	-	-	-	-	-	-
Public Works (General Fund)	Sidewalks	250,000	250,000	250,000	250,000	250,000	<b>1,250,000</b>
Public Works (General Fund)	Improvement Projects	-	-	-	-	-	-
Public Works (General Fund)	Project Development	-	-	-	-	-	-
<b>Total Transportation</b>		<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,250,000</b>
<b>Public Works Department Fleet and Equipment</b>							
Public Works (General Fund)	Vehicles and Equipment	280,000	140,000	540,000	240,000	750,000	<b>1,950,000</b>
<b>Total Fleet and Equipment</b>		<b>280,000</b>	<b>140,000</b>	<b>540,000</b>	<b>240,000</b>	<b>750,000</b>	<b>1,950,000</b>
<b>Total DPW</b>		<b>530,000</b>	<b>390,000</b>	<b>790,000</b>	<b>490,000</b>	<b>1,000,000</b>	<b>3,200,000</b>
<b>Grand Total General Fund</b>		<b>1,294,223</b>	<b>2,750,000</b>	<b>1,965,000</b>	<b>1,615,000</b>	<b>1,650,000</b>	<b>9,274,223</b>



# Capital Improvement Plan Detail Funded by Ch.90 & Private Grants

TOWN OF TEWKSBURY  
CAPITAL PLANNING PROGRAM  
FISCAL YEARS 2025-2029

PROJECTS FUNDED BY CHAPTER 90, OTHER MA HIGHWAY PROGRAMS AND VARIOUS STATE AND PRIVATE GRANTS

DEPARTMENT	PROJECT/PROGRAM	FY2025	FY2026	FY2027	FY2028	FY2029	Total
<b>Public Works Department</b>							
<b>Transportation</b>							
Public Works (General Fund)	Pavement Management Preventative Maintenance	200,000	200,000	200,000	200,000	200,000	<b>1,000,000</b>
Public Works (General Fund)	Pavement Management Reconstruction/Resurfacing	445,000	445,000	445,000	445,000	445,000	<b>2,225,000</b>
Public Works (General Fund)	Sidewalks	-	-	400,000	-	-	<b>400,000</b>
Public Works (General Fund)	Improvement Projects	70,000	60,000	200,000	55,000	200,000	<b>585,000</b>
Public Works (General Fund)	Project Development	100,000	100,000	100,000	100,000	100,000	<b>500,000</b>
<b>Total Transportation</b>		<b>815,000</b>	<b>805,000</b>	<b>1,345,000</b>	<b>800,000</b>	<b>945,000</b>	<b>4,710,000</b>



# Capital Improvement Plan Detail Funded by Enterprise R&A, Retained Earnings, and Stabilization

TOWN OF TEWKSBURY  
CAPITAL PLANNING PROGRAM  
FISCAL YEARS 2025-2029

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

DEPARTMENT	PROJECT/ PROGRAM	FY2025	FY2026	FY2027	FY2028	FY2029	Total
<b>Facilities and Grounds</b>							
<b>Sewer Enterprise Fund</b>							
Public Works (Sewer)	Inflow and Infiltration I/I Control	50,000	250,000	250,000	250,000	250,000	<b>1,050,000</b>
Public Works (Sewer)	Sewer Pump Station Improvements	400,000	350,000	350,000	350,000	350,000	<b>1,800,000</b>
Public Works (Sewer)	Collections System Upgrades	-	-	-	-	-	-
Public Works (Sewer)	Fleet and Equipment Replacement Program	75,000	13,500	300,000	-	27,500	<b>416,000</b>
<b>Total Sewer Enterprise Fund</b>		<b>525,000</b>	<b>613,500</b>	<b>900,000</b>	<b>600,000</b>	<b>627,500</b>	<b>3,266,000</b>
<b>Public Works Department</b>							
<b>Water Enterprise Fund</b>							
Public Works (Water)	Hydrant Replacement Program	150,000	150,000	150,000	150,000	150,000	<b>750,000</b>
Public Works (Water)	Water Distribution System Improvements	-	-	-	-	-	-
Public Works (Water)	Water Treatment Plant and Tank Maint./Upgrades	400,000	500,000	200,000	150,000	250,000	<b>1,500,000</b>
Public Works (Water)	Water Meter Replacement	-	-	-	-	-	-
Public Works (Water)	Fleet and Equipment Replacement Program	75,000	13,500	300,000	-	27,500	<b>416,000</b>
<b>Total Water Enterprise Fund</b>		<b>625,000</b>	<b>663,500</b>	<b>650,000</b>	<b>300,000</b>	<b>427,500</b>	<b>2,666,000</b>
<b>Public Works Department</b>							
<b>Stormwater Enterprise Fund</b>							
Public Works (Stormwater)	Drains	250,000	250,000	600,000	200,000	600,000	<b>1,900,000</b>
Public Works (Stormwater)	Stormwater Compliance	-	-	-	-	-	-
Public Works (Stormwater)	Project Development	175,000	150,000	50,000	160,000	60,000	<b>595,000</b>
<b>Total Stormwater and Drainage</b>		<b>425,000</b>	<b>400,000</b>	<b>650,000</b>	<b>360,000</b>	<b>660,000</b>	<b>2,495,000</b>
<b>Telemedia Department</b>							
<b>Telemedia Enterprise Fund</b>							
Telemedia Department	THMS Production Cart	48,000	-	-	-	-	<b>48,000</b>
Telemedia Department		-	-	-	-	-	-
<b>Total Telemedia Enterprise Fund</b>		<b>48,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,000</b>
<b>Grand Total Per Year</b>		<b>1,623,000</b>	<b>1,677,000</b>	<b>2,200,000</b>	<b>1,260,000</b>	<b>1,715,000</b>	
<b>Grand Total All Projects All Years</b>							<b>8,475,000</b>



# Capital Improvement Plan Detail Water Debt

Water Enterprise Budget Projections FY2025-2029									
P&I COMBINED ON WATER DEBT				<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>
			Existing Debt P&I	2,586,275	2,374,275	2,142,880	2,055,230	1,587,981	1,526,781
PROPOSED DEBT	Projects	Projected Cost	Amount to be Borrowed	Debt Service					
<b>Fiscal Year 2025</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000		619,200	673,650	658,800	643,950	629,100
Water Meters	Water Meter Replacement Program	4,500,000	1,500,000		172,000	187,125	183,000	178,875	174,750
<b>Fiscal Year 2026</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000			619,200	673,650	658,800	643,950
Water Meters	Water Meter Replacement Program	4,500,000	1,500,000			172,000	187,125	183,000	178,875
<b>Fiscal Year 2027</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000				619,200	673,650	658,800
Water Meters	Water Meter Replacement Program	4,500,000	1,500,000				172,000	187,125	183,000
<b>Fiscal Year 2028</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000					619,200	673,650
<b>Fiscal Year 2029</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000						619,200
<b>Fiscal Year 2030</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000						
<b>Fiscal Year 2031</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000						
<b>Fiscal Year 2032</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000						
<b>Fiscal Year 2033</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000						
<b>Fiscal Year 2034</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000						
<b>Fiscal Year 2035</b>									
Water Distribution Upgrades	Water Distribution System Improvements	5,400,000	5,400,000						
<b>Total New Debt</b>				-	<b>791,200</b>	<b>1,651,975</b>	<b>2,493,775</b>	<b>3,144,600</b>	<b>3,761,325</b>
<b>Grand Total Existing and New Debt</b>				<b>2,586,275</b>	<b>3,165,475</b>	<b>3,794,855</b>	<b>4,549,005</b>	<b>4,732,581</b>	<b>5,288,106</b>



# Capital Improvement Plan Summary

**TOWN OF TEWKSBURY  
CAPITAL PLANNING PROGRAM  
FISCAL YEARS 2025-2029  
SUMMARY**

<b>Capital Plan Summary</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>Total</b>
Facilities and Grounds	2,109,223	3,555,000	3,310,000	2,415,000	2,595,000	13,984,223
Sewer Enterprise Fund	525,000	613,500	900,000	600,000	627,500	3,266,000
Water Enterprise Fund	7,525,000	7,563,500	7,550,000	5,700,000	5,827,500	34,166,000
Stormwater Enterprise Fund	425,000	400,000	650,000	360,000	660,000	2,495,000
Telemedia Enterprise Fund	48,000	-	-	-	-	48,000
<b>Total Capital Plan Funded</b>	<b>10,632,223</b>	<b>12,132,000</b>	<b>12,410,000</b>	<b>9,075,000</b>	<b>9,710,000</b>	<b>53,959,223</b>
<b>Annual Capital Improvement Plan Cost</b>						
R&A or Transfer from Stabilization Fund or Free Cash	1,294,223	2,750,000	1,965,000	1,615,000	1,650,000	9,274,223
Chapter 90, Other MA Highway Programs and Grants	815,000	805,000	1,345,000	800,000	945,000	4,710,000
General Fund Debt Service	-	-	-	-	-	-
R&A or Transfer from Sewer Enterprise Fund	525,000	613,500	900,000	600,000	627,500	3,266,000
R&A or Transfer from Water Enterprise Fund	625,000	663,500	650,000	300,000	427,500	2,666,000
R&A or Transfer from Stormwater Enterprise Fund	425,000	400,000	650,000	360,000	660,000	2,495,000
R&A or Transfer from Telemedia Enterprise Fund	48,000	-	-	-	-	48,000
Water Enterprise Funds Debt Service	791,200	1,651,975	2,493,775	4,135,575	3,761,325	12,833,850
<b>Total Fiscal Year Cost</b>	<b>4,523,423</b>	<b>6,883,975</b>	<b>8,003,775</b>	<b>7,810,575</b>	<b>8,071,325</b>	<b>35,293,073</b>



# Capital Improvement Plan: FY25 Proposed Expenditures

<b>Stabilization Fund Balance</b>	<b>18,249,550</b>
<b>DPW</b>	
Ford F-350 shared with Highway, Water and Sewer Divisions	50,000
Ford F-550 Dump w/plow package Highway Division	130,000
Ford F-350 Highway Division	100,000
Sidewalk Construction	250,000
<b>Total DPW</b>	<b>530,000</b>
<b>Fire</b>	
New Ambulance and Equipment	450,000
Vehicle Extrication Tools	35,000
Administration Vehicle	75,000
<b>Total Fire</b>	<b>560,000</b>
<b>Police Department</b>	
New UAS Drone	15,000
<b>Total Police</b>	<b>15,000</b>
<b>Computer Services</b>	
WIFI Town Buildings and New Door Access Controls Town Hall and Annex	45,000
<b>Total Computer Services</b>	<b>45,000</b>
<b>Facilities and Grounds</b>	
Police Department Upgrades	113,923
Town Hall and Town Hall Annex	21,300
Recreation Building Upgrades	69,000
<b>Total Facilities and Grounds</b>	<b>204,223</b>
<b>Total</b>	<b>1,354,223</b>
<b>Balance Stabilization Fund After Transfer</b>	<b>16,895,327</b>



# Capital Improvement Plan: FY25 Proposed Expenditures Continued

## Projects and Equipment Enterprise Funds

<b>Water Enterprise Fund</b>		
<b>Water Retained Earning Balance</b>	<b>1,668,466</b>	
Transfer Retained Earnings		
Ford F-350 shared with Highway and Sewer Divisions	25,000	Split with Highway and Sewer
Ford F-350 shared with Water and Sewer Divisions	50,000	Split with Sewer and Water
Hydrant Replacement/Installation Program	150,000	
Water Treatment Plant Upgrades Replace 2 Raw and Finish Water Pumps	500,000	
<b>Total</b>	<b>725,000</b>	
<b>Balance Retained Earnings</b>	<b>943,466</b>	
<b>Sewer Enterprise Fund</b>		
<b>Sewer Retained Earning Balance</b>	<b>5,844,267</b>	
Transfer Sewer Retained Earnings		
Ford F-350 shared with Highway and Sewer Divisions	25,000	Split with Highway and Sewer
Ford F-350 shared with Water and Sewer Divisions	50,000	Split with Sewer and Water
Inflow and Infiltration Control	50,000	
Pump Station Improvements	400,000	
<b>Total</b>	<b>525,000</b>	
<b>Balance Retained Earnings</b>	<b>5,319,267</b>	
<b>Stormwater Enterprise Fund Fees</b>		
Drainage Improvements and Upgrades	250,000	
Project Development	175,000	
<b>Total</b>	<b>425,000</b>	



# Roadway Paving Projects

**Roadway Projects Spring of 2024-Fall of 2024: Funding Chapter 90 and Town Budget Appropriation**  
*(The following road list is subject to change based on bid pricing)*

**RESURFACING ~\$590,000 (FY24 Funds)**

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Treatment</u>
Trull Brook Lane	Hood Road	Dead-End	RECLAIM AND 4" PAVE
Green Meadow Lane	Andover Street	Cul-de-sac	2" MILL AND OVERLAY
Cleghorn Road	Trull Road	Trull Road	2" MILL AND OVERLAY
Hood Road	Andover Street	River Road	2" MILL AND OVERLAY
Guile Road	Trull Road	Martin Road	2" MILL AND OVERLAY
Whipple Road	End of DW at #836 Whipple	End of DW at #796 Whipple	2" MILL AND OVERLAY Water Trench Only
Whipple Road	Pond Street	Pine Street	2" MILL AND OVERLAY Water Trench Only
Pine Street	Whipple Road	End of DW at #150	2" MILL AND OVERLAY Water Trench Only
Rogers Street	Whipple Road	End of DW at #467	2" MILL AND OVERLAY Water Trench Only
Livingtson St	Parking Lot	to Park	2 CROSSWALKS

**TOTAL 2.95 MILES**

**MICROSURFACING 150,000 (FY24)**

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Treatment</u>
Knollwood Road	Entire	Street	MICROSEALING
Rhoda Street	Entire	Street	MICROSEALING
Oliver Street	Entire	Street	MICROSEALING
Amos Street	Entire	Street	MICROSEALING
Ida Street	Entire	Street	MICROSEALING
Herbert Street	Entire	Street	MICROSEALING

**TOTAL 0.95 MILES**

**CRACKSEALING 50,000 (FY24)**

<u>ROAD NAME</u>	<u>FROM</u>	<u>TO</u>	<u>TREATMENT</u>	<u>NOTES</u>
River Rd	Andover St	To Culvert Crossing	CRACKSEALING	
Trull	Andover St	495 Overpass	CRACKSEALING	
Foster Road	Entire	Street	CRACKSEALING	
Beech Street	Shawsheen St	#128 Beech St	CRACKSEALING	
Driftwood	Entire	Street	CRACKSEALING	
Sycamore Drive	Entire	Street	CRACKSEALING	
Easement Road	Entire	Street	CRACKSEALING	
Virginia Road	Entire	Street	CRACKSEALING	
Coburn Avenue	Entire	Street	CRACKSEALING	
Linwood Avenue	Entire	Street	CRACKSEALING	
Hazelwood Avenue	Entire	Street	CRACKSEALING	
David Morris Road	Entire	Street	CRACKSEALING	
Pinnacle Street	Entire	Street	CRACKSEALING	

**TOTAL 5.45 MILES**



# Water Improvement Projects

## Water System and Treatment Projects Spring of 2024-Spring of 2025

Project Type	Location	Description	Length (ft)	Budget	Notes
Water Main Replacement	Pringle Street neighborhood	Replace AC water main	6,900	2,350,000	Finalizing design for replacement in FY25
Water Main Replacement	South Tewksbury Phase III	Replace AC water main	7,750	2,650,000	GCG Proposal Pending for FY25 Design and CY25 Construction
Water Main Replacement	Hill Street	Replace AC water main	2,000	685,000	Design Proposals Pending from GCG. Have existing proposal from CES. Planned for construction in FY25. May need to bump back to a later FY depending on available funds.
Filtration Upgrades	Water Treatment Plant	Replace Raw Water Pumps and VFDs 2 of 4	N/A	400,000	
Distribution Repair	Colonial Drive	Replace two Variable Frequency Drives	N/A	200,000	Project is ongoing using Existing Funds
Water Main Replacement	Beech Street neighborhood	Replace AC/CI water mains	5,600	1,900,000	Construction FY24 funded by existing Water Funds (8231-589879 and 8232-589879)
Water Main Replacement	Fiske Street neighborhood	Replace AC water main	4,860	1,650,000	Construction FY24 funded by existing Water Funds (8231-589879 and 8232-589879)
Filtration Upgrades	Water Treatment Plant	Residuals Handling Disposal System Upgrade	N/A	TBD	Awaiting design proposals
Storage Tank Improvements	Astle Street Elevated Tank	Tank rehabilitation; painting and repairs	N/A	2,200,000	Project is ongoing using Existing Funds



# Sewer, Drainage, Transportation Improvement Projects

## Drainage Projects Spring of 2024-Spring of 2025

Project Type	Location	Description	Budget	Notes
Drainage System Improvement	Franklin, School, Glenwood, and Adams area	Drainage system improvements design	75,000	SW Enterprise Funding
Drainage System Improvement	Van Buren Road drainage system	Install stormwater collection system	250,000	SW Enterprise Funding
Culvert Replacement	Upper Pinnacle Street at Dunvegan Road	Culvert Replacement design	100,000	SW Enterprise Funding

## Sewer Projects Spring of 2024-Fall of 2025

Project Type	Location	Description	Budget
Pipe Repair and Replace	Based on FY23-24 camera/investigation	Dig and replace/repair sewer pipes	-
Manhole Repair/adjustment	Based on 2023 winter inventory	Repair/adjust sewer manholes	50,000 Sewer Enterprise
Design and Construction	Based on FY23 Facility Assessment	Implement improvements to Pump Stations	250,000 Sewer Enterprise
Design and Construction	East Street Pump Station	Design and construction of odor mitigation	150,000 Sewer Enterprise

## Sidewalk and Transportation Projects Spring of 2024-Spring of 2025

Project Type	Location	Description	Budget
Sidewalk Construction	Whipple Road Phase I	Sidewalk construction - Pleasant Street to Ferncroft Road	250,000 General Fund
Signal Improvements	Andover Street at Ames Pond Drive	Upgrade traffic signal equipment, pavement striping, etc.	70,000 Chapter 90
Sidewalk Design	Lower Chandler Street: Whipple Road to Indian Hill	Sidewalk design	50,000 Chapter 90
Sidewalk Design	Livingston Street from Roys Way to Hazel Field	Sidewalk design	50,000 Chapter 90



# Future Needs and Concerns

- Use of Free Cash, Stabilization Fund, Retained Earnings and other Reserves
- Set aside \$600,000 from Free Cash for possible FY24 snow ice deficit
- After Free Cash is certified July 1, the plan will be to use that Free Cash to replenish the Stabilization Fund with the 1,355,223 used for Capital Items at May Annual Town Meeting.
- Use available funds to address Town and School Facilities, Equipment and Infrastructure needs that may occur or are identified after May Town Meetings.
- Stormwater Improvements and Permit Compliance
- Pavement Management
- Sidewalks
- Town and School Facilities
- Town and School Vehicles and Equipment



# Comments and Questions

