BRIDGEWATER TOWN COUNCIL

Tuesday, December 4, 2018
7:30 p.m.
Academy Building
66 Central Square
Council Chamber, Room 203
Bridgewater MA

MEETING AGENDA

A. APPROVAL OF MINUTES FROM PREVIOUS MEETINGS

a) November 27, 2018

B. ANNOUNCEMENTS FROM THE PRESIDENT

C. PROCLAMATIONS

D. CITIZEN OPEN FORUM

E. APPOINTMENTS - *None*

F. HEARINGS

a) **7:35 p.m.:** Order O-FY19-028: FY2019 Transfer Station Enterprise Fund Revised Budget & Supplemental Transfer
At their meeting held 12/27/18 the Budget & Finance Committee voted 3-0 to recommend approval of this measure. The finance Committee voted 5-0 to approve this measure on 11/26/18. This measure has been duly advertised for a public hearing in the Enterprise and on the Town's website and may be finally considered this evening at the conclusion of the hearing.

b) **7:38 p.m.:** Petition P-2018-020: Joint Pole Relocation - Massachusetts Electric Company & Verizon New England – Pole #12 Mill Street

c) **7:40 p.m.:** Order O-FY19-030: FY2019 Classification Tax Allocation - Adoption of a Residential Factor
At their meeting held 12/27/18 the Budget & Finance Committee voted 3-0 to recommend approval of this measure. The finance Committee voted 5-0 to approve this measure on 11/26/18. This measure has been duly advertised for a public hearing in the Enterprise and on the Town's website and may be finally considered this evening at the conclusion of the hearing.

d) **7:45 p.m. *(Continued from 9/25/18)*:** License Revocation Hearing: Skips Liquors
At their meeting held 9/25/18, the Town Council continued the hearing to 12/4/18.

G. LICENSE TRANSACTIONS

H. PRESENTATIONS

I. TOWN MANAGER'S REPORT

J. DISCUSSIONS

K. COMMITTEE REPORTS

L. LEGISLATION FOR ACTION

M. OLD BUSINESS

N. NEW BUSINESS

a) Ordinance D-FY19-004: General Ordinance - Acceptance of MGL c.40, Section 22A, 22B, 22C Concerning Parking Meters *(Councilor Edward Haley)*

b) Order O-FY19-035: Acceptance of a Gift *(Town Manager)*

c) Order O-FY19-036: Transfer Order – Capital Transfer – Lease Payments *(Town Manager)*

O. CITIZEN COMMENTS

P. COUNCIL COMMENTS

Q. EXECUTIVE SESSION
Pursuant to MGL Chapter 30A, Section 21(a) (2): To conduct strategy sessions in preparation for negotiations with nonunion personnel or to conduct collective bargaining sessions or contract negotiations with nonunion personnel.

R. ADJOURNMENT

Bridgewater Town Council

In Town Council, Tuesday, December 4, 2018

Council Order: O-FY19-028

Introduced By:	Town Manager *(at the request of the Finance Director)*
Date Introduced	November 13, 2018
First Reading:	November 13, 2018
Second Reading/Public Hearing:	December 4, 2018
Amendments Adopted:	
Third Reading:	
Date Adopted:	
Date Effective:	

Order O-FY19-028

FY2019 TRANSFER STATION ENTERPRISE FUND REVISED BUDGET & SUPPLEMENTAL TRANSFER

ORDERED, pursuant to Section 6-4 of the Bridgewater Home Rule Charter, that the Town Council assembled to vote to reduce Transfer Station Enterprise receipts by **$37,704.99** and to transfer an amount of **$37,704.99** from ***Other One Time Stabilization Fund*** to the Transfer Station Enterprise Fund.

Explanation: The revenues in FY2019 need to be reduced to at least the actual receipts received in FY2018, and a subsidy appropriation is necessary to balance the budget and set the tax rate for FY2019.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
• Budget & Finance Committee • Finance Committee • This measure has been duly advertised in the Enterprise and on the Town's website for a public hearing, therefore may be finally considered at the conclusion of the hearing.	• 112/7/18: Vote 3-0 recommend approval • 11/26/18: Vote 5-0 approve.

ROLL CALL VOTE – REQUIRES 2/3 OF FULL COUNCIL (6)

Bridgewater Town Council

In Town Council, Tuesday, December 4, 2018

Council Petition: P-2018-020

Date Introduced/Public Hearing: December 04, 2018

Amendments Adopted:

Date Adopted:

Date Effective:

Petition: P-2018-020

Relative to:

PETITION FOR JOINT POLE RELOCATIONS – Pole #12 on Mill Street

The following is excerpted from the petition submitted by the proponent:

MASSACHUSETTS ELECTRIC COMPANY and VERIZON NEW ENGLAND, INC.

request permission to relocate poles, wires, cables and fixtures, including anchors, guys and other such necessary sustaining and protecting fixtures, along and across the following public way or ways:-

Mill Street Pole #12

National Grid to relocate Pole 12 20' northeast of its existing location in order to decrease the span and sag which is currently and issue in between Poles 12 and 13.

Wherefore they ask that they be granted a joint relocation for and permission to erect and maintain poles, wires, cables and fixtures to be placed thereon, together with anchors, guys and other such sustaining and protecting fixtures as they must find necessary, said poles to be located substantially in accordance with the plan filed herewith marked Plan No. **26858735** Dated **8/31/2018**

Also for permission to lay and maintain underground cables conduits, wires and necessary equipment in the above or intersecting public ways for the purpose of making connections with such poles and buildings as each of said petitioners may desire for distributing purposes.

Your petitioners agree to reserve space for one crossarm at a suitable point on each of said poles for the fire, police, telephone and telegraph signal wires belonging to the municipality and used by it exclusively for municipal purposes.

MASSACHUSETTS ELECTRIC COMPANY

By: Eric Weidman
Manager of Distribution Design

VERIZON NEW ENGLAND, INC.

By: David Grossman
Manager, R.O.W.
10/30/18

WHEREAS, the petitioner has complied with the requirements of the Town of Bridgewater and applicable state laws; and, WHEREAS, the Bridgewater Town Council, acting as the Legislative body of the Town has such licensing authority and with the recommendation of the Highway Superintendant which has oversight authority, it appears that the public good so requires such license be granted;

The Town Council of the Town of Bridgewater, Massachusetts in Town Council assembled approve the petition be granted as requested.

ROLL CALL VOTE: REQUIRES MAJORITY OF THOSE PRESENT AND VOTING

Town of Bridgewater

Office of the

Town Clerk

66 Central Square
Bridgewater, Massachusetts 02324
(508) 697-0922

(508) 697-0921
Fax (508) 279-0154
townclerk@bridgewaterma.org

The Commonwealth of Massachusetts
NOTICE TO ABUTTERS

To All Abutters:

In conformity with the requirements of Section 22 of Chapter 166 of the General Laws (Ter. Ed.), you are hereby notified that a public hearing will be held by the Bridgewater Town Council at the **Academy Building, 66 Central Square, Council Chamber, Room 203**, Bridgewater, Massachusetts, on the **4th day of December, 2018 at 7:38 P.M.** upon the petition of Massachusetts Electric Company and Verizon New England, Inc. for permission to erect or construct, and a location for, a line of wires, poles and such other fixtures as may be necessary to sustain or protect the wires of the line, for the transmission of electricity, upon, along, across or under the following public ways of said Town:

Mill Street Pole #12:
National Grid to relocate Pole 12 20' northeast of its existing location in order to decrease the span and sag which is currently an issue in between Poles 12 and 13.

Marilee Kenney Hunt
Town Clerk

CC: A.Holmberg, Council Clerk
Town Council
Angela Birch – National Grid
Daryl Crossman – Verizon New England Inc.

Pole & UG Petition/Permit Request Form

City
Town of BRIDGEWATER
(circle one)

WR # 26858735

Install ______ (quantity) SO JO (circle one) Poles on ______ (street name)

Remove ______ (quantity) SO JO (circle one) Poles on ______ (street name)

Relocate 1 (quantity) SO JO (circle one) Poles on MILL ST (street name)

Beginning at a point approximately 268 (distance) feet SOUTHWEST (compass heading) of the centerline

of the intersection of 1522 HIGH ST (street name)

and continuing approximately 20 (distance) feet in a NORTHEAST (compass heading) direction.

Install underground facilities:

Street(s) ______

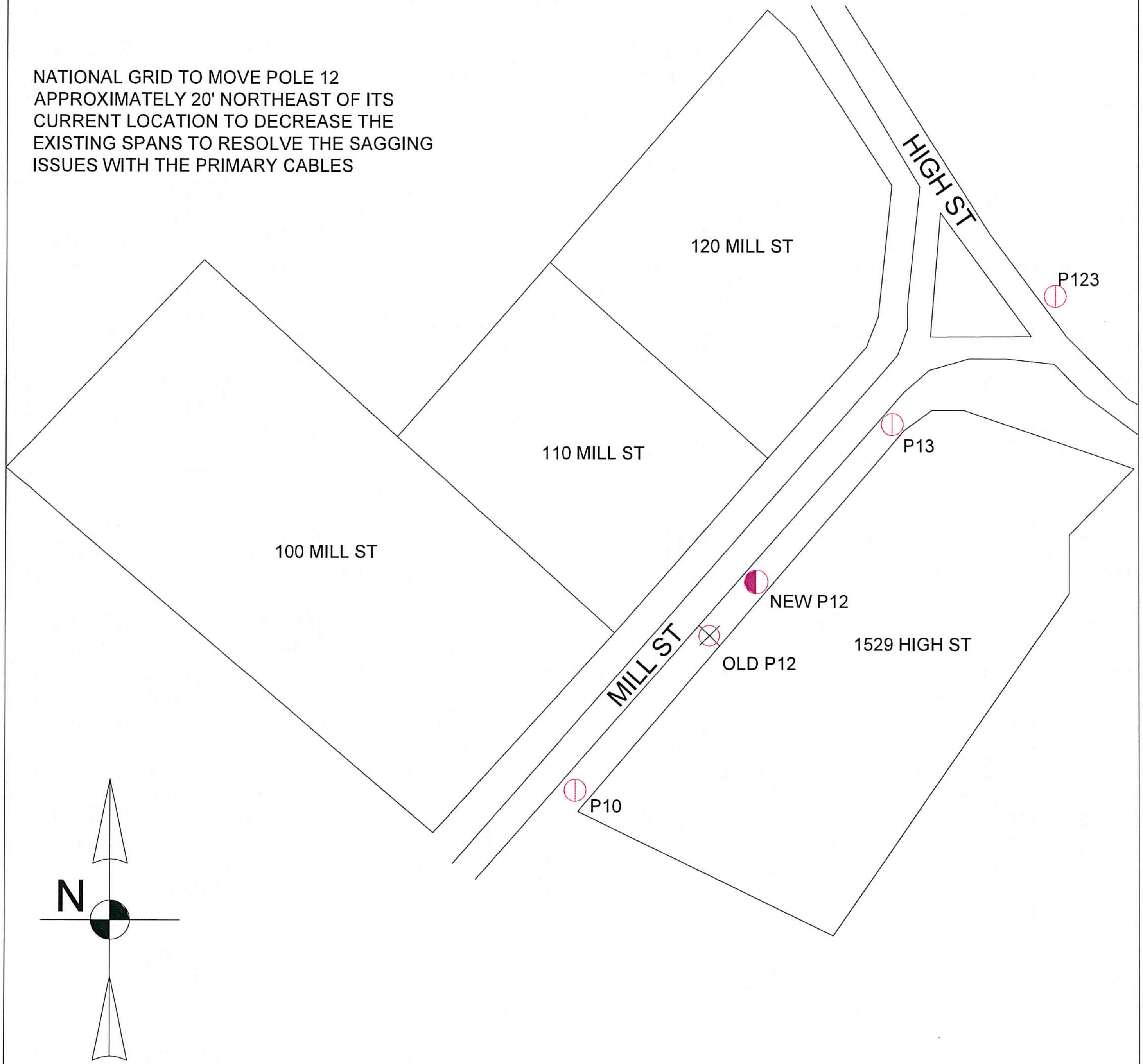
Description of Work:

NATIONAL GRID TO RELOCATE POLE 12 20' NORTHEAST OF ITS EXISTING LOCATION IN ORDER TO DECREASE THE SPAN AND SAG WHICH IS CURRENTLY AND ISSUE IN BETWEEN POLES 12 AND 13

ENGINEER SIMON YEUNG

DATE 8/31/2018

NATIONAL GRID TO MOVE POLE 12 APPROXIMATELY 20' NORTHEAST OF ITS CURRENT LOCATION TO DECREASE THE EXISTING SPANS TO RESOLVE THE SAGGING ISSUES WITH THE PRIMARY CABLES



POLE PETITION

●	**Proposed NGRID Pole Locations**
⊗	**Pole to be Removed**
◐	**Proposed J.O. Pole Locations**
⦶	**Existing J.O. Pole Locations**
▷—	**Proposed Ngrid Anchor and Guy Wire**
—	**Proposed Ngrid Overhead Utilities**
—	**Proposed Ngrid Pole to Pole Guy**

DISTANCES ARE APPROXIMATE

nationalgrid
And
Verizon New England, Inc.

Date: 08/24/2018

Work Request Number: 26858735

Sketched By: Simon Yeung

To The: City Of Bridgewater, MA

For Proposed: Pole: 123 to 9 Location: 120 Mill St.

Bridgewater Town Council

In Town Council, Tuesday, December 4, 2018

Council Order: O-FY19-030

Introduced By:	Town Manager *(at the request of the Finance Director)*
Date Introduced	November 13, 2018
First Reading:	November 13, 2018
Second Reading:	December 4, 2018
Amendments Adopted:	
Third Reading:	
Date Adopted:	
Date Effective:	

Order O-FY18-030

FY2019 Classification Tax Allocation-Adoption of Residential Factor

ORDERED that, pursuant to G.L. c. 40, § 56, the Town Council of the Town of Bridgewater, Massachusetts in Town Council assembled vote to adopt a residential factor of 1 for fiscal year 2019.

FURTHER ORDERED that; the Town Council authorizes the Chief Assessor to sign the LA-5 Recap relative hereto.

Explanation: The town council shall annually first determine the percentages of the local tax levy to be borne by each class of real property, as defined in section two A of chapter fifty-nine and personal property for the next fiscal year. In determining such percentages, the town council, shall first adopt a residential factor. Said factor shall be an amount not less than the minimum residential factor determined by the commissioner of revenue in accordance with the provisions of section one A of chapter fifty-eight and shall be used by the board of assessors to determine the percentages of the local tax levy to be borne by each class of real and personal property.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
• Budget & Finance Committee • Finance Committee • This measure has been duly advertised in the Enterprise and on the Town's website for a public hearing, therefore may be finally considered at the conclusion of the hearing.	• 11/27/18: Vote 3-0 recommend approval • 11/26.18: Vote 5-0 approve.

ROLL CALL VOTE – REQUIRES MAJORITY OF THOSE PRESENT AND VOTING.

Braintree Mayor Joseph Sullivan said the apartments are fully leased, many by young professionals who take the commuter rail into the city for work. He said Katzen is leasing out the storefronts.

On the Weymouth side, Michael Kiley recently redeveloped the Brava building at 59 Washington St. and is building on the parcel behind it, at 0 Front St., for a total of 23 apartments. Eric and Inga Orozco will soon reopen Passport restaurant, a staple of the Landing, in the revamped space. Kiley's proposal includes 19 parking spaces for retail and 25 spaces available only to residents.

Farther down Washington Street, Metri Metri, a taxi company owner, is replacing

get off that Secretary
Deleg ymouth last
which h e $640,000
proval, c frastructure
two-bedr elp pay for
10,500 f a culvert
mercial s Street next
spaces
St., acro upplements
Parish. ate awarded
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chosen for t which
will expose feet of
the brook. T is con-
sidered a ke e Land-
ing's ongoin pment.
Overall, V owner of
South Shor said the
redevelopme od thing,
and he sees more peo-
ple walking
"It's very ning," he
said. "The continues
to be very t and will
continue to rse, but in
general, (th velopment)
is a good thi

more significant safety con- said.

LEGAL NOTICES

TOWN OF BRIDGEWATER TOWN COUNCIL PUBLIC HEARING NOTICE

Pursuant to section 6-4 of the Bridgewater Home Rule Charter, notice is given that the Bridgewater Town Council will hold the following public hearing on December 4, 2018 in the Academy Building Council Chambers, 66 Central Square, Bridgewater, MA 02324, to receive public input and consider for action:

- 7:35 p.m.: Order O-FY19-028: FY2019 Transfer Station Enterprise Fund Revised Budget & Supplemental Transfer: Reduce Transfer Station Enterprise receipts by $37,704.99 and transfer $37,704.99 from Other One Time Stabilization Fund to Transfer Station Enterprise Fund.

The detailed Order is available on the Town's website at www.bridgewaterma.org, and on file with the Town Council Clerk.

LEGAL NOTICES

TOWN OF BRIDGEWATER TOWN COUNCIL PUBLIC HEARING NOTICE

Pursuant to the provisions of Chapter 40, Section 56, of the Massachusetts General Laws, as amended, on Tuesday, December 4, 2018 at 7:40 p.m., the Town Council will conduct a public hearing at their meeting to be held in the Council Chambers of the Academy Building, 66 Central Square, Bridgewater, MA to hold the Annual Property Tax Classification, specifically the issue of allocating the local property tax levy among the four classes (Residential, Open Space, Commercial and Industrial) of real property and personal property for FY2019. Interested parties are invited to be present and to be heard. Oral and written testimony will be accepted at the meeting.

Town Council

Town of Bridgewater

Classification Presentation and
Selection of Minimum
Residential Factor for Fiscal Year 2019
Presented by the
Bridgewater Board of Assessors

Scott Rubin, Chairman
Ronald Barron, Clerk
Milton Morris, Member

Shelley McCauley, MMA, RMA
Chief Assessor

Introduction

The information contained in this report is intended to provide the Town Council with information necessary to conduct a public hearing on the classification options available under Massachusetts General Law. The classification process allows the council to consider several options that will be explained further along in this handout. Additionally, the decision of the Town Council for each of the options must be submitted to the Department of Revenue on form LA 5.

Further attached are some additional exhibits A-F which may be helpful.

Classification Hearing

Before the tax rate can be set, the Town Council must hold a public hearing each year to consider the tax rate options available to the municipality under property tax classification. **These tax levy-shifting tools will not change the overall tax levy or money that will be raised through property taxes; rather they allow the town to shift portions of the tax levy between classes of property and/or between property owners within certain property classes.** The hearing is held after the assessors have determined final values and classified all properties and reported this information to the DOR. These values set the parameters for the options the municipality may adopt.

This public hearing shall comply with the requirements of the "Open Meeting Law", and any local charter, by-law or ordinance provisions. In addition, local officials must provide notice of the hearing to all taxpayers by a comprehensive public information release in a newspaper of general circulation in the community, as well as in any other appropriate news media. This release should provide information regarding the policy decisions available and should indicate how interested taxpayers may present oral or written information on their views.

When providing notice and when conducting the public hearing, local officials shall further the legislative intent to provide an open forum for the discussion of local property tax policy.

The assessors provide the council with the information necessary to make classifications decisions. This information should show the impact on the tax rate of the available tax policy options. The assessors are not required to make recommendations, although they may choose to do so if asked.

The Town Council conducts the classification hearing and vote on the available tax rate options. The vote may be taken at the hearing or a later meeting.

TAX POLICY DECISIONS

Municipalities have several options in distributing the tax levy among taxpayers under property tax classification. Use of these options results in multiple tax rates for different property classes because they change the components used to calculate the rate, i.e., the assessed valuation of or the amount of the tax levy being paid, by the class. ***The total tax levy remains the same***.

Single or Split Tax Rate

Municipalities must decide whether to:
1. Tax all classes of property at their full and fair cash valuation share of the tax levy, which results in a single tax rate
2. Reduce the share of the tax levy paid by the residential and open space property owners and shift those taxes to commercial, industrial and personal property taxpayers, which results in a split tax rate.

Classification Exemption Options

Municipalities may also consider whether to allow:
1. An open space discount
2. A residential exemption
3. A small commercial exemption

Selection of a residential factor:

Town council must decide the percentages of the tax levy each class of real property and personal property will bear each year. To do so a residential factor is adopted. The residential factor governs the percentage of the tax levy to be paid by Class One: Residential and Class Two: Open Space properties. The difference is shifted to Class Three: Commercial, Class Four: Industrial and Personal properties. The adopted factor cannot be less than the minimum residential factor (MRF) calculated by the DOR. The MRF represents the maximum shift allowed in the tax levy for the year and establishes the parameters for local decision-making.

The residential factor commonly referred to as the “Split Tax Rate” allows the Town Council to adopt different residential factors which ultimately determines the tax rates: one for residential property owners and one for commercial, industrial and personal property owners. If a factor of “1” was adopted, the tax rate would be the same for all classes ($15.19). This rate is determined by dividing the tax levy by the total value of all taxable property in Bridgewater and then multiplying that result by 1000.

Levy: 45,124,433/Value: 3,042,780,330 = (0.01483) x 1000 = Tax Rate $14.83 (Estimated)

The Board of Assessors recommends voting to adopt a residential factor of 1 for fiscal year 2019.

The table below summarizes the tax rate impact at various shift intervals.

CIP SHIFT	RESIDENTIAL FACTOR	RESIDENTIAL %	CIP %	EST. RESIDENTIAL TAX RATE	CIP TAX RATE
1	1.00	87.0797	12.9203	14.83	14.83
1.10	.9852	85.7877	14.2123	14.61	16.31
1.25	.9629	83.8496	16.1504	14.28	18.54
1.50	**.9258**	**80.6195**	**19.3805**	**13.73**	**22.25**

(Bold print represents the maximum allowable shift capacity)

It is important to note that although the council is effectively choosing the CIP shift factor, it is technically selecting the Residential Factor in column two that is the result of selecting the CIP shift illustrated in the first column. The next two columns indicate the respective share of the tax burden resulting from the corresponding shift factor. The final two columns present the anticipated tax rates for each class.

For your information, the estimated average single-family home value for fiscal year 2019 is **$385,759**. In consideration of that value, the table below summarized the anticipated FY 2019 average tax bill amounts at various shift intervals.

CIP SHIFT	RESIDENTIAL FACTOR	RESIDENTIAL PERCENTAGE	RESIDENTIAL TAX RATE	EST. FY19 TAX BILL	Shift in Tax Dollars
1	1.00	87.0797	14.83	5,721	0
1.10	.9852	85.7877	14.61	5,636	-$85.00
1.25	.9629	83.8496	14.28	5,509	-$212.00
1.50	**.9258**	**80.6195**	**13.73**	**5,297**	**-$424.00**

(Bold print represents the maximum allowable shift available for FY (2019)

Additionally, the estimated average commercial valuation (used for business purposes) and not specifically included in another class for fiscal year 2019 is **$695,402.** The table below summarizes the anticipated FY2019 average tax bill amounts.

CIP SHIFT	RESIDENTIAL FACTOR	CIP PERCENTAGE	CIP TAX RATE	EST. FY19 TAX BILL	Shift in Tax Dollars
1	1.00	12.9203	14.83	10,313	0
1.10	.9852	14.2123	16.31	11,342	$1,029.00
1.25	.9629	16.1504	18.54	12,893	$2,580.00
1.50	**.9258**	**19.3805**	**22.25**	**15,473**	**+$5,160.0**

(**Bold print represents the maximum allowable shift available for FY (2019)**

MassDOR - Massachusetts Department of Revenue

Division of Local Services

What If ... Scenario Worksheet for FY 2019

CLASSIFICATION OPTIONS

CLASS	VALUE	%		ENTER A LEVY		
Residential	2,649,643,687	87.0797	R & O %	Levy	45,124,433	
Open Space	0	0.0000	87.0797	Single TaxRate	14.83	
Commercial	213,100,253	7.0035		ENTER CIP SHIFT RANGE		
Industrial	95,495,870	3.1384	C I P %	Shift Range	1.00	1.50
Personal Pro	84,540,520	2.7784	12.9203	Shift Increment %		5.00
Total	3,042,780,330	100.0000		Max Shift Allowed		1.50

Note: This table should be used for planning purposes only. Actual calculations may differ slightly due to rounding. For actual calculations, complete Recap.

		Share Percentages					Levy Amounts								
CIP Shift	Res Factor	Res SP	Comm SP	Ind SP	PP SP	Total SP	Res LA	Comm LA	Ind LA	PP LA	Total LA	Res ET	Comm ET	Ind ET	PP ET
1.0000	1.0000	87.0797	7.0035	3.1384	2.7784	100	39,294,221	3,160,290	1,416,185	1,253,737	45,124,433	14.83	14.83	14.83	14.83
1.0500	0.9926	86.4337	7.3537	3.2953	2.9173	100	39,002,710	3,318,304	1,486,994	1,316,424	45,124,433	14.72	15.57	15.57	15.57
1.1000	0.9852	85.7877	7.7039	3.4522	3.0562	100	38,711,199	3,476,319	1,557,804	1,379,111	45,124,432	14.61	16.31	16.31	16.31
1.1500	0.9777	85.1417	8.0540	3.6092	3.1952	100	38,419,688	3,634,333	1,628,613	1,441,798	45,124,432	14.50	17.05	17.05	17.05
1.2000	0.9703	84.4956	8.4042	3.7661	3.3341	100	38,128,177	3,792,348	1,699,422	1,504,485	45,124,432	14.39	17.80	17.80	17.80
1.2500	0.9629	83.8496	8.7544	3.9230	3.4730	100	37,836,667	3,950,362	1,770,232	1,567,172	45,124,432	14.28	18.54	18.54	18.54
1.3000	0.9555	83.2036	9.1046	4.0799	3.6119	100	37,545,156	4,108,377	1,841,041	1,629,858	45,124,431	14.17	19.28	19.28	19.28
1.3500	0.9481	82.5576	9.4547	4.2368	3.7508	100	37,253,645	4,266,391	1,911,850	1,692,545	45,124,431	14.06	20.02	20.02	20.02
1.4000	0.9407	81.9116	9.8049	4.3938	3.8898	100	36,962,134	4,424,406	1,982,659	1,755,232	45,124,431	13.95	20.76	20.76	20.76
1.4500	0.9332	81.2656	10.1551	4.5507	4.0287	100	36,670,623	4,582,420	2,053,469	1,817,919	45,124,431	13.84	21.50	21.50	21.50
1.5000	0.9258	80.6195	10.5053	4.7076	4.1676	100	36,379,112	4,740,434	2,124,278	1,880,606	45,124,430	13.73	22.25	22.24	22.25

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

Bridgewater
TOWN

ASSESSMENT/CLASSIFICATION REPORT as of January 1, 2018
Fiscal Year 2019

Property Type	Parcel Count		Class1 Residential	Class2 Open Space	Class3 Commercial	Class4 Industrial	Class5 Pers Prop
101		5,447	2,101,227,900				
102		958	183,803,200				
MISC 103,109		27	27,596,700				
104		333	116,328,100				
105		61	22,965,100				
111-125		47	134,583,100				
130-32,106		797	41,048,500				
200-231		0		0			
300-393		289			200,971,200		
400-442		102				81,683,800	
450-452		3				11,031,200	
CH 61 LAND	4	13		0	17,880		
CH 61A LAND	17	22		0	151,850		
CH 61B LAND	5	21		0	799,430		
012-043		51	22,091,087	0	11,159,893	2,780,870	
501		99					3,571,660
502		174					14,359,510
503		0					0
504		4					59,287,900
505		2					5,592,000
506		0					0
508		4					1,729,450
550-552		0					0
TOTALS		***8,480***	***2,649,643,687***	***0***	***213,100,253***	***95,495,870***	***84,540,520***
Real and Personal Property Total Value							3,042,780,330
Exempt Parcel Count & Value						568	456,237,200

For CH 61, 61A and 61B Land: enter the mixed use parcel count in the left-hand box, and enter the 100% Chapter land parcel count in the right-hand box.

Signatures

Board of Assessors

Shelley McCauley, Chief Assessor , Bridgewater , smccauley@bridgewaterma.org 508-697-0928 | 11/26/2018 4:02 PM

Comment: I have authorization to sign on behalf of the Board of Assessors

Comments

No comments to display.

NOTE : The information has not been Approved and is subject to change.

EXHIBIT A

FISCAL YEAR 2018 TAX RATES
FOR THE
THE TOWN OF BRIDGEWATER
AND
NEIGHBORING COMMUNITIES

COMMUNITY	RESIDENTIAL TAX RATE	CIP TAX RATE	AVG SF RES VALUE	AVG SF RES TAX BILL
BRIDGEWATER	$15.19	$15.19	362,618	$5,508
E BRIDGWATER	$17.96	$17.96	325,371	$5,844
HALIFAX	$17.65	$17.65	313,956	$5,541
MIDDLEBOROUGH	$15.60	$16.57	296,333	$4,623
RAYNHAM	$14.90	$20.60	358,839	$5,347
W BRIDGEWATER	$17.10	$28.58	326,324	$5,580

FISCAL YEAR 2018 TAX SHIFT
FOR THE
TOWN OF BRIDGEWATER
AND
NEIGHBORING COMMUNITIES

COMMUNITY	MAXIMUM ALLOWABLE SHIFT	FISCAL YEAR 2018 ACTUAL SHIFT	% OF LEVY RES.	%OF LEVY CIP
BRIDGEWATER	1.50	1.00	86.98	13.02
E BRIDGEWATER	1.50	1.00	89.16	10.84
HALIFAX	1.50	1.00	90.15	9.85
MIDDLEBOROUGH	1.50	1.05	79.94	20.06
RAYNHAM	1.50	1.26	67.89	32.11
W BRIDGEWATER	1.50	1.35	56.62	43.38

EXHIBIT B

FISCAL YEAR 2019 TAX RATES
FOR THE
TOWN OF BRIDGEWATER
AND
NEIGHBORING COMMUNITIES

COMMUNITY	RESIDENTIAL TAX RATE	CIP TAX RATE	AVG SF RES VALUE	AVG SF RES TAX BILL
BRIDGEWATER	EST. $14.83	EST. $14.83	EST. 385,759	EST. $5,721
E BRIDGWATER	$17.56	$17.56	342,887	$6,021
HALIFAX	$17.47	$17.47	335,124	$5,855
MIDDLEBOROUGH	$15.48	$16.44	318,623	$4,932
RAYNHAM	EST. $14.23	EST. $19.58		
W BRIDGEWATER				

FISCAL YEAR 2019 TAX SHIFT
FOR THE
TOWN OF BRIDGEWATER
AND
NEIGHBORING COMMUNITIES

COMMUNITY	MAXIMUM ALLOWABLE SHIFT	FISCAL YEAR 2019 ACTUAL SHIFT	% OF LEVY RES.	%OF LEVY CIP
BRIDGEWATER	1.50	1.00	87.08	12.92
E BRIDGEWATER	1.50	1.00	89.13	10.87
HALIFAX	1.50	1.00	90.75	9.25
MIDDLEBOROUGH	1.50	1.05	81.06	18.94
RAYNHAM	1.50	1.26		
W BRIDGEWATER	1.50			

SHIFTING THE TAX BURDEN

An amendment to the Massachusetts Constitution endorsed by the electorate in 1978 resulted in the Classification Act. This Act requires municipalities to classify real property into one of four classes, according to use: residential, open space, commercial and industrial.

Cities and towns that are certified as assessing property at full and fair cash value may elect to shift the tax burden among the major property classes within certain limits established by law. The adoption of different rates does not change the total property tax levy; rather it determines the share of the total levy to be borne by each class.

The share of the levy raised by the commercial and industrial classes and personal property may be increased 50% if the residential and open space classes raise at least 65% of what they would have raised without the shift. The "minimum residential factor" established by the Commissioner of Revenue is used to make certain that the shift of the tax burden complies with the Classification Act. If the minimum residential factor would be less than .650000, the community cannot make the maximum shift and must use a CIP factor less than 1.50.

Chapter 200 of the Acts of 1988 provides relief for those communities in which the maximum shift results in a residential share which is larger than that of the prior year. For those communities, the limits have been raised. They may increase the CIP share of the levy by 75% if the residential class would not be reduced to less than 50% of its share. However, this new residential share cannot be less than the residential share in any year since the community's values were first certified at full and fair cash value.

Below is the minimum residential factor computation for FY 2019

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF LOCAL ASSESSMENT

Bridgewater
TOWN

MINIMUM RESIDENTIAL FACTOR COMPUTATION

Fiscal Year 2019

A Class	B Full and Fair Cash Valuation	C Percentage Share	
1. Residential	2,649,643,687	87.0797%	87.0797%
2. Open Space	0	0.0000%	
3. Commercial	213,100,253	7.0035%	12.9203%
4. Industrial	95,495,870	3.1384%	
5. Personal Property	84,540,520	2.7784%	
TOTALS	***3,042,780,330***	***100.0000%***	

Maximum Share of Levy for Classes Three, Four and Personal Property: 150% * 12.9203% (Lines 3C + 4C + 5C) = ***19.3805%*** (Max % Share)

Minimum Share of Levy for Classes One and Two: 100% - 19.3805% (Max % Share) = ***80.6195%*** (Min % Share)

Minimum Residential Factor (MRF): 80.6195% (Min % Share) / 87.0797% (Lines 1C + 2C) = ***92.5813%*** (Minimum Residential Factor)

MINIMUM RESIDENTIAL FACTOR LA7 (6-96): ***92.5813%***

Chapter 58, Section 1A mandates a minimum residential factor of not less than 65 percent.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

Bridgewater
TOWN

Levy Limit
Fiscal Year 2019

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2018 LEVY LIMIT				
A.	FY 2017 Levy Limit	38,834,293		
A1.	ADD Amended FY 2017 Growth	4,690		
B.	ADD (IA + IA1)*2.5%	970,975		
C.	ADD FY 2018 New Growth	778,434		
C1.	ADD FY 2018 New Growth Adjustment	0		
D.	ADD FY 2018 Override	0		
E.	FY 2018 Subtotal	***40,588,392***		
F.	FY 2018 Levy Ceiling	71,025,564	I.	***40,588,392***
				FY 2018 Levy Limit
II. TO CALCULATE THE FY 2019 LEVY LIMIT				
A.	FY 2018 Levy Limit from I	40,588,392		
A1.	ADD Amended FY 2018 Growth	5,040		
B.	ADD (IIA + IIA1)*2.5%	1,014,836		
C.	ADD FY 2019 New Growth	872,356		
C1.	ADD FY 2019 New Growth Adjustment	0		
D.	ADD FY 2019 Override	0		
E.	ADD FY 2019 Subtotal	***42,480,624***		
F.	FY 2019 Levy Ceiling	76,069,508	II.	***42,480,624***
				FY 2019 Levy Limit
III. TO CALCULATE THE FY 2019 MAXIMUM ALLOWABLE LEVY				
A.	FY 2019 Levy Limit from II.	42,480,624		
B.	FY 2019 Debt Exclusion(s)	2,661,006		
C.	FY 2019 Capital Expenditure Exclusion(s)	0		
D.	FY 2019 Stabilization Fund Override	0		
E.	FY 2019 Other Adjustment :	0		
F.	FY 2019 Water/Sewer	0		
G.	FY 2019 Maximum Allowable Levy	***45,141,630***		

Signatures

Board of Assessors

Shelley McCauley, Chief Assessor , Bridgewater , smccauley@bridgewaterma.org 508-697-0928 | 11/29/2018 3:21 PM

Comment: I have authorization to sign on behalf of the Board of Assessors

EXHIBIT C

TERM	DEFINITIONS
Levy	The property tax levy is the revenue a community can raise through real and personal property taxes.
Levy Limit	The maximum a community can levy in a given year equal to last year's levy plus 2.5% plus new growth plus override / exclusion if applicable.
Levy Ceiling	Equal to 2.5% of the total full and fair cash value of all taxable real and personal property in the community.
New Growth	Increase in the tax base due to new construction, parcel subdivisions, condominium conversions and property renovations but not due to revaluation. It is calculated by multiplying the increased assessed valuation by the prior year's tax rate for the appropriate class of property.
Override	A permanent increase to a community's levy limit.
Override Capacity	The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.
Debt Exclusion	A temporary increase over the levy limit for the payment of a specific debt service item over a specific period.
Capital Outlay Expenditure	A temporary exclusion for the purpose of raising funds for capital project costs.
Excess Levy Capacity	The difference between the actual levy and the levy limit.

EXHIBIT D

Frequently Asked Questions

1. What is the levy limit?
The levy limit is the maximum amount a community can raise through property taxes in any given year. The levy limit is based on the previous year's limit plus allowable increases. These allowable increases include the annual 2½ percent increase, new growth and overrides. The levy limit will always be below or at most equal to, the levy ceiling of 2½ percent of the total full and fair cash value of the community's taxable real and personal property. A community may also levy above the levy limit or ceiling through an exclusion.
2. What is the difference between an override and a debt exclusion or capital outlay exclusion?
An override is a voted increase in the levy limit. An override cannot increase a community's levy limit above the community's levy ceiling. The levy ceiling is equal to 2½ percent of the full and fair cash value of all taxable property in the community. When an override is passed the levy limit for the year is calculated by including the amount of the override. The override results in a permanent increase in the levy limit of the community. Overrides require a majority vote of approval by the electorate. A community can also assess taxes in excess of its levy limit or levy ceiling for the payment of certain capital projects and for the payment of specified debt service costs called exclusions. An exclusion for the purpose of raising funds for debt service costs is referred to as a debt exclusion, and an exclusion for the purpose of raising funds for capital project costs is referred to as a capital outlay expenditure exclusion. Both exclusions require voter approval with very limited exceptions. Unlike overrides, exclusions do not become part of the base upon which the levy limit is calculated for future years.
3.What is an Underride?
Proposition 2**1⁄2** allows a community to reduce its levy limit by passing an **underride**. When an underride is passed, the levy limit for the year is calculated by subtracting the amount of the underride. The underride results in a permanent decrease in the levy limit of a community because it reduces the base upon which levy limits are calculated for future years.
A majority vote of a community’s selectmen, or town or city council (with the mayor’s approval if required by law) allows an underride question to be placed on the ballot. An underride question may also be placed on the ballot by the people using a local initiative procedure, if one is provided by law. Underride questions must state a dollar amount and require a majority vote of approval by the electorate.
4. What determines a community's tax rate?
A tax rate is set after three important factors are determined: the community's levy limit, the amount needed to be raised by taxation, and property assessments reflecting full and fair market value are finalized. The actual rate formula is the total levy divided by the total property value multiplied by 1,000.
5. When and why do tax rates increase?
Tax Rates can increase when (1) there is an increase in the actual amount needed to be raised by taxes, (2) property assessments decrease (market values decline), (3) overrides or exclusions are passed, (4) new growth is added, (5) unused levy capacity from the previous year is used in the current year, (6) decreases are made in the prior year tax base through the abatement process.

6. Why is setting a timely tax rate important?
Until a tax rate is "set" or finalized, the community cannot send an actual property tax bill. By setting a timely tax rate the municipality can generate timely bills and improve the cash flow in the community. Also, if the community does not send out tax bills in a timely fashion, it can jeopardize its cash flow position. It may be forced to borrow, resulting in unnecessary debt service. If it bills semiannually and elects to send out an estimated preliminary bill, there are extra expenses generated from such bill processing.
7. Why and when do we hold a classification hearing?
A classification hearing is held annually to determine whether to shift some of the property tax burden from one class of property to another. A public hearing is called by the Town Council. It must be held after the assessors have finalized assessments for the year and before the tax rate can be set. Options presented include reallocating some of the tax obligation (l) from the Residential and Open Space classes to the Commercial, Industrial, Personal Property classes; (2) from Open Space to Residential; (3) within the Residential class, to non-domiciled owners, and (4) within the Commercial and Industrial classes, to more expensive properties with larger commercial businesses. Adopting one or more of these choices result in multiple tax rate(s) for the community.
8. Do the values have to be final before holding a classification hearing?
The Assessors must have finalized all assessments for the fiscal year before the Town Council can vote on allocating the tax burden. This is required so that the minimum and maximum allowable shifts can be accurately calculated, and the implication of the vote can be considered.
9. What does it mean to have a split tax rate?
All taxable property is categorized by the assessors into one of five classes according to use. These are: Residential (R), Open Space (O), Commercial (C), Industrial (I), Personal Property (P). The term “split” tax rate usually is used to refer to having two tax rates that shift some of the tax burden from Residential and Open Space to Commercial, Industrial and Personal Property classes. Under a single tax rate system, if residential and open space property assessments are 80% of total value, then 80% of tax levy would come from the R and O classes (and 20% from the CIP). By “splitting” the tax rate, the law allows a city or town to increase the levy share raised from the CIP as much as 50% to reduce the tax burden on R and O. In this example then, the maximum shift allowed would result in 30% of the taxes being paid by the CIP classes, and 70% by R and O.
10. How does a municipality determine the amounts to be budgeted for the overlay and estimated receipts on the Tax Recap?
The Assessors are responsible for determining the amount to be budgeted on the Tax Recap for the overlay. The amount of estimated receipts is determined by the official(s) responsible for estimating receipts for budget purposes. Both amounts should be set with a great deal of input from the other members of the financial team. The overlay is an amount raised to cover abatements and exemptions granted by the assessors. An overlay worksheet, the OL-1, must accompany the tax recap submission. This form summarizes a 3-year history of this account. A reasonable projection for next year can be based on this information. Additional issues to be addressed include such factors as changes in laws governing abatements and exemptions, changes in demographics, in the economy, in assessment systems, as well as the stability of real estate values. Money in the overlay account that is not/will not be needed may be declared surplus. Estimated receipts projections are usually based on the previous year's actual revenues as certified by the accountant. To this information is added the financial team’s knowledge of relevant changes which may occur in the next year, such as one-time settlements, a change in fee structures, the rescheduling of data releases from the registry of motor vehicles, etc.
11. What are "other amounts to be raised"?
These are amounts that must be raised on the tax rate recap to fund expenditures that can be made without appropriation or to cover deficits. They are listed on page two of the recap and include debt service payments, final court judgments, snow and ice removal deficits, state

and county charges, Cherry Sheet offset items, overlay allowance for abatement and exemptions, prior years' overlay deficits and revenue deficits.

12. If we do not levy to the limit do we lose that levy capacity?

No. If a community chooses not to levy to its capacity in one year, it does not lose the capacity to levy to the limit in future years. Before the tax rate is set, the full amount of the levy limit is always available to the community, regardless of how much it chose to use in previous years. Proposition 2½ allows a community to have excess levy capacity in one year (*i.e*., not levy to its limit) and in the following year, to levy right up to the full amount of its new limit. This increase results in an overall levy increase greater than 2½ percent.

13. How is the average single-family residential tax bill calculated?

First, sum the assessed value of all the single-family property parcels in the municipality. Second, divide the result by the number of single-family parcels to obtain the average single-family value. Finally, multiply the average single-family value by the residential tax rate and divide the result by 1,000 to obtain the average single-family tax bill.

14. Why did my tax bill go up more than 2½ percent?

Once a community's levy limit has been established, the community then decides how much money to raise through taxation. Because Proposition 2½ regulates the levy limit rather than the actual amount levied, taxpayers' bills may increase more than 2½ percent in a given year. These increases often occur when in one year the community decides not to levy to its limit and then in the following year levies right up to its limit. Also, new growth, voted overrides and exclusions can all increase the amount levied. In addition, an individual tax bill may increase more than 2½ percent because of property revaluation. This increase may reflect an increased assessment due to new construction or a change in the real estate market that results in some properties increasing in value while others decrease.

EXHIBIT E

CLASSIFICATION CONSIDERATIONS

SOME ECONOMIC & POLITICAL ISSUES

Consider the percentage of Commercial & Industrial (C & I) properties as compared to Residential (R)

Will an increased tax burden on C & I significantly lower the R tax burden?

What is the mix of C & I properties?

How much is big business?

How much is small business (mom & pop)?

Are the businesses of the type that require extraordinary municipal services?

Will it adversely affect small businesses & drive them out of the community?

Would a small commercial exemption help?

Will it slow big business development?

Does business significantly contribute in a non-tax way to the community?

Is the timing proper for the move to a multiple or single tax rate?

Will a shift to the C & I maintain or increase the relative or historical share of the tax burden?

Is it a matter of principle or economics?

EXHIBIT F

Fiscal Year 2002-2018 Assessed Values by Class

	(1)	(2)	(3)	(4)	(5)		R&O	CIP
FY	Residential	Open Space	Commercial	Industrial	Personal Property	Total	(1 - 2) % of Total	(3 - 5) % of Total
2002	1,139,056,300		78,616,100	36,067,800	36,158,500	1,289,898,700	88.3	11.7
2003	1,719,516,968		102,274,632	43,588,000	40,319,500	1,905,699,100	90.2	9.8
2004	1,742,198,823		106,025,177	43,490,400	42,871,760	1,934,586,160	90.1	9.9
2005	2,156,061,454		109,806,966	44,678,500	43,449,480	2,353,996,400	91.6	8.4
2006	2,468,339,839		141,477,371	63,144,100	52,458,870	2,725,420,180	90.6	9.4
2007	2,510,492,784		143,423,216	65,632,700	49,229,650	2,768,778,350	90.7	9.3
2008	2,441,020,387		145,547,923	64,580,500	52,940,450	2,704,089,260	90.3	9.7
2009	2,313,353,326		169,143,214	71,301,600	62,870,630	2,616,668,770	88.4	11.6
2010	2,147,538,115		166,446,655	68,650,400	63,032,010	2,445,667,180	87.8	12.2
2011	2,052,517,912		161,736,288	67,150,600	60,063,170	2,341,467,970	87.7	12.3
2012	2,009,484,573		160,983,127	71,533,720	61,579,020	2,303,580,440	87.2	12.8
2013	1,969,013,554		169,266,776	69,297,020	61,643,120	2,269,220,470	86.7	13.3
2014	1,972,183,142		173,107,868	69,981,520	57,617,110	2,272,889,910	86.7	13.3
2015	2,034,310,900		177,749,900	69,625,820	87,307,870	2,368,994,490	85.8	14.2
2016	2,167,087,390		181,352,460	75,395,870	89,152,910	2,512,988,630	86.2	13.8
2017	2,285,434,313		194,316,077	79,820,790	89,816,300	2,649,387,480	86.3	13.7
2018	2,471,059,324		201,097,016	89,205,490	79,660,730	2,841,022,560	87.00	13.0

Fiscal Year 2000-2018 Average Single-Family Tax Bill

FY	Assessed Value	Parcels	Average Value	Tax Rate	Single Family Tax Bill	Hi-Lo Rank	% Average Value Change
2000	863,113,000	4,655	185,416	14.03	2,601	124	17.51%
2001	897,750,200	4,782	187,735	14.46	2,715	124	1.25%
2002	918,590,600	4,868	188,700	15.18	2,864	130	0.51%
2003	1,369,676,900	4,960	276,145	10.99	3,035	133	46.34%
2004	1,393,223,100	5,002	278,533	11.33	3,156	147	0.86%
2005	1,727,615,300	5,043	342,577	9.76	3,344	141	22.99%
2006	1,992,394,900	5,113	389,672	9.11	3,550	139	13.75%
2007	2,021,569,100	5,145	392,919	9.60	3,772	132	0.83%
2008	1,956,207,000	5,186	377,209	10.35	3,904	129	-4.00%
2009	1,836,718,200	5,187	354,100	11.34	4,015	130	-6.13%
2010	1,705,063,200	5,204	327,645	12.31	4,033	144	-7.47%
2011	1,634,016,200	5,209	313,691	14.42	4,523	110	-4.26%
2012	1,611,935.000	5,223	308,622	15.11	4,663	115	-1.62%
2013	1,581,040,800	5,235	302,014	15.83	4,781	116	-2.14%
2014	1,585,938,800	5,249	302,141	16.25	4,910	119	.04%
2015	1,642,724,000	5,292	310,416	16.24	5,041	122	2.74%
2016	1,725,475,400	5,316	324,582	15.54	5,044	136	4.56%
2017	1,808,330,800	5,335	338,956	15.61	5,291	132	4.43%
2018	1,955,963,500	5,394	362,618	$15.19	5,508	133	6.98%

Bridgewater Town Council

In Town Council, Tuesday, December 4, 2018

Council Ordinance: D-FY19-004

Introduced By:	Councilor Edward Haley
Date Introduced:	December 4, 2018
First Reading:	December 4, 2018
Second Reading:	
Third Reading:	
Amendments Adopted:	
Date Adopted:	
Effective Date:	

Ordinance D-FY19-004

GENERAL ORDINANCE - ACCEPTANCE OF MGL c.40, SECTION 22A, 22B, 22C Concerning Parking Meters

Whereas, the Town Council adopted Parking Ordinance Ch. 260, Article XV on February 27, 2018, and;

Whereas, the Town Council wishes to adopt the appropriate mechanism to segregate the revenues generated by implementation of the Parking Ordinance, and;

Whereas, the Municipal Modernization Act created the appropriate mechanism for the segregation of revenues and the expenditure of those revenues on the acquisition, installation, maintenance and operation of parking meters and other parking payment and enforcement technology, the regulation of parking, salaries of parking management personnel, improvements to the public realm, and transportation improvements, including, but not limited to, facilities for biking and walking.

ORDERED that the pursuant to Article II, Section 2-2 of the Bridgewater Town Charter, the Town Council accept the provisions of MGL c.40, Sections 22A, 22B, and 22C and further authorize the Town Manager to carry out the provisions contained therein.

Explanation: *These three provisions of MGL c. 40 authorize a retained revenue account out of which the Town can pay for its paid parking program, upgrades to paving and striping, upgrades to sidewalks, creation of bike lanes and safety improvements, and leases, purchases, and eminent domain takings of land for additional parking facilities, and other parking-related expenses. This Ordinance allows the Finance Department to set up a special revenue account for the deposit of revenues and the payment of expenses without affecting the general fund.*

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
•	•

NOT FOR ACTION - FIRST READING ONLY

Bridgewater Town Council

In Town Council, Tuesday, December 4, 2018

Council Order: O-FY19-035

Introduced By:	Town Manager
Date Introduced	December 4, 2018
First Reading:	December 4, 2018
Second Reading:	
Amendments Adopted:	
Third Reading:	
Date Adopted:	
Date Effective:	

Order O-FY19-035

ACCEPTANCE OF GIFT

WHEREAS: Massachusetts General Laws, Chapter 44, §53A, states as follows:
"An officer ... of any city or town … may accept grants or gifts of funds from … from the commonwealth … or an agency thereof, … and may expend such funds for the purposes of such grant or gift ... with the approval of the city manager and city council...;" and

Now, therefore, in accordance with Chapter 44, §53A of the Massachusetts General Laws, the Town Council votes to take the following action:

ORDERED that the Town Council of Bridgewater, Massachusetts in Town Council assembled vote to accept the gift of donations not to exceed $1,000 to expend the gift in accordance with stated purpose thereof.

Explanation:

At the request of the family of the late Carl H MacDermott, formerly of Hemlock Drive, donations to Veteran needs, in his memory to be made available by the Bridgewater Veteran's Services

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
•	•

NOT FOR ACTION – FIRST READING ONLY

Bridgewater Town Council

In Town Council, Tuesday, December 4, 2018

Council Order: O-FY19-036

Introduced By:	Town Manager
Date Introduced	December 4, 2018
First Reading:	December 4, 2018
Second Reading:	
Amendments Adopted:	
Third Reading:	
Date Adopted:	
Date Effective:	

Order O-FY19-036

TRANSFER ORDER - CAPITAL TRANSFER – LEASE PAYMENTS

ORDERED pursuant to Section 6-4 of the Town of Bridgewater Charter, that the Town Council of Bridgewater, Massachusetts in Town Council assembled vote to appropriate and transfer **from** below schedule Source of Funds **to** below schedule of Use of Funds:

Source of Funds	**Account No.**	**GL Account Description**	**Amount**
Capital Stabilization Trust Fund	80105-596010	Transfer to GF Capital Project Fund	$ 46,964.07
Ambulance Fund	25015-596010	Transfer to GF Capital Project Fund	$ 128,595.05
Total:			$ 175,559.12
Use of Funds	Account No.	GL Account Description	Amount
FY 2019 Capital Items 2019	10220219-586000	Ambulance Lease Payment#3	$ 61,025.03
FY 2019 Capital Items 2019	10220219-586001	Ambulance Lease Payment#1	$ 67,570.02
FY 2019 Capital Items 2019	10420219-586000	Plow & Sand Lease Payment#1	$ 46,964.07
Total			$ 175,559.12

Explanation: Transfer of Funding for Lease Payments included in the Upcoming Capital Plan.

Committee Referrals and Dispositions:

Referral(s)	**Disposition(s)**
•	•

NOT FOR ACTION – FIRST READING ONLY