



Town of Bridgewater

Budget & Finance Committee

April 16, 2024

6:30 PM

The meeting will be held virtually via Zoom.

To attend via video, click on the link below:

<https://us06web.zoom.us/j/85725889729>

To attend via phone, dial: 1(646) 876-9923

Meeting ID: 857 2588 9729

MEETING AGENDA

Disclosure: Pursuant to Section 20 of Chapter 20 of the Acts of 2020, An Act Relative to Extending Certain Covid-19 Measures Adopted During the State of Emergency, and the March 31, 2025, extension granted by Chapter 22 of the Acts of 2022, this meeting for the Town of Bridgewater will be fully remote and accessible to the public through remote participation to the greatest extent possible. No in-person attendance is permitted. Citizens who wish to tune in to the meeting may do so via Zoom.

- A. Call to Order**
- B. Approval of Meeting Minutes**
- C. Public Comment**
- D. Legislation Referred**
 - a) Order O-FY24-040: Transfer Order Water Capital
 - b) Budget Order O-FY25-001: FY2025 Annual Town Budget
 - c) Budget Order O-FY25-002: FY2025 Water Enterprise Fund Budget
 - d) Budget Order O-FY25-003: FY25 Sewer Enterprise Fund Budget
 - e) Budget Order O-FY25-004: FY25 Transfer Station Enterprise Fund Budget
 - f) Budget Order O-FY25-005: Authorization of Revolving Funds
 - g) Order O-FY25-006: CPA Reserve Accounts - FY2025
- E. Public Comment**
- F. Adjournment of Meeting**



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/9/2024
First Reading: 4/9/2024
Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Order O-FY24-040: Transfer Order Water Capital

ORDERED, that the Town Council assembled vote to

In accordance with section 6-4 of the Bridgewater Home Rule Charter, vote to appropriate and transfer \$300,000 from Water Retained Earnings to WTR Capital Projects Fund 6210-497003.

Explanation:

Capital Project for Great Hill Water tower for repairs and restoration of the concrete base collar around the water tower for maintenance as well as to stay in compliance with DEP inspections and mandates.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
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Attachments: None

NOT FOR ACTION - FIRST READING



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/9/2024
First Reading: 4/9/2024
Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Budget Order O-FY25-001: FY2025 Annual Town Budget

ORDERED that to provide for payment of certain expenses of the Town for the fiscal year ending June 30, 2025;

The Town will raise and appropriate and vote into tax, to be assessed per law and/or appropriate and transfer from the following available funds:

Ambulance Receipts Reserved the amount of	\$2,100,000
Title V the amount of	\$ 128,696
Enterprise Funds the amount of	\$ 695,285
Conservation Receipts Reserved the amount of	\$ 30,000
Energy Funds the amount of	\$ 150,000
Elm Street DIF	\$ 581,313
Golf	<u>\$ 200,000</u>
Other Financing Source Total	\$3,885,294

For the operation of the Town and further that such appropriation in the sum of \$69,470,206 be for personal services, general expenses, principal and interest, for such purposes, each department and group being considere a separate appropriation as shown on the attached:

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
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Attachments: 1. Order O-FY25-001 - TM FY2025 GF Operating Budget - 04.01.2024
Attachment

Town of Bridgewater
Town Manager's
FY 2025 General Fund Operating Budget
04/01/24

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2025 TM BUDGET
111	TOWN COUNCIL	1.0	SLRY/WGS/BNFTS	67,694
		2.0	EXPENSES	12,500
	TOWN COUNCIL Total			80,194
123	TOWN MANAGER	1.0	SLRY/WGS/BNFTS	551,158
		2.0	EXPENSES	58,071
	TOWN MANAGER Total			609,229
132	RESERVE FUND	2.0	EXPENSES	60,000
	RESERVE FUND Total			60,000
135	ACCOUNTANT	1.0	SLRY/WGS/BNFTS	454,717
		2.0	EXPENSES	74,100
	ACCOUNTANT Total			528,817
141	ASSESSORS	1.0	SLRY/WGS/BNFTS	195,294
		2.0	EXPENSES	86,665
	ASSESSORS Total			281,959
145	TREASURER	1.0	SLRY/WGS/BNFTS	438,184
		2.0	EXPENSES	55,872
	TREASURER Total			494,056
151	LAW	1.0	SLRY/WGS/BNFTS	105,000
		2.0	EXPENSES	26,550
	LAW Total			131,550
152	HUMAN RESOURCES	1.0	SLRY/WGS/BNFTS	171,945
		2.0	EXPENSES	42,750
	HUMAN RESOURCES Total			214,695
155	IT	1.0	SLRY/WGS/BNFTS	302,693
		2.0	EXPENSES	489,330
	IT Total			792,023
161	TOWN CLERK	1.0	SLRY/WGS/BNFTS	226,538
		2.0	EXPENSES	89,541
	TOWN CLERK Total			316,078
166	PARKING	1.0	SLRY/WGS/BNFTS	15,375
		2.0	EXPENSES	750
	PARKING Total			16,125
182	CED	1.0	SLRY/WGS/BNFTS	338,790
		2.0	EXPENSES	35,915
	CED Total			374,705
192	TOWN BUILDINGS	1.0	SLRY/WGS/BNFTS	62,913
		2.0	EXPENSES	549,388
	TOWN BUILDINGS Total			612,301
210	POLICE	1.0	SLRY / WGS / BNFTS	6,521,533
		2.0	EXPENSES	313,501
	POLICE Total			6,835,034
220	FIRE	1.0	SALRY / WGS / BENFT	6,553,086
		2.0	EXPENSES	364,328
	FIRE Total			6,917,413

Town of Bridgewater
Town Manager's
FY 2025 General Fund Operating Budget
04/01/24

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2025 TM BUDGET
240	INSPECTIONAL SVCS	1.0	SLRY/WGS/BNFTS	442,987
		2.0	EXPENSES	13,250
	INSPECTIONAL SVCS Total			456,237
292	ANIMAL CONTROL	1.0	SLRY/WGS/BNFTS	104,776
		2.0	EXPENSES	3,000
	ANIMAL CONTROL Total			107,776
300	B/R REGIONAL DIST	2.0	EXPENSES	36,829,096
	B/R REGIONAL DIST Total			36,829,096
301	BRISTOL AGRICULTURAL	2.0	EXPENSES	565,369
	BRISTOL AGRICULTURAL Total			565,369
302	BRISTOL PLYMOUTH	2.0	EXPENSES	2,183,808
	BRISTOL PLYMOUTH Total			2,183,808
303	NORFOLK CNTY AGI	2.0	EXPENSES	283,295
	NORFOLK CNTY AGI Total			283,295
410	TOWN ENGINEER	1.0	SLRY/WGS/BNFTS	67,264
		2.0	EXPENSES	20,225
	TOWN ENGINEER Total			87,489
420	HWY DEPARTMENT	1.0	SLRY/WGS/BNFTS	1,085,216
		2.0	EXPENSES	503,275
	HWY DEPARTMENT Total			1,588,491
421	SNOW & ICE	1.0	SLRY/WGS/BNFTS	41,000
		2.0	EXPENSES	41,100
	SNOW & ICE Total			82,100
424	STREET LIGHTING	2.0	EXPENSES	175,818
	STREET LIGHTING Total			175,818
510	HEALTH DEPT	1.0	SLRY/WGS/BNFTS	169,098
		2.0	EXPENSES	18,350
	HEALTH DEPT Total			187,448
541	COUNCIL ON AGING	1.0	SLRY/WGS/BNFTS	238,459
		2.0	EXPENSES	9,800
	COUNCIL ON AGING Total			248,259
543	VETERANS AGENT	1.0	SLRY/WGS/BNFTS	79,204
		2.0	EXPENSES	69,350
	VETERANS AGENT Total			148,554
610	LIBRARY	1.0	SLRY/WGS/BNFTS	549,628
		2.0	EXPENSES	204,284
	LIBRARY Total			753,912
630	RECREATION	1.0	SLRY/WGS/BNFTS	210,054
		2.0	EXPENSES	73,490
	RECREATION Total			283,545
710	DEBT PRINCIPAL	7.0	DEBT SERVICE	47,000
		7.1	DE: DEBT SERVICE	185,000
		7.2	TTLV: DEBT SERVICE	121,096
		7.3	DIF: DEBT SERVICE	250,000
		7.4	GOLF DEBT	32,000
	DEBT PRINCIPAL Total			635,096

Town of Bridgewater
Town Manager's
FY 2025 General Fund Operating Budget
04/01/24

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2025 TM BUDGET
751	INTEREST ON LTD	7.0	DEBT SERVICE	1,339
		7.1	DE: DEBT SERVICE	63,600
		7.2	TTLV: DEBT SERVICE	7,600
		7.3	DIF: DEBT SERVICE	131,313
		7.4	GOLF DEBT	5,160
	INTEREST ON LTD Total			209,011
752	INTEREST ON STD	7.5	DEBT SERVICE	86,417
	INTEREST ON STD Total			86,417
820	STATE & COUNTY ASSESSMENTS	2.0	EXPENSES	388,310
	STATE & COUNTY ASSESSMENTS Total			388,310
830	COUNTY ASSESSMENTS	2.0	EXPENSES	69,782
	COUNTY ASSESSMENTS Total			69,782
911	RETIREMENT	1.0	SLRY/WGS/BNFTS	5,177,541
	RETIREMENT Total			5,177,541
912	WORKERS COMP	1.0	SLRY/WGS/BNFTS	175,572
	WORKERS COMP Total			175,572
913	UNEMPLOYMENT	1	SLRY/WGS/BNFTS	20,000
	UNEMPLOYMENT Total			20,000
914	MED/LIFE/FICA	1.0	SLRY/WGS/BNFTS	4,228,963
	MED/LIFE/FICA Total			4,228,963
919	OTHER BENEFITS	1.0	SLRY/WGS/BNFTS	3,500
		2.0	EXPENSES	32,400
	OTHER BENEFITS Total			35,900
945	LIABILITY INSURANCE	2.0	EXPENSES	301,623
	LIABILITY INSURANCE Total			301,623
950	VEHICLE MAINTENANCE	2.0	EXPENSES	5,000
	VEHICLE MAINTENANCE Total			5,000
	GAS & OIL FOR TOWN VEHICLES	2.0	EXPENSES	235,000
	GAS & OIL FOR TOWN VEHICLES Total			235,000
				73,813,592
			Adjust for State/County Charges	(458,092)
			Total Appropriation	73,355,500



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/9/2024
First Reading: 4/9/2024
Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Budget Order O-FY25-002: FY2025 Water Enterprise Fund Budget

ORDERED, that the Town Council vote to appropriate **\$4,840,371** from the Water Enterprise receipts to defray Water direct costs, and that **\$403,037** as appropriated under Order O-FY25-001 be used for Water indirect costs, all to fund the total costs of operations of the Water Enterprise as follows:

SALARIES/WAGES/BENEFITS	\$ 2,014,541
OPERATING EXPENSES	\$ 1,340,992
DEBT SERVICES	\$ 1,479,838
TRANSFER TO TRUST FUNDS OPEB	\$ 5,000
APPROPRIATED for DIRECT COSTS	\$ 4,840,371
TRANSFER TO GF	\$ 22,684
INDIRECT COSTS - GENERAL FUND	\$ 380,353
TOTAL COST - WATER EF	\$ 5,243,408

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
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NOT FOR ACTION - FIRST READING

Attachments: None



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Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Budget Order O-FY25-003: FY25 Sewer Enterprise Fund Budget

ORDERED, that the Town Council assembled vote to appropriate **\$2,569,636** from the Sewer Enterprise receipts to defray Sewer direct costs, and that **\$251,672** as appropriated under Order O-FY25-001 be used for Sewer indirect costs, all to fund the total costs of operations of the Sewer Enterprise as follows:

SALARIES/WAGES/BENEFITS	\$ 1,360,181
OPERATING EXPENSES	\$ 774,782
DEBT SERVICES	\$ 429,673
TRANSFER TO TRUST FUNDS OPEB	\$ 5,000
APPROPRIATED for DIRECT COSTS	\$ 2,569,636
TRANSFER TO GF	\$ 22,684
INDIRECT COSTS - GENERAL FUND	\$ 228,988
TOTAL COST - SEWER EF	\$ 2,821,308

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
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NOT FOR ACTION - FIRST READING

Attachments: None



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/9/2024
First Reading: 4/9/2024
Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Budget Order O-FY25-004: FY25 Transfer Station Enterprise Fund Budget

ORDERED, that the Town Council assembled vote to appropriate **\$376,424** from Transfer Station Enterprise receipts to defray Transfer Station direct costs, and that **\$40,576** as appropriated under Order O-FY25-001 be used for Transfer Station indirect costs, all to fund the total costs of operations of the Transfer Station Enterprise as follows:

SALARIES/WAGES/BENEFITS	\$ 108,681
OPERATING EXPENSES	\$ 267,743
APPROPRIATED for DIRECT COSTS	\$ 376,424
INDIRECT COSTS - GENERAL FUND	\$ 40,576
TOTAL COST - TRANSFER STATION EF	\$ 417,000

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
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Attachments: None

NOT FOR ACTION - FIRST READING



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/9/2024
First Reading: 4/9/2024
Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Budget Order O-FY25-005: Authorization of Revolving Funds

ORDERED, that the Town Council vote to establish revolving funds for certain Town Departments under the provisions of G.L. c.44, §53E ½ for the fiscal year beginning July 1, 2024, with specific receipts credited to each fund, the purposes for which each fund may be spent, and the maximum amount that may be spent from each fund for FY2025 as follows:

Spending Authority	Fund	Receipts	Expenditures	FY2025 Spending Limit
Town Clerk	Street Listing	Sales of street lists; sale of bylaws/zoning bylaws; sale of subdivision rules; sale of zoning maps	Printing and other costs with publications/books sold to public.	\$5,000
Recreation Director	Recreation	Fees associated with recreation programs	Salaries/benefits of full-time staff, part-time seasonal staff, recreation programs, facility expenses and other expenses related to programs	\$150,000
Council on Aging Director	COA Revolving	Fees and Rentals	Programs for Seniors & Community	\$20,000
Library Director	Library Revolving	Fines & Fees	Programs & supplies for Community	\$20,000

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
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Attachments: None



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/9/2024
First Reading: 4/9/2024
Second Reading:
Amendments Adopted:
Third Reading:
Date Adopted:
Date Effective:

Order O-FY25-006: CPA Reserve Accounts - FY2025

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 from the Community Preservation Fund FY2025 estimated annual revenues the sum of **\$975,000**. to meet the administrative expenses, and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2025.

And further,

To reserve for future appropriation from the Community Preservation Fund FY2025 estimated annual revenues the sum of **\$97,500** for the acquisition, creation, and preservation of open space; **\$0** for acquisition, preservation, restoration, and rehabilitation of historic resources; and **\$97,500** for the acquisition, creation, preservation, and support of community housing.

And further,

To appropriate **\$48,750** to Administrative Expenses and **\$357,178.75** to Budgetary Reserves.

And further,

To appropriate **\$325,800** for the payment of debt related to the Academy Building renovation from FY2025 estimated revenues.

And further,

To appropriate **\$48,271.25** for the payment of debt related to the Keith Homestead purchase from FY2025 estimated revenues.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
•	•

NOT FOR ACTION - FIRST READING

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Attachments: 1. FY25 Budget CPC Recommended

Town of Bridgewater

Community Preservation Fund

FY 2025 Recommended Budget

Sources & Uses of Funds			FY 2025
Revenue Estimates			
CPA Surcharge 2%			875,000.00
State Match			100,000.00
Total Estimated Revenue			975,000.00
Total Sources of Funds			975,000.00
Total Estimated Revenue			975,000.00
Total Sources of Funds			975,000.00
Reserves			
Community Housing Reserve	(Min 10%)	10%	97,500.00
Open Space Reserve	(Min 10%)	10%	97,500.00
Historical Resources Reserve	(Min 10%)	10%	0.00
Total Required Reserves			195,000.00
Administrative Expenses (No >5%) \$			
Purchase of Services			
Administrative Expenses			48,750.00
Total Administrative Budget			48,750.00
Debt Service - Due FY25			
ACADEMY BUILDING RENOVATIONS-PRINCIPAL			240,000.00
ACADEMY BUILDING RENOVATIONS-INTEREST			85,800.00
KEITH HOMESTEAD-2012 CPC 00001-PRINCIPAL			47,000.00
KEITH HOMESTEAD-2012 CPC 00001-INTEREST			1,271.25
Total Debt Service			374,071.25
BUDGETARY RESERVES			357,178.75
Total Use of Funds			975,000.00

*See below.

*See below.

**Note: Covered by Academy Building Restorations. Per the DOR, if a bond for a specific 'bucket' (in this case, the Academy Building Renovations from the Historical Resources Reserve) is more than the 10% required to be budgeted into that Reserve then no monies need be put into that 'bucket'. The CPC has chosen to do this to allow more funds for an open space acquisition.*

