

**Town of Bridgewater
Town Council
FY26 Budget Orders**

Directory of Documents

Ordinance Number	Ordinance Title	Date Adopted
O-FY26-001	FY206 Annual Town Budget	June 3, 2025
O-FY26-002	FY2026 Water Enterprise Fund Budget	May 6, 2025
O-FY26-003	FY26 Sewer Enterprise Fund Budget	May 6, 2025
O-FY26-004	FY26 Transfer Station Enterprise Fund Budget	May 6, 2025
O-FY26-005	Authorization of Revolving Funds	May 6, 2025
O-FY26-006	CPA Reserve Accounts – FY2026	May 20, 2025



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/8/2025
First Reading: 4/8/2025
Second Reading: 5/6/2025
Amendments Adopted:
Third Reading: 6/3/2025
Date Adopted: 6/3/2025
Date Effective: 7/1/2025

Budget Order O-FY26-001: FY2026 Annual Town Budget

Ordered that to provide for the payment of certain expenses of the Town for the fiscal year ending June 30, 2026;

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	\$2,184,000
Title V the amount of	\$128,326
Enterprise Funds the amount of	\$727,457
Conservation Receipts Reserved the amount of	\$30,000
Energy Funds the amount of	\$150,000
Elm Street DIF	\$768,813
Golf	\$400,000
Other Financing Source Total	\$4,388,596

For the operation of the Town and further such appropriation in the sum of \$74,054,906 before personal services, general expenses, principal and interest, for such purposes, each department and group being considered a separate appropriation shown attached.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
• Budget & Finance	• 4/14/25: Voted 3-0 to recommend

• Finance Committee	• 4/28/25: Voted 5-0 to recommend
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The FY2026 Budget has been adopted pursuant to Article VI, Section 6-3(b) of the Town Charter. A Public Hearing is required under Article VI, Section 6-3(a) of the Town Charter.

Attachments: 1. FY26 GF Budget Order 04.01.25

In accordance with the applicable provisions of the Town of Bridgewater Home Rule Charter and Town Council Rules and Procedures, the Town Council assembled voted, at their meeting on Tuesday, June 3, 2025, to approve the aforementioned Order.

A TRUE COPY ATTEST:

Debra Ward, Town Council Clerk

Town of Bridgewater
Town Manager's
FY 2026 General Fund Operating Budget
04/01/25

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2026 TM BUDGET
111	TOWN COUNCIL	1.0	SLRY/WGS/BNFTS	69,386
		2.0	EXPENSES	10,300
	TOWN COUNCIL Total			79,686
123	TOWN MANAGER	1.0	SLRY/WGS/BNFTS	507,527
		2.0	EXPENSES	51,497
	TOWN MANAGER Total			559,024
132	RESERVE FUND	2.0	EXPENSES	60,000
	RESERVE FUND Total			60,000
133	FINANCIAL ADMINISTRATION	1.0	SLRY/WGS/BNFTS	507,567
	FINANCIAL ADMINISTRATION Total			507,567
135	ACCOUNTANT	1.0	SLRY/WGS/BNFTS	523,033
		2.0	EXPENSES	69,100
	ACCOUNTANT Total			592,133
141	ASSESSORS	1.0	SLRY/WGS/BNFTS	239,214
		2.0	EXPENSES	85,345
	ASSESSORS Total			324,559
145	TREASURER	1.0	SLRY/WGS/BNFTS	398,658
		2.0	EXPENSES	55,872
	TREASURER Total			454,530
151	LAW	1.0	SLRY/WGS/BNFTS	107,625
		2.0	EXPENSES	30,330
	LAW Total			137,955
152	HUMAN RESOURCES	1.0	SLRY/WGS/BNFTS	90,804
		2.0	EXPENSES	42,250
	HUMAN RESOURCES Total			133,054
155	IT	1.0	SLRY/WGS/BNFTS	305,604
		2.0	EXPENSES	489,330
	IT Total			794,934
161	TOWN CLERK	1.0	SLRY/WGS/BNFTS	228,046
		2.0	EXPENSES	74,170
	TOWN CLERK Total			302,216
166	PARKING	1.0	SLRY/WGS/BNFTS	15,375
		2.0	EXPENSES	750
	PARKING Total			16,125
182	CED	1.0	SLRY/WGS/BNFTS	325,844
		2.0	EXPENSES	36,515
	CED Total			362,359
192	TOWN BUILDINGS	1.0	SLRY/WGS/BNFTS	38,861
		2.0	EXPENSES	569,328
	TOWN BUILDINGS Total			608,189
210	POLICE	1.0	SLRY / WGS / BNFTS	6,685,175
		2.0	EXPENSES	319,501
	POLICE Total			7,004,676
220	FIRE	1.0	SALRY / WGS / BENFT	6,518,179

Town of Bridgewater
Town Manager's
FY 2026 General Fund Operating Budget
04/01/25

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2026 TM BUDGET
220	FIRE	2.0	EXPENSES	379,998
	FIRE Total			6,898,177
240	INSPECTATIONAL SVCS	1.0	SLRY/WGS/BNFTS	371,604
		2.0	EXPENSES	13,250
	INSPECTATIONAL SVCS Total			384,854
292	ANIMAL CONTROL	2.0	EXPENSES	75,000
	ANIMAL CONTROL Total			75,000
300	B/R REGIONAL DIST	2.0	EXPENSES	38,194,498
	B/R REGIONAL DIST Total			38,194,498
301	BRISTOL AGRICULTURAL	2.0	EXPENSES	772,381
	BRISTOL AGRICULTURAL Total			772,381
302	BRISTOL PLYMOUTH	2.0	EXPENSES	3,092,812
	BRISTOL PLYMOUTH Total			3,092,812
303	NORFOLK CNTY AGI	2.0	EXPENSES	267,892
	NORFOLK CNTY AGI Total			267,892
410	TOWN ENGINEER	1.0	SLRY/WGS/BNFTS	67,989
		2.0	EXPENSES	20,225
	TOWN ENGINEER Total			88,214
420	HWY DEPARTMENT	1.0	SLRY/WGS/BNFTS	1,067,106
		2.0	EXPENSES	507,775
	HWY DEPARTMENT Total			1,574,881
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	75,818
	STREET LIGHTING Total			75,818
510	HEALTH DEPT	1.0	SLRY/WGS/BNFTS	133,728
		2.0	EXPENSES	18,100
	HEALTH DEPT Total			151,828
541	COUNCIL ON AGING	1.0	SLRY/WGS/BNFTS	236,981
		2.0	EXPENSES	9,800
	COUNCIL ON AGING Total			246,781
543	VETERANS AGENT	1.0	SLRY/WGS/BNFTS	77,289
		2.0	EXPENSES	83,350
	VETERANS AGENT Total			160,639
610	LIBRARY	1.0	SLRY/WGS/BNFTS	550,833
		2.0	EXPENSES	204,284
	LIBRARY Total			755,117
630	RECREATION	1.0	SLRY/WGS/BNFTS	212,366
		2.0	EXPENSES	73,490
	RECREATION Total			285,856
710	DEBT PRINCIPAL	7.0	DEBT SERVICE	36,000
		7.1	DE: DEBT SERVICE	185,000
		7.2	TTLV: DEBT SERVICE	121,126
		7.3	DIF: DEBT SERVICE	250,000
		7.4	GOLF DEBT	27,000
		7.5	FIRE STATION PLEASANT ST	470,000
	DEBT PRINCIPAL Total			1,089,126
751	INTEREST ON LTD	7.0	DEBT SERVICE	405

Town of Bridgewater
Town Manager's
FY 2026 General Fund Operating Budget
04/01/25

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2026 TM BUDGET
751	INTEREST ON LTD	7.1	DE: DEBT SERVICE	58,050
		7.2	TTLV: DEBT SERVICE	7,200
		7.3	DIF: DEBT SERVICE	118,813
		7.4	GOLF DEBT	3,391
		7.5	FIRE STATION PLEASANT ST	939,150
	INTEREST ON LTD Total			1,127,009
820	STATE & COUNTY ASSESSMENTS	2.0	EXPENSES	395,419
	STATE & COUNTY ASSESSMENTS Total			395,419
830	COUNTY ASSESSMENTS	2.0	EXPENSES	74,777
	COUNTY ASSESSMENTS Total			74,777
911	RETIREMENT	1.0	SLRY/WGS/BNFTS	5,891,692
	RETIREMENT Total			5,891,692
912	WORKERS COMP	1.0	SLRY/WGS/BNFTS	165,744
	WORKERS COMP Total			165,744
913	UNEMPLOYMENT	1	SLRY/WGS/BNFTS	20,000
	UNEMPLOYMENT Total			20,000
914	MED/LIFE/FICA	1.0	SLRY/WGS/BNFTS	4,493,651
	MED/LIFE/FICA Total			4,493,651
919	OTHER BENEFITS	1.0	SLRY/WGS/BNFTS	4,000
		2.0	EXPENSES	35,640
	OTHER BENEFITS Total			39,640
945	LIABILITY INSURANCE	2.0	EXPENSES	331,785
	LIABILITY INSURANCE Total			331,785
950	VEHICLE MAINTENANCE	2.0	EXPENSES	6,000
	VEHICLE MAINTENANCE Total			6,000
	GAS & OIL FOR TOWN VEHICLES	2.0	EXPENSES	235,000
	GAS & OIL FOR TOWN VEHICLES Total			235,000
				78,913,698
			Adjust for State/County Charges	(470,196)
			Total Appropriation	78,443,502



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/8/2025
First Reading: 4/8/2025
Second Reading: 5/6/2025
Amendments Adopted:
Third Reading:
Date Adopted: 5/6/2025
Date Effective: 7/1/2025

Budget Order O-FY26-002: FY26 Water Enterprise Fund

ORDERED, that the Town Council vote to appropriate **\$4,879,348** from the Water Enterprise receipts to defray Water direct costs, and that **\$419,040** as appropriated under Order O-FY26-001 be used for Water indirect costs, all to fund the total costs of operations of the Water Enterprise as follows:

SALARIES/WAGES/BENEFITS	\$ 2,072,808
OPERATING EXPENSES	\$ 1,355,564
DEBT SERVICES	\$ 1,445,976
TRANSFER TO TRUST FUNDS OPEB	\$ 5,000
APPROPRIATED for DIRECT COSTS	\$ 4,879,348
TRANSFER TO GF	\$ 24,768
INDIRECT COSTS - GENERAL FUND	\$ 394,272
TOTAL COST - WATER EF	\$ 5,298,388

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
<ul style="list-style-type: none"> Budget & Finance 	<ul style="list-style-type: none"> 4/14/25: Voted 3-0 to recommend
<ul style="list-style-type: none"> Finance Committee 	<ul style="list-style-type: none"> 5/5/25: voted 7-0 to recommend

In accordance with the applicable provisions of the Town of Bridgewater Home Rule Charter and Town Council Rules and Procedures, the Town Council assembled voted, at their meeting on Tuesday, May 6, 2025, to approve the aforementioned Order, by a Roll-call vote 9-0-0.

A TRUE COPY ATTEST:

Debra Ward, Town Council Clerk



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/8/2025
First Reading: 4/8/2025
Second Reading: 5/6/2025
Amendments Adopted:
Third Reading:
Date Adopted: 5/6/2025
Date Effective: 7/1/2025

Budget Order O-FY26-003: FY26 Sewer Enterprise Fund

ORDERED, that the Town Council assembled vote to appropriate **\$4,092,917** from the Sewer Enterprise receipts and **\$500,000** from Retained Earnings to defray Sewer direct costs, and that **\$266,159** as appropriated under Order O-FY26-001 be used for Sewer indirect costs, all to fund the total costs of operations of the Sewer Enterprise as follows:

SALARIES/WAGES/BENEFITS	\$ 1,430,676
OPERATING EXPENSES	\$ 612,011
DEBT SERVICES	\$ 2,045,230
TRANSFER TO TRUST FUNDS OPEB	\$ 5,000
APPROPRIATED for DIRECT COSTS	\$ 4,092,917
TRANSFER TO GF	\$ 24,768
INDIRECT COSTS - GENERAL FUND	\$ 241,391
TOTAL COST - SEWER EF	\$ 4,359,076

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
<ul style="list-style-type: none"> Budget & Finance 	<ul style="list-style-type: none"> 4/14/25: Voted 3-0 to recommend
<ul style="list-style-type: none"> Finance Committee 	<ul style="list-style-type: none"> 5/5/25: voted 7-0 to recommend

In accordance with the applicable provisions of the Town of Bridgewater Home Rule Charter and Town Council Rules and Procedures, the Town Council assembled voted, at their meeting on Tuesday, May 6, 2025, to approve the aforementioned Order, by a Roll-call vote 9-0-0.

A TRUE COPY ATTEST:

Debra Ward, Town Council Clerk



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/8/2025
First Reading: 4/8/2025
Second Reading: 5/6/2025
Amendments Adopted:
Third Reading:
Date Adopted: 5/6/2025
Date Effective: 7/1/2025

Budget Order O-FY26-004: FY26 Transfer Station Enterprise Fund

ORDERED, that the Town Council assembled vote to appropriate **\$374,742** from Transfer Station Enterprise receipts and **\$47,000** from Retained Earnings to defray Transfer Station direct costs, and that **\$42,258** as appropriated under Order O-FY26-001 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	\$ 140,505
OPERATING EXPENSES	<u>\$ 281,237</u>
APPROPRIATED for DIRECT COSTS	\$ 421,742
INDIRECT COSTS - GENERAL FUND	<u>\$ 42,258</u>
TOTAL COST - TRANSFER STATION EF	\$ 464,000

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
• Budget & Finance	• 4/14/24: Voted 3-0 to recommend
• Finance Committee	• 5/5/25: Voted 7-0 to recommend

In accordance with the applicable provisions of the Town of Bridgewater Home Rule Charter and Town Council Rules and Procedures, the Town Council assembled voted, at their meeting on Tuesday, May 6, 2025, to approve the aforementioned Order, by a Roll-call vote 9-0-0.

A TRUE COPY ATTEST:

Debra Ward, Town Council Clerk



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 4/8/2025
First Reading: 4/8/2025
Second Reading: 5/6/2025
Amendments Adopted:
Third Reading:
Date Adopted: 5/6/2025
Date Effective: 7/1/2025

Budget Order O-FY26-005: 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, 2025, 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 FY2026 as follows:

Spending Authority	Fund	Receipts	Expenditures	FY2026 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 fulltime staff, part-time seasonal staff, recreation programs, facility expenses and other expenses related to programs.	\$150,000
Council on Aging	COA Revolving	Fees and Rentals	Programs for Seniors & Community	\$25,000
Library Director	Library Revolving	Fines & Fees	Programs & supplies for Community	\$25,000

VOICE VOTE - REQUIRES MAJORITY OF THOSE PRESENT AND VOTING

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
• Budget & Finance	• 4/14/25: Voted 3-0 to recommend
• Finance Committee	• 5/5/25: voted 7-0 to recommend

Attachments: None

In accordance with the applicable provisions of the Town of Bridgewater Home Rule Charter and Town Council Rules and Procedures, the Town Council assembled voted, at their meeting on Tuesday, May 6, 2025, to approve the aforementioned Order, by a Roll-call vote 9-0-0.

A TRUE COPY ATTEST:

Debra Ward, Town Council Clerk



Bridgewater Town Council

Introduced By: Town Manager
Date Introduced: 5/6/2025
First Reading: 5/6/2025
Second Reading: 5/20/2025
Amendments Adopted:
Third Reading:
Date Adopted: 5/20/2025
Date Effective: 7/1/2025

Budget Order O-FY26-006: CPA Reserve Accounts - FY2026

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 FY2026 estimated annual revenues the sum of \$1,035,000 to meet the administrative expenses, and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2026.

And further,

To reserve for future appropriation from the Community Preservation Fund FY2026 estimated annual revenues the sum of \$103,500 for the acquisition, creation, and preservation of open space; \$103,500 for acquisition, preservation, restoration, and rehabilitation of historic resources; and \$103,500 for the acquisition, creation, preservation, and support of community housing.

And further,

To appropriate \$51,750 to Administrative Expenses and \$320,778.75 to Budgetary Reserves.

And further,

To appropriate \$318,600 for the payment of debt related to the Academy Building renovation from FY2026 estimated revenues.

And further,

To appropriate \$33,371.25 for the payment of debt related to the Keith Homestead purchase from FY2026 estimated revenues.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
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• Budget & Finance	• 5/20/25: Voted 3-0 to recommend
• Finance Committee	• 5/19/25: Voted 5-0 to recommend
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Attachments: 1. CPA Recommended Budget

In accordance with the applicable provisions of the Town of Bridgewater Home Rule Charter and Town Council Rules and Procedures, the Town Council assembled voted, at their meeting on Tuesday, May 20, 2025, to approve the aforementioned Order, by a Roll-call vote 8-0-0.

A TRUE COPY ATTEST:

Debra Ward, Town Council Clerk

VOICE VOTE - REQUIRES MAJORITY OF THOSE PRESENT AND VOTING

Town of Bridgewater
Community Preservation Fund
FY 2026 Recommended Budget

Sources & Uses of Funds		FY 2026
Revenue Estimates		
CPA Surcharge 2%		900,000.00
State Match		135,000.00
Total Estimated Revenue		1,035,000.00
Total Sources of Funds		1,035,000.00
Reserves		
Community Housing Reserve	(Min 10%)	10% 103,500.00
Open Space Reserve	(Min 10%)	10% 103,500.00
Historical Resources Reserve	(Min 10%)	10% 103,500.00
Total Required Reserves		310,500.00
Administrative Expenses (Not >5%) \$		
Administrative Expenses		51,750.00
Total Administrative Budget		51,750.00
Debt Service - Due FY26		
ACADEMY BUILDING RENOVATIONS-PRINCIPAL		240,000.00
ACADEMY BUILDING RENOVATIONS-INTEREST		78,600.00
KEITH HOMESTEAD-2012 CPC 00001-PRINCIPAL		33,000.00
KEITH HOMESTEAD-2012 CPC 00001-INTEREST		371.25
Total Debt Service		351,971.25
BUDGETARY RESERVES		320,778.75
Total Use of Funds		1,035,000.00
Total Surplus (Deficit)		0.00