Town of Bridgewater

Budget & Finance Committee

June 20, 2023
6:00 PM
Academy Building
66 Central Square
Conference Room 201A

MEETING AGENDA

A. **Call to Order**

B. **Public Comment**

C. **Legislation Referred**

- a) Order O-FY23-060 Adoption of a 5-Year Capital Improvement Plan
- b) Order O-FY23-061: Transfer Order - End of Year Transfers
- c) Order O-FY23-062: Transfer Order - WTR High Street Treatment Plant Completion
- d) Order O-FY23-063: Transfer Order - CPA Transfer to Memorial Building Capital Project Fund
- e) Order O-FY23-064: Ratification of 2% COLA Increase of Retirement Benefits

D. **Public Comment**

E. **Adjournment of Meeting**

Bridgewater Town Council

Introduced By:
Date Introduced: 5/23/2023
First Reading: 5/23/2023
Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Order O-FY23-060 Adoption of a 5-Year Capital Improvement Plan

ORDERED, in accordance with Charter Section 6-6 of the Bridgewater Home Rule Charter, that the Town Council assembled vote to adopt the 2024-2027 Capital Improvement Program as attached.

Explanation:
The 2024-2027 Capital Improvement Program is presented for adoption by the Council. It is a multi-year guide, but not an appropriation. The plan changes from year-to-year as revised or new items are added or amended.

Committee Referrals and Dispositions:

Referral(s)	**Disposition(s)**
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•	•
•	•

Attachments: 1. 2023-5-15 FY23 through FY27 Cap Plan 05.08.23 DRAFT v.2 (002) updated 05.19.23

NOT FOR ACTION - FIRST READING

Proposed
Capital Improvement Program

2023 - 2027

Town of Bridgewater, Massachusetts

CAPITAL IMPROVEMENT PROGRAM

Table of Contents

Michael Dutton
Town Manager

May 8, 2023

To: Town Council and Residents

It is my pleasure to submit the FY2023- 2027 Capital Improvement Program (CIP). As per the Town Charter, the Town Council reviews the Proposed Capital Improvement Program, adopts it, and appropriates funds for each recommended capital project as funding becomes available.

The careful coordination between the planned acquisition of capital and the annual budget appropriation is a key component of the Town's capital Program.

The ability of the Town to fund capital projects rests largely on the shoulders of our "free cash." Very basically, free cash is the amount of funds remaining after the Town expends the fiscal year budget. It represents the difference between general fund actual revenues and general fund actual expenses. In future years, the CIP will be incorporated in its entirety as a separate and distinct section of the annual operating budget package. While the physical document continues to be improved, the focus again in FY2023 is on the financing of the projects themselves, as the Town seeks to fund more projects using available funds and other funding mechanisms such as borrowing, grants, ARPA, Community Preservation Act funds, tax incentive financing, and district infrastructure financing.

CIP Funding

The process of preparing the CIP and the FY2023 Capital Budget has remained essentially the same as in the past. Pursuant to the Council policy, Free Cash provides a recurring funding source for many capital projects. The most common alternative funding source, other than free cash, is generally municipal borrowing.

The following are explicitly authorized uses of Free Cash under the Council-adopted Free Cash Policy guidelines:

1. Meet Stabilization Fund Balance Goals
2. Meet Retirement Separation Benefit Objectives
3. Fund Projects in the Capital Improvement Program
4. Meet One Time/Unforeseen Expenditures & Emergency Appropriation Objectives
5. Meet Current Special Use Objectives: OPEB Funding

Under these guidelines, one appropriate use of free cash is to fund the Capital Stabilization Fund and thus capital projects. The financing of small capital projects or equipment through debt is not considered a best practice for a community our size. Bond rating agencies prefer to see cities and towns use a pay-as-you-go approach for smaller capital projects. The one-time nature of the funding source makes it an excellent match for one-time capital expenditures. If for some reason sufficient reserves do not exist for a given year, the Town may choose other funding mechanisms, or delay the project, without having an immediate impact on the operating budget and related services.

The FY 2023 Capital Program - Free Cash Context

The Free Cash Policy represents the Town's agreed upon and principled approach to how this unpredictable or non-recurring revenue source will be used. The policy guides our decision-making process based upon sound financial planning practices and sets realistic and sustainable goals.

At the conclusion of FY2022, Free Cash was certified at $3.08 million. Of the total Free Cash, $1,800,000 was used to fund the Capital Stabilization Fund. The FY2023 Capital Budget will require the use of $2,441,986.36 million out of the Capital Stabilization Fund, as follows:

O-FY23-008 – FY23 Capital Lease/Payment Obligations $ 523,808.32

O-FY23-050 – FY24 Capital Lease/Payment Obligations $ 512,496.95

O-FY23-056 – FY23 Town Capital $1,405,681.09

As a backdrop to this year's Program the following schedule shows the use of the Free Cash certified on July 1, 2022.

FY 2023 Adopted Free Cash Order			
Free Cash Certification as of 7/1/2022		**3,084,814**	**100.00%**
FY2022	Stabilization Fund	- 500,000	-16.2%
FY2022	Capital Stabilization	-1,800,000	-58.4%
FY2022	Other Onetime/Unforeseen	-25,000	-.8%
FY2022	Employee Liability	-659,814	-21.4%
FY2022	OPEB	-100,000	-3.2%
Available Free Cash		0	0%

The FY 2023 Capital Program - Stabilization Fund Context

The Town currently maintains a Stabilization Fund which is the Town's equivalent of a rainy-day fund. As a best practice, the Town will endeavor to maintain a Stabilization Fund large enough to buffer the General Fund from the impact of two to five years of reduced state aid, declining local receipts, and/or a decline in new growth. As demonstrated during the recent COVID-19 pandemic, the importance of keeping the Town's Stabilization Fund well-funded cannot be overstated. As of May 2023, the balance in the Town's Stabilization Fund is $6.68 million.

Bridgewater's financial policy calls for reserves of between 5% and 10% of the Town's operating budget. Currently the Town's stabilization reserves are just slightly over 10% of the FY23 operating budget. As the operating budget continues to grow at a rate of 3+% annually the relative level of reserves will decline without additional and consistent contributions. The planned annual contribution therefore will be an amount which will maintain a fund reserve balance equal to 10% of our operating budget.

FY2023 Proposed Capital Budget

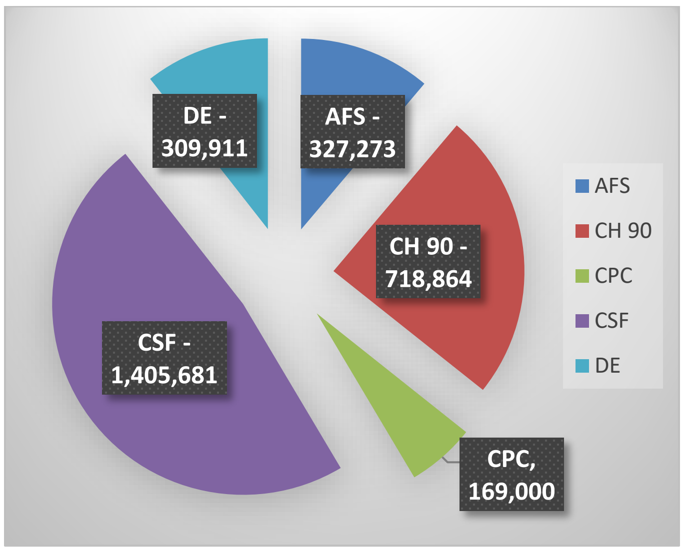
In terms of the FY2023 Proposed Capital budget, the tables on the following page reflect the capital projects for the General Fund being brought forward for approval by the Town Council.

The proposed FY2023 Capital Budget totals $2.9 million, funded by Alternative Funding Sources, Capital Stabilization Fund, CPC, Chapter 90, and School Debt Exclusion.

Proposed Capital Program Budget Items for 2022-2023

Dept	Department	2022-2023
133	Finance	40,000
155	IT	130,500
192	Public Buildings & Property Maintenance	433,530
210	Police	225,000
220	Fire	508,200
302	Bristol Plymouth School	309,911
410	Engineering	60,000
420	DPW Hwy	144,124
422	Roadways Construction and Maintenance	718,864
610	Library	247,828
630	P & R	112,772
Grand Total		2,930,729

FY2023 Capital Funding Sources



It should be clearly noted that projects listed in the Capital Improvement Program for years other than FY2023 will not be authorized at this time. Projects in these "out years" serve mainly as a guide for future planning and are subject to re-analysis and further review before incorporation into a future capital budget. Both the Capital Improvement Program (CIP) and the Capital Budget are developed annually in accordance with Section 6 of the Bridgewater Home Rule Charter. One of the long-term goals of the Town Manager has been to move toward funding small capital items with available funds, such as Free Cash, and avoid the expense associated with incurring debt for smaller capital items. FY2023 is the fourth year that such an approach is being considered.

Part of this CIP document contains the Finance Team's evaluation and recommendation of the proposed capital projects. The report is a reference for citizens reviewing the CIP and provides additional detail regarding how projects are prioritized. Interested readers are strongly encouraged to review the report.

Closing Comments

In closing, it is obvious that the Town continues to make tremendous strides in identifying capital needs throughout the Town and improving its capital improvement planning process. The attached Capital Improvement Program and FY2023 Capital Budget continue to recognize the Town's ongoing responsibility to maintain its capital facilities, equipment, and infrastructure, and to make the capital investments necessary to meet the service demands of our community. The Capital Improvement Program also recognizes the Town's responsibility to limit such undertakings to a sustainable level that will preserve the fiscal integrity of the Town.

I wish to extend my sincere thanks to the Finance Team, Department Team Leaders, and our hard-working staff for their assistance in the preparation of this document.

Respectfully submitted,

Michael Dutton

INTRODUCTION

In a continuing effort to provide clear documents to our citizens, the Town has endeavored to provide a straightforward introductory section that answers the most commonly asked questions regarding capital planning in Bridgewater. The following questions and answers define terms, describe processes, and detail the needs and benefits of Bridgewater's capital planning activities.

I. What is the Capital Improvement Program

The Capital Improvement Program (CIP) is a multi-year plan used to coordinate the financing and timing of major public improvements for the Town of Bridgewater. It contains a list of capital projects proposed for the Town within the next five-seven years and reflects the recommendations of citizens, boards, commissions, and staff from each of the Town departments. The CIP identifies each proposed project and presents a summary description, estimate of cost, method of financing, and a schedule of implementation. The Capital Improvement Program constitutes a rational plan for preserving, as well as adding to the capital assets of the Town.

II. What are Capital Assets and Capital Projects?

A capital asset is a new or rehabilitated physical asset that is of a non-recurring nature, has a useful life of at least five years, and is of significant value. Capital projects are undertaken to acquire capital assets and are differentiated from ordinary repairs or maintenance of a recurring nature. Examples of capital projects include land acquisitions, construction or major improvements to public buildings, road construction, and the acquisition of large equipment. For our purposes, projects submitted must exceed $25,000 in (aggregate) value currently to qualify for inclusion in the *Town of Bridgewater's Capital Improvement Program.*

III. What is the difference between the Capital Improvement Program and the Capital Budget?

The first year of the Capital Improvement Program is a comprehensive long-term look at the capital needs throughout the Town and the Regional School District. The Capital Budget consists of those capital projects which, through the prioritization process and in accordance with the Town Charter, are annually approved and funded by the Town Council. Projects listed for subsequent years in the CIP are listed for planning purposes only, and do not receive ultimate go ahead until they are incorporated into a capital budget and approved by the Town Council.

IV. How is the Operating Budget Related to the Capital Improvement Program?

The Town of Bridgewater prepares a Capital Budget separate from the Operating Budget, yet the two are closely linked. The annual Operating Budget provides for general municipal service delivery, including personnel service costs, supplies and other contractual services, and certain capital equipment. Revenues for the Operating Budget are derived primarily from recurring taxes, intergovernmental sources, and user fees. Appropriations to the annual Operating Budget are for a single fiscal year.

In contrast, the Capital Improvement Program is a multi-year projection designed to propose expenditures which add to the physical assets of the Town. Capital projects typically require expenditures which take place beyond a single fiscal year; funding with debt because of significant costs to be shared by current and future beneficiaries; systematic acquisition over an extended period of time in order to implement major operating systems or programs; and scheduled replacement or maintenance of specific elements of physical assets. Revenues for capital projects are most often derived from the sale of municipal bonds (borrowing), State & Federal Grants (when available) or can be supported by one-time funding sources, such as donations and the capital stabilization account.

Notwithstanding the differences between the two, the Operating Budget and Capital Improvement Program are closely interwoven inasmuch as operating costs related to capital projects need to be estimated and provided for in the Operating Budget. Many capital projects, such new schools or new municipal buildings, have an impact on the operating costs of those facilities once opened. The Town's practice is to attempt to project the net effect a capital project will have on the operating budget. Maintenance and repair costs may be lower in a new facility, but it may cost more to staff and run the larger facility as well. In addition, since most large capital projects are financed through municipal debt, repayment of that debt becomes part of the operating budget and affects the Town's fiscal forecasting models. The necessity to incur some degree of debt in order to finance the Capital Improvement Program carries with it the burden of effectively managing that debt within the Town's financial resources.

V. Why do we need a CIP?

The CIP provides a means of coordinating and centralizing the capital project requests of various departments and agencies, thus eliminating wasteful overlap, duplication, and delay. It focuses attention on Bridgewater's goals and financial capability by comprehensively considering not only what capital projects Bridgewater needs, but equally as important, what it can afford. Additionally, the formalized process allows for a predictable timeline to study the projects, encourages public discussion of proposed undertakings, and allows Town citizens the opportunity to provide input, advice, and recommendations with respect to proposed projects and expenditures.

VI. How does Capital Programming save the Town money?

Investors and bond rating agencies stress the value of a CIP for a municipality seeking to borrow funds. In fact, the five-seven year capital program is referenced in every Offering Statement for Town of Bridgewater bonds. The absence of a rational, long-term planning instrument would weigh against the bond rating assigned to Bridgewater by rating agencies and the result would be higher interest rates on bond issues and more tax dollars going to pay for the interest on loans. Bridgewater currently enjoys a good credit rating of Aa3 by Moody's Investor Service. Thus, very real and tangible cost savings result from the use of our Capital Improvement Program.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Good planning can ensure that capital improvement efforts are coordinated, and costly duplication is avoided. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle to take advantage of low interest rates. The development of a Capital Improvement Program ensures sound fiscal and capital planning.

VII. How are Capital Projects financed?

An annual appropriation is not typically included in the Operating Budget for capital expenditures as a funding source to finance select capital projects. Other financing sources for Bridgewater's capital projects include state and federal grants, free cash, other available funds, and debt. The single largest source of financing for major capital projects is borrowing through the issuance of general obligation bonds. Much like mortgaging a house, borrowing allows the Town of Bridgewater to purchase expensive capital assets and spread the costs over the useful life of the asset, thus eliminating the need to temporarily raise taxes every time a large capital asset is acquired. In addition, debt allows current and future beneficiaries to share the cost of long-term capital improvements such as new schools, libraries, or roads. All borrowing is done strictly in accordance with the Town Charter and Massachusetts General Laws (MGLs).

VIII. How is the CIP developed?

The process for preparing the FY2023-2027 Capital Improvement Program and its associated FY2023 Capital Budget is essentially the same as in past years. It involves active participation by Department Heads working in conjunction with the Finance Team. The Capital Budget is prepared in the context of a six to ten year determination of need by Departments, in conjunction with the Town's overall financial capacity to affordably accommodate the required debt service payments. Projected debt service payments and budgetary impacts are forecast annually to help ensure affordability and sustainability of the Capital Improvement Program.

Proposed projects are reviewed and prioritized based upon commonly used criteria such as health and safety factors, legal obligations and mandates, fiscal impact, environmental impact, community economic effects, and aesthetic and social effects on the quality of life experienced by Bridgewater residents. Projects are also examined in terms of their relationship to other projects, the Master Plan of Development, and their compatibility with Town-wide goals and objectives.

The process can be described as an iterative cycle with several distinct procedural steps. These steps and the approximate time frame in which they typically occur are described below. The process is also graphically illustrated in the Capital Projects Flow Chart following this introduction.

- *Late Summer*—Following the adoption of the Town Budget Departments are provided with their previously submitted multi-year requests for review, update, and the addition of additional years' items. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to the Town Manager and Finance Director for General Government & Enterprise Fund projects.
- *Late Autumn / Early Winter* —The Finance Team meets to review the compiled information and begin scheduled meetings with the various Departments to evaluate the projects. The Finance Team meets to review the requests of specific Departments and the needs of the overall Town organization. The preliminary debt schedules are updated, and various financial forecasts completed in order to provide context to the Capital Budget as well as the multiple year Capital Improvement Program.
- *January/February* —The Capital Budget is finalized within the parameters of the established funding target plus any available funds such as free cash or previously approved but unexpended bond proceeds. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon:
    - legal mandate,
    - strategic alignment,
    - value to residents,
    - public safety,
    - the effect of deferral.

  Projects not approved for funding are typically deferred into the next budget year.

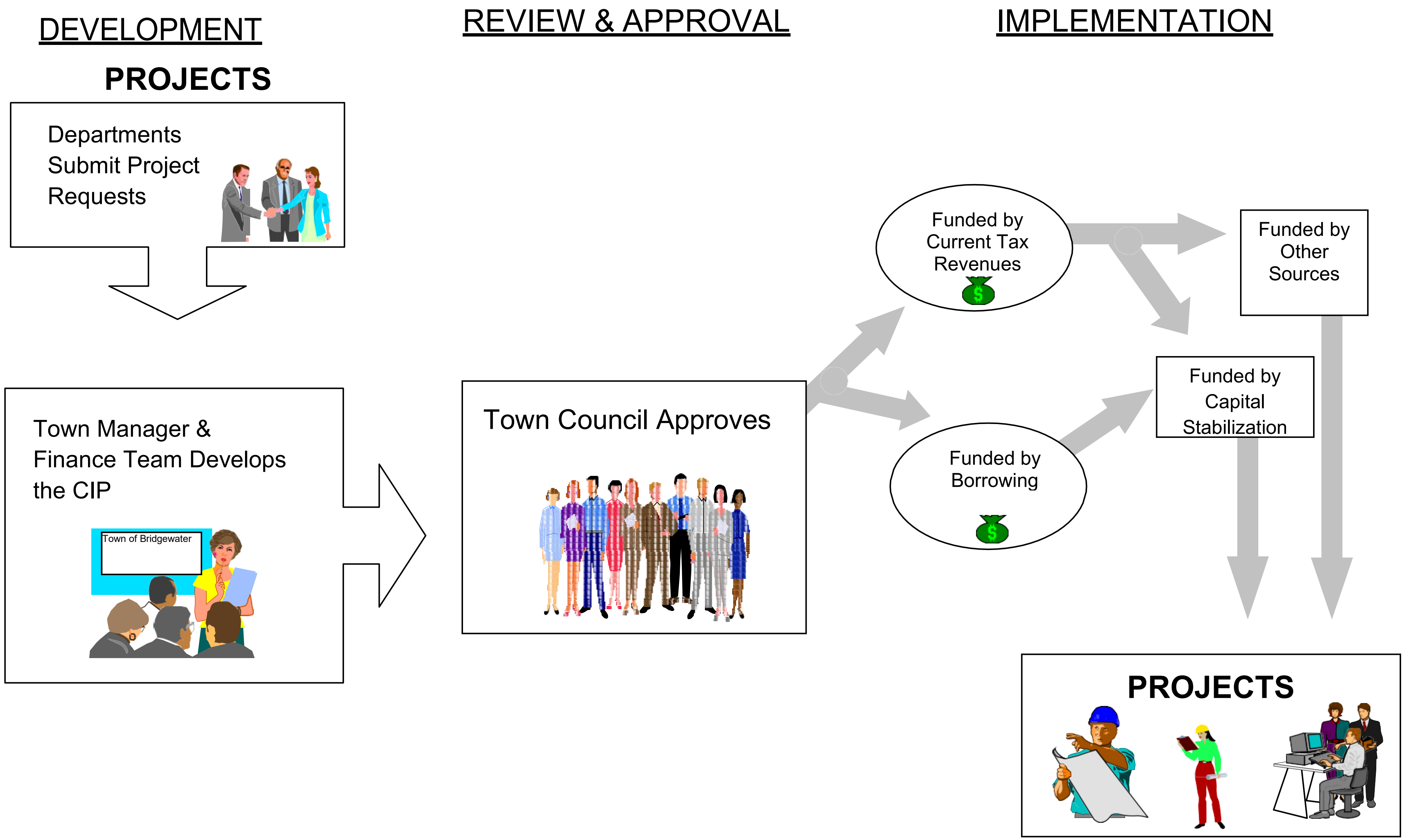
- *March* – Any recurring capital lease obligations, such as lease/purchase payments, are placed on an Order for Council vote.
- *March* - The Proposed Capital Improvement Program and Capital Budget is presented to the Town Council for consideration.
- *Late Autumn / Early Winter* – Once Free Cash is certified and allocations are made pursuant to the Council's Free Cash Policy, the Bridgewater-Raynham Regional District portion of the Capital Budget is presented to the Council as an Order.

Throughout the ensuing fiscal year, Town staff monitors all the approved projects and the following fall the Finance Team reconvenes to update the CIP all over again.

IX. Why must the CIP be continually updated?

The CIP must be reviewed annually by Town departments and others to ensure its effectiveness as a flexible, mid-range strategic plan that links the annual budget with our multi-year financial forecasts and the more static long-range Master Plan of Development. Each year, Town Council reviews the capital projects recommended by the Finance Team and the Town Manger through the CIP development process and approves a Capital Budget. Unfunded projects and those slated for subsequent years in the plan are acknowledged on a planning basis only and are not funded until they are incorporated into a Capital Budget and approved by the Town Council. In this respect, the CIP can be thought of as a "rolling" process because unfunded projects and those farther out in years typically move up after each year of review. However, it is important to note that each project contained in the CIP must be recommended every subsequent year and as priorities and monetary constraints change, projects may be moved up, moved back, or even eliminated from the plan. This comprehensive annual review is critical to maintaining fiscal responsibility as well as ensuring the future education, safety, and welfare of Bridgewater residents.

CAPITAL PROJECTS FLOW CHART



Town of Bridgewater FY 2023 - 2027 Capital Improvement Program

AFS=Alternative Funding Source - ARPA=American Rescue Plan - ARRA=Ambulance Receipts Reserved - CH90=Chapter 90 - CPC=Community Preservation Fund - CSF=Capital Stabilization Fund - DE=Debt Exclusion - MSBA=MA School Building Authority - OAF=Other Available Funds - WD=Water Debt

Funding Coc	Funding Source	2023	2024	2025	2026	2027	Grand Total
AFS	Alternative Funding Source	327,273	11,255,569	1,108,288	1,000,000		13,691,130
ARPA	ARPA			5,685,647			5,685,647
ARRA	Ambulance Receipts Reserved		70,000	140,000	140,000	140,000	490,000
CH 90	Chapter 90	718,864	718,487	718,487	718,487	718,487	3,592,811
CPC	Community Preservation	169,000	604,910				773,910
CSF	Capital Stabilization Fund	1,405,681	2,532,274	1,541,192	942,744	679,269	7,101,160
DE	Debt Exclusion	309,911	1,063,738	23,309,590	1,483,637	19,341,734	45,508,608
MSBA	MSBA			3,000,000	3,500,000		6,500,000
OAF	Other Available Funds		27,114				27,114
WD	Water Debt					2,145,564	2,145,564
Grand Total		**2,930,729**	**16,272,091**	**35,503,203**	**7,784,867**	**23,025,054**	**85,515,944**

OVERVIEW – SOURCES & USES

Town of Bridgewater FY 2023 - 2027 Capital Improvement Program							
AFS=Alternative Funding Source - ARPA=American Rescue Plan - ARRA=Ambulance Receipts Reserved - CH90=Chapter 90 - CPC=Community Preservation Fund - CSF=Capital Stabilization Fund - DE=Debt Exclusion - MSBA=MA School Building Authority - OAF=Other Available Funds - WD=Water Debt							
Project Funded (Y/N)	N						
Dept	**Department**	**2023**	**2024**	**2025**	**2026**	**2027**	**Grand Total**
133	Finance	40,000					40,000
155	IT	130,500	10,000	68,000	225,000	50,000	483,500
192	Public Buildings & Property Maintena	433,530	4,170,024	2,389,000	1,115,000	470,000	8,577,554
210	Police	225,000	315,318	90,318	90,318		720,954
220	Fire	508,200	1,250,014	235,522	498,202	407,158	2,899,095
300	Bridgewater Middle School		470,000	3,270,000		200,000	3,940,000
	Williams Intermediate School		212,200	435,000	3,500,000	275,000	4,422,200
	District Wide		155,831	270,106			425,937
	High School		247,496	2,471,594	415,548	92,887	3,227,525
302	Bristol Plymouth School	309,911	888,738	888,625	1,023,089	1,193,568	4,303,929
410	Engineering	60,000					60,000
420	DPW Hwy	144,124	246,188	199,224	199,224	199,224	987,984
422	Roadways Construction and Maintena	718,864	7,893,487	25,126,527	718,487	20,137,217	54,594,582
610	Library	247,828	307,842	59,288			614,958
630	P & R	112,772	104,956				217,727
Grand Total		**2,930,729**	**16,272,091**	**35,503,203**	**7,784,867**	**23,025,054**	**85,515,944**

OVERVIEW – SOURCES & USES CASH PROJECTS

Town of Bridgewater FY 2023 - 2027 Capital Improvement Program						
Funding Requirements						
Funding Source	**2023**	**2024**	**2025**	**2026**	**2027**	**Grand Total**
CSF - Capital Stabilization Fund	**1,405,681**	**2,532,274**	**1,541,192**	**942,744**	**679,269**	**7,101,160**
Other Cash Contibutions						
AFS - Alternative Funding Sources	327,273	11,255,569	1,108,288	1,000,000	-	13,691,130
ARPA - American Rescue Plan Act (Waterline Projects)	-	-	5,685,647	-	-	5,685,647
ARRA - Ambulance Receipts Reserved for Appropriation	-	70,000	140,000	140,000	140,000	490,000
CH 90 - Municiple State Grant fo Improving Public Ways	718,864	718,487	718,487	718,487	718,487	3,592,811
CPC - Community Preservation Commision (Act)	169,000	604,910	-	-	-	773,910
MSBA - Massachusetts School Building Authority	-	-	3,000,000	3,500,000	-	6,500,000
OAF - Other Available Funds	-	27,114	-	-	-	27,114
Total Other Cash Contibutions	**1,215,137**	**12,676,080**	**10,652,422**	**5,358,487**	**858,487**	**30,760,612**
WD - Water Debt (Debt Serviced by Incresed Water Rates)	**-**	**-**	**-**	**-**	**2,145,564**	**2,145,564**
DE - Debt Exclusion (Debt Serviced by Tax Rate)	**309,911**	**1,063,738**	**23,309,590**	**1,483,637**	**19,341,734**	**45,508,608**
Total Source Requirement	**2,930,729**	**16,272,091**	**35,503,203**	**7,784,867**	**23,025,054**	**85,515,944**
Funding Use	**2023**	**2024**	**2025**	**2026**	**2027**	**Grand Total**
IT	130,500	10,000	68,000	225,000	50,000	483,500
Finance	40,000	-	-	-	-	40,000
Public Buildings & Property Maintenance	433,530	4,170,024	2,389,000	1,115,000	470,000	8,577,554
Police	225,000	315,318	90,318	90,318	-	720,954
Fire	508,200	1,250,014	235,522	498,202	407,158	2,899,095
Bridgewater Middle School	-	470,000	3,270,000	-	200,000	3,940,000
District Wide - % Bridgewater Varies Based on School Enrollment	-	155,831	270,106	-	-	425,937
High School - % Bridgewater Varies Based on School Enrollment	-	247,496	2,471,594	415,548	92,887	3,227,525
Williams Intermediate School	-	212,200	435,000	3,500,000	275,000	4,422,200
Bristol Plymouth	309,911	888,738	888,625	1,023,089	1,193,568	4,303,929
DPW Hwy	144,124	246,188	199,224	199,224	199,224	987,984
Roadways Construction and Maintenance (Roads/Drainage/Waterline	718,864	7,893,487	25,126,527	718,487	20,137,217	54,594,582
Engineering	60,000	-	-	-	-	60,000
Library	247,828	307,842	59,288	-	-	614,958
P & R	112,772	104,956	-	-	-	217,727
Total Use Requirement	**2,930,729**	**16,272,091**	**35,503,203**	**7,784,867**	**23,025,054**	**85,515,944**

OVERVIEW – DEBT PROGRAMS – DEBT FINANCING PLAN

Town of Bridgewater Capital Plan Items by Asset Group - Projected Debt Requirement FY 2023 - FY2027

Project Funded	N										
Sum of						Fiscal Year					
Dep	Department	Fundi	Asset Type	Project N	Description	2023	2024	2025	2026	2027	Grand Total
192	**Public Buildings & Property Maintenance**	DE	**BLDG & BLDG IMPROV**	192.21	Roadways Building - Upgrade			300,000			300,000
				192.29	Library - Windows		95,000				95,000
				192.37	Police Station - Replace Rooftop AC Unit		80,000				80,000
				192.40	Police Station - Replace Rubber Roofing			500,000			500,000
				192.42	Police Station - Seal Exterior Station Building Block				45,000		45,000
			BLDG & BLDG IMPROV Total				175,000	800,000	45,000		1,020,000
			OTHER INFRASTRUCTURE	192.02	Academy Building Parking Expansion					400,000	400,000
				192.22	Senior Center Parking Lot Repair and Repave			100,000			100,000
				192.41	Police Station - Expanded Parking			195,000			195,000
			OTHER INFRASTRUCTURE Total					295,000		400,000	695,000
	Public Buildings & Property Maintenance Total						175,000	1,095,000	45,000	400,000	1,715,000
300	**Bridgewater Middle School**	DE	**BLDG & BLDG IMPROV**	300.09	BMS Replace Existing Generator - 1960			125,000			125,000
			BLDG & BLDG IMPROV Total					125,000			125,000
			OTHER INFRASTRUCTURE	300.07	BMS LED Lighting Upgrade (Interior or Exterior)?					200,000	200,000
			OTHER INFRASTRUCTURE Total							200,000	200,000
	Bridgewater Middle School Total							125,000		200,000	325,000
	Williams Intermediate School	DE	**BLDG & BLDG IMPROV**	300.51	WIS HVAC Controls Upgrade					275,000	275,000
				300.52	WIS HVAC System Upgrade Package Units (R22 Refridgerant)			300,000			300,000
			BLDG & BLDG IMPROV Total					300,000		275,000	575,000
	Williams Intermediate School Total							300,000		275,000	575,000
	High School	DE	**BLDG & BLDG IMPROV**	300.26	HS HVAC Terminal & Packaging Units			1,833,300			1,833,300
				300.34	HS Replace HVAC Controls				415,548		415,548
			BLDG & BLDG IMPROV Total					1,833,300	415,548		2,248,848
			OTHER INFRASTRUCTURE	300.25	HS Crack Fill, Sealcoat, Reline Asphalt			192,497			192,497
				300.28	HS LED Lighting Upgrades			152,775			152,775
			OTHER INFRASTRUCTURE Total					345,272			345,272
	High School Total							2,178,572	415,548		2,594,120
302	**Bristol Plymouth School**	DE	**BLDG & BLDG IMPROV**	302.01	Bristol Plymouth School Bond - % based on enrollment: Currently	309,911	888,738	888,625	1,023,089	1,193,568	4,303,929
			BLDG & BLDG IMPROV Total			309,911	888,738	888,625	1,023,089	1,193,568	4,303,929
	Bristol Plymouth School Total					309,911	888,738	888,625	1,023,089	1,193,568	4,303,929
422	**Roadways Construction and Maintenance**	DE	**ROADWAYS & DRAINAGE**	422.15	Vernon Street Opt 2 - Pleasant to Green - Roadways					11,220,867	11,220,867
					Vernon Street Opt 2 - Pleasant to Green - Drainage					6,052,299	6,052,299
				422.24	Flagg Street-Roadways			3,692,420			3,692,420
					Flagg Street-Drainage			1,522,267			1,522,267
				422.27	Cross Street Opt 2 - Vernon St to South St - Roadways - Box Widening - Bike Lanes			5,402,608			5,402,608
					Cross Street Opt 2 - Vernon St to South St - Drainage			2,956,571			2,956,571
				422.29	South Street Opt 1 - Crescent St to Central Sq - Roadways - Box Widening - Paving - 5' Bike Lanes			3,337,030			3,337,030
					South Street Opt 1 - Crescent St to Central Sq - Drainage			1,811,498			1,811,498
			ROADWAYS & DRAINAGE Total					18,722,393		17,273,166	35,995,560
		WD	**WATER LINES**	422.15	Vernon Street Opt 2 - Pleasant to Green - Water					2,145,564	2,145,564
			WATER LINES Total							2,145,564	2,145,564
	Roadways Construction and Maintenance Total							18,722,393		19,418,730	38,141,124
Grand Total						309,911	1,063,738	23,309,590	1,483,637	21,487,298	47,654,172

Debt Service estimates are not being provided at this time.

Detail Capital Plan – Dept. & Year

Town of Bridgewater Capital Improvement Program

AFS= Alternative Funding Source - ARPA= American Rescue Plan - ARRA - Ambulance Receipts Reserved - DE= Debt Exclusion - OAF= Other Available Funds - CH90= Chapter 90 - CSF= Capital Stabilization Fund - CPC=Community Preservation Fund - MSBA= MA School Building Authority - SCTF= Senior Center Trust Fund

Project Funded: N

FY 2023 - FY 2027

Balance to Dept	Department	Project N	Description	Funding Co	Fiscal Year 2023	2024	2025	2026	2027	Grand Total
155	IT	155.26	**Replacement of Public Safety Workstations (PD)**	CSF	30,000					30,000
		155.27	**Replacement of Virtual Server (PD)**	CSF	30,000					30,000
		155.29	**Ambulance Computers Replacement**	CSF		10,000				10,000
		155.30	**iPads Upgrade for Community Resource Departments**	CSF				40,000		40,000
		155.31	**WiFi Network Update & Extension**	CSF			18,000			18,000
		155.32	**Server Room Equipment Upgrade (Academy Building)**	CSF				135,000		135,000
		155.35	**Software Integration and Implementation - TCM / HR / P.O.**	CSF	70,500					70,500
		155.38	**Full Town Laptop Upgrade (1 of 2)**	CSF	-					-
			Full Town Laptop Upgrade	CSF			50,000	50,000	50,000	150,000
	IT Total				130,500	10,000	68,000	225,000	50,000	483,500
Grand Total					130,500	10,000	68,000	225,000	50,000	483,500

Detail Capital Plan – Dept. & Year

Town of Bridgewater FY 2021 - 22 Capital Improvement Program						
AFS= Alternative Funding Source - ARPA= American Rescue Plan - ARRA - Ambulance Receipts Reserved - DE= Debt Exclusion - OAF= Other Available Funds - CH90= Chapter 90 - CSF= Capital Stabilization Fund - CPC=Community Preservation Fund - MSBA= MA School Building Authority - SCTF= Senior Center Trust Fund						
Project Funded	N	FY 2023 - FY 2027				
Dept	Department	Project N	Description	Funding Co	2023	Grand Total
133	**Finance**	133.26	**Labor Costing Module**	CSF	40,000	40,000
	Finance Total				**40,000**	**40,000**
Grand Total					**40,000**	**40,000**

Detail Capital Plan – Dept. & Year

Town of Bridgewater Capital Improvement Program

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Project Funded	N				FY 2023 - FY 2027					
Balance to					Fiscal Year					
Dept	Department	Project No	Description	Funding Code	2023	2024	2025	2026	2027	Grand Total
192	Public Buildings & Property Maintenance	192.01	Town Lot Parking Central Square Parking - Reconstruction	AFS			100,000			100,000
		192.02	Academy Building Parking Expansion	DE					400,000	400,000
		192.06	Public Parking Garage	AFS				1,000,000		1,000,000
		192.09	Memorial Building - Rehab CPC	CPC	169,000					169,000
			Memorial Building - Rehab CSF	CSF	120,000					120,000
		192.10	Stiles & Hart Parkland Initiative Phase II	CPC		251,010				251,010
		192.13	Shade Tree Management Program	CSF		100,000				100,000
		192.14	Downtown Paid Parking	AFS			600,000			600,000
		192.16	Taking of Mobil Station 46 Summer Street	CPC		313,900				313,900
		192.21	Roadways Building - Upgrade	DE			300,000			300,000
		192.22	Senior Center Parking Lot Repair and Repave	DE			100,000			100,000
		192.27	Library - Carpet Replacement	CSF		50,500				50,500
		192.28	Library - Interior Painting & Furniture	CSF		52,500				52,500
		192.29	Library - Windows	DE		95,000				95,000
		192.30	Library - HVAC	CSF	15,000					15,000
		192.31	Library - Door Access System	CSF	15,000					15,000
		192.34	LAZ Parking Program	AFS			349,000			349,000
		192.37	Police Station - Replace Rooftop AC Unit	DE		80,000				80,000
		192.40	Police Station - Replace Rubber Roofing	DE			500,000			500,000
		192.41	Police Station - Expanded Parking	DE			195,000			195,000
		192.42	Police Station - Seal Exterior Station Building Block	DE				45,000		45,000
		192.43	Police Station - Reconstruct Interior - 2nd Interview Room	CSF		95,000				95,000
		192.50	Electric Vehicle Charging Stations Phase II (Library)	OAF		27,114				27,114
		192.55	Garage Heaters - Fire Station 1 & 2 (2)	CSF	12,300					12,300
		192.62	Historical Archive/Museum	CSF			175,000			175,000
		192.63	Concession Building Stairs	AFS	-					-
				CSF	20,000					20,000
		192.64	Senior Center Generator Upgrade	AFS	50,000					50,000
				CSF	32,230					32,230
		192.65	Vault Improvement	CSF		35,000				35,000
		192.66	Hanson Farm Preservation	AFS		3,000,000				3,000,000
		300.00	Old High School Purchase (4 of 12) 1-7@70,000 |5@42,000	CSF		70,000				70,000
			Old High School Purchase (5 of 12) 1-7@70,000 |5@42,000	CSF			70,000			70,000
			Old High School Purchase (6 of 12) 1-7@70,000 |5@42,000	CSF				70,000		70,000
			Old High School Purchase (7 of 12) 1-7@70,000 |5@42,000	CSF					70,000	70,000
	Public Buildings & Property Maintenance Total				433,530	4,170,024	2,389,000	1,115,000	470,000	8,577,554
Grand Total					433,530	4,170,024	2,389,000	1,115,000	470,000	8,577,554

Detail Capital Plan – Dept. & Year

Town of Bridgewater Capital Improvement Program

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Project Funded: N

FY 2023 - FY 2027

Balance to

Dept	Department	Project N	Description	Funding Co	Fiscal Year 2023	2024	2025	2026	2027	Grand Total
210	Police	210.14	Replace Two Police Vehicles	CSF	150,000					150,000
			Replace One Police Vehicles	CSF	75,000					75,000
		210.15	Replace All Issued Tasers (3 of 5)	CSF		25,000				25,000
			Replace All Issued Tasers (4 of 5)	CSF			25,000			25,000
			Replace All Issued Tasers (5 of 5)	CSF				25,000		25,000
		210.18	Replace 2 Police Vehicles - 1 Specialty Vehicle	CSF		225,000				225,000
		210.20	Body Worn Camera System (3 of 5)	CSF		65,318				65,318
			Body Worn Camera System (4 of 5)	CSF			65,318			65,318
			Body Worn Camera System (5 of 5)	CSF				65,318		65,318
	Police Total				225,000	315,318	90,318	90,318		720,954
220	Fire	220.12	Fire Engine (E4) Lease 5 of 5	CSF		137,492				137,492
		220.14	Diesel Utility Side-by-Side: ATV	CSF	25,000					25,000
		220.15	Radio Equipment Upgrades: Vehicle Mounted & Portable - Lease 3 of 5	CSF		95,522				95,522
			Radio Equipment Upgrades: Vehicle Mounted & Portable - Lease 4 of 5	CSF			95,522			95,522
			Radio Equipment Upgrades: Vehicle Mounted & Portable - Lease 5 of 5	CSF				91,044		91,044
		220.23	Special Ops Vehicle (Conversion of A3 when Rotaded Out of Service)	CSF		50,000				50,000
		220.25	Tech Rescue Trailor & Equipment	CSF	50,000					50,000
		220.30	ATV & UTV Trailers (2)	CSF	25,200					25,200
		220.32	Ambulance (A1) Five Year Lease 1 of 5	ARRA		70,000				70,000
			Ambulance (A1) Five Year Lease 2 of 5	ARRA			70,000			70,000
			Ambulance (A1) Five Year Lease 3 of 5	ARRA				70,000		70,000
			Ambulance (A1) Five Year Lease 4 of 5	ARRA					70,000	70,000
		220.33	SUV/Comand Vehicle (Vin # 7071)	CSF		47,000				47,000
		220.34	Ambulance (A2) Five Year Lease 1 of 5	ARRA			70,000			70,000
			Ambulance (A2) Five Year Lease 2 of 5	ARRA				70,000		70,000
			Ambulance (A2) Five Year Lease 3 of 5	ARRA					70,000	70,000
		220.35	SUV/Comand Vehicle (Vin # 5780)	CSF				47,000		47,000
		220.36	SUV/Comand Vehicle (Vin # 5780)	CSF					47,000	47,000
		220.43	Replacement of Air Boat & Trailer	CSF	98,000					98,000
		220.44	Tower - Aerial Ladder Truck 1 of 10	CSF				220,158		220,158
			Tower - Aerial Ladder Truck 2 of 10	CSF					220,158	220,158
		220.45	Engine 3	AFS		772,727				772,727
			Engine 3	CSF		77,273				77,273
		220.46	SCBA Air Compressor & Refill Station	AFS	63,636					63,636
				CSF	11,364					11,364
		220.47	New Bush Truck	AFS	213,636					213,636
				CSF	21,364					21,364
	Fire Total				508,200	1,250,014	235,522	498,202	407,158	2,899,095
Grand Total					733,200	1,565,332	325,840	588,520	407,158	3,620,049

Detail Capital Plan – Dept. & Year

Town of Bridgewater Capital Improvement Program

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Project Funded: N

FY 2023 - FY 2027

Dept	Department	Project N	Description	Funding Co	2023	2024	2025	2026	2027	Grand Total
300	Bridgewater Middle School	300.02	BMS Replace Asphalt Pavements and rest ripe - Front	CSF		200,000				200,000
		300.03	BMS Crack fill, seal coat, restripe asphalt-Back	CSF		50,000				50,000
		300.06	BMS ADA Improvements and Repairs Walks	CSF			25,000			25,000
		300.07	BMS LED Lighting Upgrade (Interior or Exterior)?	DE					200,000	200,000
		300.08	BMS Replace All Windows MSBA	MSBA			3,000,000			3,000,000
		300.09	BMS Replace Existing Generator - 1960	DE			125,000			125,000
		300.11	BMS Replace Shades	CSF		85,000				85,000
		300.15	BMS Upgrade Elevator Conveying System	CSF			65,000			65,000
		300.16	BMS Upgrade Generator Electrical	CSF			45,000			45,000
		300.57	BMS Printers	CSF		5,000				5,000
		300.58	BMS Chromebook Cart - Hardware - Mobile Classroom	CSF		10,000				10,000
		300.59	BMS Phone System - Hardware - Communications	CSF		120,000				120,000
		300.60	BMS Chromebook Cart - Hardware - Mobile Classroom	CSF			10,000			10,000
	Bridgewater Middle School Total					470,000	3,270,000		200,000	3,940,000
	Williams Intermediate School	300.47	WIS Upgrade Fire Panel - Under Review	CSF			55,000			55,000
		300.48	WIS Correct Leaking windows and roof - Under Review	MSBA				3,500,000		3,500,000
		300.49	WIS Crack Fill, Sealcoat, Reline Asphalt	CSF		75,000				75,000
		300.51	WIS HVAC Controls Upgrade	DE					275,000	275,000
		300.52	WIS HVAC System Upgrade Package Units (R22 Refridgerant)	DE			300,000			300,000
		300.53	WIS Lighting Controls / LED Lighting Upgrades	CSF		45,000				45,000
		300.56	WIS Replace Shades	CSF		85,000				85,000
		300.70	WIS Document Cameras (60) - Classroom Instruction	CSF		7,200				7,200
		300.71	WIS Camera System Upgrade - Building Security	CSF			80,000			80,000
	Williams Intermediate School Total					212,200	435,000	3,500,000	275,000	4,422,200
	District Wide	300.18	DW 4x4 Plow Truck Dump	CSF		48,888				48,888
		300.23	DW Replace Metal Exterior Grounds shop	CSF			76,388			76,388
		300.20	DW Replace Bobcat	CSF			64,166			64,166
		300.21	DW Replace Shop Roof	CSF			91,665			91,665
		300.62	DW 4x4 Plow Truck	CSF		45,833				45,833
		300.61	DW District Firewall	CSF		61,110				61,110
		300.63	DW Staff Laptops	CSF			13,444			13,444
		300.64	DW Computers (40)	CSF			24,444			24,444
	District Wide Total					155,831	270,106			425,937
	High School	300.24	HS New Parking by Stadium - Pending Study	CSF			61,110			61,110
		300.25	HS Crack Fill, Sealcoat, Reline Asphalt	DE			192,497			192,497
		300.26	HS HVAC Terminal & Packaging Units	DE			1,833,300			1,833,300
		300.28	HS LED Lighting Upgrades	DE			152,775			152,775
		300.29	HS Replace Boiler No. 1	CSF			46,444			46,444
		300.30	HS Replace Boiler No. 2	CSF			52,555			52,555
		300.31	HS Replace Boiler No. 3	CSF					46,444	46,444
		300.32	HS Replace Boiler No. 4	CSF					46,444	46,444
		300.33	HS Replace Boiler No. 5	CSF			52,555			52,555
		300.34	HS Replace HVAC Controls	DE				415,548		415,548
		300.39	HS Replace Remaining 20% of Sprinkler Heads	CSF			45,833			45,833
		300.42	HS Replace Turf Field Lighting	CSF		48,888				48,888
		300.45	HS Ride on Scrubber	CSF			10,083			10,083
		300.66	HS Printers	CSF			6,111			6,111
		300.67	HS Lecture Hall Projector	CSF		15,278				15,278
		300.68	HS Large Instructional Classroom - AV	CSF			18,333			18,333
		300.69	HS Install Projectors or Interactive LED Panels - AV Classroom	CSF		183,330				183,330
	High School Total					247,496	2,471,594	415,548	92,887	3,227,525
300 Total						1,085,526	6,446,700	3,915,548	567,887	12,015,661
302	Bristol Plymouth School	302.01	Bristol Plymouth School Bond - % based on enrollment: Curre	DE	309,911	888,738	888,625	1,023,089	1,193,568	4,303,929
	Bristol Plymouth School Total				309,911	888,738	888,625	1,023,089	1,193,568	4,303,929
302 Total					309,911	888,738	888,625	1,023,089	1,193,568	4,303,929
Grand Total					309,911	1,974,264	7,335,325	4,938,637	1,761,455	16,319,590

Detail Capital Plan – Dept. & Year

Town of Bridgewater Capital Improvement Program						
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Project Funded	N	FY 2023 - FY 2027				
Dept	Department	Project N	Description	Funding	2023	Grand Total
410	Engineering	410.02	Engineering Survey Truck	CSF	60,000	60,000
	Engineering Total				60,000	60,000
Grand Total					60,000	60,000

Detail Capital Plan – Dept. & Year

Town of Bridgewater Capital Improvement Program

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Project Funded	N				FY 2023 - FY 2027					
Dept	**Department**	**Project N**	**Description**	**Funding**	**2023**	**2024**	**2025**	**2026**	**2027**	**Grand Total**
420	DPW Hwy	420.08	No. 2 - 16 Freightliner - Lease Payment 5 of 5	CSF		46,964				46,964
		420.09	John Deer Loader - Lease Payment 1 of 5	CSF	53,124					53,124
			John Deer Loader - Lease Payment 2 of 5	CSF		53,124				53,124
			John Deer Loader - Lease Payment 3 of 5	CSF			53,124			53,124
			John Deer Loader - Lease Payment 4 of 5	CSF				53,124		53,124
			John Deer Loader - Lease Payment 5 of 5	CSF					53,124	53,124
		420.13	No. 2 - 24 Six Wheeler - Lease Payment 2 of 5	CSF		48,700				48,700
			No. 2 - 24 Six Wheeler - Lease Payment 3 of 5	CSF			48,700			48,700
			No. 2 - 24 Six Wheeler - Lease Payment 4 of 5	CSF				48,700		48,700
			No. 2 - 24 Six Wheeler - Lease Payment 5 of 5	CSF					48,700	48,700
		420.14	No. 2 - 26 Six Wheeler - Lease Payment 2 of 5	CSF		48,700				48,700
			No. 2 - 26 Six Wheeler - Lease Payment 3 of 5	CSF			48,700			48,700
			No. 2 - 26 Six Wheeler - Lease Payment 4 of 5	CSF				48,700		48,700
			No. 2 - 26 Six Wheeler - Lease Payment 5 of 5	CSF					48,700	48,700
		420.21	No. 2 - 18 Six Wheeler - Lease Payment 1 of 5	CSF		48,700				48,700
			No. 2 - 18 Six Wheeler - Lease Payment 2 of 5	CSF			48,700			48,700
			No. 2 - 18 Six Wheeler - Lease Payment 3 of 5	CSF				48,700		48,700
			No. 2 - 18 Six Wheeler - Lease Payment 4 of 5	CSF					48,700	48,700
		420.23	Hot Box Truck (2-13)	CSF	91,000					91,000
	DPW Hwy Total				**144,124**	**246,188**	**199,224**	**199,224**	**199,224**	**987,984**
Grand Total					**144,124**	**246,188**	**199,224**	**199,224**	**199,224**	**987,984**

Detail Capital Program – Dept. & Year

Town of Bridgewater Capital Improvement Program

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Project Funded	N										
			FY 2023 - FY 2027								
Dept	Department	Project N	Description	Funding	2023	2024	2025	2026	2027	Grand Total
422	Roadways Construction and Maintenance	422.15	Vernon Street Opt 2 - Pleasant to Green - Roadways	DE					11,220,867	11,220,867
			Vernon Street Opt 2 - Pleasant to Green - Drainage	DE					6,052,299	6,052,299
			Vernon Street Opt 2 - Pleasant to Green - Water	WD					2,145,564	2,145,564
		422.24	Flagg Street-Roadways	DE			3,692,420			3,692,420
			Flagg Street-Drainage	DE			1,522,267			1,522,267
			Flagg Street-Water Lines	ARPA			2,213,226			2,213,226
		422.34	Chpt. 90 - Roadways Resurfacing & Repair	CH 90	718,864	718,487	718,487	718,487	718,487	3,592,811
		422.27	Cross Street Opt 2 - Vernon St to South St - Roadways - Box Widening - Bike Lanes	DE			5,402,608			5,402,608
			Cross Street Opt 2 - Vernon St to South St - Drainage	DE			2,956,571			2,956,571
			Cross Street Opt 2 - Vernon St to South St - Water Lines	ARPA			2,397,312			2,397,312
		422.29	South Street Opt 1 - Crescent St to Central Sq - Roadways - Box Widening - Paving - 5' Bike La	DE			3,337,030			3,337,030
			South Street Opt 1 - Crescent St to Central Sq - Drainage	DE			1,811,498			1,811,498
			South Street Opt 1 - Crescent St to Central Sq - Water Lines	ARPA			1,075,109			1,075,109
		422.35	High Street Damn Removal and Bridge Replacement	AFS	-	7,175,000				7,175,000
	Roadways Construction and Maintenance Total				718,864	7,893,487	25,126,527	718,487	20,137,217	54,594,582
Grand Total					718,864	7,893,487	25,126,527	718,487	20,137,217	54,594,582

Detail Capital Plan – Dept. & Year

Town of Bridgewater Capital Improvement Program							
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Project Funded	N	FY 2023 - FY 2027					
Dept	Department	Project N	Description	Funding Co	2023	2024	Grand Total
630	P & R	630.15	Dump Truck with Plow Setup	CSF		50,000	50,000
		630.16	Pickup Truck	CSF	60,000		60,000
		630.18	Dog Park	CPC		40,000	40,000
		630.19	Spreader/Sprayer	CSF	13,486		13,486
		630.20	Trap Rake	CSF	26,190		26,190
		630.21	Workman HDX Utility Vehicle	CSF	13,096		13,096
		630.22	Turbine Debris Blower	CSF		9,956	9,956
		630.23	Shop Lift	CSF		5,000	5,000
	P & R Total				112,772	104,956	217,727
Grand Total					112,772	104,956	217,727

Detail Capital Program by Funding Source

Town of Bridgewater Capital Improvement Program

AFS= Alternative Funding Source - DE= Debt Exclusion - DIF = District Improvement Financing OAF= Other Available Funds - CSF= Capital Stabilization Fund - CPC=Community Preservation Fund - DIF= District Improvement Financing - SCTF = Senior Center Trust Fund - PMF= Prison Mitigation Fund - ARRA= Ambulance Receipts CARES = Covid Aid, Relief, and Economic Security

Project Funded (Y/N)	N	FY 2023 - FY 2027													
Dept	Department	Project No.	Description	Fiscal Year Appropriated / Projected	AFS	ARRA	CH90	CPC	CSF	DE	OAF	MSBA	WD	ARPA	Grand Total
133	Finance	133.26	Labor Costing Module	2023					40,000						40,000
	Finance Total								40,000						40,000
155	IT	155.26	Replacement of Public Safety Workstations (PD)	2023					30,000						30,000
		155.27	Replacement of Virtual Server (PD)	2023					30,000						30,000
		155.29	Ambulance Computers Replacement	2024					10,000						10,000
		155.30	iPads Upgrade for Community Resource Departments	2026					40,000						40,000
		155.31	WiFi Network Update & Extension	2025					18,000						18,000
		155.32	Server Room Equipment Upgrade (Academy Building)	2026					135,000						135,000
		155.35	Software Integration and Implementation - TCM / HR / P.O.	2023					70,500						70,500
		155.38	Full Town Laptop Upgrade (1 of 2)	2023					0						0
			Full Town Laptop Upgrade	2025					50,000						50,000
				2026					50,000						50,000
				2027					50,000						50,000
	IT Total								483,500						483,500
192	Public Buildings & Property Maintenanc	192.01	Town Lot Parking Central Square Parking - Reconstruction	2025	100,000										100,000
		192.02	Academy Building Parking Expansion	2027						400,000					400,000
		192.06	Public Parking Garage	2026	1,000,000										1,000,000
		192.09	Memorial Building - Rehab CPC	2023				169,000							169,000
			Memorial Building - Rehab CSF	2023					120,000						120,000
		192.10	Stiles & Hart Parkland Initiative Phase II	2024				251,010							251,010
		192.13	Shade Tree Management Program	2024					100,000						100,000
		192.14	Downtown Paid Parking	2025	600,000										600,000
		192.16	Taking of Mobil Station 46 Summer Street	2024				313,900							313,900
		192.21	Roadways Building - Upgrade	2025						300,000					300,000
		192.22	Senior Center Parking Lot Repair and Repave	2025						100,000					100,000
		192.27	Library - Carpet Replacement	2024					50,500						50,500
		192.28	Library - Interior Painting & Furniture	2024					52,500						52,500
		192.29	Library - Windows	2024						95,000					95,000
		192.30	Library - HVAC	2023					15,000						15,000
		192.31	Library - Door Access System	2023					15,000						15,000
		192.34	LAZ Parking Program	2025	349,000										349,000
		192.37	Police Station - Replace Rooftop AC Unit	2024						80,000					80,000
		192.40	Police Station - Replace Rubber Roofing	2025						500,000					500,000
		192.41	Police Station - Expanded Parking	2025						195,000					195,000
		192.42	Police Station - Seal Exterior Station Building Block	2026						45,000					45,000
		192.43	Police Station - Reconstruct Interior - 2nd Interview Room	2024					95,000						95,000
		192.50	Electric Vehicle Charging Stations Phase II (Library)	2024							27,114				27,114
		300.00	Old High School Purchase (4 of 12) 1-7@70,000 |5@42,000	2024					70,000						70,000
			Old High School Purchase (5 of 12) 1-7@70,000 |5@42,000	2025					70,000						70,000
			Old High School Purchase (6 of 12) 1-7@70,000 |5@42,000	2026					70,000						70,000
			Old High School Purchase (7 of 12) 1-7@70,000 |5@42,000	2027					70,000						70,000
		192.55	Garage Heaters - Fire Station 1 & 2 (2)	2023					12,300						12,300
		192.62	Historical Archive/Museum	2025					175,000						175,000
		192.63	Concession Building Stairs	2023	0				20,000						20,000
		192.64	Senior Center Generator Upgrade	2023	50,000				32,230						82,230
		192.65	Vault Improvement	2024					35,000						35,000
		192.66	Hanson Farm Preservation	2024	3,000,000										3,000,000
	Public Buildings & Property Maintenance Total				5,099,000			733,910	1,002,530	1,715,000	27,114				8,577,554

Detail Capital Plan by Funding Source

Town of Bridgewater Capital Improvement Program

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Project Funded (Y/N)	N	FY 2023 - FY 2027													
Dept	Department	Project No.	Description	Fiscal Year Appropriated / Projected	AFS	ARRA	CH90	CPC	CSF	DE	OAF	MSBA	WD	ARPA	Grand Total
210	Police	210.14	Replace Two Police Vehicles	2023					150,000						150,000
			Replace One Police Vehicles	2023					75,000						75,000
		210.15	Replace All Issued Tasers (3 of 5)	2024					25,000						25,000
			Replace All Issued Tasers (4 of 5)	2025					25,000						25,000
			Replace All Issued Tasers (5 of 5)	2026					25,000						25,000
		210.18	Replace 2 Police Vehicles - 1 Specialty Vehicle	2024					225,000						225,000
		210.20	Body Worn Camera System (3 of 5)	2024					65,318						65,318
			Body Worn Camera System (4 of 5)	2025					65,318						65,318
			Body Worn Camera System (5 of 5)	2026					65,318						65,318
	Police Total								720,954						720,954
220	Fire	220.12	Fire Engine (E4) Lease 5 of 5	2024					137,492						137,492
		220.14	Diesel Utility Side-by-Side: ATV	2023					25,000						25,000
		220.15	Radio Equipment Upgrades: Vehicle Mounted & Portable -	2024					95,522						95,522
			Radio Equipment Upgrades: Vehicle Mounted & Portable -	2025					95,522						95,522
			Radio Equipment Upgrades: Vehicle Mounted & Portable -	2026					91,044						91,044
		220.23	Special Ops Vehicle (Conversion of A3 when Rotaded Out o	2024					50,000						50,000
		220.25	Tech Rescue Trailor & Equipment	2023					50,000						50,000
		220.30	ATV & UTV Trailers (2)	2023					25,200						25,200
		220.32	Ambulance (A1) Five Year Lease 1 of 5	2024		70,000									70,000
			Ambulance (A1) Five Year Lease 2 of 5	2025		70,000									70,000
			Ambulance (A1) Five Year Lease 3 of 5	2026		70,000									70,000
			Ambulance (A1) Five Year Lease 4 of 5	2027		70,000									70,000
		220.33	SUV/Comand Vehicle (Vin # 7071)	2024					47,000						47,000
		220.34	Ambulance (A2) Five Year Lease 1 of 5	2025		70,000									70,000
			Ambulance (A2) Five Year Lease 2 of 5	2026		70,000									70,000
			Ambulance (A2) Five Year Lease 3 of 5	2027		70,000									70,000
		220.35	SUV/Comand Vehicle (Vin # 5780)	2026					47,000						47,000
		220.36	SUV/Comand Vehicle (Vin # 5780)	2027					47,000						47,000
		220.43	Replacement of Air Boat & Trailer	2023					98,000						98,000
		220.44	Tower - Aerial Ladder Truck 1 of 10	2026					220,158						220,158
			Tower - Aerial Ladder Truck 2 of 10	2027					220,158						220,158
		220.45	Engine 3	2024	772,727										772,727
			Engine 3	2024					77,273						77,273
		220.46	SCBA Air Compressor & Refill Station	2023	63,636				11,364						75,000
		220.47	New Bush Truck	2023	213,636				21,364						235,000
	Fire Total				1,050,000	490,000			1,359,095						2,899,095

Detail Capital Program by Funding Source

Town of Bridgewater Capital Improvement Program															
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Project Funded (Y/N)	N	FY 2023 - FY 2027													
Dept	Department	Project No.	Description	Fiscal Year Appropriated / Projected	AFS	ARRA	CH 90	CPC	CSF	DE	OAF	MSBA	WD	ARPA	Grand Total
300	Bridgewater Middle School	300.02	BMS Replace Asphalt Pavements and rest ripe- Front	2024					200,000						200,000
		300.03	BMS Crack fill, seal coat, restripe asphalt-Back	2024					50,000						50,000
		300.06	BMS ADA Improvements and Repairs Walks	2025					25,000						25,000
		300.07	BMS LED Lighting Upgrade (Interior or Exterior)?	2027						200,000					200,000
		300.08	BMS Replace All Windows MSBA	2025								3,000,000			3,000,000
		300.09	BMS Replace Existing Generator - 1960	2025						125,000					125,000
		300.11	BMS Replace Shades	2024					85,000						85,000
		300.15	BMS Upgrade Elevator Conveying System	2025					65,000						65,000
		300.16	BMS Upgrade Generator Electrical	2025					45,000						45,000
		300.57	BMS Printers	2024					5,000						5,000
		300.58	BMS Chromebook Cart - Hardware - Mobile Classroom	2024					10,000						10,000
		300.59	BMS Phone System - Hardware - Communications	2024					120,000						120,000
		300.60	BMS Chromebook Cart - Hardware - Mobile Classroom	2025					10,000						10,000
	Bridgewater Middle School Total								615,000	325,000		3,000,000			3,940,000
	Williams Intermediate School	300.47	WIS Upgrade Fire Panel - Under Review	2025					55,000						55,000
		300.48	WIS Correct Leaking windows and roof - Under Review	2026								3,500,000			3,500,000
		300.49	WIS Crack Fill, Sealcoat, Reline Asphalt	2024					75,000						75,000
		300.51	WIS HVAC Controls Upgrade	2027						275,000					275,000
		300.52	WIS HVAC System Upgrade Package Units (R22 Refridgerant	2025						300,000					300,000
		300.53	WIS Lighting Controls / LED Lighting Upgrades	2024					45,000						45,000
		300.56	WIS Replace Shades	2024					85,000						85,000
		300.70	WIS Document Cameras (60) - Classroom Instruction	2024					7,200						7,200
		300.71	WIS Camera System Upgrade - Building Security	2025					80,000						80,000
	Williams Intermediate School Total								347,200	575,000		3,500,000			4,422,200
	District Wide	300.18	DW 4x4 Plow Truck Dump	2024					48,888						48,888
		300.23	DW Replace Metal Exterior Grounds shop	2025					76,388						76,388
		300.20	DW Replace Bobcat	2025					64,166						64,166
		300.21	DW Replace Shop Roof	2025					91,665						91,665
		300.61	DW District Firewall	2024					61,110						61,110
		300.62	DW 4x4 Plow Truck	2024					45,833						45,833
		300.63	DW Staff Laptops	2025					13,444						13,444
		300.64	DW Computers (40)	2025					24,444						24,444
	District Wide Total								425,937						425,937
	High School	300.24	HS New Parking by Stadium - Pending Study	2025					61,110						61,110
		300.25	HS Crack Fill, Sealcoat, Reline Asphalt	2025						192,497					192,497
		300.26	HS HVAC Terminal & Packaging Units	2025						1,833,300					1,833,300
		300.28	HS LED Lighting Upgrades	2025						152,775					152,775
		300.29	HS Replace Boiler No. 1	2025					46,444						46,444
		300.30	HS Replace Boiler No. 2	2025					52,555						52,555
		300.31	HS Replace Boiler No. 3	2027					46,444						46,444
		300.32	HS Replace Boiler No. 4	2027					46,444						46,444
		300.33	HS Replace Boiler No. 5	2025					52,555						52,555
		300.34	HS Replace HVAC Controls	2026						415,548					415,548
		300.39	HS Replace Remaining 20% of Sprinkler Heads	2025					45,833						45,833
		300.42	HS Replace Turf Field Lighting	2024					48,888						48,888
		300.45	HS Ride on Scrubber	2025					10,083						10,083
		300.66	HS Printers	2025					6,111						6,111
		300.67	HS Lecture Hall Projector	2024					15,278						15,278
		300.68	HS Large Instructional Classroom - AV	2025					18,333						18,333
		300.69	HS Install Projectors or Interactive LED Panels - AV Classroo	2024					183,330						183,330
	High School Total								633,405	2,594,120					3,227,525

Detail Capital Program by Funding Source

Town of Bridgewater Capital Improvement Program

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Project Funded (Y/N)	N				FY 2023 - FY 2027										
Dept	**Department**	**Project No.**	**Description**	**Fiscal Year Appropriated / Projected**	**AFS**	**ARRA**	**CH 90**	**CPC**	**CSF**	**DE**	**OAF**	**MSBA**	**WD**	**ARPA**	**Grand Total**
420	DPW Hwy	420.08	No. 2 - 16 Freightliner - Lease Payment 5 of 5	2024					46,964						46,964
		420.09	John Deer Loader - Lease Payment 1 of 5	2023					53,124						53,124
			John Deer Loader - Lease Payment 2 of 5	2024					53,124						53,124
			John Deer Loader - Lease Payment 3 of 5	2025					53,124						53,124
			John Deer Loader - Lease Payment 4 of 5	2026					53,124						53,124
			John Deer Loader - Lease Payment 5 of 5	2027					53,124						53,124
		420.13	No. 2 - 24 Six Wheeler - Lease Payment 2 of 5	2024					48,700						48,700
			No. 2 - 24 Six Wheeler - Lease Payment 3 of 5	2025					48,700						48,700
			No. 2 - 24 Six Wheeler - Lease Payment 4 of 5	2026					48,700						48,700
			No. 2 - 24 Six Wheeler - Lease Payment 5 of 5	2027					48,700						48,700
		420.14	No. 2 - 26 Six Wheeler - Lease Payment 2 of 5	2024					48,700						48,700
			No. 2 - 26 Six Wheeler - Lease Payment 3 of 5	2025					48,700						48,700
			No. 2 - 26 Six Wheeler - Lease Payment 4 of 5	2026					48,700						48,700
			No. 2 - 26 Six Wheeler - Lease Payment 5 of 5	2027					48,700						48,700
		420.21	No. 2 - 18 Six Wheeler - Lease Payment 1 of 5	2024					48,700						48,700
			No. 2 - 18 Six Wheeler - Lease Payment 2 of 5	2025					48,700						48,700
			No. 2 - 18 Six Wheeler - Lease Payment 3 of 5	2026					48,700						48,700
			No. 2 - 18 Six Wheeler - Lease Payment 4 of 5	2027					48,700						48,700
		420.23	Hot Box Truck (2-13)	2023					91,000						91,000
	DPW Hwy Total								987,984						987,984
422	Roadways Construction and Maintenanc	422.15	Vernon Street Opt 2 - Pleasant to Green - Roadways	2027						11,220,867					11,220,867
			Vernon Street Opt 2 - Pleasant to Green - Drainage	2027						6,052,299					6,052,299
			Vernon Street Opt 2 - Pleasant to Green - Water	2027									2,145,564		2,145,564
		422.24	Flagg Street-Roadways	2025						3,692,420					3,692,420
			Flagg Street-Drainage	2025						1,522,267					1,522,267
			Flagg Street-Water Lines	2025										2,213,226	2,213,226
		422.34	Chpt. 90 - Roadways Resurfacing & Repair	2023			718,864								718,864
				2024			718,487								718,487
				2025			718,487								718,487
				2026			718,487								718,487
				2027			718,487								718,487
		422.27	Cross Street Opt 2 - Vernon St to South St - Roadways - Box \	2025						5,402,608					5,402,608
			Cross Street Opt 2 - Vernon St to South St - Drainage	2025						2,956,571					2,956,571
			Cross Street Opt 2 - Vernon St to South St - Water Lines	2025										2,397,312	2,397,312
		422.29	South Street Opt 1 - Crescent St to Central Sq - Roadways - E	2025						3,337,030					3,337,030
			South Street Opt 1 - Crescent St to Central Sq - Drainage	2025						1,811,498					1,811,498
			South Street Opt 1 - Crescent St to Central Sq - Water Lines	2025										1,075,109	1,075,109
		422.35	High Street Damn Removal and Bridge Replacement	2023	0										0
				2024	7,175,000										7,175,000
	Roadways Construction and Maintenance Total				7,175,000		3,592,811			35,995,560			2,145,564	5,685,647	54,594,582
410	Engineering	410.02	Engineering Survey Truck	2023					60,000						60,000
	Engineering Total								60,000						60,000

Detail Capital Plan by Funding Source

Town of Bridgewater Capital Improvement Program

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Project Funded (Y/N)	(All)			FY 2023 - FY 2027												
Dept	**Department**	**Project No.**	**Description**	**Fiscal Year Appropriated / Projected**	**AFS**	**ARRA**	**CH 90**	**CPC**	**CSF**	**DE**	**OAF**	**MSBA**	**WD**	**ARPA**	**Grand Total**
302	Bristol Plymouth School	302.01	Bristol Plymouth School Bond - % based on enrollment: Cur	2023						309,911					309,911
				2024						888,738					888,738
				2025						888,625					888,625
				2026						1,023,089					1,023,089
				2027						1,193,568					1,193,568
	Bristol Plymouth School Total									4,303,929					4,303,929
610	Library	610.07a	Town Records Management/Digitization-Phase 1	2023					247,828						247,828
		610.07b	Town Records Management/Digitization-Phase 2	2024	307,842										307,842
		610.07c	Town Records Management/Digitization-Phase 3	2025	59,288										59,288
	Library Total				367,130				247,828						614,958
630	P & R	630.15	Dump Truck with Plow Setup	2024					50,000						50,000
		630.16	Pickup Truck	2023					60,000						60,000
		630.18	Dog Park	2024				40,000							40,000
		630.19	Spreader/Sprayer	2023					13,486						13,486
		630.20	Trap Rake	2023					26,190						26,190
		630.21	Workman HDX Utility Vehicle	2023					13,096						13,096
		630.22	Turbine Debris Blower	2024					9,956						9,956
		630.23	Shop Lift	2024					5,000						5,000
	P & R Total							40,000	177,727						217,727
Grand Total					13,691,130	490,000	3,592,811	773,910	7,101,160	45,508,608	27,114	6,500,000	2,145,564	5,685,647	85,515,944

Finance Teams Comments

The major role of the Finance Team is to review all submitted projects included in the Capital Improvement Program, comment upon their viability and make its final recommendations, which includes consideration for the use of Town Debt. These guidelines below are used to assist the Town in determining how much debt can safely be incurred, and are consistent with those recommended by the Massachusetts Department of Revenue, namely:

- Determine debt that can be incurred without jeopardizing credit standing and causing financial hardship;
- Incorporate affordability guidelines for expenditures;
- Include review of the Capital Improvement Program; and
- Indicate appropriate uses for and acceptable amounts of debt.

The Finance Team has reviewed the projects included in the five-year Capital Program at meetings held with the various departments proposing these projects. At these meetings, department heads presented information and data to justify the need, cost, and implementation timeframe for the projects. It is the strong opinion of the Finance Team that for the Capital Improvement Program to be an effective tool for managing the Town's capital investment, department heads must have confidence that their submitted projects will be implemented within the timeframe planned in the Program. The Finance Team recognizes that the municipal administration has worked hard to anticipate capital needs, submit projects into the Plan, and distribute those projects over the five-year planning period.

At this writing, debt service projections and metrics were not yet finalized but conservative preliminary estimates prepared by the Town Manager indicate that the Program will be well within the guidelines set forth for Credit Standing and Affordability.

Subject to analysis and compliance with Debt guidelines, and to comments and recommendations made herein for specific capital projects proposed for the upcoming fiscal year, we are pleased to recommend this Capital Improvement Program as an effective tool for managing the Town's finances with respect to Capital Projects for the next seven years.

Bridgewater Town Council

In Town Council, Tuesday, June 6, 2023

Council Order: O-FY23-061

Introduced By:	Town Manager
Date Introduced:	June 6, 2023
First Reading:	June 6, 2023
Second Reading:	
Amendments Adopted:	
Third Reading:	
Date Adopted:	
Date Effective:	

Order O-FY23-061

END OF YEAR TRANSFERS

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 the amounts from below schedule Source of Funds to below schedule of Use of Funds:

Dept	Dept Description	Group	Amount
	Source of Funds		
132	FINANCE RESERVE FUND	2-Expenses	(60,000.00)
182	CED	1-Salary/Wages/Benefits	(40,000.00)
192	TOWN BUILDINGS	1-Salary/Wages/Benefits	(50,000.00)
240	INSPECTIONAL SERVICES	1-Salary/Wages/Benefits	(65,000.00)
303	NORFOLK COUNTY AGRICULTURAL	2-Expenses	(24,572.00)
410	TOWN ENGINEER	1-Salary/Wages/Benefits	(6,000.00)
420	HIGHWAY	1-Salary/Wages/Benefits	(66,539.00)
424	STREET LIGHTING	2-Expenses	(100,000.00)
Source of Funds Total			**(412,111.00)**

Dept	Dept Description	Group	Amount
	Use of Funds		
111	TOWN COUNCIL	1-Salary/Wage/Benefits	2.00
111	TOWN COUNCIL	2-Expenses	2,000.00
123	TOWN MANAGER	2-Expenses	20,000.00
141	FINANCE - ASSESSOR	1-Salary/Wage/Benefits	4,000.00
145	FINANCE - TREASURER-COLLECTR	1-Salary/Wage/Benefits	2,500.00
151	LEGAL	1-Salary/Wage/Benefits	300.00
151	LEGAL	2-Expenses	50,000.00
161	TOWN CLERK	1-Salary/Wage/Benefits	2,500.00
161	TOWN CLERK	2-Expenses	25,000.00
192	TOWN BUILDINGS	2-Expenses	80,000.00
220	FIRE	1-Salary/Wage/Benefits	50,000.00
300	B/R REGIONAL DISTRICT	2-Expenses	33,077.00
301	BRISTOL AGRICULTURAL	2-Expenses	3,302.00
410	ENGINEERING	2-Expenses	6,000.00
510	HEALTH	1-Salary/Wage/Benefits	1.00
541	COUNCIL ON AGING	1-Salary/Wage/Benefits	9,000.00
710	DEBT PRINCIPAL	2-Expenses	1.00
830	COUNTY ASSESSMENTS	2-Expenses	1.00
912	WORKERS COMP	1-Salary/Wage/Benefits	3,327.00
913	UNEMPLOYMENT	1-Salary/Wage/Benefits	17,000.00

NOT FOR ACTION - FIRST READING ONLY

919	OTHER BENEFITS - HR	2-Expenses	17,000.00
945	LIABILITY INSURANCE	2-Expenses	12,100.00
950	GAS & OIL	2-Expenses	75,000.00
Use of Funds Total			**412,111.00**
			0.00

Committee Referrals and Dispositions:

Referral(s)	**Disposition(s)**
•	•

NOT FOR ACTION - FIRST READING ONLY

Bridgewater Town Council

Introduced By: Michael Dutton, Town Manager
Date Introduced: 6/6/2023
First Reading: 6/6/2023
Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Order O-FY23-062: Transfer Order - WTR High Street Treatment Plant Completion

Ordered, that the Town Council assembled to vote

In accordance with section 6-4 of the Bridgewater Home Rule Charter, vote to appropriate and transfer $980,000 from Water Retained Earnings to WTR Capital Projects Fund 62124-497003

Explanation: For Town Share costs of the High Street Water Treatment Plant amounts not covered byt Special Revolving Fund (SRF) loan proceeds. Costs include change orders, and improvements not originally captured

Committee Referrals and Dispositions:

Referral(s)	**Disposition(s)**
•	•
•	•
•	•

Attachments: None

Bridgewater Town Council

Introduced By:	Michael Dutton, Town Manager
Date Introduced:	6/6/2023
First Reading:	6/6/2023
Second Reading:	
Amendments Adopted:	
Third Reading:	
Date Adopted:	
Date Effective:	

Order O-FY23-063: Transfer Order - CPA Transfer to Memorial Building Capital Project Fund

Ordered, that the Town Council assembled vote to

In accordance with section 6-4 of the Bridgewater Home Rule Charter, vote to appropriate $95,000.00 from CPA Historic Reserves (Account#2100-324200) to the Memorial Building Capital Project Fund 30034-497000

Explanation: See CPC Recommendation Letter

Committee Referrals and Dispositions:

Referral(s)	**Disposition(s)**
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•	•
•	•

Attachments: 1. Recommendation to TC -Memorial Building Additional Funding

Town of Bridgewater, MA

Community Preservation Committee

66 Central Square, Bridgewater, MA 02324

May 26, 2023

Mr. Michael Dutton, Town Manager
Town of Bridgewater
66 Central Square
Bridgewater, MA 02324

Re: Memorial Building – Request for Additional Funding

Dear Mr. Dutton:

This notification is in response to your revised application dated May 5, 2023, to the CPC requesting additional funding to cover costs of overages and required change orders related to the work the CPC originally funded, due to Covid-related delays, labor cost escalation, and supply chain constraints, and your letter dated May 24, 2023, amending the amount. At the CPC's May 24th meeting, the following motion, made and seconded by Carlton Hunt and Stacy Driscoll, passed unanimously.

> To recommend $95,000 from Historic Preservation, account 324200, for the purpose of covering the CPC's share of additional costs for the Memorial Building as requested, contingent upon a maintenance plan being submitted to the CPC.

Please see that this notification is placed on the next Town Council agenda and that the attached revised application and letter to amend the amount are forwarded to the Council members as backup.

I would appreciate your letting me know when the Council acts on the order and their decision.

As always, feel free to contact me if you have any questions.

Sincerely,

Gina M. Guasconi

Gina M. Guasconi, Chair

cc: Debra Ward, Council Clerk
Erik Moore, Council President
Anthony Sulmonte, Finance Director
Laurie Guerrini, Finance Manager
Dawn Menard, Executive Assistant to the Town Manager's Office
Joshua McGraw, Special Assistant to the Town Manager for Boards and Committees

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Order O-FY23-064: Ratification of 2% COLA Increase of Retirement Benefits

Ordered, that the Town Council assembled to vote

to accept Chapter 269 of the Acts of 2022 ("the Act"), a local option which allows a one-time increase to the Cost-of-Living Adjustment (COLA) granted to retirees in FY 2023, from 3% to 5% of the System's $16,000 COLA base.

Explanation: See letter.

Committee Referrals and Dispositions:

Referral(s)	**Disposition(s)**
•	•
•	•
•	•

Attachments: 1. 5% COLA LETTER BRIDGEWATER

PLYMOUTH COUNTY RETIREMENT ASSOCIATION

60 Industrial Park Road, Plymouth, MA 02360
P: 508-830-1803 | F: 508-830-1875
www.pcr-ma.org

May 31, 2023

Erik Moore
President
Bridgewater Town Council
66 Central Square
Bridgewater, MA 02324

RE: 5% Local COLA Option

Dear Sir/Madam:

The Plymouth County Retirement Association Board is respectfully requesting the Select Boards of towns within the Plymouth County Retirement System to accept Chapter 269 of the Acts of 2022 ("the Act"), a local option which allows a one-time increase to the Cost-of-Living Adjustment (COLA) granted to retirees in FY 2023, from 3% to 5% of the System's $16,000 COLA base.

Acceptance of the Act is conditioned upon approval by the Plymouth County Retirement Board, the Plymouth County Commissioners **and** by two-thirds of the System's Select Boards prior to June 30, 2023. The Plymouth County Retirement Board unanimously voted to accept the Act on April 13, 2023, and the Plymouth County Commissioners subsequently unanimously approved as well.

To assist in the Select Boards' review, enclosed please find the Act and a memorandum from the Public Employee Retirement Administration Commission. Please note that the Social Security Administration has granted COLAs of 5.9% in 2022 and 8.7% for 2023, on retirees' entire social security amount. A substantial majority of Plymouth County Retirement members receive little or no social security benefits.

Pursuant to the statute, Select Boards must vote on or before June 30, 2023, to accept Chapter 269 of the Acts of 2022, and timely notify the Plymouth County Retirement System of any action taken on this request.

If you need further information, please let me know.

Thank you for your consideration and attention to this important matter.

Respectfully submitted,

Padraic P. Lydon

Padraic P. Lydon, Esq.
Executive Director

Enc.
Chapter 269 of the Acts of 2022
PERAC Memorandum #29/2022

Chapter 269

AN ACT RELATIVE TO COST-OF-LIVING ADJUSTMENTS FOR RETIREES

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide for increased cost-of-living adjustments for retirees, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. (a) (1) Notwithstanding section 103 of chapter 32 of the General Laws or any other general or special law to the contrary, the retirement board of any system that has accepted said section 103 may elect to establish a cost-of-living adjustment increase of not less than 3 per cent and not greater than 5 per cent on the base amount provided for in said section 103 for fiscal year 2023.

(2) The sum of the dollar amount of the cost-of-living increase on the base amount, together with the amount of retirement allowance, pension or annuity to which the cost-of-living increase is applied, shall become the fixed retirement allowance, pension or annuity for all future purposes, including the application of subsequent cost-of-living adjustments in future years.

(b) A retirement board may grant a cost-of-living increase of not less than 3 per cent and not greater than 5 per cent on the base amount for fiscal year 2023 at any time during the fiscal year.

(c) This section shall take effect for the members of a retirement system by a majority vote of the board of such system and upon local acceptance: (i) of the city council upon recommendation of the mayor in a city, (ii) of the city council upon recommendation of the city manager in a city having a Plan D or Plan E charter, (iii) of the chief executive officer, as defined in section 7 of chapter 4 of the General Laws, in a town, (iv) of the county commissioners in a county and (v) by vote of the governing board, commission or committee in a district or other political subdivision of the commonwealth. For any retirement system comprising more than 1 political subdivision of the commonwealth, this section shall be effective by a majority vote of the board of such system and upon the acceptance of two-thirds of cities and towns within the system by approval of: (i) the city council upon recommendation of the mayor in a city, (ii) the city council upon recommendation of the city manager in a city having a Plan D or Plan E charter, and (iii) the chief executive officer, as defined in section 7 of chapter 4 of the General Laws, in a town.

SECTION 2. This act shall take effect on July 1, 2022.

Approved, November 16, 2022.

PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

MEMORANDUM

TO: All Retirement Boards

FROM: John W. Parsons, Esq., Executive Director

RE: 5% Local COLA option

DATE: November 18, 2022

On November 16, 2022, the Governor signed Chapter 269 of the Acts of 2022 into law. This act provides the local retirement systems with a local option to increase the Cost of Living Adjustment ("COLA") for Fiscal Year 2023 to up to 5 percent on the base amount specified pursuant to G.L. c. 32, § 103. The approval of the increase can occur at any time during the fiscal year and will take effect as of July 1, 2022.

The local approval mechanism is different than traditional COLA increases and COLA base increases. In order for a system to adopt a COLA increase pursuant to this act, **the retirement board must vote for the increased amount and then it must also receive local approval**.

For purposes of this act, local approval means:

- In a city, the mayor must recommend the increase to the city council and the council must vote in favor.
- In a city having a Plan D or Plan E charter, the city manager must recommend the increase to the city council and the council must vote in favor.
- In a town, the chief executive officer[1] - the select board in nearly all cases - must vote in favor to accept the increase rather than the town meeting as is the case for COLA base increases.
- In a district, or other political subdivision, the governing board, commission or committee must vote in favor to accept the COLA increase.

[1] As defined in G.L. c. 4, § 7, "chief executive officer", when used in connection with the operation of municipal governments shall include the mayor in a city and the select board in a town unless some other municipal office is designated to be the chief executive officer under the provisions of a local charter.

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PH 617 666 4446 | FAX 617 628 4002 | TTY 617 591 8917 | WWW.MASS.GOV/PERAC

TO: All Retirement Boards
FROM: John W. Parsons, Esq., Executive Director
RE: 5% Local COLA option
DATE: November 18, 2022

- In a regional system, two-thirds of the cities and towns within the system must approve the increase. This is done in the same fashion as stated above for municipalities: in a city, by the city council upon recommendation by the mayor or, in a city with a Plan D or Plan E charter, the city manager; or, in a town, by approval of the chief executive officer (likely the select board) as defined by G.L. c. 4, § 7.
- In a county, the county commissioners, who normally do not have a role in COLAs nor COLA base increases, must vote to accept **and** two-thirds of the cities and towns within the system must approve the increase in the same manner as stated above for regional systems.

Though many local systems are comprised of multiple units such as housing authorities and districts, the two-thirds language only applies to regional and county systems as the approval specified in the statute only refers to cities and towns as voting political subdivisions.

Section 2 of the act provides that a COLA increase pursuant to this act is retroactive to July 1, 2022. Any COLA increase, in addition to any COLA previously adopted for FY 23, will become part of the fixed amount of a retirees' retirement allowance in the same manner as all COLAs granted pursuant to section 103.

PERAC has already received questions about estimating the cost of the enhanced COLA. PERAC Actuary John Boorack has provided the following formula for a conservative full-cost estimate, not a one-year estimate, to assist boards in their planning:

(0.2) x (COLA base) x (# of retirees/beneficiaries)

If you have any questions about this memo, please contact PERAC's General Counsel, Judith Corrigan, at (617) 591-8904 or at judith.a.corrigan@mass.gov.

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