



Town of Bridgewater **Budget & Finance Committee**

May 5, 2026

6:00 PM

66 Central Square

Academy Building

Conference Room 201A/2nd Floor

MEETING AGENDA

A Quorum of the Town Council and Finance Committee May Be In Attendance

- A. Call to Order**
- B. Approval of Meeting Minutes**
- C. Public Comment**
- D. Legislation Referred**
 - a) Budget Order O-FY27-001: FY2027 Annual Town Budget
 - b) Budget Order O-FY27-002: FY27 Water Enterprise Fund
 - c) Budget Order O-FY27-003: FY27 Sewer Enterprise Fund
 - d) Budget Order O-FY27-004: FY27 Transfer Station Enterprise Fund
 - e) Budget Order O-FY27-005: Authorization of Revolving Funds
 - f) Order O-FY26-061: Town Clerk's Salary
- E. Public Comment**
- F. Adjournment of Meeting**



Bridgewater Town Council

Introduced By: Town Manager
 Date Introduced: 4/14/2026
 First Reading: 4/14/2026
 Second Reading: 5/5/2026
 Amendments Adopted:
 Third Reading:
 Date Adopted:
 Date Effective:

Budget Order O-FY27-001: FY2027 Annual Town Budget

Ordered that to provide for the payment of certain expenses of the Town for the fiscal year ending June 30, 2027;

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 for Appropriation amount	\$2,400,000
Special Revenue Fund Title V amount of	\$107,957
Enterprise Funds the amount of	\$725,199
Conservation Receipts Reserved the amount of	\$25,000
Special Revenue Fund Energy the amount of	\$220,000
Special Revenue Fund Elm Street DIF amount of	\$706,312
Golf Receipts Reserved for Appropriation amount of	\$400,000
Other Financing Source Total	\$4,584,468

For the operation of the Town and further that such appropriation in the sum of \$76,276,525 be for personal services, general expenses, principal and interest, for such purposes, each department and group being considere a separate appropriation as shown attached.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
<ul style="list-style-type: none"> • Budget & Finance 	<ul style="list-style-type: none"> • 4/21/26: Voted to Continue. 5/5/26: Meeting prior to Town Council meeting.
<ul style="list-style-type: none"> • Finance Committee 	<ul style="list-style-type: none"> • 4/21/26: voted to continue. Meeting 5/4/26.
<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •

Attachments:

1. Copy of Order O-FY27-001 - FY2027 Annual Town Budget - 04.14.20262

**Town of Bridgewater
Town Manager's
FY 2027 General Fund Operating Budget
04/14/26**

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2027 TM BUDGET
111	TOWN COUNCIL	1.0	SLRY/WGS/BNFTS	64,431
		2.0	EXPENSES	9,800
	TOWN COUNCIL Total			74,231
123	TOWN MANAGER	1.0	SLRY/WGS/BNFTS	493,025
		2.0	EXPENSES	48,147
	TOWN MANAGER Total			541,172
132	RESERVE FUND	2.0	EXPENSES	60,000
	RESERVE FUND Total			60,000
135	ACCOUNTANT	1.0	SLRY/WGS/BNFTS	512,929
		2.0	EXPENSES	67,500
	ACCOUNTANT Total			580,429
141	ASSESSORS	1.0	SLRY/WGS/BNFTS	191,663
		2.0	EXPENSES	75,054
	ASSESSORS Total			266,717
145	TREASURER	1.0	SLRY/WGS/BNFTS	360,181
		2.0	EXPENSES	54,900
	TREASURER Total			415,081
151	LAW	1.0	SLRY/WGS/BNFTS	109,238
		2.0	EXPENSES	30,330
	LAW Total			139,568
152	HUMAN RESOURCES	1.0	SLRY/WGS/BNFTS	85,177
		2.0	EXPENSES	38,600
	HUMAN RESOURCES Total			123,777
155	IT	1.0	SLRY/WGS/BNFTS	230,653
		2.0	EXPENSES	476,503
	IT Total			707,156
161	TOWN CLERK	1.0	SLRY/WGS/BNFTS	204,716
		2.0	EXPENSES	108,100
	TOWN CLERK Total			312,816
166	PARKING	1.0	SLRY/WGS/BNFTS	10,000
		2.0	EXPENSES	750
	PARKING Total			10,750
182	CED	1.0	SLRY/WGS/BNFTS	228,224
		2.0	EXPENSES	24,445
	CED Total			252,669
192	TOWN BUILDINGS	1.0	SLRY/WGS/BNFTS	57,847
		2.0	EXPENSES	611,846

	TOWN BUILDINGS Total		669,693
210	POLICE	1.0 SLRY / WGS / BNFTS	6,730,868
		2.0 EXPENSES	297,801
	POLICE Total		7,028,669
220	FIRE	1.0 SALRY / WGS / BENFT	6,716,846
		2.0 EXPENSES	373,498
	FIRE Total		7,090,344
240	INSPECTIONAL SVCS	1.0 SLRY/WGS/BNFTS	331,016
		2.0 EXPENSES	8,750
	INSPECTIONAL SVCS Total		339,766
292	ANIMAL CONTROL	2.0 EXPENSES	72,500
	ANIMAL CONTROL Total		72,500
300	B/R REGIONAL DIST	2.0 EXPENSES	40,210,111
	B/R REGIONAL DIST Total		40,210,111
301	BRISTOL AGRICULTURAL	2.0 EXPENSES	683,159
	BRISTOL AGRICULTURAL Total		683,159
302	BRISTOL PLYMOUTH	2.0 EXPENSES	3,464,603
	BRISTOL PLYMOUTH Total		3,464,603
303	NORFOLK CNTY AGI	2.0 EXPENSES	273,864
	NORFOLK CNTY AGI Total		273,864
304	SOUTH SHORE VO-TECH	2.0 EXPENSES	25,000
	SOUTH SHORE VO-TECH Total		25,000
410	TOWN ENGINEER	1.0 SLRY/WGS/BNFTS	63,799
		2.0 EXPENSES	14,875
	TOWN ENGINEER Total		78,674
420	HWY DEPARTMENT	1.0 SLRY/WGS/BNFTS	987,043
		2.0 EXPENSES	470,100
	HWY DEPARTMENT Total		1,457,143
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	78,000
	STREET LIGHTING Total		78,000
510	HEALTH DEPT	1.0 SLRY/WGS/BNFTS	117,540
		2.0 EXPENSES	16,300
	HEALTH DEPT Total		133,840
541	COUNCIL ON AGING	1.0 SLRY/WGS/BNFTS	222,089
		2.0 EXPENSES	7,550
	COUNCIL ON AGING Total		229,639
543	VETERANS AGENT	1.0 SLRY/WGS/BNFTS	71,119
		2.0 EXPENSES	83,150
	VETERANS AGENT Total		154,269
610	LIBRARY	1.0 SLRY/WGS/BNFTS	478,443
		2.0 EXPENSES	199,034
	LIBRARY Total		677,477
630	RECREATION	1.0 SLRY/WGS/BNFTS	176,850
		2.0 EXPENSES	61,553

	RECREATION Total		238,403
710	DEBT PRINCIPAL	4.0 DE: DEBT SERVICE	701,000
		4.2 TTLV: DEBT SERVICE	101,157
		4.3 DIF: DEBT SERVICE	250,000
	DEBT PRINCIPAL Total		1,052,157
751	INTEREST ON LTD	4.0 DE: DEBT SERVICE	969,215
		4.2 TTLV: DEBT SERVICE	6,800
		4.3 DIF: DEBT SERVICE	106,313
	INTEREST ON LTD Total		1,082,328
820	STATE & COUNTY ASSESSMENTS	2.0 EXPENSES	407,287
	STATE & COUNTY ASSESSMENTS Total		407,287
830	COUNTY ASSESSMENTS	2.0 EXPENSES	74,777
	COUNTY ASSESSMENTS Total		74,777
911	RETIREMENT	1.0 SLRY/WGS/BNFTS	6,319,168
	RETIREMENT Total		6,319,168
912	WORKERS COMP	1.0 SLRY/WGS/BNFTS	145,000
	WORKERS COMP Total		145,000
913	UNEMPLOYMENT	1.0 SLRY/WGS/BNFTS	50,000
	UNEMPLOYMENT Total		50,000
914	MED/LIFE/FICA	1.0 SLRY/WGS/BNFTS	5,135,219
	MED/LIFE/FICA Total		5,135,219
919	OTHER BENEFITS	1.0 SLRY/WGS/BNFTS	5,000
		2.0 EXPENSES	19,500
	OTHER BENEFITS Total		24,500
945	LIABILITY INSURANCE	2.0 EXPENSES	340,000
	LIABILITY INSURANCE Total		340,000
950	VEHICLE MAINTENANCE	2.0 EXPENSES	5,000
	VEHICLE MAINTENANCE Total		5,000
	GAS & OIL FOR TOWN VEHICLES	2.0 EXPENSES	236,000
	GAS & OIL FOR TOWN VEHICLES Total		236,000

81,343,056

Adjust for State/County Charges

(482,063)

80,860,993



Bridgewater Town Council

Introduced By: Town Manager
 Date Introduced: 4/14/2026
 First Reading: 4/14/2026
 Second Reading: 5/5/2026
 Amendments Adopted:
 Third Reading:
 Date Adopted:
 Date Effective:

Budget Order O-FY27-002: FY27 Water Enterprise Fund

ORDERED, that the Town Council vote to appropriate **\$5,585,914** from the Water Enterprise receipts to defray Water direct costs, and that **\$419,018** as appropriated under Order O-FY27-001 be used for Water indirect costs, all to fund the total costs of operations of the Water Enterprise as follows:

SALARIES/WAGES/BENEFITS	\$ 2,243,016
OPERATING EXPENSES	\$ 2,081,003
DEBT SERVICES	\$ 1,256,895
TRANSFER TO TRUST FUNDS OPEB	\$ 5,000
APPROPRIATED for DIRECT COSTS	\$ 5,585,914
INDIRECT COSTS - GENERAL FUND	\$ 419,018
TOTAL COST - WATER EF	\$ 6,004,932

Committee Referrals and Dispositions:

Referral(s)	
<ul style="list-style-type: none"> • Budget & Finance 	<ul style="list-style-type: none"> • 4/21/26: Voted to continue. Meeting 5/5/26 prior to Town Council meeting.

<ul style="list-style-type: none">• Finance Committee	<ul style="list-style-type: none">• 4/21/26: Voted to continue. Meeting 5/4/26.
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Attachments: None



Bridgewater Town Council

Introduced By: Town Manager
 Date Introduced: 4/14/2026
 First Reading: 4/14/2026
 Second Reading: 5/5/2026
 Amendments Adopted:
 Third Reading:
 Date Adopted:
 Date Effective:

Budget Order O-FY27-003: FY27 Sewer Enterprise Fund

ORDERED, that the Town Council assembled vote to appropriate **\$4,272,594** from the Sewer Enterprise receipts to defray Sewer direct costs, and that **\$263,078** as appropriated under Order O-FY27-001 be used for Sewer indirect costs, all to fund the total costs of operations of the Sewer Enterprise as follows:

SALARIES/WAGES/BENEFITS	\$ 1,467,547
OPERATING EXPENSES	\$ 712,113
DEBT SERVICES	\$ 2,087,934
TRANSFER TO TRUST FUNDS OPEB	\$ 5,000
APPROPRIATED for DIRECT COSTS	\$ 4,272,594
INDIRECT COSTS - GENERAL FUND	\$ 263,078
TOTAL COST - SEWER EF	\$ 4,535,672

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
<ul style="list-style-type: none"> Budget & Finance 	<ul style="list-style-type: none"> 4/21/26: Voted to continue. Meeting 5/5/26 prior to Town council meeting.

<ul style="list-style-type: none">• Finance Committee	<ul style="list-style-type: none">• 4/21/26: Voted to continue. Meeting 5/4/26.
<ul style="list-style-type: none">•	<ul style="list-style-type: none">•

Attachments: None



Bridgewater Town Council

Introduced By: Town Manager
 Date Introduced: 4/14/2026
 First Reading: 4/14/2026
 Second Reading: 5/5/2026
 Amendments Adopted:
 Third Reading:
 Date Adopted:
 Date Effective:

Budget Order O-FY27-004: FY27 Transfer Station Enterprise Fund

ORDERED, that the Town Council assembled vote to appropriate **\$466,917** from Transfer Station Enterprise receipts to defray Transfer Station direct costs, and that **\$43,103** as appropriated under Order O-FY27-001 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	\$ 142,982
OPERATING EXPENSES	\$ 323,935
APPROPRIATED for DIRECT COSTS	\$ 466,917
INDIRECT COSTS - GENERAL FUND	\$ 43,103
TOTAL COST - TRANSFER STATION EF	\$ 510,020

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
<ul style="list-style-type: none"> Budget & Finance 	<ul style="list-style-type: none"> 4/21/26: Voted to continue. Meeting 5/5/26 prior to Town council meeting.
<ul style="list-style-type: none"> Finance Committee 	<ul style="list-style-type: none"> 4/21/26: Voted to continue. Meeting 5/4/26.
<ul style="list-style-type: none"> 	<ul style="list-style-type: none">

Attachments:

None



Bridgewater Town Council

Introduced By: Town Manager
 Date Introduced: 4/14/2026
 First Reading: 4/14/2026
 Second Reading: 5/5/2026
 Amendments Adopted:
 Third Reading:
 Date Adopted:
 Date Effective:

Budget Order O-FY27-005: 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, 2026, 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 FY2027 as follows:

Spending Authority	Fund	Receipts	Expenditures	FY2027 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	\$25,000
Library Director	Library Revolving	Fines & Fees	Programs & supplies for Community	\$25,000

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
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<ul style="list-style-type: none"> • Budget & Finance 	<ul style="list-style-type: none"> • 4/21/26: Voted to continue. Meeting 5/5/26 prior to Town Council meeting.
<ul style="list-style-type: none"> • Finance Committee 	<ul style="list-style-type: none"> • 4/21/26: Voted to continue. Meeting 5/4/26.
<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •

Attachments: None



Bridgewater Town Council

Introduced By: Paul Murphy, Councilor
 Date Introduced: 4/14/2026
 First Reading: 4/14/2026
 Second Reading: 5/5/2026
 Amendments Adopted:
 Third Reading:
 Date Adopted:
 Date Effective:

Order O-FY26-061: Town Clerk's Salary

ORDERED, that the Town Council assembled vote:

To set the Town Clerks Salary beginning July 1, 2026 - Annually \$79,297.

Explanation:

This sets the yearly salary for the elected Town Clerk.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
<ul style="list-style-type: none"> Budget & Finance 	<ul style="list-style-type: none"> 4/21/26: Voted to continue. Meeting 5/5/26 prior to Town Council meeting.
<ul style="list-style-type: none"> Finance Committee 	<ul style="list-style-type: none"> 4/21/26: Voted to continue. Meeting 5/4/26.
<ul style="list-style-type: none"> 	<ul style="list-style-type: none">

Attachments: None