

FY2027 Proposed Annual General Fund Budget Presentation

Town of Bridgewater

April 14, 2026





Fiscal Climate

The Boston Globe

A Perfect Storm: Cities and Towns Face Historic Fiscal Pressures

Across Massachusetts, towns are asking for record property tax hikes to meet rising costs

“The budget pressures hitting communities across the state, most of them highly reliant on property tax revenue, have been building for several years. Federal stimulus money has run out, state aid has largely not kept pace with rising costs, and local budgets have been repeatedly trimmed.”

- This is a year where a record amount of overrides, as well as record dollar amounts of overrides are being pursued.
- This fiscal climate is not unique to Bridgewater.



FY2027 Budget Objectives

- Town Council FY27 Budget Resolution
- Maintain vital public services and limit operational impacts of reduced services as best as possible.
- Maximize grant funding from federal, state, and other revenue resources to offset general fund operating expenditures as best as possible.
- Despite funding gaps, identify opportunities to invest in critical areas of need in Town operations.
- Fund our educational partners to the best of our capability within the tax levy.
- Ensure we are able to recruit and retain talented employees and promote a positive culture within the organization.
- Preserve and maintain Town buildings, grounds, and infrastructure.



FY2027 Proposed Revenues and Expenditures

Proposed FY 2027 Revenue Budget

Revenue Summary	FY2025 Adjusted for Recap	FY2026 Adjusted for Recap	FY2027 Proposed Budget	Difference +/- 27>26	Percentage +/- 27>26
Property Tax Levy Total (including DE)	60,428,383	63,774,767	65,497,693	1,722,926	2.70%
1. Chapter 70	139,434	190,196	190,196	0	0.00%
2. Unrestricted General Government	4,484,718	4,534,050	4,647,135	113,085	2.49%
3. Veterans Benefits (Reimbursable @ 75%)	40,904	73,050	60,253	(12,797)	-17.52%
4. Exemptions: (Veterans, Blind, Surviving Spouse, Elderly)	92,003	163,768	165,026	1,258	0.77%
5. State Owned Land	733,504	767,974	788,277	20,303	2.64%
7. Public Libraries	84,263	81,265	82,366	1,101	1.35%
9. Cherry Sheet Offsets Public Libraries:	(84,263)	(81,265)	(82,366)	(1,101)	1.35%
State Aid Total	5,490,563	5,729,038	5,850,887	121,849	2.13%
01. MVE	3,750,000	4,037,500	4,250,000	212,500	5.26%
02. Other Excise (Meals, Room, Boat)	437,000	558,850	625,000	66,150	11.84%
03. Penalties & Interest On Taxes & Excise	250,000	250,000	250,000	0	0.00%
04. Payment in Lieu of Taxes	5,042	5,042	5,042	0	0.00%
10. Fees	206,000	213,210	213,210	0	0.00%
11. Rentals	9,000	9,000	10,500	1,500	16.67%
12. Departmental Revenue-Schools	42,000	35,000	35,000	0	0.00%
16. Other Departmental Revenue	50,000	50,000	50,000	0	0.00%
17. Licenses & Permits	623,387	693,898	750,000	56,102	8.09%
19. Fines & Forfeits	32,000	32,000	32,000	0	0.00%
20. Investment Income	175,702	300,000	425,000	125,000	41.67%
21. Miscellaneous Recurring	4,394	4,010	3,627	(383)	-9.55%
Local Receipts Total	5,584,525	6,188,510	6,649,379	460,869	7.45%
Transfers-In/Other Available Funds	3,885,294	4,838,596	4,584,468	(254,128)	-5.25%
TOTAL REVENUES	75,388,765	80,530,911	82,582,427	2,051,516	2.55%

Proposed FY 2027 Expenditure Budget

Expenditure Summary	FY2025 Adjusted for Recap	FY2026 Adjusted for Recap	FY2027 Proposed Budget	Difference +/- 27>26	Percentage +/- 27>26
100-General Gov't Departments	(4,511,733)	(4,383,710)	(4,154,062)	229,648	-5.24%
200-Public Safety / Inspectional Services	(14,316,460)	(14,555,814)	(14,531,278)	24,536	-0.17%
300-B/R Excludable Debt Service	(3,745,526)	(3,565,924)	(3,449,120)	116,804	-3.28%
300-B/R Regional School District - Operating Budget	(33,083,571)	(35,478,103)	(36,760,991)	(1,282,888)	-3.62%
301-Bristol Agricultural School Transportation	(200,000)	(210,000)	(180,000)	30,000	-14.29%
301-Bristol Agricultural School Tuition	(365,369)	(562,381)	(503,159)	59,222	-10.53%
302-Bristol Plymouth School Debt	(297,034)	(903,333)	(1,061,520)	(158,187)	17.51%
302-Bristol Plymouth School Tuition	(1,886,774)	(2,189,479)	(2,403,083)	(213,604)	9.76%
303-Norfolk County AGI School Student Tuition	(202,646)	(183,211)	(183,864)	(653)	0.36%
303-Norfolk County AGI School Transportation	(80,650)	(84,683)	(90,000)	(5,318)	6.28%
304-South Shore Vo-Tech HS Tuition	0	0	(25,000)	(25,000)	0.00%
400-Roadways / Street Lights / Engineering / Snow & Ice	(1,933,898)	(1,827,713)	(1,695,917)	131,796	-7.21%
500-Health & Human Services	(584,260)	(567,348)	(517,748)	49,600	-8.74%
600-Culture & Recreation	(1,037,457)	(1,032,291)	(915,880)	116,411	-11.28%
700-Debt Elm Street	(381,313)	(368,813)	(356,312)	12,501	-3.39%
700-Debt Exclusion	(713,484)	(1,652,200)	(1,642,525)	9,675	-0.59%
700-Debt Title V	(128,696)	(128,326)	(107,957)	20,369	-15.87%
700-Debt Within Levy	(48,338)	(36,405)	0	36,405	-100.00%
700-OSLGC	(37,160)	(30,391)	(27,690)	2,701	-8.89%
700-Short-Term Interest	(86,418)	0	0	0	0.00%
800-County Assessments	(69,782)	(74,777)	(74,777)	0	0.00%
800-State Assessments	(163,570)	(175,718)	(185,201)	(9,483)	5.40%
800-Transportation Assessments	(214,578)	(219,701)	(222,086)	(2,385)	1.09%
900-Benefits & Insurances	(9,939,598)	(10,892,380)	(12,013,887)	(1,121,507)	10.30%
900-Gas & Oil	(240,000)	(241,000)	(241,000)	0	0.00%
999-Snow and Ice to be raised	(255,850)	(370,873)	(500,000)	(129,127)	34.82%
999-Misc. OITBR - Tax Title Budget/Memorial Building	(167,971)	(75,000)	0	75,000	-100.00%
999-DIF to be Transferred to DIF Fund	(696,629)	(721,337)	(739,370)	(18,033)	2.50%
TOTAL EXPENDITURES	(75,388,765)	(80,530,911)	(82,582,427)	(2,051,517)	2.55%

Revenues

Town of Bridgewater





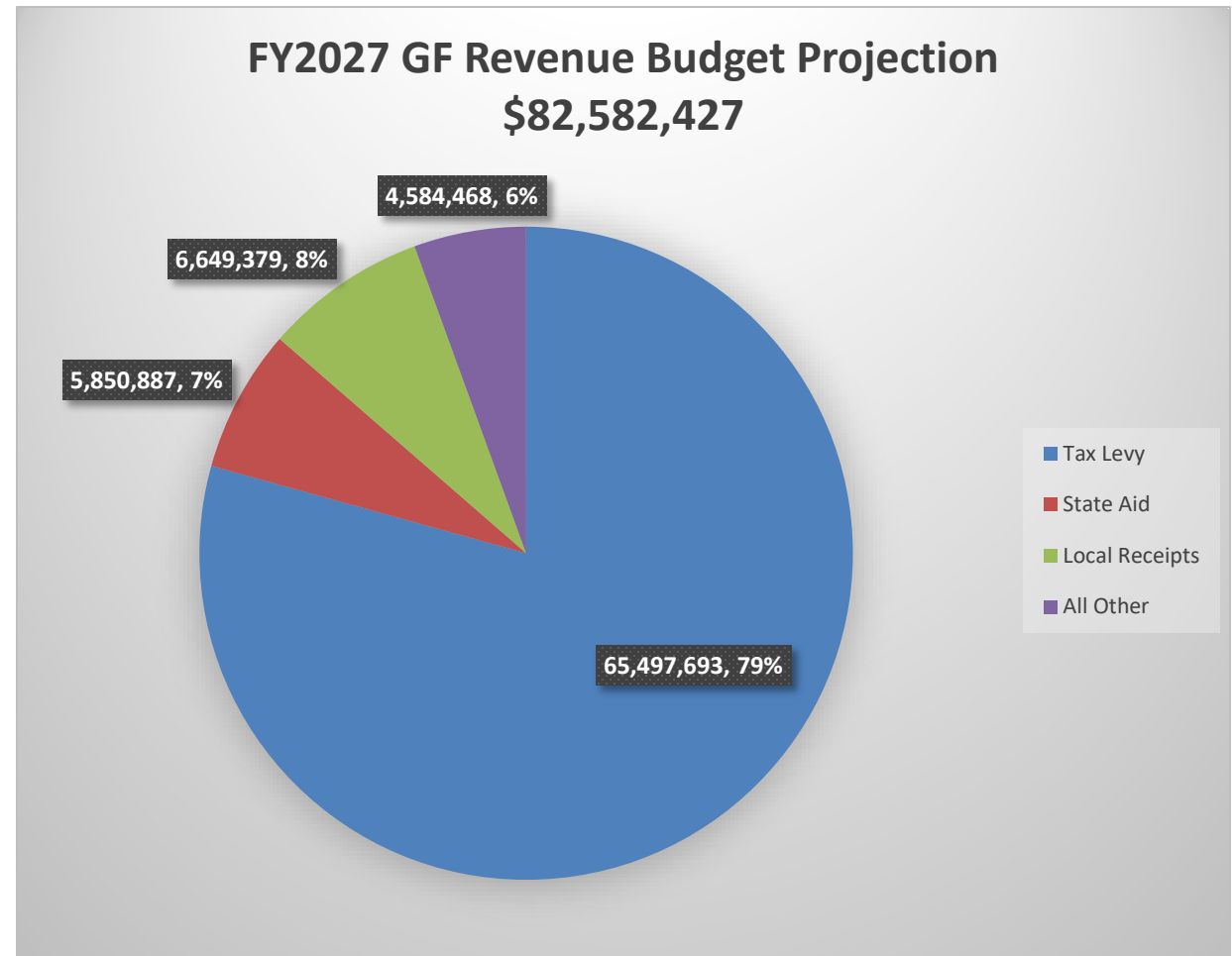
FY 2027 Revenue Estimates

FY2027 Revenue Projections - Sources

Revenue for the Town has four major Revenue Sources:

1. Property Taxes - 79%
2. State Aid 7%
3. Local Receipts 8%
4. Other Funding Sources 6%

**All expenditures including snow & ice deficits and DIF growth to be accounted for in projections*





FY2027 Property Tax Revenue

The largest source of Revenues for the Town & Education is Property Taxes – FY2027 estimates to be **\$65,497,693 - 79%** of Town’s budget

Town of Bridgewater Sources & Uses of Funds	FY 2022 Recap		FY 2023 Recap		FY 2024 Recap		FY 2025 Recap		FY 2026 Recap		FY 2027 Projection	
	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total
General Fund Sources of Funds:												
Property Taxes												
<i>Prior Levy Limit</i>	46,306,480		49,092,987		51,606,360		53,914,397		56,225,606		58,152,438	
<i>Amended New Growth</i>	1,198		4,929		(627)				13		0	
<i>2.5% Increase</i>	1,157,692		1,227,448		1,290,143		1,347,860		1,405,640		1,453,811	
<i>New Growth - per LA 13</i>	1,627,617		1,280,996		1,018,521		963,349		521,178		300,000	
Total Levy Limit		49,092,987		51,606,360		53,914,397		56,225,606		58,152,438		59,906,249
Debt Exclusion:												
<i>Town Excludable Debt Actual</i>	270,800		263,400		256,000		713,484		1,652,200		1,642,525	
<i>Adj. Excludable Debt - Premium Amort.</i>	(5,929)		(5,417)		(4,906)		(4,394)		(4,010)		(3,627)	
<i>Bristol Plymouth</i>					309,911		297,034		903,333		1,061,520	
<i>B/R Regional</i>	4,248,833		4,097,393		4,050,107		3,676,343		3,565,924		3,449,120	
Total Debt Exclusion		4,513,704		4,355,376		4,611,112		4,682,467		6,117,447		6,149,538
<i>Excess Capacity - Rounding</i>		(21,029)		(4,440)		(41,828)		(23,391)		(42,613)		(25,627)
<i>Allowances for Abatements & Exemptions</i>		(136,619)		(175,975)		(487,217)		(456,299)		(452,504)		(532,467)
Total Property Taxes - Balance to Levy Recap												
Total Property Taxes		53,449,043		55,781,321		57,996,464		60,428,384		63,774,768		65,497,693

* includes TC abatement increase for veterans in Allowances



FY2027 State Aid Revenue

FY2027 estimates to be **\$5,850,887** - 7% of the Town's Budget
Represents a 2.22% increase

Town of Bridgewater Sources & Uses of Funds	FY 2022 Recap	FY 2023 Recap		FY 2024 Recap		FY 2025 Recap		FY 2026 Recap		FY 2027 Projection	
		Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total
State Receipts											
Chapter 70	76,248	76,248		96,685		139,434		190,196		190,196	
Unrestricted General Government	4,002,926	4,219,084		4,354,095		4,484,718		4,534,050		4,647,135	
Veterans Benefits (Reimb. @ 75%)	51,384	40,006		31,188		40,904		73,050		60,253	
Exemptions: State Share	75,647	74,541		82,712		92,003		163,768		165,026	
State Owned Land	431,981	554,490		667,023		733,504		767,974		788,277	
Public Libraries	51,824	65,022		73,657		84,263		81,265		82,366	
Public Libraries Offset	(51,824)	(65,022)		(73,657)		(84,263)		(81,265)		(82,366)	
Total State Receipts	4,638,186	4,964,369		5,231,703		5,490,563		5,729,038		5,850,887	



FY2027 Local Receipt Revenue

FY2027 estimates to be **\$6,649,379** - 8% of the Town's Budget
Represents a 7.45% increase

Town of Bridgewater Sources & Uses of Funds	FY 2022 Recap		FY 2023 Recap		FY 2024 Recap		FY 2025 Recap		FY 2026 Recap		FY 2027 Projection	
	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total
Local Receipts												
Line 1: MVE	3,080,431		3,550,000		3,750,000		3,750,000		4,037,500		4,250,000	
Line 2.1: Other Excise-Meals	203,624		300,000		307,000		307,000		372,350		415,000	
Line 2.2: Other Excise-Room	125,000		125,000		130,000		130,000		186,500		210,000	
Line 3: P & I On Taxes & Excise: Property	99,000		100,000		100,000		100,000		100,000		100,000	
Line 3: P & I On Taxes & Excise: Tax Title	50,000		50,000		50,000		50,000		50,000		50,000	
Line 3: P & I On Taxes & Excise: MVE	100,000		100,000		100,000		100,000		100,000		100,000	
Line 4: Payment in Lieu of Taxes (BHS/SSR)	5,121		5,042		5,042		5,042		5,042		5,042	
Line 10.0: Fees-Annual (Mobil Home/Tatoo)	31,000		31,000		31,000		31,000		32,085		32,085	
Line 10.1: Fees-Cannabis Impact Fee	225,000		200,000		20,000		0		0		0	
Line 10.2: Fees-Variable (Septic/MV Registry/MLC'S)	213,000		175,000		175,000		175,000		181,125		181,125	
Line 11: Rentals: American Tower	9,000		9,000		9,000		9,000		9,000		10,500	
Line 12: Other Intergov't - B/R School	35,000		71,800		55,000		42,000		35,000		35,000	
Line 16: Other Departmental Revenue (PB/ZBA/Master Box Fee)	110,000		44,950		84,950		50,000		50,000		50,000	
Line 17.0: Licenses & Permits-Annual (Alcohol/Com-Vic/Cert-of-Insp.)	188,250		188,250		188,250		188,250		243,898		200,000	
Line 17.1: Licenses & Permits-Variable (Building/Wiring/Plumbing)	551,750		495,187		495,187		435,137		450,000		550,000	
Line 19: Fines & Forfeits (Parking)	33,071		32,000		32,000		32,000		32,000		32,000	
Line 20: Investment Income	60,254		30,000		75,000		175,702		300,000		425,000	
Line 22: Misc Revenue -Amortized Reimb/DE-1 Academy Bldg Capital	5,929		5,417		4,906		4,394		4,010		3,627	
Total Local Receipts		5,125,430		5,512,646		5,612,335		5,584,525		6,188,510		6,649,379



FY2027 Other Funding Sources

FY2027 estimates to be **\$4,584,468 - 6% of the Town's Budget**

Represents a 5.25% decrease (usage of reserve funds last year - \$450,000)

An increase of 9.9% of the Ambulance Receipts Reserve fund, not reflecting the additional appropriation for OT in the FY26 budget

Town of Bridgewater Sources & Uses of Funds	FY 2022 Recap		FY 2023 Recap		FY 2024 Recap		FY 2025 Recap		FY 2026 Recap		FY 2027 Projection	
	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total
Transfers/Reserves												
E/F: WTR/SWR/TRANSF STATION - GF Overhead	621,751		494,147		599,511		695,285		727,457		725,199	
S/R: RRA-Ambulance	1,916,899		1,578,623		2,028,089		2,100,000		2,184,000		2,400,000	
S/R: RRA-Conservation-Adm.	32,000		45,000		30,000		30,000		30,000		25,000	
S/R: Title V	110,793		136,245		128,666		128,696		128,326		107,957	
S/R: Elm Street DIF	144,063		344,062		599,063		581,313		768,813		706,312	
Other Available Funds (Energy)	100,000		100,000		150,000		150,000		150,000		220,000	
Other Available Funds	40,000		40,000		0		0		450,000		0	
Other Available Funds (OSLGC)			336,047		340,000		200,000		400,000		400,000	
Total Transfers/Reserves		2,965,505		3,474,124		3,875,329		3,885,294		4,838,596		4,584,468

Operating Budget Expenses

Town of Bridgewater





FY 2027 Operating, Education, & Debt

overall increase of \$1,967,487 reflects a 2.49% increase

Town of Bridgewater Sources & Uses of Funds	FY 2022 Recap		FY 2023 Recap		FY 2024 Recap		FY 2025 Recap		FY 2026 Recap		FY 2027 Projection	
	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total
General Fund Uses of Funds:												
Town Operating & Debt Service Budgets:												
100-General Gov't Departments	3,478,945		4,004,042		4,269,232		4,511,732		4,383,710		4,154,062	
200-Public Safety / Inspectional Services	13,095,623		13,691,263		14,094,875		14,316,461		14,555,814		14,531,278	
400-Roadways / Street Lights / Snow & Ice / Engineering	1,870,764		1,931,125		1,861,149		1,933,898		1,827,713		1,695,917	
500-Health & Human Services	533,972		513,028		529,032		584,260		567,348		517,748	
600-Culture & Recreation	746,220		946,016		1,034,025		1,037,457		1,032,291		915,880	
700-Debt Exclusion	270,800		263,400		256,000		713,484		1,652,200		1,642,525	
700-Debt - Title V	110,793		136,245		129,756		128,696		128,326		107,957	
700-Debt - Within Levy	84,033		57,603		48,385		134,756		36,405		0	
700-Debt - Elm Street DIF	144,063		144,063		399,063		381,313		368,813		356,312	
700-Debt - OSLGC	0		65,503		38,985		37,160		30,391		27,690	
911-919-Benefits	7,323,088		7,976,059		8,825,575		9,637,975		10,560,595		11,673,887	
945-Liability Insurance	235,263		260,166		287,260		301,623		331,785		340,000	
950-Gas & Oil	137,500		192,500		205,000		240,000		241,000		241,000	
Total General Fund Operating Budgets		28,031,063		30,181,012		31,978,337		33,958,815		35,716,392		36,204,256
School Operating & Debt Service Budgets												
300-B/R Regional School District	30,596,315		31,577,075		32,568,595		33,083,571		35,478,103		36,760,991	
300-B/R Excludable Debt Service	4,248,833		4,097,393		4,050,107		3,745,526		3,565,924		3,449,120	
301-Bristol Agricultural School Tuition/Debt Assessment	214,285		245,002		319,516		365,369		562,381		503,159	
301-Bristol Agricultural School Out of District Transportation	0		0		0		200,000		210,000		180,000	
302-Bristol Plymouth Regional Technical School Tuition/Transportation/Capital	1,700,598		1,790,567		1,867,308		1,886,774		2,189,479		2,403,083	
302-Bristol Plymouth Regional Technical School Debt Service	0		0		309,111		297,034		903,333		1,061,520	
303-Norfolk County AGI School Tuition	0		84,350		79,065		202,646		183,211		183,864	
303-Norfolk County AGI School Tuition	0		0		78,300		80,650		84,683		90,000	
304-South Shore Vo-Tech HS Out of District School Trans.	0		0		0		0		0		25,000	
Total Education		36,760,031		37,794,387		39,272,002		39,861,570		43,177,114		44,656,737
Total General Fund Operating Budgets		64,791,094		67,975,398		71,250,338		73,820,385		78,893,505		80,860,993



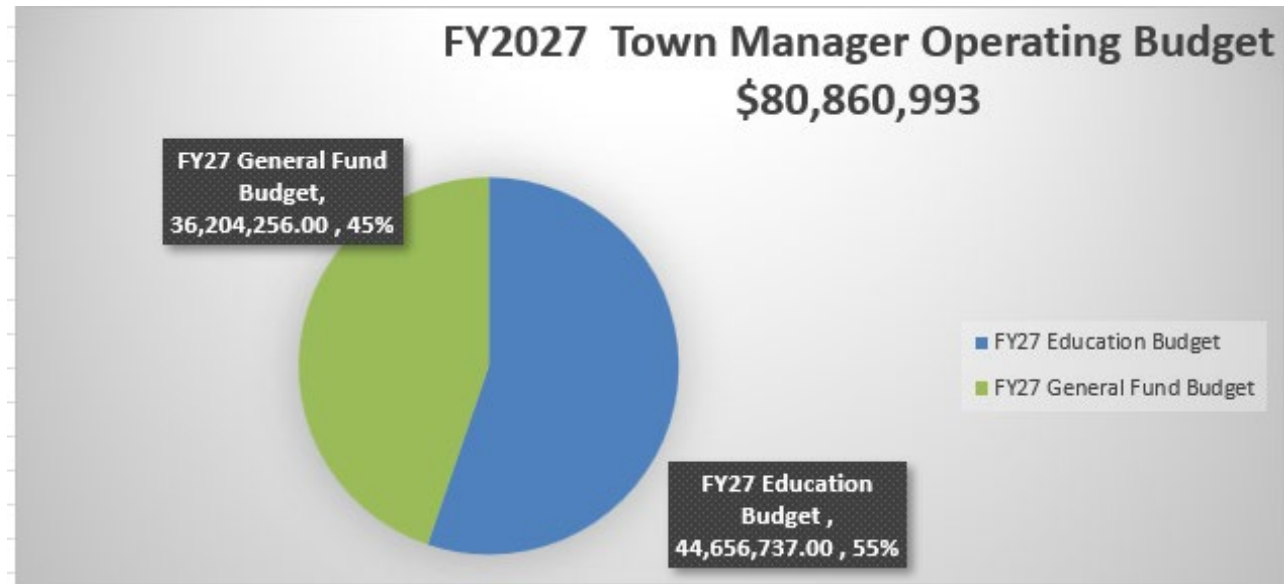
FY 2027 State & County Assessments, Other Items to be Raised (OITBR)

****these expenses must be included into revenue projections, but are state assessments deducted from state receipts, snow & ice deficits are raised on the recap when the fiscal year tax rate is set, as well as the growth in the DIF fund for the payment of Elm Street Roadway Debt Service**

Town of Bridgewater Sources & Uses of Funds	FY 2022 Recap		FY 2023 Recap		FY 2024 Recap		FY 2025 Recap		FY 2026 Recap		FY 2027 Projection	
	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total	Amount	Total
General Fund Uses of Funds:												
State & County Tax-OITBR (Other Items To Be Raised)												
820-State Assessments	162,734		163,900		160,480		163,570		175,718		185,201	
820-Transportation Assessments	189,273		200,447		210,761		214,578		219,701		222,086	
830-County Assessments	63,575		65,164		68,079		69,782		74,777		74,777	
Total State & County Charges		415,582		429,511		439,320		447,930		470,196		482,064
Cherry Sheet Offsets / Misc. OITBR / S&I Deficit												
Misc. OITBR - Tax Title Budget	135,326		155,856		135,000		167,971		75,000		0	
DIF TO BE TRANSFERRED OUT	446,307		655,708		672,101		696,629		721,337		739,370	
Snow & Ice Deficits	389,855		515,986		219,071		255,850		370,873		500,000	
Total Cherry Sheet Offsets & OITBR		971,488		1,327,550		1,026,172		1,120,450		1,167,210		1,239,370
Total Use of Funds:		66,178,165		69,732,459		72,715,830		75,388,765		80,530,911		82,582,427



Education Cost Impact on the Budget is 55% of Town Budget



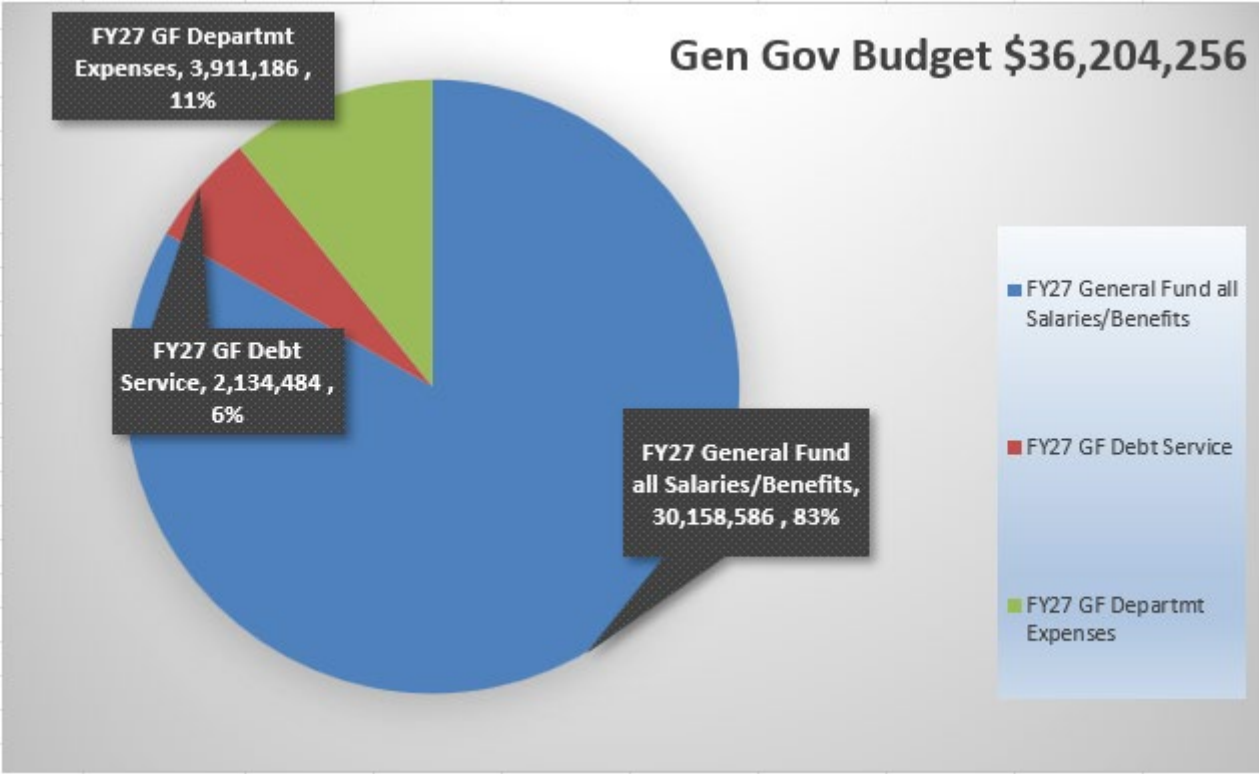
*Operating Budget for Town Council Budget Order of **\$80,860,993** does not include DIF/Cherry Sheet offsets totaling **\$82,582,427**



Bridgewater-Raynham (B/R) School / Education Appropriation

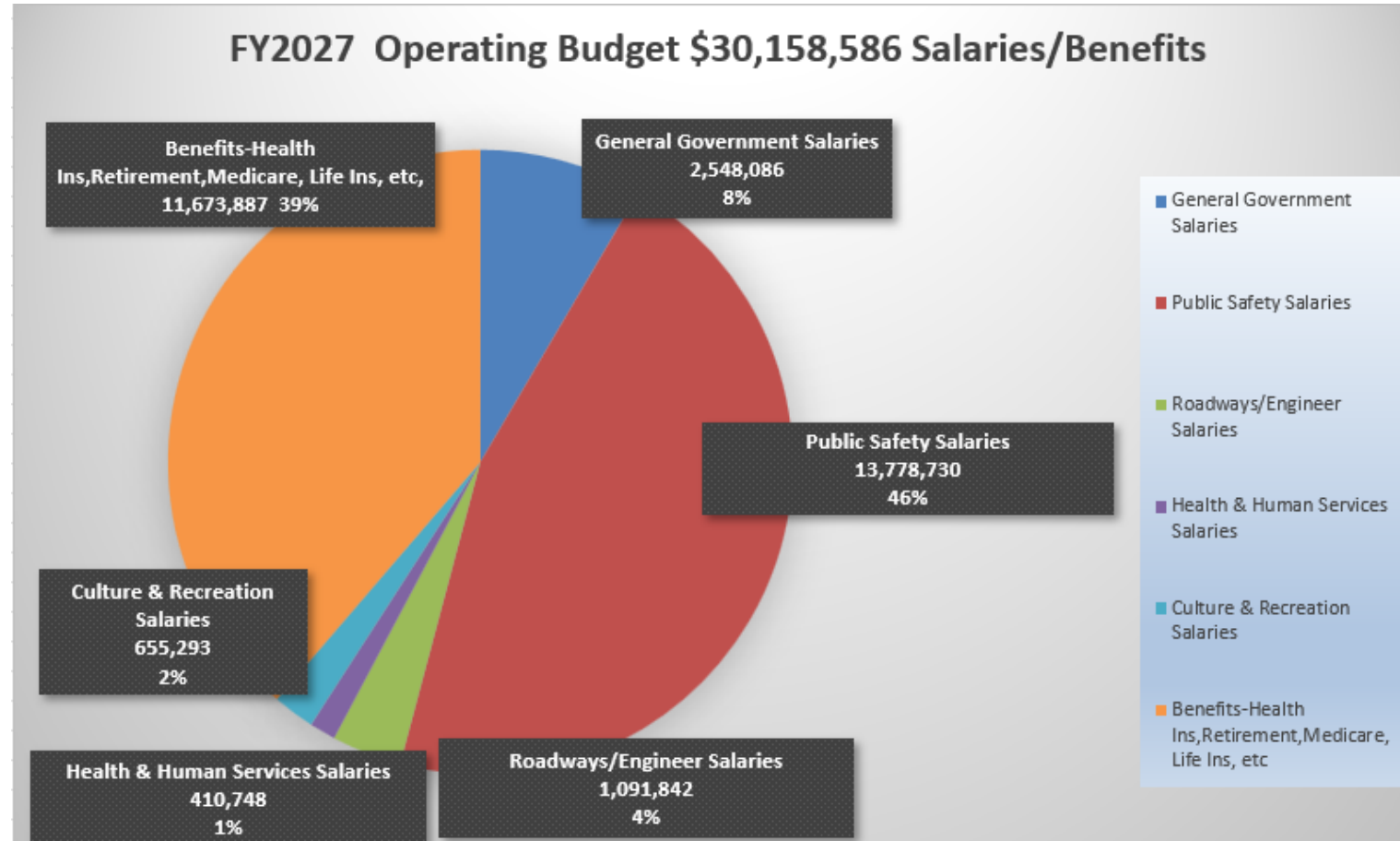
- The B/R school committee certified budget request, exclusive of debt, for the Town of Bridgewater is \$3,972,260 – 11.2% increase, and an overall increase of 9.87% when accounting for debt.
- The proposed Town School appropriation, exclusive of debt, is **\$1,282,888** based on our revenue share agreement – 3.6% increase.
- There is a delta of \$2,689,372.
- For context – if the Town completely closed the Library and reduced 9 patrol officers and 9 firefighters from the budget, we would still be unable to meet the school appropriation request.
- The overall school appropriation in this budget is \$1,479,624 – 3.43% increase.
- **Leaving a little less than \$540,000 in total new revenue to fund all of the remaining Town operations for the following FY – a 1.4% increase**

General Fund Budget 45% of Town Budget





FY2027 General Fund Expenditures Breakdown – 83% salaries/wages/benefits \$30,158,586





Employee Head Count

Town of Bridgewater Personnel Summary					
FY 2024 - 2027					
FTE = Full Time Equivalents					
DEPT.	Department Name	2024 FTE	2025 FTE	2026 FTE	2027 FTE
111	TOWN COUNCIL	1.00	1.00	1.00	1.00
123	TOWN MANAGER	4.00	4.00	4.00	3.70
135	ACCOUNTANT	3.68	3.68	4.68	4.30
141	ASSESSORS	2.54	2.54	2.00	1.86
145	TREASURER/COLLECTOR	5.46	5.46	5.00	4.71
152	HUMAN RESOURCES	1.50	2.00	1.00	1.00
155	INFORMATION TECHN	3.00	3.00	3.00	2.00
161	TOWN CLERK	3.00	3.00	3.00	2.71
182	CED	4.00	4.00	3.50	2.50
192	TOWN BUILDINGS	0.50	0.50	0.50	0.78
210	POLICE	50.00	50.00	48.00	47.50
220	FIRE	55.00	55.00	53.62	54.06
240	INSPECTIONAL SERVICES	5.00	5.00	4.00	3.71
292	ANIMAL CONTROL	1.48	1.48	0.00	0.00
410	TOWN ENGINEER/DPW	3.00	3.00	0.80	0.66
420	HIGHWAY DEPARTMENT	15.07	15.07	14.07	12.24
510	HEALTH	2.00	2.00	1.71	1.57
541	COUNCIL ON AGING	3.40	3.40	3.40	3.19
543	VETERANS SERVICES	0.51	1.00	1.00	1.00
610	LIBRARY	8.27	8.27	8.27	6.77
630	RECREATION	3.35	3.27	3.27	2.73
Total		175.76	176.67	165.82	157.99



Status of Union Contracts

- The Town has contracts with six unions:
 - Expired on June 30, 2024:
 - Fire - arbitration with the State JLMC
 - Expiring on June 30, 2027:
 - United Steel Workers
 - Library
 - Bridgewater Administrative Association
 - Expiring on June 30, 2028:
 - AFSCME – Public Works
 - Police – (tentatively agreed, waiting for TC approval)
 - COLA's for FY27 are 1.5% for all union and non-union groups.
 - COLA for FY28 for settled groups are 1.5%.
- * Union groups that were previously settled reduced their COLAs for FY26 and FY27 to help with budget challenges.



Debt Service Payments in FY2027 \$6,645,125

****including Debt exclusion**

Debt Funding Source	Original Loan Date	Maturity Date	Payment Date	Bond Description	Amount of Original Bond	% of Debt	Total Debt Payment Debt FY26
Debt Exclusion	8/15/2009	8/15/2026	8/15/2026	Bridgewater Middle School	\$ 1,717,172.00	100.00%	\$ 102,500
Debt Exclusion	4/1/2015	1/15/2032	1/15/2027	Bridgewater Middle School Roof	\$ 747,200.00	100.00%	\$ 55,055
Debt Exclusion	1/15/2007	1/15/2027	1/15/2027	High School	\$ 12,435,000.00	62.18%	\$ 637,252
Debt Exclusion	10/15/2011	10/15/2031	10/15/2026	High School - Additional Bond	\$ 2,125,489.00	62.18%	\$ 79,163
Debt Exclusion	2/3/2021	2/1/2041	2/1/2027	New Mitchell School	\$ 33,060,000.00	100.00%	\$ 2,225,225
Debt Exclusion	8/15/2007	8/15/2027	8/15/2026	Williams School	\$ 4,355,000.00	100.00%	\$ 349,925
Debt Exclusion	2/1/2025	2/1/2056	2/1/2027	Bristol Plymouth Vocational Tech	\$ 120,000,000.00	12.96%	\$ 1,061,520
Debt Exclusion	9/15/2024	9/15/2049	9/15/2026	Fire Station Pleasant Street	\$ 21,880,000.00	100.00%	\$ 1,410,025
Debt Exclusion	1/29/2016	6/30/2036	3/15/2027	Academy Building Renovations	\$ 3,055,000.00	100.00%	\$ 200,150
Debt Exclusion	1/29/2016	6/30/2036	3/15/2027	Fire Station 22 School St	\$ 95,000.00	100.00%	\$ 6,350
Debt Exclusion	1/29/2016	6/30/2036	3/15/2027	Memorial Building Renovations	\$ 450,000.00	100.00%	\$ 26,000
Levy Limit	6/25/2020	1/15/2040	7/15/2026	Elm St Roadway - DIF	\$ 4,255,000.00	100.00%	\$ 356,313
Levy Limit	Various	7/15/2042	7/15/2026	MWPAT - Title V CSMP Homeowner	\$ 2,000,000.00	100.00%	\$ 107,957
Levy Limit	1/25/2008	1/25/2027	1/25/2027	Golf Clubhouse - Main Note	\$ 500,000.00	100.00%	\$ 27,690
							\$ 6,645,125

How is the Town Budget Spent

- 83% of the budget is people!

- Salaries – \$18,484,699
- Benefits – \$11,673,887 *overall 10.5% increase*
 - Health Insurance - increase 10%
 - Pension Costs – increase 7.26%
 - Workers Compensation – employees
 - 111f Insurance – *Police & Fire Insurance*



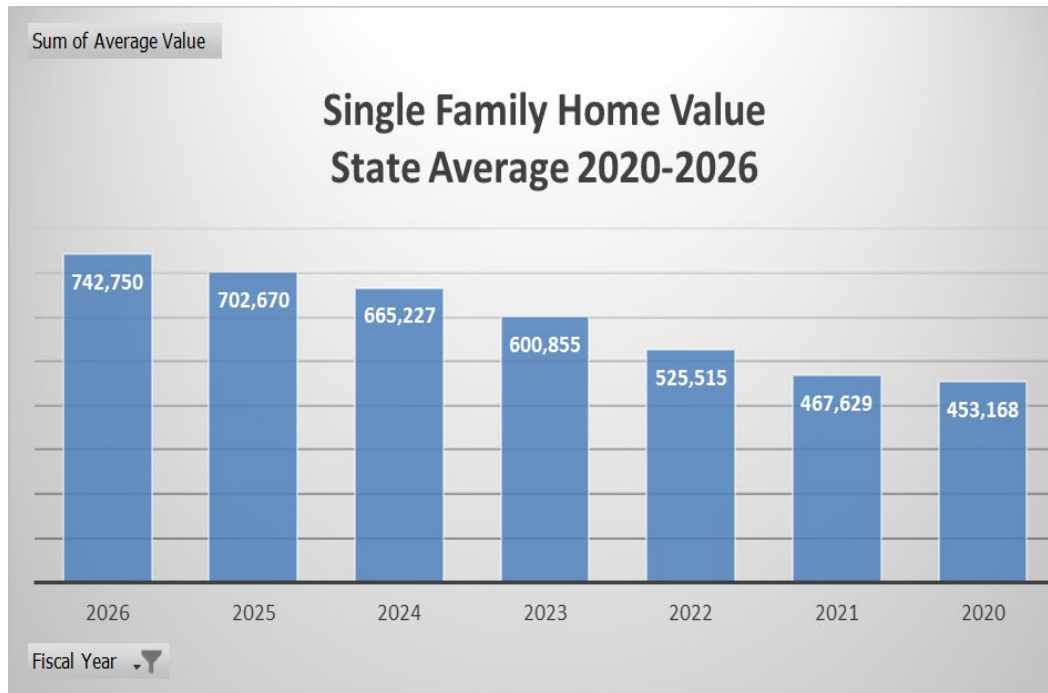
- Examples of Expenses

- *Utilities for buildings, streetlights*
- *Property/Liability Insurance*
- *Annual Independent Financial Audit*
- *IT software & systems, cybersecurity*
- *Janitorial Services, building maintenance, grounds maintenance*
- *Ambulance billing & medical supplies*
- *Animal Control, animal shelters*
- *Tree work, road salt, line painting, road patch materials, street sweeping, catch basin maintenance*
- *Vehicle maintenance and fuel costs*
- *Parks, recreation fields and playgrounds*
- *Veteran and Elder Programs, services*

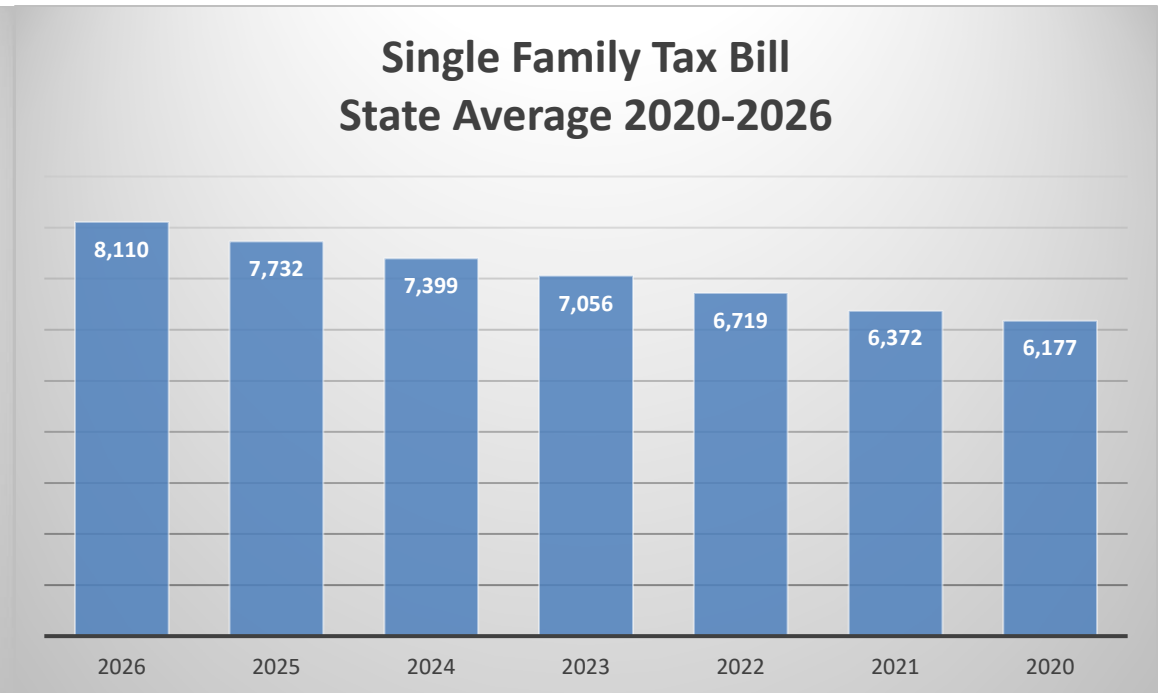


What is an "Average" Tax Bill

State of MA Single Family Average Home Values 2020-2026



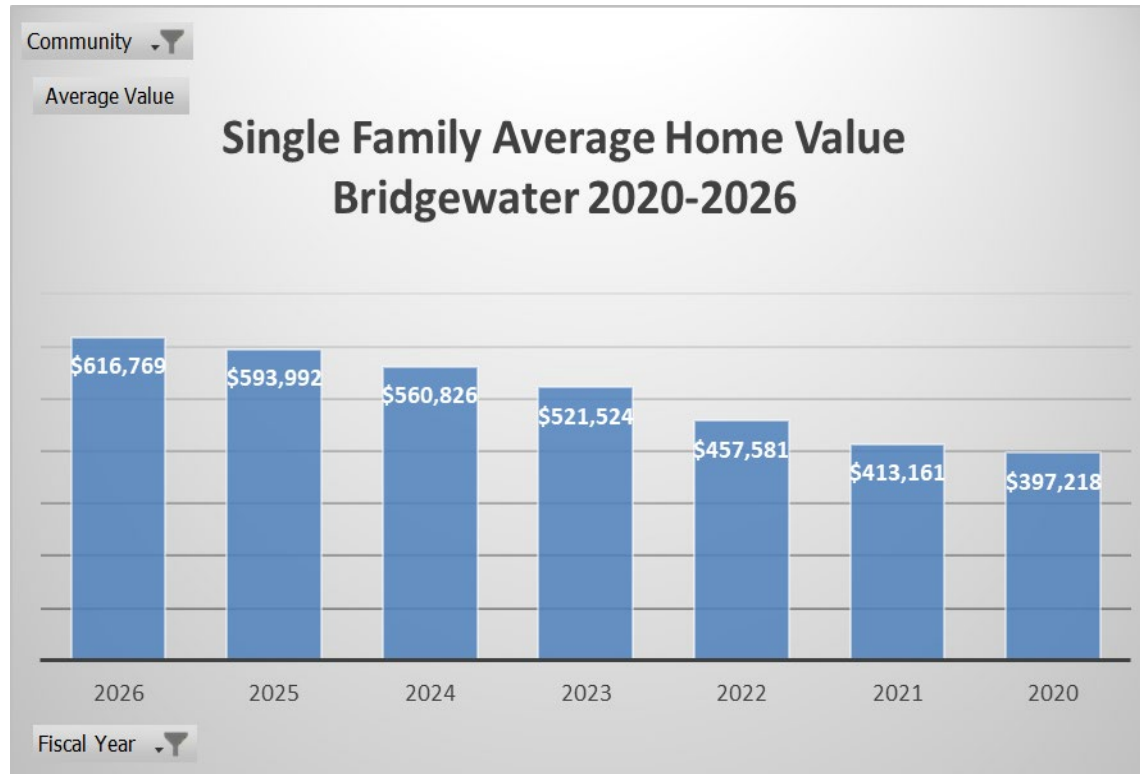
State of MA Single Family Average Tax Bill 2020-2026



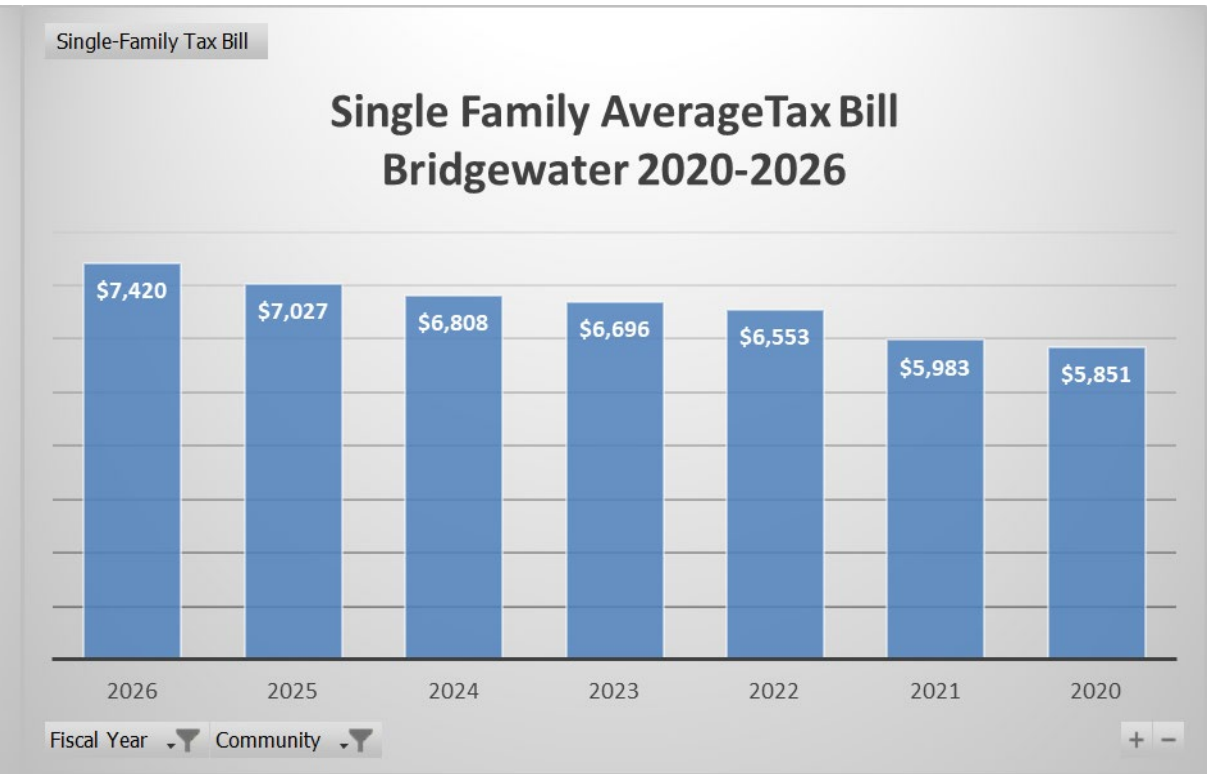


What is an "Average" Tax Bill

Bridgewater Single Family Average Home Values 2020-2026

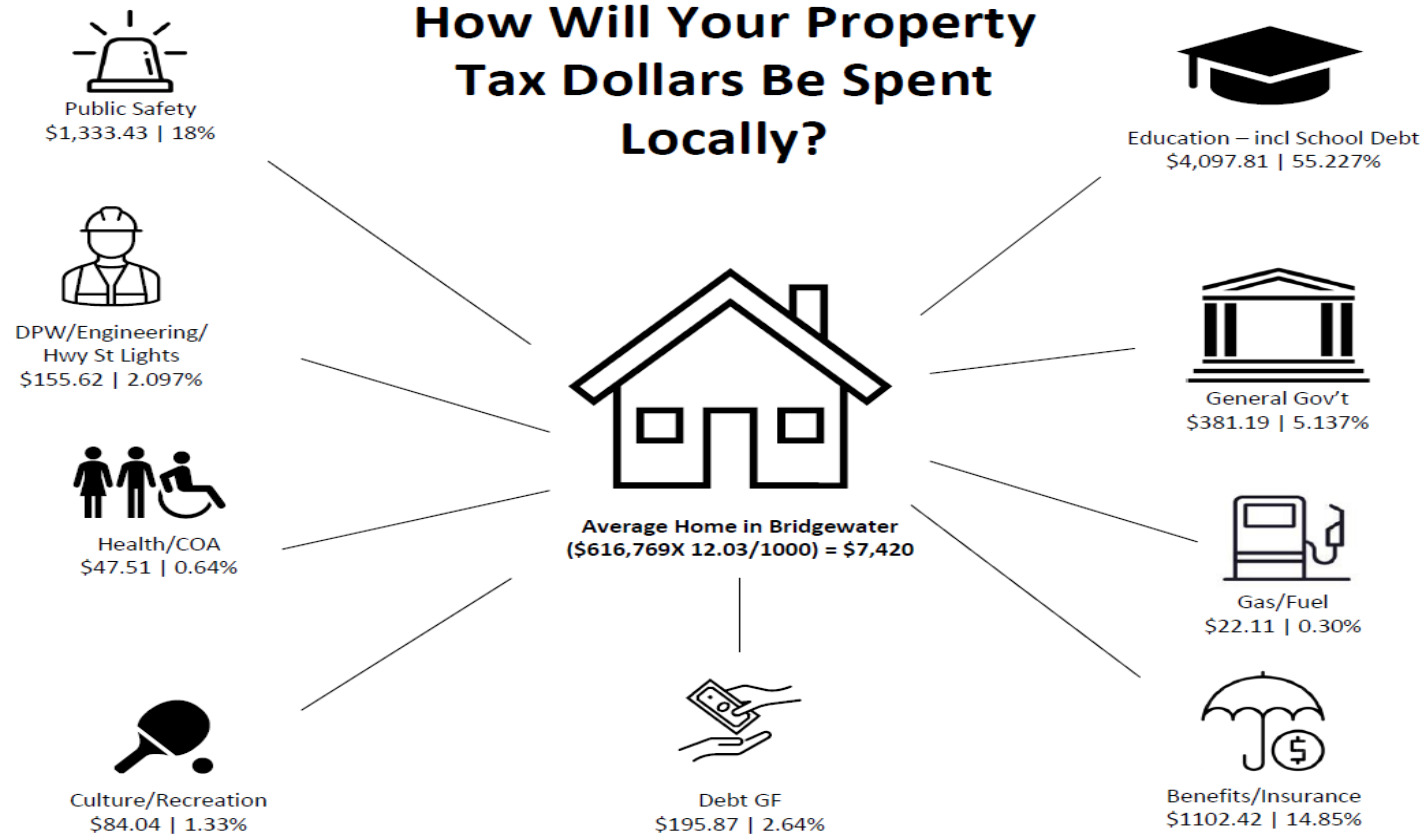


Bridgewater Single Family Average Tax Bill 2020-2026



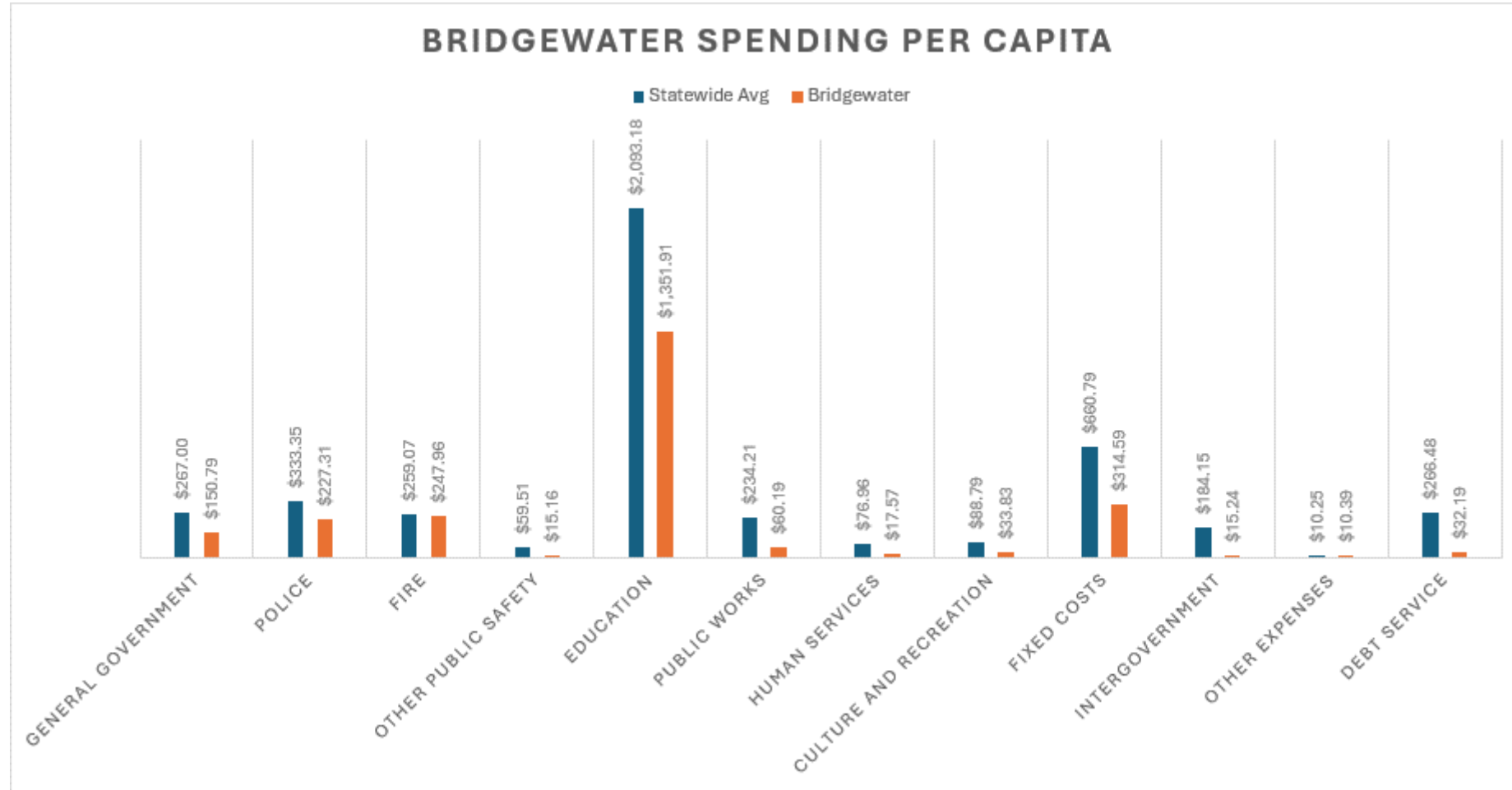


How an “Average” Tax Bill is Allocated





Bridgewater Spending Per Capita



Budget Challenges for FY2027

Town of Bridgewater





Steps Taken to Balance the Budget

FY26

- The post override supplemental appropriation & the usage of reserve funds (\$450,000) exacerbated funding challenges because that is not a recurring source of funds.
- Additional positions not filled in this fiscal year as part of the post-supplement appropriation budget adjustments.
- Collaboration with union groups, Department Heads, and non-union staff, to reduce COLAs for this fiscal year & next.

FY27

- Finance Department and Department Head's reviewed budgets to identify areas where expenditures could be reduced.
- Take advantage of opportunities to allocate General Fund expenses from grants or alternative funding sources.
- Collaboration with a majority of our union groups and our staff to reduce hours for non-public safety-facing employees.

If these adjustments had not been made, we would have been in an even more precarious position, and further reductions would have been necessary, ultimately resulting in even further reduced services for the Town.

Significant FY2027 Town Budget Adjustments



Description	Department	Financial Impact
Salary/Wages/Expense Reductions		
Reduction of current employee hours		\$ 561,828
Reduction of OT	Fire	\$ 75,229
Contracted Tree Work	DPW/Highway	\$ 55,000
Recreation Salaries charged to Rec Revolving	Recreation	\$ 27,594
		\$ 157,823
Positions not Filled		
ADMIN ASST	Assessing	\$ 37,405
ASST TOWN PLANNER	CED	\$ 80,470
IT COMPUTER SYSTEM TECH	IT	\$ 71,839
CAPTAIN	Police	\$ 91,640
POLICE CADET (2)	Police	\$ 87,696
LT EQUIP OPERATOR	DPW/Highway	\$ 48,817
HVY EQUIP OPERATOR	DPW/Highway	\$ 65,931
EXECUTIVE ASSIST HWY	DPW/Highway	\$ 87,477
PT STAFF (2)	Library	\$ 27,786
ARCHIVIST	Library	\$ 32,088
TOTAL		\$ 631,149
Position(s) Added		
FIREFIGHTER	Fire	\$ 37,099



Service Impacts from Budget Cuts

- The reductions that are a part of the FY27 budget will impact service delivery to the Town.
 - A majority of non-public safety FT employees will have their weekly hours reduced by 5
 - 30,732 hours over the course of the year, and 591 hours a week of work hours and productivity are removed as part of this fiscal year budget
- The demand from the community for more expected service delivery with less support and a workforce that can't meet those demands is not sustainable, as referenced in the Collins Report.
- We cannot, and we will not be able to do “more with less.”
- Area of greatest impact will be non-public safety-facing entities, although the DPW department does have several positions that are not being filled in this proposed budget.
 - Town has 6 FT roadway workers, responsible for 114 miles of roadway (we're adding to that), which equates to 19 miles per person
 - West Bridgewater has 8 highway workers that maintain 50 miles of roadway, which equates to about 6 miles per person

Closures/Impacts in July:

- Town Hall will close on Fridays (currently evaluating whether we can expand hours on another day).
- Senior Center will have reduced service hours during the day, but is tentatively not scheduled to close a day.
- Library – will have to review hours, and the Library Trustees and Library Director, in conjunction with the community, will determine how the Library hours will be affected (currently closed on Saturdays, it is expected they will need to close an additional day).

High Priority Needs for Future Consideration



- Assessing – admin support associated with the additional work that includes more abatement requests, and discussion regarding residential exemptions.
- Inspectional Services – Deputy Building Inspector, for additional zoning enforcement and demand for a variety of permits.
- Library – increasing hours and restoring days that are closed.
- DPW – adding back positions to the Highway Division.
- Fire – need for additional firefighters for staff and public safety.
- Police – increase in community-based policing (traffic enforcement, etc.).
- This is not a comprehensive list of all of the needs within the Town, as there are many; however, these are some of the many that have been highlighted in previous years & are worth mentioning again.
- Collins Center Report identifies that this is a lean organization, and a budget like this year exacerbates the challenges we face as an organization and as a Town.



How can the Town Address these Revenue Challenges?

- Revenues need to increase to meet the demands of the increased costs of services; education, public safety, senior assistance, recreation, parks, library, roadway and building infrastructure, water and sewer utilities, and many more services that our Town must offer and chooses to offer its residents.
- How do we achieve that fiscally sustainably?
 - Increase taxes beyond 2.5% limit
 - Proposition 2 ½ override
 - Expanded tax base w/ new growth or development
 - Significantly increased state aid for education and local town services
 - Increased fees for services



Enterprise Fund Budget FY2027

- Water Enterprise Fund budget increases by 12.7%
- Wastewater Enterprise Fund budget increases by 3.5%
- Transfer Station Enterprise Fund budget increases by 10%

View the detailed FY27 Budget
<http://www.bridgewaterma.gov/FY27Budget>

