



Town of Bridgewater

*FY2027
ENTERPRISE FUND OPERATING
BUDGET*

APRIL 14, 2026

FY2027 ENTERPRISE FUND OPERATING BUDGET

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TOWN MANAGER BUDGET MESSAGE

FY2027 ENTERPRISE FUND OPERATING BUDGET

The Town maintains several Enterprise Funds that are budgeted independently of the General Fund. These funds operate as self-sustaining entities that are supported by the collection of revenue from the users who utilize these services rather than property tax revenue. These funds support water, sewer, and transfer station operations.

Water Enterprise Fund

The major focus of the upcoming Water Enterprise Fund is ensuring prudent investments in critical infrastructure. The Town recently adjusted the structure of its water rates, which increased charges on high demand users, thereby lowering base costs on lower demand users. However, users may not see a reduction in their bills in this fiscal year, as the budget amounts to an over 12.7% increase. This increase is associated with rising operational costs and infrastructure needs, along with ensuring there is cost recovery related to unexpected costs in the FY26 budget. This investment will help ensure we can deliver clean, reliable water to our community while keeping up with critical infrastructure improvements.

Wastewater Enterprise Fund

The major focus of the upcoming Wastewater Enterprise Fund budget is the completion of upgrades required by a federally mandated consent order from the EPA. These projects will improve our capabilities to treat wastewater efficiently and effectively to meet new regulatory limits. Phase I focused on improving the removal of nitrogen along with updating and modernizing plant operational systems. Phase II will further enhance the plant's efficiency and reliability to meet regulatory limits for phosphorus removal and our solids treatment processes. Beyond the consent order, we must continue meeting the growing needs of our community and ensure that Bridgewater remains a sustainable, healthy community for generations. As with water, these ongoing infrastructure needs remain costly, and rates, which have remained low in previous years, cannot fully cover the costs necessary to run operations. In this fiscal year, the wastewater budget will grow by 3.5%.

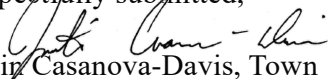
The Town will once again work with Raftelis, which recently conducted a comprehensive review of rates to ensure budgetary priorities and prudent cost recovery are in place for the next fiscal year, in addition to reviewing connection fees for both funds.

The progress of both the water and wastewater systems is essential to the overall health and well-being of our town, and these budget increases will help fund these critical upgrades and invest in the long-term stability of these vital systems.

Transfer Station

The Transfer Station continues to serve residents well, at an affordable rate. The Transfer Station budget will increase by 10%. Ultimately, the Town must review these operations, as this fund may necessitate expensive capital improvements that must be carefully considered and evaluated.

Respectfully submitted,


Justin Casanova-Davis, Town Manager



SEWER BUDGET

**TOWN OF BRIDGEWATER
SEWER FY 2027 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY 2026	FY 2027	PERCENT
Salaries/Wages/Benefits	1,451,976	1,467,547	1.07%
Expenses	612,011	712,113	16.36%
Debt Service	2,045,230	2,087,934	2.09%
Transfers Out	271,159	268,078	-1.14%
Total	4,380,376	4,535,672	3.55%

SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027
Salaries/Wages/Benefits	510000	FULL TIME WAGES	0	DPW DIRECTOR	39,245	40,009
			1	WATER & SEWER SUPERINTENDENT	64,906	
			1.1	SEWER SUPERINTENDENT		118,791
			2	ASSISTANT SEWER SUPERINTENDENT	91,001	95,627
			3	MECHANIC	150,823	158,490
			4	WWTP OPERATOR	268,781	204,511
			4.1	ASSISTANT WWTP OPERATOR		64,326
			5	OFFICE ADMIN- SEWER	68,037	61,327
			6	BUSINESS UNIT ANALYST	40,823	
			6.1	BUS UNIT ANALYST/PROCURE/GRANT		34,785
			7	DPW EXECUTIVE ASSISTANT	17,257	19,231
			8	HR DIRECTOR	20,464	18,982
			8.1	HR GENERALIST	15,526	13,373
			9	FACILITIES & ASSETS MANAGER	13,214	12,285
			10	TOWN ENGINEER	25,479	23,668
			11	JUNIOR ENGINEER	19,814	18,865
		12	CONTRACT SETTLEMENT_USW_CONTRACTUAL PAYMENT	11,300		
		13	CONTRACT SETTLEMENT_DPW UNION AFSCME	10,000		
	513000	OVERTIME WAGES	14	PLANNED OVERTIME	24,269	24,876
			15	PLANNED OVERTIME ADMIN CLERK	4,813	4,933
			16	UNPLANNED OVERTIME	24,166	24,770
	514600	LONGEVITY	1	WATER & SEWER SUPERINTENDENT	1,947	
	517002	FRINGE BENEFITS	1	TOWN SHARE- HEALTH INSURANCE	218,114	199,091
	517003	FRINGE BENEFITS	2	TOWN SHARE- MEDICARE	12,885	12,885
	517004	FRINGE BENEFITS	3	TOWN SHARE- LIFE	775	775
	517006	FRINGE BENEFITS	4	LIABILITY- WORKERS COMP	25,021	11,000
	517007	FRINGE BENEFITS	5	TOWN SHARE- RETIREMENT	274,062	293,947
	519007	LICENSES	2	ASSISTANT SEWER SUPERINTENDENT	3,050	3,813
			3	MECHANIC	350	438
			4	WWTP OPERATOR	5,850	4,500
			4.1	ASSISTANT WWTP OPERATOR		2,250
Salaries/Wages/Benefits Total					1,451,976	1,467,547

**TOWN OF BRIDGEWATER
SEWER FY 2027 TM RECOMMENDED BUDGET**

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SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027
Expenses	520000	PURCHASE OF SERVICES	1	ALLIED WASTE (DUMPSTER), KIRKWOOD & JET MAIL ACQUISITION, READY REFRESH,	23,300	24,330
	521002	UTILITY- ELECTRICITY	2	NATIONAL GRID	155,950	163,478
	521400	UTILITY- NATURAL GAS	3	EVERSOURCE DEVANEY - COLUMBIA GAS	16,375	17,194
	524001	BUILDING & GROUNDS	4	BUILDING & GROUNDS MAINTENANCE	8,150	8,150
	524008	SYSTEM MAINTENANCE	5	COLLECTION SYSTEM MAINTENACE	59,500	59,500
	529001	SLUDGE REMOVAL	6	UNEXPECTED REMOVAL OF SLUDGE FROM PLANT	1,030	-
	530000	PROFESSIONAL SERVICES	7	CONSULTING SERVICES	20,449	55,000
	530001	PROFESS & TECHNICAL SVS	8	ANNUAL STREETSCAN STREETLOGIX	4,551	4,551
	530008	TRAINING & EDUCATION	9	TRAINING CLASSES FOR EMPLOYEES TO EARN AND MAINTAIN LICENSES	3,045	3,045
	530031	BOND ISSUING COST	10	LOAN ORIGATION/ADMIN FEE CW-14-17	2,396	2,219
			11	LOAN ORIGATION/ADMIN FEE CWP-21-32	44,373	43,236
			12	LOAN ORIGATION/ADMIN FEE CWP-21-32A	6,020	5,866
	530050	CONTRACTING SERVICES	13	HACH CO SOFTWARE CONTRACT, BOILER INSPECTIONS	5,075	5,075
	530051	POLICE DETAILS	14	EMERGENCY AND SCHEDULED REPAIRS/MAINTENANCE	3,000	3,000
	534000	POSTAGE	15	POSTAGE FOR PITNEY BOWES	1,015	1,015
	534002	UTILITIY- PHONE & CABLE	16	VERIZON, COMCAST	9,139	9,139
	538010	TESTING	17	MANDATED AND PROCESS CONTROL TESTING WEEKLY/YEARLY	40,453	40,453
	542000	OFFICE SUPPLIES	18	GENERAL OFFICE SUPPLIES, PAPER, INK, ETC	3,000	3,000
	543006	EQUIPMENT & SUPPLIES	19	PURCHASE OF EQUIPMENT AND SUPPLIES	26,390	26,390
	548002	GAS & OIL	20	GAS & OIL FOR VEHICLES AND EQUIPMENT	9,000	9,000
	553010	SAWDUST/WOOD CHIPS	21	TRIPLE L-SAWDUST/WOODCHIPS FOR COMPOSTING	22,300	22,300
	553011	LAB SUPPLIES	22	LAB SUPPLIES	9,000	9,000
	553012	CHEMICALS	23	PLANT PROCESS CHEMICALS	80,825	80,825
	553013	SAFETY EQUIPMENT	24	SAFETY EQUIPMENT-GLOVES, GLASSES, MASKS, WORKS BOOTS 8x\$200	3,000	3,000
	558012	UNIFORMS	25	CINTAS \$265/week X 52 (7 employees)	14,000	14,000
	558108	ODOR CONTROL	26	MATERIALS AND CHEMICALS FOR ODOR CONTROL	2,000	4,000
	570000	OTHER EXPENSES	27	DRUG TESTS, DOT PHYSICALS AND MISC SVC	1,015	1,015
	570010	IN-STATE TRAVEL	28	IN-STATE TRAVEL, CLASSES & SEMINARS	308	308
	573000	DUES/MEMBERSHIPS/SUBSCRIP'	29	DUES MEMBERSHIPS	305	305
	574002	INSURANCE	30	LIABILITY - BLANKET INSURANCE	26,017	32,691
	578096	MAINT & REPAIR OF VEHICLES	31	MAINT & REPAIR OF VEHICLES	8,000	8,000
	580000	SEWER CAPITAL	32	SEWER CAPITAL		50,000
	585013	LEASED SERVICES	33	PITNEY BOWES \$960/YR, SHARP \$948/YR	3,030	3,030
Expenses Total					612,011	712,113

**TOWN OF BRIDGEWATER
SEWER FY 2027 TM RECOMMENDED BUDGET**

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Total	4,380,376	4,535,672	3.55%

SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027
Debt Service-Principal	591089	DEBT PRINCIPAL	1	2018 MCWT-CWSRF-3862	117,929	120,492
	591091	DEBT PRINCIPAL	2	2020 AMA METER PROJECT 2/3 WTR 1/3 SWR	150,000	150,000
	591097	DEBT PRINCIPAL	3	WWTP CWP-21-32	1,517,037	1,517,037
	591098	DEBT PRINCIPAL	4	WWTP CWP-21-32-A	205,820	205,820
Debt Service-Principal Total					1,990,786	1,993,349
Debt Service-Interest	591589	DEBT INTEREST	1	2018 MCWT-CWSRF-3862	31,944	29,585
	591591	DEBT INTEREST	2	2020 AMA METER PROJECT 2/3 WTR 1/3 SWR	22,500	15,000
	592500	SHORT TERM INTEREST	3	SHORT TERM INTEREST - BAN OR BORROWING		50,000
Debt Service-Interest Total					54,444	94,585
Other Financing Uses	596000	TRANSFER TO GENERAL FUND	1	INDIRECT COSTS	241,391	246,219
			2	999 ADMIN ASST COLLECTIONS - 146	24,768	16,860
	596120	TRANSFER TO TRUST FUND	3	TRANSFER TO OPEB	5,000	5,000
Other Financing Uses Total					271,159	268,078
					4,380,375	4,535,672



SEWER DETAIL SALARY

TOWN OF BRIDGEWATER
SEWER FY 2027 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 32% of TOTAL SEWER BUDGET

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Contractual	26,980	1.86%
Licenses	1,750	0.12%
Fringe Benefits	(13,159)	-0.91%
Total	15,571	1.07%

FY 2026 Salary Budget	1,430,676
FY 2026 Contractual Adjustments	21,300
FY 2026 Total Adjusted Budget	1,451,976

HEAD COUNT			
UNION TYPE	POSITION	2026	2027
USW	W & S SUPERINTENDENT	0.50	0.00
USW	SEWER SUPERINTENDENT	0.00	1.00
AFSCME	ASST SEWER SUPERINTENDENT	1.00	1.00
AFSCME	MECHANIC	2.00	2.00
AFSCME	WWTP OPERATOR	4.00	3.00
AFSCME	ASSISTANT WWTP OPERATOR	0.00	1.00
BAA	OFFICE ADMIN	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.42	0.00
NON UNION	BUSINESS UNIT ANALYST	0.00	0.35
NON UNION	DPW DIRECTOR	0.22	0.22
NON UNION	DPW EXECUTIVE ASSISTANT	0.22	0.22
NON UNION	HR DIRECTOR	0.00	0.17
NON UNION	HR GENERALIST	0.38	0.17
NON UNION	FACILITIES & ASSETS MANAGER	0.17	0.14
USW	TOWN ENGINEER	0.22	0.19
USW	JUNIOR ENGINEER	0.22	0.19
TOTAL		10.35	10.53

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNI	TOTAL SALARY
510000	FULL TIME WAGES	0.0	DPW DIRECTOR	36	85.50	PERSONAL CONTRACT	0.22	459	39,245			
		1.0	WATER & SEWER SUPERINTENDENT	118	87.17	PERSONAL CONTRACT				0.22	459	40,009
		1.1	SEWER SUPERINTENDENT	755	62.17	GRADE 14, STEP 12	0.50	1044	64,906			
					56.61	GRADE 14, STEP 7				0.50	1044	59,100
					57.18	GRADE 14, STEP 7				0.50	1044	59,691
		2.0	ASSISTANT SEWER SUPERINTENDENT	483	43.58	GRADE 12, STEP 6	1.00	2088	91,001			
					45.57	GRADE 12, STEP 7				0.50	1044	47,576
					46.03	GRADE 12, STEP 7				0.50	1044	48,051
		3.0	MECHANIC	292	38.34	GRADE 10, STEP 10	1.00	2088	80,061			
					40.09	GRADE 10, STEP 11				0.50	1044	41,856
					40.49	GRADE 10, STEP 11				0.50	1044	42,275
				555	33.89	GRADE 10, STEP 5	1.00	2088	70,762			
					35.44	GRADE 10, STEP 6				0.50	1044	36,995
					35.79	GRADE 10, STEP 6				0.50	1044	37,365
		4.0	WWTP OPERATOR	632	34.00	GRADE 9, STEP 9	1.00	2088	70,987			
				673	31.57	GRADE 9, STEP 6	1.00	2088	65,918			
				686	30.80	GRADE 9, STEP 5	1.00	2088	64,310			
					32.20	GRADE 9, STEP 6				0.50	1044	33,622
					32.53	GRADE 9, STEP 6				0.50	1044	33,958
				687	32.36	GRADE 9, STEP 7	1.00	2088	67,566			
					33.83	GRADE 9, STEP 8				0.50	1044	35,324
					34.17	GRADE 9, STEP 8				0.50	1044	35,677
				727	31.42	GRADE 9, STEP 5				0.50	1044	32,802
					31.73	GRADE 9, STEP 5				0.50	1044	33,130
		4.1	ASSISTANT WWTP OPERATOR	728	30.65	GRADE 9, STEP 4				0.50	1044	32,003
					30.96	GRADE 9, STEP 4				0.50	1044	32,323
		5.0	OFFICE ADMIN- SEWER	614	32.39	GRADE 8 STEP 10				0.22	457	14,795
					32.72	GRADE 8 STEP 10				0.22	457	14,943
				710	32.58	GRADE 10, STEP 3	1.00	2088	68,037			
					34.41	GRADE 10, STEP 4				0.22	457	15,716
					34.75	GRADE 10, STEP 4				0.22	457	15,873

TOWN OF BRIDGEWATER
SEWER FY 2027 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 32% of TOTAL SEWER BUDGET

SUMMARY OF PAYROLL CHANGES		
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Total	15,571	1.07%

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FY 2026 Total Adjusted Budget	1,451,976

HEAD COUNT			
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USW	W & S SUPERINTENDENT	0.50	0.00
USW	SEWER SUPERINTENDENT	0.00	1.00
AFSCME	ASST SEWER SUPERINTENDENT	1.00	1.00
AFSCME	MECHANIC	2.00	2.00
AFSCME	WWTP OPERATOR	4.00	3.00
AFSCME	ASSISTANT WWTP OPERATOR	0.00	1.00
BAA	OFFICE ADMIN	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.42	0.00
NON UNION	BUSINESS UNIT ANALYST	0.00	0.35
NON UNION	DPW DIRECTOR	0.22	0.22
NON UNION	DPW EXECUTIVE ASSISTANT	0.22	0.22
NON UNION	HR DIRECTOR	0.00	0.17
NON UNION	HR GENERALIST	0.38	0.17
NON UNION	FACILITIES & ASSETS MANAGER	0.17	0.14
USW	TOWN ENGINEER	0.22	0.19
USW	JUNIOR ENGINEER	0.22	0.19
TOTAL		10.35	10.53

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNI	TOTAL SALARY
517002	FRINGE BENEFITS	1.0	TOWN SHARE- HEALTH INSURANCE	0	199,090.68	TOWN SHARE- HEALTH	-	1	218,114	-	1	199,091
	FRINGE BENEFITS Total				218,113.80	TOWN SHARE- HEALTH	-	1	218,114	-	1	199,091
517003	FRINGE BENEFITS	2.0	TOWN SHARE- MEDICARE	0	12,885.00	TOWN SHARE- MEDICARE	-	1	12,885	-	1	12,885
	FRINGE BENEFITS Total						-	1	12,885	-	1	12,885
517004	FRINGE BENEFITS	3.0	TOWN SHARE- LIFE	0	86.15	TOWN SHARE- LIFE	-	9	775	-	9	775
	FRINGE BENEFITS Total						-	9	775	-	9	775
517006	FRINGE BENEFITS	4.0	LIABILITY- WORKERS COMP	0	11,000.00	LIABILITY- WORKERS COMP	-	1	25,021	-	1	11,000
	FRINGE BENEFITS Total				25,021.19	LIABILITY- WORKERS COMP	-	1	25,021	-	1	11,000
517007	FRINGE BENEFITS	5.0	TOWN SHARE- RETIREMENT	0	274,062.39	TOWN SHARE- RETIREMENT	-	1	274,062	-	1	293,947
	FRINGE BENEFITS Total				293,947.18	TOWN SHARE- RETIREMENT	-	1	274,062	-	1	293,947
519007	LICENSES	2.0	ASSISTANT SEWER SUPERINTENDENT	483	150.00	2A END EXCAVATOR	-	1	150	-	1	188
					187.50	2A END EXCAVATOR	-	1	700	-	1	875
					700.00	WASTEWATER COLLECTION GRADE 4	-	1	800	-	1	1,000
					800.00	HOISTING LICENSE	-	1	1,400	-	1	1,750
					875.00	WASTEWATER COLLECTION GRADE 4	-	1	1,750	-	1	2,000
					1,000.00	HOISTING LICENSE	-	1	1,400	-	1	1,750
					1,400.00	WASTEWATER TREATMENT GRADE 6	-	1	350	-	1	438
					1,750.00	WASTEWATER TREATMENT GRADE 6	-	1	800	-	1	1,000
		3.0	MECHANIC	292	350.00	WASTEWATER COLLECTION GRADE 2	-	1	1,700	-	1	800
					437.50	WASTEWATER COLLECTION GRADE 2	-	1	250	-	1	1,000
		4.0	WWTP OPERATOR	632	250.00	OSHA CLASS 2 ASBESTOS CEM CERT	-	1	800	-	1	500
					800.00	HOISTING LICENSE	-	1	1,700	-	1	800
					1,700.00	WASTEWATER TREATMENT GRADE 7	-	1	800	-	1	1,000
					800.00	HOISTING LICENSE	-	1	500	-	1	1,250
					500.00	WASTEWATER TREATMENT GRADE 3	-	1	1,000	-	1	1,250
					1,250.00	WASTEWATER TREATMENT GRADE 5	-	1	1,000	-	1	1,250
					1,000.00	WASTEWATER TREATMENT GRADE 5	-	1	1,000	-	1	1,000
					1,250.00	WASTEWATER TREATMENT GRADE 5	-	1	1,000	-	1	1,000
					1,000.00	HOISTING LICENSE	-	1	1,000	-	1	1,000
					1,000.00	HOISTING LICENSE	-	1	1,000	-	1	1,000
					1,250.00	WASTEWATER TREATMENT GRADE 4	-	1	1,000	-	1	1,000
		4.1	ASSISTANT WWTP OPERATOR	728	1,000.00	HOISTING LICENSE	-	1	1,250	-	1	1,250
					1,250.00	WASTEWATER TREATMENT GRADE 5	-	1	1,250	-	1	1,250
	LICENSES Total						-	12	9,250	-	11	11,000
							10.35	22797	1,451,976	10.53	23159	1,467,547

Revenue Summary	FY2025 Actuals	FY2026 Proposed Budget	FY2027 Proposed Budget	Difference +/- FY27>FY26	Percentage FY27>FY26
1. P & I on Utility Added to Tax - Sewer	2,889.00	5,000.00	5,000.00	0.00	0.00%
2. P & I Utility Charges - Sewer	8,785.00	10,000.00	15,000.00	5,000.00	50.00%
3. Utility User Charges - Sewer	2,825,949.00	3,596,076.00	4,242,672.00	646,596.00	17.98%
4. User Charges Addes to Tax - Sewer	67,664.00	75,000.00	100,000.00	25,000.00	33.33%
5. Connection Fees	33,998.00	150,000.00	150,000.00	0.00	0.00%
6. Services Fees	150.00	1,000.00	1,000.00	0.00	0.00%
7. Infiltration - Inflow Revenue	0.00	0.00	0.00	0.00	0.00%
8. Compost Fees	12,000.00	12,000.00	12,000.00	0.00	0.00%
9. Contractor Fee	5,000.00	10,000.00	10,000.00	0.00	0.00%
Sewer Revenue Total	2,821,308.00	3,859,076.00	4,535,672.00	676,596.00	17.53%
Transfers-In/Other Available Funds	0.00	500,000.00	0.00	(500,000.00)	-100.00%
TOTAL REVENUES	2,821,308.00	4,359,076.00	4,535,672.00	176,596.00	4.051%

Expenditure Summary	FY2025 Actuals	FY2026 Proposed Budget	FY2027 Proposed Budget	Difference +/- FY27>FY26	Percentage FY27>FY26
Full Time Wages	(794,706.00)	(835,372.12)	(884,268.00)	48,895.88	5.853%
Over Time Wages	(55,861.00)	(53,248.65)	(54,580.00)	1,331.35	2.500%
Longevity	(1,921.00)	(1,947.00)	0.00	(1,947.00)	-100.000%
Fringe Benefits	(463,422.00)	(530,857.75)	(517,699.00)	(13,158.75)	-2.479%
Contractual Buyout	(2,108.00)	0.00	0.00	0.00	0.000%
License	0.00	(9,250.00)	(11,000.00)	1,750.00	18.919%
Contract Settlements	0.00	(21,300.00)	0.00	(21,300.00)	-100.000%
Salaries/Wages/Benefit Totals	(1,318,018.00)	(1,451,975.51)	(1,467,547.00)	15,571.49	1.072%
Purchase of Services	(23,167.00)	(23,300.00)	(24,330.00)	1,030.00	4.421%
Electricity	(144,028.00)	(155,950.00)	(163,478.00)	7,528.00	4.827%
Heating Fuel	(3,019.00)	(16,375.00)	(17,194.00)	819.00	5.002%
Sludge Removal	0.00	(1,030.00)	0.00	(1,030.00)	-100.000%
Building & Grounds	(6,239.00)	(8,150.00)	(8,150.00)	0.00	0.000%
System Maintenance	(51,590.00)	(59,500.00)	(59,500.00)	0.00	0.000%
Professional Services	(5,845.00)	(20,449.00)	(55,000.00)	34,551.00	168.962%
Professional & Technical Services	(4,551.00)	(4,551.00)	(4,551.00)	0.00	0.000%
Training & Education	(604.00)	(3,045.00)	(3,045.00)	0.00	0.000%
Contracted Services	(2,169.00)	(5,075.00)	(5,075.00)	0.00	0.000%
Bond Issue Cost	(32,669.00)	(52,789.00)	(51,320.00)	(1,469.00)	-2.783%
Police Detail Expense	(1,599.00)	(3,000.00)	(3,000.00)	0.00	0.000%
Postage	(1,000.00)	(1,015.00)	(1,015.00)	0.00	0.000%
Telephone	(8,888.00)	(9,139.00)	(9,139.00)	0.00	0.000%
Testing	(34,191.00)	(40,453.37)	(40,453.00)	(0.37)	-0.001%
Office Supplies	(2,105.00)	(3,000.00)	(3,000.00)	0.00	0.000%
Gas & Oil	(14,484.00)	(9,000.00)	(9,000.00)	0.00	0.000%
Equipment & Supplies	(31,661.00)	(26,390.00)	(26,390.00)	0.00	0.000%
Medical Exam/Services	(380.00)	0.00	0.00	0.00	0.000%
Sawdust/Wood Chips	(16,150.00)	(22,300.00)	(22,300.00)	0.00	0.000%
Lab Supplies	(5,481.00)	(9,000.00)	(9,000.00)	0.00	0.000%
Chemicals	(71,746.00)	(80,825.00)	(80,825.00)	0.00	0.000%
Safety Equipment	(2,837.00)	(3,000.00)	(3,000.00)	0.00	0.000%
Uniform Rental	(11,749.00)	(14,000.00)	(14,000.00)	0.00	0.000%
Odor Control	0.00	(2,000.00)	(4,000.00)	2,000.00	100.000%
Other Expenses	(393.00)	(1,015.00)	(1,015.00)	0.00	0.000%
In-State Travel	0.00	(307.50)	(307.50)	0.00	0.000%
Due/Membership	0.00	(304.50)	(304.50)	0.00	0.000%
Insurance	(23,011.00)	(26,017.00)	(32,691.00)	6,674.00	25.652%
Maintenance/Repair Vehicles	(12,950.00)	(8,000.00)	(8,000.00)	0.00	0.000%
Sewer Capital	0.00	0.00	(50,000.00)	50,000.00	0.000%
Lease/Purchase of Software	(2,305.00)	(3,030.00)	(3,030.00)	0.00	0.000%
Operating Expense Total	(514,811.00)	(612,010.37)	(712,113.00)	100,102.63	16.356%
Debt Service Principal	(265,421.00)	(1,990,786.00)	(1,993,349.00)	2,563.00	0.129%
Debt Service Interest	(64,252.08)	(54,444.00)	(94,585.00)	40,141.00	73.729%
Debt Service Total	(329,673.08)	(2,045,230.00)	(2,087,934.00)	42,704.00	2.088%
Transfers-Out to Other Funds	(986,272.00)	(271,159.00)	(268,078.00)	(3,081.00)	-1.136%
TOTAL EXPENDITURES	(3,148,774.08)	(4,380,374.88)	(4,535,672.00)	155,297.12	3.545%



WATER BUDGET

**TOWN OF BRIDGEWATER
WATER FY 2027 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2026	FY2027	PERCENT
Salaries/Wages/Benefits	2,103,108	2,243,016	6.65%
Expenses	1,355,564	2,081,003	53.52%
Debt Service	1,445,976	1,256,895	-13.08%
Transfers Out	424,041	424,018	-0.01%
Total	5,328,689	6,004,932	12.69%

SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027	
Salaries/Wages/Benefits	510000	FULL TIME WAGES	0	DPW DIRECTOR	80,372	81,935	
	510000		1	WATER & SEWER SUPERINTENDENT	64,906		
	510000		1.1	WATER SUPERINTENDENT		107,619	
	510000		2	CHIEF WTP OPERATOR		95,608	102,980
	510000		3	CHIEF WATER DISTRIBUTION SUPERVISOR		86,610	91,019
	510000		4	HEAVY EQUIPMENT OPERATOR		128,663	135,200
	510000		5	WATER FOREMAN		76,203	80,077
	510000		6	ASST CHIEF WATER OPERATOR		84,114	88,337
	510000		7	WATER HANDLER		198,257	194,671
	510000		8	LIGHT EQUIPMENT OPERATOR		100,099	105,177
	510000		9	ADMIN ASSISTANT		64,051	61,327
	510000		10	DPW EXECUTIVE ASSISTANT		35,342	19,231
	510000		11	BUSINESS UNIT ANALYST		40,869	
	510000		11.1	BUS UNIT ANALYST/PROCURE/GRANT			34,785
	510000		12	HR DIRECTOR		33,351	31,017
	510000		12.1	HR GENERALIST		25,303	21,852
	510000		13	FACILITIES & ASSETS MANAGER		25,647	23,820
510000	14	TOWN ENGINEER		52,180	48,454		
510000	15	JUNIOR ENGINEER		40,578	38,622		
510000	16	CONTRACT SETTLEMENT_USW_CONTRACTUAL PAYMENT		11,300			
510000	17	CONTRACT SETTLEMENT_DPW UNION AFSCME		19,000			

**TOWN OF BRIDGEWATER
WATER FY 2027 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2026	FY2027	PERCENT
Salaries/Wages/Benefits	2,103,108	2,243,016	6.65%
Expenses	1,355,564	2,081,003	53.52%
Debt Service	1,445,976	1,256,895	-13.08%
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Total	5,328,689	6,004,932	12.69%

SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027	
Salaries/Wages/Benefits	512001	PART TIME WAGES	18	PT SENIOR WATERHANDLER	32,770	34,436	
	512001		19	PT SENIOR WATER OPERATOR	31,971	33,596	
	513000	OVERTIME WAGES	20	UNSCHEDULED OVERTIME	31,519	32,307	
	513000		21	OUTSIDE CREW UNSCHEDULED OT	32,800	33,620	
	513000		22	SCHEDULED OVERTIME	23,575	24,164	
	513000		23	HYDRANT FLUSHING	25,625	26,266	
	514600	LONGEVITY	1	WATER & SEWER SUPERINTENDENT	1,947		
	514600		2	HEAVY EQUIPMENT OPERATOR	627	659	
	517002	FRINGE BENEFITS	1	HEALTH INSURANCE - TOWN SHARE	274,284	367,544	
	517003		2	MEDICARE- TOWN SHARE	20,962	21,486	
	517004		3	LIFE INSURANCE- TOWN SHARE	1,261	1,261	
	517006		4	LIABILITY- WORKERS COMP	17,478	17,500	
	517007		5	COUNTY RETIREMENT ASSESSMENT	319,086	342,238	
	519007		LICENSE	2	CHIEF WTP OPERATOR	1,950	4,001
	519007			3	CHIEF WATER DISTRIBUTION SUPERVISOR	3,600	4,251
	519007	4		HEAVY EQUIPMENT OPERATOR	4,050	5,313	
	519007	5		WATER FOREMAN	4,700	6,751	
	519007	6		ASST CHIEF WATER OPERATOR	5,350	6,438	
	519007	7	WATER HANDLER	4,000	10,314		
	519007	8	LIGHT EQUIPMENT OPERATOR	3,100	4,751		
Salaries/Wages/Benefits Total					2,103,108	2,243,016	

**TOWN OF BRIDGEWATER
WATER FY 2027 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2026	FY2027	PERCENT
Salaries/Wages/Benefits	2,103,108	2,243,016	6.65%
Expenses	1,355,564	2,081,003	53.52%
Debt Service	1,445,976	1,256,895	-13.08%
Transfers Out	424,041	424,018	-0.01%
Total	5,328,689	6,004,932	12.69%

SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027
Expenses	520000	PURCHASES OF SERVICES	1	ALLIED WASTE, BLUE DROP,KIRKWOOD & JET MAIL ACQUISITION, PROWLER COMPANY, REA	126,225	126,225
	521002	UTILITY: ELECTRICITY	2	ELECTRICITY - NATIONAL GRID	292,850	292,850
	521400	UTILITY: HEATING FUEL	3	HEATING FUEL - EVERSOURCE, DEVANEY ENERGY INC	27,375	27,375
	524000	EQUIPMENT AND REPAIR	4	EQUIPMENT PURCHASES-TOOLS, SCREWS ETC. REPAIR MACHINERY	40,150	50,150
	524001	BUILDINGS & GROUNDS	5	BUILDING AND MAINTENANCE OF LOCATIONS	20,225	20,225
	524005	STREET MAINTENANCE	6	STREET MAINTENANCE/REPAIR. COLD PATCH, LOAM, SAND	80,200	76,200
	524008	HYDRANT EQUIPMENT AND REPAIR	7	HYDRANT EQUIPMENT REPAIRS AND REPLACEMENTS	37,075	37,075
	524010	MAINTENANCE OF WELLS	8	MAINTAINING WELLS, CLEANING, TECH SUPPORT W/SCADA, PARTS & REPAIRS	163,700	448,700
	524022	SPECIAL REPAIRS - RMV ASBESTOS	9	ERS	5,075	5,075
	530000	PROFESSIONAL SERVICES	10	CONSULTING SERVICES	74,250	80,000
	530008	TRAINING & EDUCATION	11	NEWWA, MWVA_TRAINING TO RETAIN AND EARN LICENSES	10,090	10,090
	530022	ADVERTISING	12	JOB ADVERTISING, NEWSPAPER ANNOUNCEMENTS (HYDRANT FLUSHING)	4,613	4,613
	530031	BOND ISSUING COST	13	DWP-19-17_WATER TREATMENT PLANT ADMIN FEES	16,468	15,553
	530031		14	DWS-08-14_WATER MAINS - 2012A		230
	530031		14.1	WATER MAINS	670	
	530031		15	DW-08-14_WATER MAINS - 2012B		269

**TOWN OF BRIDGEWATER
WATER FY 2027 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2026	FY2027	PERCENT
Salaries/Wages/Benefits	2,103,108	2,243,016	6.65%
Expenses	1,355,564	2,081,003	53.52%
Debt Service	1,445,976	1,256,895	-13.08%
Transfers Out	424,041	424,018	-0.01%
Total	5,328,689	6,004,932	12.69%

SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027
Expenses	530051	POLICE DETAILS	16	DETAIL FOR BREAKS, HYDRANT REPAIRS, ANNUAL HYDRANT FLUSHING	27,475	22,475
	534000	POSTAGE	17	POSTAGE FOR THE PITNEY BOWES AND USPS PERMIT #17	5,000	5,000
	534002	UTILITY: PHONE & CABLE	18	VERIZON, COMCAST	12,563	12,563
	538056	UNIFORMS	19	CINTAS_AVG WKLY BILL X 52 WKS	25,195	25,195
	542000	OFFICE SUPPLIES	20	OFFICE SUPPLIES, COPIER PAPER, FOLDERS, PENS ETC	5,075	5,075
	548002	GAS AND OIL	21	GAS AND OIL FOR VEHICLES	22,200	22,200
	553011	LAB FEES	22	ANALYTICAL BALANCE	50,000	50,000
	553012	CHEMICALS	23	CHEMICALS FOR TREATMENT PLANT-ROBERTS, MALT, BORDEN & REMINGTON	131,500	251,500
	553013	SAFETY EQUIPMENT	24	SAFETY EQUIPMENT		7,000
	560000	WATER SUPPLY SERVICES	25	WATER SUPPLY SERVICES		250,000
	570000	OTHER EXPENSES	26	DRUG TESTS, DOT PHYSICALS AND ANY MISC SVC	508	508
	570010	IN-STATE TRAVEL	27	MILEAGE REIMBURSEMENT FOR TRAINING PURPOSES	200	200
	571500	CONFERENCES & SEMINARS	28	CONFERENCES & SEMINAR FEES	508	2,508
	573000	DUES/MEMBERSHIPS/SUB	29	DUES/MEMBERSHIPS/SUB	900	4,900
	574002	INSURANCE	30	BLANKET LIABILITY	31,208	31,208
	578061	CONSUMER CONFIDENCE REPORT	31	CONSUMER CONFIDENCE REPORT-ANNUAL DEP MANDATORY LETTER TO ALL CUSTOMERSSTA	16,120	19,120
	578062	WATER MONITORING	32	WATER MONITORING	3,045	3,045
	578090	SWA/DEP ASSESSMENT	33	DEP ASSESSMENT - SAYBROOKE MANAGEMENT	11,600	11,600
	578096	MAINT & REPAIR OF VEHICLES	34	MAINT & REPAIR OF VEHICLES	21,225	20,000
	580000	WATER CAPITAL	35	WATER CAPITAL		50,000
	584007	METERS & FITTINGS	36	WATER METERS & FITTINGS	44,973	44,973
	584009	WATER MAINS-REPLACE/EXTENSIC	37	WATER MAINS/GATES - REPAIR/REPLACE	45,075	45,075
	585013	SOFTWARE	38	MONTHLY COPIER LEASE (\$79/MO), PITNEY BOWES LEASE (\$965/YR)	2,230	2,230
Expenses Total					1,355,564	2,081,003

**TOWN OF BRIDGEWATER
WATER FY 2027 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2026	FY2027	PERCENT
Salaries/Wages/Benefits	2,103,108	2,243,016	6.65%
Expenses	1,355,564	2,081,003	53.52%
Debt Service	1,445,976	1,256,895	-13.08%
Transfers Out	424,041	424,018	-0.01%
Total	5,328,689	6,004,932	12.69%

SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027
Debt Service-Principal	591004	DEBT PRINCIPAL	1	WTR REPLACE OLD PCE	57,068	58,258
	591009	DEBT PRINCIPAL	2	2006 WATER WELLS	175,000	
	591090	DEBT PRINCIPAL	3	HAYWARD/WALL MAIN REPLACEMENT (PRINCIPAL EST)	55,000	55,000
	591091	DEBT PRINCIPAL	4	AMA METER PROJECT 2/3 WTR 1/3 SWR	300,000	300,000
	591096	DEBT PRINCIPAL	5	WTR WTP PLANT SRF DWP-19-17	609,941	609,941
Debt Service-Principal Total					1,197,009	1,023,199
Debt Service-Interest	591504	DEBT INTEREST	1	WTR REPLACE OLD PCE	7,802	6,648
	591509	DEBT INTEREST	2	2006 WATER WELLS	7,219	
	591590	DEBT INTEREST	3	HAYWARD/WALL MAIN REPLACEMENT (INTEREST EST)	24,263	21,513
	591591	DEBT INTEREST	4	AMA METER PROJECT 2/3 WTR 1/3 SWR	45,000	30,000
	591596	DEBT INTEREST	5	WTR WTP PLANT SRF DWP-19-17	164,684	155,535
	592500	DEBT INTEREST	6	SHORT TERM INTEREST		20,000
Debt Service-Interest Total					248,967	233,696
Other Financing Uses	596000	INDIRECT COSTS	1	INDIRECT COSTS	394,273	402,158
	596000			999 ADMIN ASST COLLECTIONS - 146	24,768	16,860
	596120	TRANSFER TO TRUST FUND	2	TRANSFER TO OPEB	5,000	5,000
Other Financing Uses Total					424,041	424,018
					5,328,688	6,004,932



WATER DETAIL SALARY

TOWN OF BRIDGEWATER
WATER FY 2027 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 37% of TOTAL WATER BUDGET

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Contractual	7,883	0.37%
Licenses	15,068	0.72%
Fringe Benefits	116,958	5.56%
Totals	139,909	6.65%

FY 2026 Salary Budget	2,072,808
FY 2026 Contractual Adjustments	30,300
FY 2026 Total Adjusted Budget	2,103,108

HEAD COUNT			
UNION TYPE	POSITION	2026 FTE	2027 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.00
USW A	WATER SUPERINTENDENT	0.00	1.00
AFSCME	CHIEF WTR DISTRIBUTION SUPERVISOR	1.00	1.00
AFSCME	CHIEF WTR OPERATOR	1.00	1.00
AFSCME	ASST CHIEF WTR OPERATOR	1.00	1.00
AFSCME	HEAVY EQUIP OPERATOR	2.00	2.00
AFSCME	WATER FOREMAN	1.00	1.00
AFSCME	WATER HANDLER	3.00	3.00
AFSCME	LIGHT EQUIP OPERATORS	2.00	2.00
AFSCME	PT - SENIOR WATER HANDLER	0.47	0.47
AFSCME	PT - SENIOR WATER OPERATOR	0.47	0.47
BAA	OFFICE ADMIN/ADMIN ASST - WATER	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.43	0.00
NON UNION	BUSINESS UNIT ANALYST/PROCURE/GRANT	0.00	0.35
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.22
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.30
NON UNION	HR DIRECTOR	0.31	0.27
NON UNION	HR GENERALIST	0.31	0.27
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.39
USW	JUNIOR ENGINEER	0.45	0.39
TOTALS		16.62	16.46

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
510000	FULL TIME WAGES	0	DPW DIRECTOR	36	85.50	PERSONAL CONTRACT	0.45	940	80,372			
					87.17	PERSONAL CONTRACT				0.45	940	81,935
		1	WATER & SEWER SUPERINTENDENT	118	62.17	GRADE 14, STEP 12	0.50	1044	64,906			
		1.1	WATER SUPERINTENDENT	731	51.29	GRADE 14, STEP 3				0.50	1044	53,542
					51.80	GRADE 14, STEP 3				0.50	1044	54,077
		2	CHIEF WTP OPERATOR	507	45.79	GRADE 12 STEP 8	1.00	2088	95,608			
					49.07	GRADE 12 STEP 10				0.50	1044	51,234
					49.57	GRADE 12 STEP 10				0.50	1044	51,746
		3	CHIEF WATER DISTRIBUTION SUPERVISOR	481	41.48	GRADE 12 STEP 4	1.00	2088	86,610			
					43.37	GRADE 12 STEP 5				0.50	1044	45,283
					43.81	GRADE 12 STEP 5				0.50	1044	45,736
		4	HEAVY EQUIPMENT OPERATOR	328	30.05	GRADE 9 STEP 4	1.00	2088	62,744			
					31.42	GRADE 9 STEP 5				0.50	1044	32,802
					31.73	GRADE 9 STEP 5				0.50	1044	33,130
				365	31.57	GRADE 9 STEP 6	1.00	2088	65,918			
					33.01	GRADE 9 STEP 7				0.50	1044	34,462
					33.34	GRADE 9 STEP 7				0.50	1044	34,807
		5	WATER FOREMAN	415	36.50	GRADE 10 STEP 8	1.00	2088	76,203			
					38.16	GRADE 10 STEP 9				0.50	1044	39,839
					38.54	GRADE 10 STEP 9				0.50	1044	40,238
		6	ASST CHIEF WATER OPERATOR	585	40.28	GRADE 10 STEP 12	1.00	2088	84,114			
					42.10	GRADE 10 STEP 12				0.50	1044	43,949
					42.52	GRADE 10 STEP 12				0.50	1044	44,388

**TOWN OF BRIDGEWATER
WATER FY 2027 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 37% of TOTAL WATER BUDGET**

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Contractual	7,883	0.37%
Licenses	15,068	0.72%
Fringe Benefits	116,958	5.56%
Totals	139,909	6.65%

FY 2026 Salary Budget	2,072,808
FY 2026 Contractual Adjustments	30,300
FY 2026 Total Adjusted Budget	2,103,108

HEAD COUNT			
UNION TYPE	POSITION	2026 FTE	2027 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.00
USW A	WATER SUPERINTENDENT	0.00	1.00
AFSCME	CHIEF WTR DISTRIBUTION SUPERVISOR	1.00	1.00
AFSCME	CHIEF WTR OPERATOR	1.00	1.00
AFSCME	ASST CHIEF WTR OPERATOR	1.00	1.00
AFSCME	HEAVY EQUIP OPERATOR	2.00	2.00
AFSCME	WATER FOREMAN	1.00	1.00
AFSCME	WATER HANDLER	3.00	3.00
AFSCME	LIGHT EQUIP OPERATORS	2.00	2.00
AFSCME	PT - SENIOR WATER HANDLER	0.47	0.47
AFSCME	PT - SENIOR WATER OPERATOR	0.47	0.47
BAA	OFFICE ADMIN/ADMIN ASST - WATER	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.43	0.00
NON UNION	BUSINESS UNIT ANALYST/PROCURE/GRANT	0.00	0.35
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.22
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.30
NON UNION	HR DIRECTOR	0.31	0.27
NON UNION	HR GENERALIST	0.31	0.27
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.39
USW	JUNIOR ENGINEER	0.45	0.39
TOTALS		16.62	16.46

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
510000	FULL TIME WAGES	7	WATER HANDLER	620	32.70	GRADE 8 STEP 12	1.00	2088	68,279	0.50	1044	35,675
					34.17	GRADE 8 STEP 12						
667				667	31.13	GRADE 8 STEP 10	1.00	2088	64,989	0.50	1044	36,032
					32.54	GRADE 8 STEP 11						
					32.87	GRADE 8 STEP 11						
					26.05	GRADE 8 STEP 2						
733				733	26.31	GRADE 8 STEP 2	1.00	2088	64,989	0.50	1044	27,200
					31.13	GRADE 8 STEP 10						
					25.68	GRADE 7 STEP 6						
					25.94	GRADE 7 STEP 6						
8	LIGHT EQUIPMENT OPERATOR			688	24.56	GRADE 7 STEP 5	1.00	2088	51,281	0.50	1044	26,810
					23.38	GRADE 7 STEP 3						
					24.44	GRADE 7 STEP 4						
					24.69	GRADE 7 STEP 4						
9	ADMIN ASSISTANT			614	30.68	GRADE 8 STEP 9	1.00	2088	64,051	0.50	1044	25,517
					32.39	GRADE 8 STEP 10						
					32.72	GRADE 8 STEP 10						
					34.41	GRADE 10, STEP 4						
10	DPW EXECUTIVE ASSISTANT			572	34.75	GRADE 10, STEP 4	0.45	940	35,342	0.22	457	14,795
					37.60	GRADE 10 STEP 10						
					42.10	GRADE 10 STEP 12						
					46.02	GRADE 12, STEP 9						
11	BUSINESS UNIT ANALYST			586	47.89	GRADE 12, STEP 9	0.43	888	40,869	0.22	457	19,231
					47.89	GRADE 12, STEP 9						
					47.89	GRADE 12, STEP 9						
					47.89	GRADE 12, STEP 9						
11.1	BUS UNIT ANALYST/PROCURE/GRANT			-	51.55	GRADE 13, STEP 9	0.31	647	33,351	0.17	365	17,306
					54.43	GRADE 13, STEP 10						
					54.43	GRADE 13, STEP 10						
					54.98	GRADE 13, STEP 10						
12	HR DIRECTOR			631	51.55	GRADE 13, STEP 9	0.31	647	33,351	0.17	365	17,479
					54.43	GRADE 13, STEP 10						
					54.43	GRADE 13, STEP 10						
					54.98	GRADE 13, STEP 10						

**TOWN OF BRIDGEWATER
WATER FY 2027 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 37% of TOTAL WATER BUDGET**

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Contractual	7,883	0.37%
Licenses	15,068	0.72%
Fringe Benefits	116,958	5.56%
Totals	139,909	6.65%

FY 2026 Salary Budget	2,072,808
FY 2026 Contractual Adjustments	30,300
FY 2026 Total Adjusted Budget	2,103,108

HEAD COUNT			
UNION TYPE	POSITION	2026 FTE	2027 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.00
USW A	WATER SUPERINTENDENT	0.00	1.00
AFSCME	CHIEF WTR DISTRIBUTION SUPERVISOR	1.00	1.00
AFSCME	CHIEF WTR OPERATOR	1.00	1.00
AFSCME	ASST CHIEF WTR OPERATOR	1.00	1.00
AFSCME	HEAVY EQUIP OPERATOR	2.00	2.00
AFSCME	WATER FOREMAN	1.00	1.00
AFSCME	WATER HANDLER	3.00	3.00
AFSCME	LIGHT EQUIP OPERATORS	2.00	2.00
AFSCME	PT - SENIOR WATER HANDLER	0.47	0.47
AFSCME	PT - SENIOR WATER OPERATOR	0.47	0.47
BAA	OFFICE ADMIN/ADMIN ASST - WATER	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.43	0.00
NON UNION	BUSINESS UNIT ANALYST/PROCURE/GRANT	0.00	0.35
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.22
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.30
NON UNION	HR DIRECTOR	0.31	0.27
NON UNION	HR GENERALIST	0.31	0.27
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.39
USW	JUNIOR ENGINEER	0.45	0.39
TOTALS		16.62	16.46

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027						
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY				
510000	FULL TIME WAGES	12.1	HR GENERALIST	-	39.11	GRADE 11, STEP 7	0.31	647	25,303	0.14	284	10,891				
				712	38.35	GRADE 11, STEP 5							0.14	283	10,961	
					38.73	GRADE 11, STEP 5										
		13	FACILITIES & ASSETS MANAGER	513	513	37.22	GRADE 11, STEP 5	0.33	689	25,647	0.14	302	11,851			
						39.31	GRADE 11, STEP 6							0.14	302	11,969
						39.70	GRADE 11, STEP 6									
		14	TOWN ENGINEER	578	578	55.51	GRADE 13 STEP 12	0.45	940	52,180	0.20	411	24,077			
						58.58	GRADE 13 STEP 12							0.20	412	24,377
						59.17	GRADE 13 STEP 12									
		15	JUNIOR ENGINEER	613	613	43.17	GRADE 11 STEP 11	0.45	940	40,578	0.20	411	19,192			
						46.70	GRADE 11 STEP 12							0.20	412	19,431
						47.16	GRADE 11 STEP 12									
				16	CONTRACT SETTLEMENT_USW_CONTRACTU/	118	11,300.00	CONTRACT SETTLEMENT_CONTRACTUAL PAYMENT	0.00	1	11,300					
				17	CONTRACT SETTLEMENT_DPW UNION AFSCI	-	19,000.00	CONTRACT SETTLEMENT_DPW UNION AFSCME	0.00	1	19,000					
		FULL TIME WAGES Total							15.68	32733	1,262,452	15.51	32393	1,266,122		
		512001	PART TIME WAGES	18	PT SENIOR WATERHANDLER	334	33.17	GRADE 9 STEP 8	0.47	988	32,770	0.24	494	17,132		
							34.68	GRADE 9 STEP 9							0.24	494
	35.03					GRADE 9 STEP 9										
19	PT SENIOR WATER OPERATOR			140	140	32.36	GRADE 9 STEP 7	0.47	988	31,971	0.24	494	16,714			
						33.83	GRADE 9 STEP 8							0.24	494	16,882
						34.17	GRADE 9 STEP 8									
PART TIME WAGES Total							0.95	1976	64,741	0.95	1976	68,032				
513000	OVERTIME WAGES	20	UNSCHEDULED OVERTIME	-	31,518.75		0.00	1	31,519	0.00	1	32,307				
					32,306.72											
		21	OUTSIDE CREW UNSCHEDULED OT	-	41.00		0.00	800	32,800	0.00	800	33,620				
					42.03											
		22	SCHEDULED OVERTIME	-	23,575.00		0.00	1	23,575	0.00	1	24,164				
					24,164.38											
23	HYDRANT FLUSHING	-	25,625.00		0.00	1	25,625	0.00	1	26,266						
			26,265.63													
OVERTIME WAGES Total							0.00	803	113,519	0.00	803	116,357				

**TOWN OF BRIDGEWATER
WATER FY 2027 DETAIL SALARY BUDGET
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HEAD COUNT			
UNION TYPE	POSITION	2026 FTE	2027 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.00
USW A	WATER SUPERINTENDENT	0.00	1.00
AFSCME	CHIEF WTR DISTRIBUTION SUPERVISOR	1.00	1.00
AFSCME	CHIEF WTR OPERATOR	1.00	1.00
AFSCME	ASST CHIEF WTR OPERATOR	1.00	1.00
AFSCME	HEAVY EQUIP OPERATOR	2.00	2.00
AFSCME	WATER FOREMAN	1.00	1.00
AFSCME	WATER HANDLER	3.00	3.00
AFSCME	LIGHT EQUIP OPERATORS	2.00	2.00
AFSCME	PT - SENIOR WATER HANDLER	0.47	0.47
AFSCME	PT - SENIOR WATER OPERATOR	0.47	0.47
BAA	OFFICE ADMIN/ADMIN ASST - WATER	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.43	0.00
NON UNION	BUSINESS UNIT ANALYST/PROCURE/GRANT	0.00	0.35
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.22
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.30
NON UNION	HR DIRECTOR	0.31	0.27
NON UNION	HR GENERALIST	0.31	0.27
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.39
USW	JUNIOR ENGINEER	0.45	0.39
TOTALS		16.62	16.46

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
514600	LONGEVITY	1	WATER & SEWER SUPERINTENDENT	118	0.03 YOS: 23 =3% of SLRY		0.00	1	1,947			
			HEAVY EQUIPMENT OPERATOR	328	0.01 YOS: 10 =1% of SLRY/WAGES		0.00	2088	627	0.00	2088	659
	LONGEVITY Total						0.00	2089	2,575	0.00	2088	659
517002	FRINGE BENEFITS	1	HEALTH INSURANCE - TOWN SHARE	-	274,283.66 FRINGE BENEFITS		0.00	1	274,284			
										0.00	1	367,544
	FRINGE BENEFITS Total						0.00	1	274,284	0.00	1	367,544
517003	FRINGE BENEFITS	2	MEDICARE- TOWN SHARE	-	20,962.14 FRINGE BENEFITS		0.00	1	20,962			
										0.00	1	21,486
	FRINGE BENEFITS Total						0.00	1	20,962	0.00	1	21,486
517004	FRINGE BENEFITS	3	LIFE INSURANCE- TOWN SHARE	-	84.05 FRINGE BENEFITS		0.00	15	1,261			
										0.00	15	1,261
	FRINGE BENEFITS Total						0.00	15	1,261	0.00	15	1,261
517006	FRINGE BENEFITS	4	LIABILITY- WORKERS COMP	-	17,478.34 FRINGE BENEFITS		0.00	1	17,478			
										0.00	1	17,500
	FRINGE BENEFITS Total						0.00	1	17,478	0.00	1	17,500
517007	FRINGE BENEFITS	5	COUNTY RETIREMENT ASSESSMENT	-	319,086.37 FRINGE BENEFITS		0.00	1	319,086			
										0.00	1	342,238
	FRINGE BENEFITS Total						0.00	1	319,086	0.00	1	342,238

**TOWN OF BRIDGEWATER
WATER FY 2027 DETAIL SALARY BUDGET
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Totals	139,909	6.65%

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FY 2026 Contractual Adjustments	30,300
FY 2026 Total Adjusted Budget	2,103,108

HEAD COUNT			
UNION TYPE	POSITION	2026 FTE	2027 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.00
USW A	WATER SUPERINTENDENT	0.00	1.00
AFSCME	CHIEF WTR DISTRIBUTION SUPERVISOR	1.00	1.00
AFSCME	CHIEF WTR OPERATOR	1.00	1.00
AFSCME	ASST CHIEF WTR OPERATOR	1.00	1.00
AFSCME	HEAVY EQUIP OPERATOR	2.00	2.00
AFSCME	WATER FOREMAN	1.00	1.00
AFSCME	WATER HANDLER	3.00	3.00
AFSCME	LIGHT EQUIP OPERATORS	2.00	2.00
AFSCME	PT - SENIOR WATER HANDLER	0.47	0.47
AFSCME	PT - SENIOR WATER OPERATOR	0.47	0.47
BAA	OFFICE ADMIN/ADMIN ASST - WATER	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.43	0.00
NON UNION	BUSINESS UNIT ANALYST/PROCURE/GRANT	0.00	0.35
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.22
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.30
NON UNION	HR DIRECTOR	0.31	0.27
NON UNION	HR GENERALIST	0.31	0.27
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.39
USW	JUNIOR ENGINEER	0.45	0.39
TOTALS		16.62	16.46

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027						
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY				
519007	LICENSE	2	CHIEF WTP OPERATOR	507	200.00	WATER DISTRIBUTION GRADE D1	0.00	1	200							
					250.00	OSHA CLASS 2 ASBESTOS CEM CERT	0.00	1	250							
						WATER DISTRIBUTION GRADE D1				0.00	1	250				
					312.50	OSHA CLASS 2 ASBESTOS CEM CERT				0.00	1	313				
					625.00	CROSS CONNECTION LICENSE				0.00	1	625				
					938.00	BACKFLOW LICENSE				0.00	1	938				
					1,500.00	WATER TREATMENT GRADE T3	0.00	1	1,500							
					1,875.00	WATER TREATMENT GRADE T3				0.00	1	1,875				
					3	CHIEF WATER DISTRIBUTION SUPERVISOR	481		150.00	2A END EXCAVATOR	0.00	1	150			
									187.50	2A END EXCAVATOR				0.00	1	188
									500.00	A CLASS CDL				0.00	1	500
									625.00	A CLASS CDL				0.00	1	625
									750.00	BACKFLOW LICENSE	0.00	1	750			
									800.00	HOISTING LICENSE	0.00	1	800			
									938.00	BACKFLOW LICENSE				0.00	1	938
									1,000.00	HOISTING LICENSE				0.00	1	1,000
									1,400.00	WATER DISTRIBUTION GRADE D3	0.00	1	1,400			
1,500.00	WATER DISTRIBUTION GRADE D3								0.00	1	1,500					

**TOWN OF BRIDGEWATER
WATER FY 2027 DETAIL SALARY BUDGET
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FY 2026 Total Adjusted Budget	2,103,108

HEAD COUNT			
UNION TYPE	POSITION	2026 FTE	2027 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.00
USW A	WATER SUPERINTENDENT	0.00	1.00
AFSCME	CHIEF WTR DISTRIBUTION SUPERVISOR	1.00	1.00
AFSCME	CHIEF WTR OPERATOR	1.00	1.00
AFSCME	ASST CHIEF WTR OPERATOR	1.00	1.00
AFSCME	HEAVY EQUIP OPERATOR	2.00	2.00
AFSCME	WATER FOREMAN	1.00	1.00
AFSCME	WATER HANDLER	3.00	3.00
AFSCME	LIGHT EQUIP OPERATORS	2.00	2.00
AFSCME	PT - SENIOR WATER HANDLER	0.47	0.47
AFSCME	PT - SENIOR WATER OPERATOR	0.47	0.47
BAA	OFFICE ADMIN/ADMIN ASST - WATER	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.43	0.00
NON UNION	BUSINESS UNIT ANALYST/PROCURE/GRANT	0.00	0.35
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.22
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.30
NON UNION	HR DIRECTOR	0.31	0.27
NON UNION	HR GENERALIST	0.31	0.27
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.39
USW	JUNIOR ENGINEER	0.45	0.39
TOTALS		16.62	16.46

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027					
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY			
519007	LICENSE	4	HEAVY EQUIPMENT OPERATOR	328	800.00	HOISTING LICENSE	0.00	1	800						
					1,000.00	HOISTING LICENSE				0.00	1	1,000			
					365	150.00	1C FORKLIFT	0.00	1	150					
							2A END EXCAVATOR	0.00	1	150					
						187.50	1C FORKLIFT				0.00	1	188		
							2A END EXCAVATOR				0.00	1	188		
						200.00	WATER DISTRIBUTION GRADE D1	0.00	1	200					
						250.00	WATER DISTRIBUTION GRADE D1				0.00	1	250		
						500.00	A CLASS CDL	0.00	1	500					
						625.00	A CLASS CDL				0.00	1	625		
						700.00	WATER DISTRIBUTION GRADE D2	0.00	1	700					
						750.00	BACKFLOW LICENSE	0.00	1	750					
						800.00	HOISTING LICENSE	0.00	1	800					
						938.00	BACKFLOW LICENSE				0.00	1	938		
						1,000.00	HOISTING LICENSE				0.00	1	1,000		
						1,125.00	WATER DISTRIBUTION GRADE D2				0.00	1	1,125		
					5	WATER FOREMAN	415	150.00	2A END EXCAVATOR	0.00	1	150			
								187.50	2A END EXCAVATOR				0.00	1	188
								500.00	A CLASS CDL	0.00	1	500			
									CROSS CONNECTION LICENSE	0.00	1	500			
									WATER DISTRIBUTION GRADE D3	0.00	1	500			
								600.00	WATER TREATMENT GRADE T1	0.00	1	600			
								625.00	A CLASS CDL				0.00	1	625
	CROSS CONNECTION LICENSE							0.00	1	625					
750.00	BACKFLOW LICENSE	0.00	1	750											
	WATER TREATMENT GRADE T1							0.00	1	750					
800.00	HOISTING LICENSE	0.00	1	800											
900.00	WATER DISTRIBUTION GRADE D2	0.00	1	900											
938.00	BACKFLOW LICENSE							0.00	1	938					
1,000.00	HOISTING LICENSE				0.00	1	1,000								
1,125.00	WATER DISTRIBUTION GRADE D2				0.00	1	1,125								
1,500.00	WATER DISTRIBUTION GRADE D3				0.00	1	1,500								

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AFSCME	ASST CHIEF WTR OPERATOR	1.00	1.00
AFSCME	HEAVY EQUIP OPERATOR	2.00	2.00
AFSCME	WATER FOREMAN	1.00	1.00
AFSCME	WATER HANDLER	3.00	3.00
AFSCME	LIGHT EQUIP OPERATORS	2.00	2.00
AFSCME	PT - SENIOR WATER HANDLER	0.47	0.47
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NON UNION	BUSINESS UNIT ANALYST	0.43	0.00
NON UNION	BUSINESS UNIT ANALYST/PROCURE/GRANT	0.00	0.35
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.22
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.30
NON UNION	HR DIRECTOR	0.31	0.27
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							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
519007	LICENSE	6	ASST CHIEF WATER OPERATOR	585	150.00	2A END EXCAVATOR	0.00	1	150			
					187.50	2A END EXCAVATOR				0.00	1	188
					250.00	OSHA CLASS 2 ASBESTOS CEM CERT	0.00	1	250			
					312.50	OSHA CLASS 2 ASBESTOS CEM CERT				0.00	1	313
					500.00	A CLASS CDL	0.00	1	500			
						CROSS CONNECTION LICENSE	0.00	1	500			
					625.00	A CLASS CDL				0.00	1	625
						CROSS CONNECTION LICENSE				0.00	1	625
					750.00	BACKFLOW LICENSE	0.00	1	750			
					800.00	HOISTING LICENSE	0.00	1	800			
					938.00	BACKFLOW LICENSE				0.00	1	938
					1,000.00	HOISTING LICENSE				0.00	1	1,000
						WATER TREATMENT GRADE T2	0.00	1	1,000			
					1,250.00	WATER TREATMENT GRADE T2				0.00	1	1,250
					1,400.00	WATER DISTRIBUTION GRADE D3	0.00	1	1,400			
					1,500.00	WATER DISTRIBUTION GRADE D3				0.00	1	1,500

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AFSCME	CHIEF WTR DISTRIBUTION SUPERVISOR	1.00	1.00
AFSCME	CHIEF WTR OPERATOR	1.00	1.00
AFSCME	ASST CHIEF WTR OPERATOR	1.00	1.00
AFSCME	HEAVY EQUIP OPERATOR	2.00	2.00
AFSCME	WATER FOREMAN	1.00	1.00
AFSCME	WATER HANDLER	3.00	3.00
AFSCME	LIGHT EQUIP OPERATORS	2.00	2.00
AFSCME	PT - SENIOR WATER HANDLER	0.47	0.47
AFSCME	PT - SENIOR WATER OPERATOR	0.47	0.47
BAA	OFFICE ADMIN/ADMIN ASST - WATER	1.00	0.88
NON UNION	BUSINESS UNIT ANALYST	0.43	0.00
NON UNION	BUSINESS UNIT ANALYST/PROCURE/GRANT	0.00	0.35
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.22
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.30
NON UNION	HR DIRECTOR	0.31	0.27
NON UNION	HR GENERALIST	0.31	0.27
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.39
USW	JUNIOR ENGINEER	0.45	0.39
TOTALS		16.62	16.46

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2026			2027			
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY	
519007	LICENSE	7	WATER HANDLER	620	200.00	WATER DISTRIBUTION GRADE D1	0.00	1	200				
					250.00	OSHA CLASS 2 ASBESTOS CEM CERT	0.00	1	250				
						WATER DISTRIBUTION GRADE D1				0.00	1	250	
					312.50	OSHA CLASS 2 ASBESTOS CEM CERT				0.00	1	313	
					625.00	CROSS CONNECTION LICENSE				0.00	1	625	
					938.00	BACKFLOW LICENSE				0.00	1	938	
					1,000.00	WATER TREATMENT GRADE T2	0.00	1	1,000				
					1,250.00	WATER TREATMENT GRADE T2				0.00	1	1,250	
					667	200.00	WATER DISTRIBUTION GRADE D1	0.00	1	200			
						250.00	OSHA CLASS 2 ASBESTOS CEM CERT	0.00	1	250			
						WATER DISTRIBUTION GRADE D1				0.00	1	250	
						312.50	OSHA CLASS 2 ASBESTOS CEM CERT				0.00	1	313
						625.00	CROSS CONNECTION LICENSE				0.00	1	625
						938.00	BACKFLOW LICENSE				0.00	1	938
						1,500.00	WATER TREATMENT GRADE T3	0.00	1	1,500			
						1,875.00	WATER TREATMENT GRADE T3				0.00	1	1,875
					733	250.00	WATER DISTRIBUTION GRADE D1	0.00	1	250			
						750.00	WATER TREATMENT GRADE T1				0.00	1	750
						938.00	BACKFLOW LICENSE				0.00	1	938
						1,000.00	HOISTING LICENSE				0.00	1	1,000
999	600.00	WATER TREATMENT GRADE T1	0.00	1	600								
	750.00	BACKFLOW LICENSE	0.00	1	750								
8	800.00	HOISTING LICENSE	0.00	1	800								
	938.00	BACKFLOW LICENSE				0.00	1	938					
	1,000.00	HOISTING LICENSE				0.00	1	1,000					
707	750.00	BACKFLOW LICENSE	0.00	1	750								
	800.00	HOISTING LICENSE	0.00	1	800								
999	250.00	WATER DISTRIBUTION GRADE D1				0.00	1	250					
	625.00	A CLASS CDL				0.00	1	625					
	938.00	BACKFLOW LICENSE				0.00	1	938					
	1,000.00	HOISTING LICENSE				0.00	1	1,000					
LICENSE Total							0.00	43	26,750	0.00	54	41,818	
							16.62	37,663	2,103,108	16.46	37333	2,243,016	

REVENUE AND EXPENDITURE SUMMARY

Revenue Summary	FY2025 Actual	FY2026 Proposed Budget	FY2027 Proposed Budget	Difference +/- FY27>FY26	Percentage FY27>FY26
1. P & I on Utility Added to Tax - Water	1,162.00	3,500.00	5,000.00	1,500.00	42.86%
2. P & I Utility Charges - Water	35,622.00	20,000.00	45,000.00	25,000.00	125.00%
3. Utility User Charges - Water	4,837,546.00	4,795,488.00	5,200,000.00	404,512.00	8.44%
4. User Charges Addes to Tax - Water	236,228.00	220,000.00	300,000.00	80,000.00	36.36%
5. Connection Fees	97,500.00	93,000.00	250,000.00	157,000.00	168.82%
6. Services Fees	167,966.00	154,000.00	187,000.00	33,000.00	21.43%
7. Impact Review Fees	1,400.00	2,000.00	2,932.00	932.00	46.60%
8. Contractor Fees	5,650.00	2,900.00	5,000.00	2,100.00	72.41%
9. Fees	7,726.00	7,500.00	10,000.00	2,500.00	33.33%
10. Miscellaneous Revenue	2,993.00	0.00	0.00	0.00	0.00%
Water Revenue Total	5,393,793.00	5,298,388.00	6,004,932.00	706,544.00	13.34%
Transfers-In/Other Available Funds	648,524.00	0.00	0.00	0.00	0.000%
TOTAL REVENUES	6,042,317.00	5,298,388.00	6,004,932.00	706,544.00	13.335%

Expenditure Summary	FY2025 Actual	FY2026 Proposed Budget	FY2027 Proposed Budget	Difference +/- FY27>FY26	Percentage FY27>FY26
Full Time Wages	(1,135,838.00)	(1,232,151.98)	(1,266,122.00)	33,970.02	2.76%
Part Time Wages	(58,329.00)	(64,741.15)	(68,032.00)	3,290.85	5.08%
Over Time Wages	(98,395.00)	(113,518.75)	(116,357.00)	2,838.25	2.50%
Longevity	(1,921.00)	(2,574.62)	(659.00)	(1,915.62)	-74.40%
Fringe Benefits	(532,844.00)	(633,071.00)	(750,028.00)	116,957.00	18.47%
License	0.00	(26,750.00)	(41,818.00)	15,068.00	56.33%
Contract Settlements	0.00	(30,300.00)	0.00	(30,300.00)	-100.00%
Salaries/Wages/Benefit Totals	(1,827,327.00)	(2,103,107.50)	(2,243,016.00)	139,908.50	6.65%
Unemployment	(4,315.00)	0.00	0.00	0.00	0.00%
Purchase of Services	(115,356.00)	(126,225.00)	(126,225.00)	0.00	0.00%
Electricity	(314,665.00)	(292,850.00)	(292,850.00)	0.00	0.00%
Heating Fuel	(41,232.00)	(27,375.00)	(27,375.00)	0.00	0.00%
Equipment & Repair	(39,683.00)	(40,150.00)	(50,150.00)	10,000.00	24.91%
Building & Grounds	(14,590.00)	(20,225.00)	(20,225.00)	0.00	0.00%
Street Maintenance/Repair	(40,287.00)	(80,200.00)	(76,200.00)	(4,000.00)	-4.99%
Hydrant Equipment/Repair	(19,909.00)	(37,075.00)	(37,075.00)	0.00	0.00%
Maintenance of Wells	(99,605.00)	(163,700.00)	(448,700.00)	285,000.00	174.10%
Special Repairs 0 RMV Asbestos	0.00	(5,075.00)	(5,075.00)	0.00	0.00%
Professional & Technical	(15,888.00)	(74,250.00)	(80,000.00)	5,750.00	7.74%
Professional & Technical SVCS	(4,551.00)	0.00	0.00	0.00	0.00%
Training & Education	(9,833.00)	(10,090.00)	(10,090.00)	0.00	0.00%
Advertising	0.00	(4,612.50)	(4,612.50)	0.00	0.00%
Bond Issue Cost	(18,053.00)	(17,138.26)	(16,052.00)	(1,086.26)	-6.34%
Police Detail Expense	(9,864.00)	(27,475.00)	(22,475.00)	(5,000.00)	-18.20%
Postage	(2,256.00)	(5,000.00)	(5,000.00)	0.00	0.00%
Telephone	(11,688.00)	(12,563.00)	(12,563.00)	0.00	0.00%
Uniform/Supplies	(22,309.00)	(25,194.60)	(25,194.60)	0.00	0.00%
Office Supplies	(6,556.00)	(5,075.00)	(5,075.00)	0.00	0.00%
Gas & Oil	(16,040.00)	(22,200.00)	(22,200.00)	0.00	0.00%
Medical Exam/Services	(560.00)	0.00	0.00	0.00	0.00%
Laboratory Fees	(44,568.00)	(50,000.00)	(50,000.00)	0.00	0.00%
Chemicals	(122,229.00)	(131,500.00)	(251,500.00)	120,000.00	91.25%
Safety Equipment	0.00	0.00	(7,000.00)	7,000.00	0.00%
Water Supply Services	0.00	0.00	(250,000.00)	250,000.00	0.00%
Other Expenses	(796.00)	(507.50)	(507.50)	0.00	0.00%
In-State Travel	0.00	(200.00)	(200.00)	0.00	0.00%
Conferences & Seminars	(700.00)	(507.50)	(2,508.00)	2,000.50	394.19%
Due/Membership	(619.00)	(900.00)	(4,900.00)	4,000.00	444.44%
Insurance	(28,762.00)	(31,208.17)	(31,208.17)	0.00	0.00%
Iron Sequestering Program	(357.00)	0.00	0.00	0.00	0.00%
Consumer Confidence Report	(12,755.00)	(16,120.00)	(19,120.00)	3,000.00	18.61%
Water Monitoring	(865.00)	(3,045.00)	(3,045.00)	0.00	0.00%
SWDA/DEP Assessment	(5,587.00)	(11,600.00)	(11,600.00)	0.00	0.00%
Maintenance/Repair Vehicles	(29,269.00)	(21,225.00)	(20,000.00)	(1,225.00)	-5.77%
Capital	0.00	0.00	(50,000.00)	50,000.00	0.00%
Meter & Fittings	(85,541.00)	(44,972.50)	(44,973.00)	0.50	0.00%
Water Mains-Replace	(25,710.00)	(45,075.00)	(45,075.00)	0.00	0.00%
Lease/Purchase of Software	(9,805.00)	(2,230.00)	(2,230.00)	0.00	0.00%
Operating Expense Total	(1,174,803.00)	(1,355,564.03)	(2,081,003.77)	725,439.74	53.52%
Debt Service Principal	(1,195,842.25)	(1,197,009.22)	(1,023,199.00)	(173,810.22)	-14.52%
Debt Service Interest	(283,995.78)	(248,966.96)	(233,696.00)	(15,270.96)	-6.13%
Debt Service Total	(1,479,838.03)	(1,445,976.18)	(1,256,895.00)	(189,081.18)	-13.08%
Transfers-Out to Other Funds	(1,045,677.00)	(424,040.50)	(424,018.00)	(22.50)	-0.01%
TOTAL EXPENDITURES	(5,527,645.03)	(5,328,688.21)	(6,004,932.77)	676,244.56	12.69%



TRANSFER STATION BUDGET

**TOWN OF BRIDGEWATER
TRANSFER STATION FY 2027 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2026	FY2027	PERCENT
Salaries/Wages/Benefits	140,505	142,982	1.76%
Expenses	281,237	323,935	15.18%
Transfers Out	42,258	43,103	2.00%
Total	464,000	510,020	9.92%

SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2026	2027
Salaries/Wages/Benefits	510000	FULL TIME WAGES	1	TRANSFER STATION SUPERINTENDENT	89,676	91,863
	511002	PART TIME WAGES	2	PART TIME WAGES	10,000	5,000
	517002	FRINGE BENEFITS	3	TOWN SHARE- HEALTH INSURANCE	13,326	15,705
	517003	FRINGE BENEFITS	4	TOWN SHARE- MEDICARE	1,300	1,332
	517004	FRINGE BENEFITS	5	TOWN SHARE- LIFE	128	128
	517006	FRINGE BENEFITS	6	LIABILITY - WORKERS COMP	2,933	2,850
	517007	FRINGE BENEFITS	7	TOWN SHARE- RETIREMENT	23,142	26,104
Salaries/Wages/Benefits Total					140,505	142,982
Expenses	521002	ELECTRICITY	1	ELECTRICITY	2,200	2,200
	524000	MAINTENANCE	1	REPAIRS & MAINTENANCE	7,500	7,500
		COMPACTORS & CONTAINERS	2	COMPACTORS & CONTAINERS	8,120	4,025
	527000	MISC RENTALS	1	SANITATION	2,538	2,535
	529006	TRASH REMOVAL - SEMASS	1	TRASH REMOVAL - SEMASS	160,000	180,000
	529008	HAULING EXPENSE	1	HAULING EXPENSE	93,979	120,000
	542000	OFFICE SUPPLIES	1	OFFICE SUPPLIES	5,000	5,000
	574002	LIABILITY - BLANKET INSURANCE	1	INSURANCE BLANKET LIABILITY	1,900	2,675
Expenses Total					281,237	323,935
Other Financing Uses	596000	TRANSFER TO GENERAL FUND	1	INDIRECT COSTS	42,258	43,103
Other Financing Uses Total					42,258	43,103
					464,000	510,020



TRANSFER STATION DETAIL SALARY

TOWN OF BRIDGEWATER
TRANSFER STATION FY 2027 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 28% OF TOTAL TRANSFER STATION BUDGET

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Non-Union Salary	(2,813)	-2.00%
Fringe Benefits	5,289	3.76%
Total	2,476	1.76%

HEADCOUNT			
UNION TYPE	POSITION	2025 FTE	2026 FTE
NON UNION	TRANSFER STN SUPERINTENDENT	1.0	1.0
TOTAL		1.0	1.0

FY2026 Salary Budget 140,505

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE #	RATE / AMOUNT	2026 HOURS /UNITS	TOTAL SALARY	2027 HOURS /UN	TOTAL SALARY
510000	FULL TIME WAGES	1	TRANSFER STATION SUPERINTENDENT	156	42.95	2,088	89,676		
					44.00			2,088	91,863
	FULL TIME WAGES Total					2,088	89,676	2,088	91,863
511002	PART TIME WAGES	2	PART TIME WAGES	-	10,000.00	1	10,000		
					5000			1	5,000
	PART TIME WAGES Total					1	10,000	1	5,000
517002	FRINGE BENEFITS	3	TOWN SHARE- HEALTH INSURANCE	-	13326.23	1	13,326		
					15704.7744			1	15,705
	FRINGE BENEFITS Total					1	13,326	1	15,705
517003	FRINGE BENEFITS	4	TOWN SHARE- MEDICARE	-	1,300.30	1	1,300		
					1332.01481			1	1,332
	FRINGE BENEFITS Total					1	1,300	1	1,332
517004	FRINGE BENEFITS	5	TOWN SHARE- LIFE	-	128.37	1	128		
					128			1	128
	FRINGE BENEFITS Total					1	128	1	128
517006	FRINGE BENEFITS	6	LIABILITY - WORKERS COMP	-	2850	1	2,933		
					2933			1	2,850
	FRINGE BENEFITS Total					1	2,933	1	2,850
517007	FRINGE BENEFITS	7	TOWN SHARE- RETIREMENT	-	23141.54	1	23,142		
					26103.6602			1	26,104
	FRINGE BENEFITS Total					1	23,142	1	26,104
						2,094	140,505	2,094	142,982

REVENUE AND EXPENDITURE SUMMARY

Revenue Summary	FY2025 Actuals	FY2026 Proposed Budget	FY2027 Proposed Budget	Difference +/- FY27>FY26	Percentage FY27>FY26
1. Transfer Station Fees & Charges	225,719.00	224,500.00	250,500.00	26,000.00	11.58%
2. Sticker Fees	56,150.00	70,750.00	69,920.00	(830.00)	-1.17%
3. Bottle/Can Redemption	435.00	0.00	0.00	0.00	0.00%
4. Metal Redemption	22,956.00	12,600.00	14,600.00	2,000.00	15.87%
5. Household Item Disp Fee	173,874.00	109,150.00	175,000.00	65,850.00	60.33%
Transfer Station Revenue Total	479,134.00	417,000.00	510,020.00	93,020.00	22.31%
Transfers-In/Other Available Funds	68,400.00	47,000.00	0.00	(47,000.00)	-100.00%
TOTAL REVENUES	547,534.00	464,000.00	510,020.00	46,020.00	9.92%

Expenditure Summary	FY2025 Actuals	FY2026 Proposed Budget	FY2027 Proposed Budget	Difference +/- FY27>FY26	Percentage FY27>FY26
Full Time Wages	(87,488.79)	(89,676.00)	(91,863.00)	2,187.00	2.44%
Part Time Wages	0.00	(10,000.00)	(5,000.00)	(5,000.00)	-50.00%
Fringe Benefits	(37,336.00)	(40,829.00)	(46,119.00)	5,290.00	12.96%
Salaries/Wages/Benefit Totals	(124,824.79)	(140,505.00)	(142,982.00)	2,477.00	1.76%
Electricity	(2,310.13)	(2,200.00)	(2,200.00)	0.00	0.00%
Repair & Maintenance	(17,076.82)	(15,620.00)	(11,525.00)	(4,095.00)	-26.22%
Misc Rental	(2,824.50)	(2,538.00)	(2,535.00)	(3.00)	-0.12%
Trash Removal	(178,658.40)	(160,000.00)	(180,000.00)	20,000.00	12.50%
Disposal of Recycling Material	(1,926.75)	0.00	0.00	0.00	0.00%
Hauling Expense	(106,553.71)	(93,979.00)	(120,000.00)	26,021.00	27.69%
Office Supplies	(5,725.00)	(5,000.00)	(5,000.00)	0.00	0.00%
Liability - Blanket Insurance	(1,826.95)	(1,900.00)	(2,675.00)	775.00	40.79%
Operating Expense Total	(316,902.26)	(281,237.00)	(323,935.00)	42,698.00	15.18%
Transfers-Out to Other Funds	(40,576.00)	(42,258.00)	(43,103.00)	845.00	2.00%
TOTAL EXPENDITURES	(482,303.05)	(464,000.00)	(510,020.00)	46,020.00	9.92%

READER'S GUIDE

The purpose of this document is for the town to provide financial budgets to its residents, elected officials, staff and other interested parties to promote transparency, accountability, and community involvement. By sharing the budget information, the town helps residents how their tax dollars are spent and encourages feedback on local priorities. To highlight the importance of budget transparency in fostering trust and engagement within the community.

Data within this document is presented in fiscal year terms as the Town operates on a fiscal year that runs July 1 through June 30.

Business Units \ Enterprise Funds

ENTERPRISE FUNDS – Enterprise Funds, authorized by MGL Ch. 44§53F ½, are used to account for operations which are financed and operated in a manner similar to business operations and where the costs of providing goods or services are financed in whole or in part by user charges (charges for services). Services accounted for in Enterprise Funds are tangible and can be measured to determine the charge for services. In Massachusetts, the most common types of government enterprises include utility or utility-type services for water treatment and delivery, sewerage collection and treatment, and electricity generation and distribution. Less common but prevalent operations include hospitals, airports, parking, swimming pools, and golf courses. Individual services must ordinarily be accounted for in separate Enterprise Funds. Segregation is essential for determining the total cost of services and the extent to which user charges cover that cost. Although a community may decide to recover only a portion of its costs from user charges, it is essential from a management point of view that it understands what its total costs are. Such costs include amounts for repayment of long-term debt and related interest and estimates for depreciation.

Anyone interested in obtaining additional information concerning the town's budget is asked to contact the Finance Office at 508-697-0926 or visit the town website at www.bridgewaterma.org for PDF versions.

GLOSSARY

ABATEMENT – Abatement is a reduction of a tax liability. The Board of Assessors grant abatements for real estate and personal property taxes in cases where an individual's assessed valuation is determined to be in excess of fair market value.

ACCRUAL BASIS FOR ACCOUNTING – A method of accounting that recognizes revenue when earned, rather than when collected, and recognizes expenses when incurred, rather than when paid.

APPROPRIATIONS – A legal authorization to expend money and incur obligations for specific public purposes. Massachusetts municipal finance laws require that all general-purpose expenditures be authorized by a majority vote of Town Council. There are two basic types of appropriations - operating appropriations, and supplemental Town Council order appropriations. Operating appropriations last for one fiscal year only, and any unobligated balance is closed at the end of the fiscal year. Salaries is an example of an operating appropriation. Supplemental Town Council order appropriations are generally voted for a specific purpose or project, additional funding or the purchase of a piece of capital equipment. Supplemental Town Council order appropriations are closed upon completion of the project for which the funds were voted.

ASSESSED VALUATION - The valuation of real estate or other property determined by the Town Assessor for tax levying purposes in accordance with the legal requirement that property be assessed at "full and fair cash value" certified periodically by the Commonwealth's Commissioner of Revenue (no less frequently than once every three years).

ASSETS – Property, plant and equipment owned by the Town.

AUDIT – A comprehensive examination as to the manner in which the government's resources were actually utilized concluding in a written report of its findings. An accounting audit is intended to determine whether financial statements fairly present the financial position and results of operations of the Town. The Town is required to conduct an audit annually. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA, public accountant, or elected auditor meets this test.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at specified dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between notes, usually one year or two years in length and a bond is that the latter runs for a longer period of time.

BOND ANTICIPATION NOTE (BAN) – A temporary note issued typically for one year. This is commonly used to defer the initial pay down of debt or to accommodate reimbursement for borrowed notes from a private source or other governmental entity.

BUDGET – The budget is the Town's financial plan for a given fiscal period. The annual budget includes an estimate of proposed expenditures, as well as a forecast of estimated revenues and other financing sources. The Town Council, Budget and Finance Sub-Committee as well as the volunteer Finance Committee reviews the Town Manager's Recommended Budget in detail and forwards its recommendations to Town Council. Town Council adopts the budget by voting a series of appropriations, which may not; in the absence of an override of Proposition 2 1/2 exceeding the estimated total amount of revenues and other financing sources for the fiscal period.

CAPITAL EXPENDITURE – A major, non-recurring expenditure involving land acquisition, construction or major rehabilitation of a facility, or purchase of equipment costing \$10,000 or more with a useful life of five years or more.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A financial planning and management tool which: identifies public facility and equipment requirements; places these requirements in order of priority; and schedules them for funding and implementation.

CHAPTER 90 – Massachusetts General Laws Chapter 90, Section 34 authorizes the Commonwealth to allocate funds to municipalities through the Transportation Bond Issue for highway construction, preservation and improvement projects that create or extend the life of capital facilities. Routine maintenance operations such as pothole filling and snow and ice removal are not covered. The formula for determining the Chapter 90 level of funding is based on a municipality's miles of public ways, population, and level of employment. Municipalities receive Chapter 90 funds on pre-approved projects on a reimbursement basis.

CHERRY SHEET – The State allocates a portion of generated revenue to municipalities each year for education and general governmental expenditures. The amount of state aid each community will receive is itemized in a financial statement printed on cherry colored paper (thus the name). The amount of reimbursement is a function of the State budget. Towns usually receive notification in late summer, subsequent to the beginning of the fiscal year.

CLASSIFICATION – Massachusetts municipal finance law requires that all real estate and personal property be appraised at "full and fair cash valuation" for purposes of assessing property taxes. Once the Commissioner of the Massachusetts Department of Revenue certifies that properties are appraised at "full and fair cash valuation" (once every three years), the council may impose a tax classification plan, whereby a portion of the residential tax burden may be shifted to the commercial/industrial class of taxpayers.

DEBT EXCLUSION – The amount of taxes assessed in excess of the Proposition 2-1/2 levy limit for the payment of debt service costs attributable to a vote of the electorate. These funds are raised to retire the debt service for the project. They are not added to the tax levy limit for the following fiscal year.

DEBT SERVICE – Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEPARTMENT – A division of the Town that has overall management responsibility for an operation or group of related operations within a functional area.

DEPRECIATION – 1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, and inadequacy of obsolescence. 2) That portion of the cost of a capital asset that is charged as an expense during a particular period. Depreciation is based on historic costs not replacement value.

ENCUMBRANCE – To encumber funds means to set aside or commit funds for a future expenditure. Encumbrances include obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved.

ENTERPRISE FUNDS – Enterprise Funds, authorized by MGL Ch. 44§53F ½, are used to account for operations which are financed and operated in a manner similar to business operations and where the costs of providing goods or services are financed in whole or in part by user charges (charges for services). Services accounted for in Enterprise Funds are tangible and can be measured to determine the charge for services. In Massachusetts, the most common types of government enterprises include utility or utility-type services for water treatment and delivery, sewerage collection and treatment, and electricity generation and distribution. Less common but prevalent operations include hospitals, airports, parking, swimming pools, and golf courses. Individual services must ordinarily be accounted for in separate Enterprise Funds. Segregation is essential for determining the total cost of services and the extent to which user charges cover that cost. Although a community may decide to recover only a portion of its costs from user charges, it is essential from a management point of view that it understands what its total costs are. Such costs include amounts for repayment of long-term debt and related interest and estimates for depreciation.

EXPENDITURE – The spending of money by the Town for the programs or projects within the approved budget.

FISCAL YEAR (FY) – The Town of Bridgewater operates on a July 1st through June 30th fiscal year.

FREE CASH – The amount certified annually by the Dept of Revenue that represents the unreserved fund balance less all outstanding tax receivables. This balance is created when actual revenues exceed those estimated and/or expenditures are less than appropriations for any given fiscal year. These funds may be appropriated by Town Council as a resource for the next fiscal year's operations or any other purpose authorized by state statute. Certified Free Cash is available for appropriation by Town Council for any lawful purpose.

FUND BALANCE – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. Monies in the various governmental funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free C

FUNDING SOURCE – The specifically identified funds allocated to meet budget requirements/expenses.

GENERAL FUND – Revenues derived from the tax levy, state aid, local receipts and available funds are considered General Fund revenues. The General Fund is distinguished from Enterprise Funds and Special Revenue Funds.

GRANT – A contribution by one government unit or outside agency to another governmental unit. The contribution is usually made for a specific purpose but is sometimes for general purposes.

LEVY LIMIT – The maximum amount of money, which the Town can raise from the property tax levy, without an override of proposition 2 1/2.

LIABILITY – Debt or other legal obligation which must be paid, renewed, or refunded at some future date, but does not include encumbrances.

LOCAL RECEIPTS – A category of revenue sources including department charges for services, investment income, fines, and forfeitures, building permits and excise taxes. These revenues are not considered part of the Proposition 2 ½ Tax Levy.

MODIFIED ACCRUAL BASIS FOR ACCOUNTING – A method of accounting that recognizes revenue when it is actually received and recognizes expenditures when a commitment is made.

MOTOR VEHICLE EXCISE – All Massachusetts vehicle owners who have their vehicle(s) registered in the Commonwealth of Massachusetts pay an annual motor vehicle excise tax to the town. The Registry of Motor Vehicles creates a listing of all vehicles registered in Bridgewater and the book value assigned to each vehicle. The Town uses this information to bill all owners an annual tax equal to 2 ½ percent or \$25 for each \$1,000 of the vehicle's value.

NEW GROWTH – In addition to a standard 2 1/2% annual increase in the property tax levy, Proposition 2 1/2 allows the levy to be increased further by the sum of certain qualifying new construction valuation, multiplied by the prior year tax rate. Qualifying new construction valuation is known as "New Growth".

OPERATING BUDGET – The portion of the budget that pertains to daily operations, which provide basic services for the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

OVERLAY – The amount raised in the tax levy for funding abatements granted by the Board of Assessors.

OVERRIDE – An action taken by the voters of the town to exceed the limit placed on tax revenue growth by the State tax limitation law known as Proposition 2 ½. The tax levy limit can be exceeded only if a majority of residents voting approve an override. This sum is then added to the base levy for the next fiscal year, and this becomes a permanent addition to the tax levy limit.

PROPOSITION 2 ½ – A tax limitation measure passed by Massachusetts voters in 1980 which limits the growth of the total property tax levy to 2.5% per year. The total revenue allowed to be raised through real estate and personal property taxes cannot increase by more than 2.5% from one fiscal year to the next unless the residents of the town vote to approve a debt exclusion or an operating override. New construction values are in addition to this limit.

RESERVE FUND – An amount set aside annually within the budget of the town to provide a funding source for "extraordinary and unforeseen" expenditures.

RETAINED EARNINGS – The accumulated earnings of the general fund and enterprise funds.

RESOURCES – Total dollar amounts available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

REVALUATION - Massachusetts municipal finance law requires that the Massachusetts Department of Revenue formally certify that property tax assessments represent the "full and fair cash valuation" of properties. The process of determining the "full and fair cash valuation" of taxable property is known as Revaluation.

REVENUE – Budgetary resources.

REVOLVING FUND – As authorized under M.G.L. Ch. 53 E ½, departmental revolving funds allow communities to raise revenues from a specific service and use those revenues without appropriation to support the service. The total amount that may be spent from each revolving fund must be re-authorized each year at annually. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

SEWER, WATER & TRANSFER STATION CHARGES – The Town operates a Water, Sewer and Transfer Station Enterprise Fund to manage these municipal operations. Users of sewer and water services provided by the Town pay charges depending upon usage. Revenue received from charges for sewer, water and transfer station is used to fully support the costs of utility operations, assessments, debt service obligations, personnel costs, and capital projects.

STABILIZATION FUND – Massachusetts General Law Ch.40, Sec. 5B, authorizes a Town to create one or more stabilization funds and appropriate funds to them for any lawful purpose. Bridgewater has two Stabilization Funds: the General (Rainy Day) Stabilization Fund and the Capital Stabilization Fund. The treasurer shall be custodian of the funds and may invest the proceeds legally; any interest earned shall remain with the respective funds. Money from the Stabilization Funds may be appropriated for any lawful purpose by two thirds vote of Town Council.

TAX LEVY – The total amount raised through real estate and personal property taxes. Bridgewater property owners pay taxes to the Town based on the assessed value of their real and/or personal property. Each year the Town Council conducts a tax classification hearing to determine a tax rate. The Chief Assessor adjusts real estate values in order to properly reflect fair market value. In addition to real estate, businesses may also pay a personal property tax based on the value of their professional equipment, furniture, and fixtures. The amount of taxes a property owner pays is determined by multiplying the applicable tax rate by the valuation. For example, if the tax rate is \$10 and a property's assessed value is \$100,000, the property owner will pay \$10 times \$100,000/1,000, or \$1,000. Tax levy revenues are the largest source of funding for the Town. These revenues support all education, police, fire, public works, library, and general governmental services to the community.

TAX LEVY LIMIT – The maximum amount that can be raised within the restrictions imposed by Proposition 2 ½.

TAX RATE – The amount of tax levied for each \$1,000 of assessed valuation.

USER FEES – Fees paid for direct receipt of a public service by the user or beneficiary of the service.