



Town of Bridgewater

FY2026
ENTERPRISE FUND OPERATING
BUDGET

APRIL 1, 2025

FY2026 ENTERPRISE FUND OPERATING BUDGET

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TOWN MANAGER BUDGET MESSAGE

FY2026 ENTERPRISE FUND OPERATING BUDGET

As we prepare the FY2026 budget and plan for the future of our town's essential services, I'd like to take a moment to update you on the progress of our Enterprise Funds, which include Water, Sewer, and Transfer Station operations, as well as key priorities for each entity.

The major focus of the upcoming budget of the Water Enterprise Fund is to address the need for an increase in water usage rates. While we have worked hard to keep rates as stable as possible, rising operational costs and infrastructure needs, as well as increasing environmental compliance requirements, mean that rate adjustments are necessary to fund these responsibilities. These changes will help ensure we can continue to deliver clean, reliable water to our residents while keeping up with critical infrastructure improvements.

With regard to the Wastewater Treatment Plant (WWTP) we want to update you on our progress. We are nearing the completion of the Phase upgrades, a critical project aimed at improving our capacity to treat wastewater by removing nitrogen from effluent and meeting other environmental standards. This phase has laid the groundwork for future improvements, but the work is not done. We are now focusing on Phase II, which will further enhance the efficiency and reliability of the plant and meet standards for removal of phosphorus from treated effluent. The Town is under a consent order from the Federal Environmental Protection Agency to complete both phases by June 2031. Besides the consent order, we want to continue to meet the growing needs of our community in the years to come and ensure that Bridgewater remains a sustainable, healthy community for generations. As with water, this ongoing critical infrastructure needs continue to be costly and rates which have remained low for previous years, cannot sustain the costs necessary to run the operations. Thus, a rate adjustment for this enterprise will also be necessary..

The progress of both the water and wastewater systems is essential to the overall health and well-being of our town, and the necessary rate adjustments will help fund these critical upgrades. I understand that changes to rates can be a concern, and I want to assure you that every effort will be made to minimize the impact while investing in the long-term stability of these vital systems. We will be recommending a minimal 2.5% increase to both Water and Sewer rates in order to sustain the budgets presented for FY26. We are also planning for a formal rate study of both enterprises so that we can properly plan for the rate increases that will be needed to fund this work, while keeping the best interests of our residents and ratepayers in mind.

FY2026 ENTERPRISE FUND OPERATING BUDGET

The Transfer Station continues to serve the Town residents well, at an affordable rate for this service. There will be no increases in fees recommended for the FY2026 budget, however, we will be requesting the use of \$47,000 from retained earnings in order to continue repairing and upgrading current equipment and machinery.

We appreciate your continued support and understanding as we move forward with these projects. Your cooperation helps ensure that Bridgewater remains a thriving, well-served community.

Respectfully Submitted,



Blythe C. Robinson, Town Manager



SEWER BUDGET

**TOWN OF BRIDGEWATER
SEWER FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY 2025	FY 2026	PERCENT
Salaries/Wages/Benefits	1,360,181	1,430,676	5.18%
Expenses	774,782	612,011	-21.01%
Debt Service	429,673	2,045,230	376.00%
Transfers Out	256,672	271,159	5.64%
Total	2,821,308	4,359,076	54.51%

SUB-GROUP #	SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2025	2026
1.0	Salaries/Wages/Benefits	510000	FULL TIME WAGES	0	DPW DIRECTOR	31,757	39,245
				1	WATER & SEWER SUPERINTENDENT	64,906	64,906
				2	ASSISTANT SEWER SUPERINTENDENT	88,782	91,001
				3	MECHANIC	147,138	150,823
				4	WWTP OPERATOR	271,954	268,781
				5	OFFICE ADMIN- SEWER	80,875	68,037
				6	BUSINESS UNIT ANALYST	34,343	40,823
				7	DPW EXECUTIVE ASSISTANT	16,836	17,257
				8	HR DIRECTOR		20,464
				8.1	HR GENERALIST	31,296	15,526
				9	FACILITIES & ASSETS MANAGER	12,892	13,214
				11	TOWN ENGINEER	25,479	25,479
				12	JUNIOR ENGINEER	19,331	19,814
		513000	OVERTIME WAGES	1	PLANNED OVERTIME	24,269	24,269
				2	PLANNED OVERTIME ADMIN CLERK	4,813	4,813
				3	UNPLANNED OVERTIME	24,166	24,166
		514600	LONGEVITY	0	DPW DIRECTOR	1,270	
				1	WATER & SEWER SUPERINTENDENT	1,940	1,947
		517002	FRINGE BENEFITS	1	TOWN SHARE- HEALTH INSURANCE	187,322	218,114
		517003	FRINGE BENEFITS	2	TOWN SHARE- MEDICARE	12,564	12,885
		517004	FRINGE BENEFITS	3	TOWN SHARE- LIFE	756	775
		517006	FRINGE BENEFITS	4	LIABILITY- WORKERS COMP	22,747	25,021
		517007	FRINGE BENEFITS	5	TOWN SHARE- RETIREMENT	240,844	274,062
		519007	LICENSES	2	MECHANIC	350	350
				3	ASSISTANT SEWER SUPERINTENDENT	3,050	3,050
				4	WWTP OPERATOR	10,500	5,850
	Salaries/Wages/Benefits Total					1,360,181	1,430,676

**TOWN OF BRIDGEWATER
SEWER FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY 2025	FY 2026	PERCENT
Salaries/Wages/Benefits	1,360,181	1,430,676	5.18%
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SUB-GROUP #	SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2025	2026
2.0	Expenses	520000	PURCHASE OF SERVICES	1	ALLIED WASTE (DUMPSTER), READY REFRESH, GLOBE DIRECT P	23,300	23,300
		521002	UTILITY- ELECTRICITY	1	NATIONAL GRID	155,950	155,950
		521400	UTILITY- NATURAL GAS	1	DEVANEY - COLUMBIA GAS	16,375	16,375
		524001	BUILDING & GROUNDS	1	BUILDING & GROUNDS MAINTENANCE	8,150	8,150
		524008	SYSTEM MAINTENANCE	1	COLLECTION SYSTEM ---- CLEANING AND TV	60,900	59,500
		529001	SLUDGE REMOVAL	1	UNEXPECTED REMOVAL OF SLUDGE FROM PLANT	1,030	1,030
		530000	PROFESSIONAL SERVICES	1	STANTEC CONSULTING, ENVIRONMENTAL PARTNERS	25,000	20,449
		530001	PROFESS & TECHNICAL SVS	1	ANNUAL STREETSCAN STREETLOGIX		4,551
		530008	TRAINING & EDUCATION	1	TRAINING CLASSES FOR EMPLOYEES TO EARN AND MAINTAIN	3,045	3,045
		530021	BANKING SERVICE FEE	3	CENTURY BANK-LOCK BOX PAYMENTS	2,030	-
		530031	BOND ISSUING COST	1	LOAN ORIGATION/ADMIN FEE CWP-21-32	189,630	44,373
				2	LOAN ORIGATION/ADMIN FEE CWP-21-32A	25,727	6,020
				3	LOAN ORIGATION/ADMIN FEE CW-14-17	2,569	2,396
		530050	CONTRACTING SERVICES	1	HACH CO SOFTWARE CONTRACT, BOILER INSPECTIONS	5,075	5,075
		530051	POLICE DETAILS	1	EMERGENCY AND SCHEDULED REPAIRS/MAINTENANCE	3,000	3,000
		534000	POSTAGE	1	POSTAGE FOR PITNEY BOWES	1,015	1,015
		534002	UTILITIY- PHONE & CABLE	1	VERIZON, COMCAST	7,109	9,139
		538010	TESTING	1	MANDATED AND PROCESS CONTROL TESTING WEEKLY/YEARLY	40,453	40,453
		542000	OFFICE SUPPLIES	1	GENERAL OFFICE SUPPLIES, PAPER, INK, ETC	3,000	3,000
		543006	EQUIPMENT & SUPPLIES	1	PURCHASE OF EQUIPMENT AND SUPPLIES	26,390	26,390
		548002	GAS & OIL	1	GAS & OIL FOR VEHICLES AND EQUIPMENT	7,000	9,000
		553010	SAWDUST/WOOD CHIPS	1	TRIPLE L-SAWDUST/WOODCHIPS FOR COMPOSTING	24,300	22,300
		553011	LAB SUPPLIES	1	LAB SUPPLIES, USA BLUEBOOK	9,000	9,000
		553012	CHEMICALS	1	CHLORINE,SULFUR DIOXIDE, POLYMER, FERRIC CHLORIDEPOLY	80,825	80,825
		553013	SAFETY EQUIPMENT	1	SAFETY EQUIPMENT-GLOVES, GLASSES, MASKS, WORKS BOOTS	3,000	3,000
		558012	UNIFORMS	1	CINTAS \$135/week 7 employees	11,600	
				1	CINTAS \$265/week X 52 (7 employees)		14,000
		558108	ODOR CONTROL	1	MATERIALS AND CHEMICALS FOR ODOR CONTROL	3,000	2,000
		570000	OTHER EXPENSES	1	DRUG TESTS, DOT PHYSICALS AND MISC SVC	1,015	1,015
		570010	IN-STATE TRAVEL	1	IN-STATE TRAVEL, CLASSES & SEMINARS	308	308
		573000	DUES/MEMBERSHIPS/SUBSCRIP	1	WEF	305	305
		574002	INSURANCE	1	LIABILITY - BLANKET INSURANCE	23,652	26,017
		578096	MAINT & REPAIR OF VEHICLES	1	MAINT & REPAIR OF VEHICLES	8,000	8,000
		585013	LEASED SERVICES	1	PITNEY BOWES \$960/YR, SHARP \$948/YR	3,030	3,030
	Expenses Total					774,782	612,011

**TOWN OF BRIDGEWATER
SEWER FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
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Debt Service	429,673	2,045,230	376.00%
Transfers Out	256,672	271,159	5.64%
Total	2,821,308	4,359,076	54.51%

SUB-GROUP #	SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2025	2026
4.0	Debt Service-Principal	591089	DEBT PRINCIPAL	1	2018 MCWT-CWSRF-3862	115,421	117,929
		591091	DEBT PRINCIPAL	1	2020 AMA METER PROJECT 2/3 WTR 1/3 SWR	150,000	150,000
		591097	DEBT PRINCIPAL	1	WWTP CWP-21-32	-	1,517,037
		591098	DEBT PRINCIPAL	1	WWTP CWP-21-32-A		205,820
	Debt Service-Principal Total					265,421	1,990,786
4.1	Debt Service-Interest	591589	DEBT INTEREST	1	2018 MCWT-CWSRF-3862	34,252	31,944
		591591	DEBT INTEREST	1	2020 AMA METER PROJECT 2/3 WTR 1/3 SWR	30,000	22,500
		592500	INTEREST ON SHORT TERM DEB	1	NON SRF WWTP SHORT TERM BAN	100,000	
	Debt Service-Interest Total					164,252	54,444
5.0	Other Financing Uses	596000	TRANSFER TO GENERAL FUND	1	INDIRECT COSTS	228,988	241,391
				2	999 ADMIN ASST COLLECTIONS - 146	22,684	24,768
		596120	TRANSFER TO TRUST FUND	1	TRANSFER TO OPEB	5,000	5,000
	Other Financing Uses Total					256,672	271,159
						2,821,308	4,359,075



SEWER DETAIL SALARY

TOWN OF BRIDGEWATER
SEWER FY 2026 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 33% of TOTAL SEWER BUDGET

SUMMARY OF PAYROLL CHANGES			
DESCRIPTION	AMOUNT	PERCENT	
Step/YOS/Contractual	11,948		0.88%
Staffing Changes	1,108		0.08%
Fringe Benefits	66,624		4.90%
Total	79,680		5.86%

FY 2025 Salary Budget 1,360,181

HEAD COUNT			
UNION TYPE	POSITION	2025	2026
USW	W & S SUPERINTENDENT	0.50	0.50
AFSCME	ASST SEWER SUPERINTENDENT	1.00	1.00
AFSCME	MECHANIC	2.00	2.00
AFSCME	WWTP OPERATOR	4.00	4.00
BAA	OFFICE ADMIN	1.00	1.00
NON UNION	BUSINESS UNIT ANALYST	0.42	0.42
NON UNION	DPW DIRECTOR	0.22	0.22
NON UNION	DPW EXECUTIVE ASSISTANT	0.22	0.22
NON UNION	HR DIRECTOR	0.00	0.19
NON UNION	HR GENERALIST	0.38	0.19
NON UNION	FACILITIES & ASSETS MANAGER	0.17	0.17
USW	TOWN ENGINEER	0.22	0.22
USW	JUNIOR ENGINEER	0.22	0.22
	TOTAL	10.35	10.35

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
510000	FULL TIME WAGES	0.0	DPW DIRECTOR	36	69.19	PERSONAL CONTRACT	0.22	459	31,757			
					85.50	PERSONAL CONTRACT				0.22	459	39,245
		1.0	WATER & SEWER SUPERINTENDENT	118	62.17	GRADE 14, STEP 12	0.50	1044	64,906	0.50	1044	64,906
		2.0	ASSISTANT SEWER SUPERINTENDENT	483	42.52	GRADE 12, STEP 5	1.00	2088	88,782			
					43.58	GRADE 12, STEP 6				1.00	2088	91,001
		3.0	MECHANIC	292	37.41	GRADE 10, STEP 9	1.00	2088	78,108			
					38.34	GRADE 10, STEP 10				1.00	2088	80,061
				555	33.06	GRADE 10, STEP 4	1.00	2088	69,029			
					33.89	GRADE 10, STEP 5				1.00	2088	70,762
		4.0	WWTP OPERATOR	526	32.36	GRADE 9, STEP 7	1.00	2088	67,566			
				632	33.17	GRADE 9, STEP 8	1.00	2088	69,255			
					34.00	GRADE 9, STEP 9				1.00	2088	70,987
				658	32.36	GRADE 9, STEP 7	1.00	2088	67,566			
				673	31.57	GRADE 9, STEP 6				1.00	2088	65,918
				686	30.80	GRADE 9, STEP 5				1.00	2088	64,310
				687	32.36	GRADE 9, STEP 7				1.00	2088	67,566
				999	32.36	GRADE 9, STEP 7	1.00	2088	67,566			
		5.0	OFFICE ADMIN- SEWER	373	38.73	GRADE 10, STEP 10	1.00	2088	80,875			
				710	32.58	GRADE 10, STEP 3				1.00	2088	68,037
		6.0	BUSINESS UNIT ANALYST	586	46.02	GRADE 12, STEP 9				0.42	887	40,823
				637	38.72	GRADE 12, STEP 2	0.42	887	34,343			
		7.0	DPW EXECUTIVE ASSISTANT	572	36.68	GRADE 10 STEP 9	0.22	459	16,836			
					37.60	GRADE 10 STEP 10				0.22	459	17,257
		8.0	HR DIRECTOR	631	51.55	GRADE 13, STEP 9				0.19	397	20,464
		8.1	HR GENERALIST	0	39.11	GRADE 11, STEP 7				0.19	397	15,526
				631	40.68	GRADE 12, STEP 4	0.19	397	16,149			
				657	38.15	GRADE 11, STEP 6	0.19	397	15,147			
		9.0	FACILITIES & ASSETS MANAGER	513	36.32	GRADE 11, STEP 4	0.17	355	12,892			
					37.22	GRADE 11, STEP 5				0.17	355	13,214
		11.0	TOWN ENGINEER	578	55.51	GRADE 13 STEP 12	0.22	459	25,479	0.22	459	25,479
		12.0	JUNIOR ENGINEER	613	42.11	GRADE 11 STEP 10	0.22	459	19,331			
					43.17	GRADE 11 STEP 11				0.22	459	19,814
	FULL TIME WAGES Total						10.35	21620	825,589	10.35	21620	835,372

TOWN OF BRIDGEWATER
SEWER FY 2026 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 33% of TOTAL SEWER BUDGET

SUMMARY OF PAYROLL CHANGES			
DESCRIPTION	AMOUNT	PERCENT	
Step/YOS/Contractual	11,948	0.88%	
Staffing Changes	1,108	0.08%	
Fringe Benefits	66,624	4.90%	
Total	79,680	5.86%	

FY 2025 Salary Budget 1,360,181

HEAD COUNT			
UNION TYPE	POSITION	2025	2026
USW	W & S SUPERINTENDENT	0.50	0.50
AFSCME	ASST SEWER SUPERINTENDENT	1.00	1.00
AFSCME	MECHANIC	2.00	2.00
AFSCME	WWTP OPERATOR	4.00	4.00
BAA	OFFICE ADMIN	1.00	1.00
NON UNION	BUSINESS UNIT ANALYST	0.42	0.42
NON UNION	DPW DIRECTOR	0.22	0.22
NON UNION	DPW EXECUTIVE ASSISTANT	0.22	0.22
NON UNION	HR DIRECTOR	0.00	0.19
NON UNION	HR GENERALIST	0.38	0.19
NON UNION	FACILITIES & ASSETS MANAGER	0.17	0.17
USW	TOWN ENGINEER	0.22	0.22
USW	JUNIOR ENGINEER	0.22	0.22
	TOTAL	10.35	10.35

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
513000	OVERTIME WAGES	1.0	PLANNED OVERTIME	0	46.23	PLANNED OVERTIME	-	525	24,269	-	525	24,269
		2.0	PLANNED OVERTIME ADMIN CLERK	0	46.28	PLANNED OVERTIME ADMIN CLERK	-	104	4,813	-	104	4,813
		3.0	UNPLANNED OVERTIME	0	46.47	UNPLANNED OVERTIME	-	520	24,166	-	520	24,166
	OVERTIME WAGES Total						-	1149	53,249	-	1149	53,249
514600	LONGEVITY	0.0	DPW DIRECTOR	36	0.04	YOS: 34 =4% of SLRY	-	459	1,270			
		1.0	WATER & SEWER SUPERINTENDENT	118	0.03	YOS: 21 =3% of SLRY	-	1	1,940			
						YOS: 23 =3% of SLRY				-	1	1,947
	LONGEVITY Total						-	460	3,210	-	1	1,947
517002	FRINGE BENEFITS	1.0	TOWN SHARE- HEALTH INSURANCE	0	187,322.00	TOWN SHARE- HEALTH	-	1	187,322			
					218,113.80	TOWN SHARE- HEALTH				-	1	218,114
	FRINGE BENEFITS Total						-	1	187,322	-	1	218,114
517003	FRINGE BENEFITS	2.0	TOWN SHARE- MEDICARE	0	12,564.34	TOWN SHARE- MEDICARE	-	1	12,564			
					12,885.00	TOWN SHARE- MEDICARE				-	1	12,885
	FRINGE BENEFITS Total						-	1	12,564	-	1	12,885
517004	FRINGE BENEFITS	3.0	TOWN SHARE- LIFE	0	84.05	TOWN SHARE- LIFE	-	9	756			
					86.15	TOWN SHARE- LIFE				-	9	775
	FRINGE BENEFITS Total						-	9	756	-	9	775
517006	FRINGE BENEFITS	4.0	LIABILITY- WORKERS COMP	0	22,746.54	LIABILITY- WORKERS COMP	-	1	22,747			
					25,021.19	LIABILITY- WORKERS COMP				-	1	25,021
	FRINGE BENEFITS Total						-	1	22,747	-	1	25,021
517007	FRINGE BENEFITS	5.0	TOWN SHARE- RETIREMENT	0	240,844.00	TOWN SHARE- RETIREMENT	-	1	240,844			
					274,062.39	TOWN SHARE- RETIREMENT				-	1	274,062
	FRINGE BENEFITS Total						-	1	240,844	-	1	274,062

TOWN OF BRIDGEWATER
SEWER FY 2026 DETAIL SALARY BUDGET
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FY 2025 Salary Budget 1,360,181

		HEAD COUNT	
UNION TYPE	POSITION	2025	2026
USW	W & S SUPERINTENDENT	0.50	0.50
AFSCME	ASST SEWER SUPERINTENDENT	1.00	1.00
AFSCME	MECHANIC	2.00	2.00
AFSCME	WWTP OPERATOR	4.00	4.00
BAA	OFFICE ADMIN	1.00	1.00
NON UNION	BUSINESS UNIT ANALYST	0.42	0.42
NON UNION	DPW DIRECTOR	0.22	0.22
NON UNION	DPW EXECUTIVE ASSISTANT	0.22	0.22
NON UNION	HR DIRECTOR	0.00	0.19
NON UNION	HR GENERALIST	0.38	0.19
NON UNION	FACILITIES & ASSETS MANAGER	0.17	0.17
USW	TOWN ENGINEER	0.22	0.22
USW	JUNIOR ENGINEER	0.22	0.22
TOTAL		10.35	10.35

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
519007	LICENSES	2.0	MECHANIC	292	350.00	WASTEWATER COLLECTION GRADE 2	-	1	350	-	1	350
		3.0	ASSISTANT SEWER SUPERINTENDENT	483	150.00	2A END EXCAVATOR	-	1	150	-	1	150
					700.00	WASTEWATER COLLECTION GRADE 4	-	1	700	-	1	700
					800.00	HOISTING LICENSE	-	1	800	-	1	800
					1,400.00	WASTEWATER TREATMENT GRADE 6	-	1	1,400	-	1	1,400
		4.0	WWTP OPERATOR	526	150.00	1C FORKLIFT	-	1	150			
						2A END EXCAVATOR	-	1	150			
					800.00	HOISTING LICENSE	-	1	800			
					1,400.00	WASTEWATER TREATMENT GRADE 6	-	1	1,400			
				632	250.00	OSHA CLASS 2 ASBESTOS CEM CERT	-	1	250	-	1	250
					300.00	WASTEWATER COLLECTION GRADE	-	1	300			
					800.00	HOISTING LICENSE	-	1	800	-	1	800
					1,700.00	WASTEWATER TREATMENT GRADE 7	-	1	1,700	-	1	1,700
				658	250.00	OSHA CLASS 2 ASBESTOS CEM CERT	-	1	250			
					800.00	WASTEWATER TREATMENT GRADE 4	-	1	800			
					1,700.00	WASTEWATER TREATMENT GRADE 7		1	1,700			
				673	800.00	HOISTING LICENSE				-	1	800
						WASTEWATER TREATMENT GRADE 4				-	1	800
				686	500.00	WASTEWATER TREATMENT GRADE 3				-	1	500
				687	1,000.00	WASTEWATER TREATMENT GRADE 5				-	1	1,000
				999	800.00	HOISTING LICENSE	-	1	800			
					1,400.00	WASTEWATER TREATMENT GRADE 6	-	1	1,400			
LICENSES Total							-	18	13,900	-	12	9,250
							10.35	23260	1,360,181	10.35	22795	1,430,676

TOWN OF BRIDGEWATER REVENUE AND EXPENDITURE SUMMARY SEWER



Revenue Summary	FY2024 Actuals	FY2025 Proposed Budget	FY2026 Proposed Budget	Difference +/- FY26>FY25	Percentage FY26>FY25
1. P & I on Utility Added to Tax - Sewer	1,683.84	1,112.50	1,195.94	83.44	6.977%
2. P & I Utility Charges - Sewer	6,986.06	7,672.02	8,247.42	575.40	6.977%
3. Utility User Charges - Sewer	2,026,662.07	2,533,206.50	3,500,000.00	966,793.50	27.623%
4. User Charges Addes to Tax - Sewer	62,288.33	67,050.93	100,000.00	32,949.07	32.949%
5. Connection Fees	209,301.66	154,769.00	200,000.00	45,231.00	22.616%
6. Services Fees	140.84	454.05	1,000.00	545.95	54.595%
7. Infiltration - Inflow Revenue	0.00	39,345.50	100,000.00	60,654.50	60.655%
8. Compost Fees	8,992.50	15,097.50	200,000.00	184,902.50	92.451%
9. Contractor Fee	2,550.00	2,600.00	50,000.00	47,400.00	94.800%
Sewer Revenue Total	2,318,605.30	2,821,308.00	4,160,443.36	1,339,135.36	32.187%
Transfers-In/Other Available Funds	220,363.00	0.00	500,000.00	500,000.00	na
TOTAL REVENUES	2,538,968.30	2,821,308.00	4,660,443.36	1,839,135.36	39.463%
Expenditure Summary	FY2024 Actuals	FY2025 Proposed Budget	FY2026 Proposed Budget	Difference +/- FY26>FY25	Percentage FY26>FY25
Full Time Wages	(765,520.28)	(825,589.24)	(835,372.12)	9,782.88	1.171%
Over Time Wages	(47,010.45)	(53,248.27)	(53,248.65)	0.38	0.001%
Longevity	(3,090.64)	(3,210.00)	(1,947.00)	(1,263.00)	-64.869%
Fringe Benefits	(416,061.79)	(464,233.33)	(530,857.75)	66,624.42	12.550%
Contractual Buyout	(43,686.84)	0.00	0.00	0.00	
License	0.00	(13,900.00)	(9,250.00)	(4,650.00)	-50.270%
Salaries/Wages/Benefit Totals	(1,275,370.00)	(1,360,180.84)	(1,430,675.51)	70,494.67	4.927%
Purchase of Services	(18,316.73)	(23,300.00)	(23,300.00)	0.00	0.000%
Electricity	(152,645.17)	(155,950.00)	(155,950.00)	0.00	0.000%
Heating Fuel	(12,101.76)	(16,375.00)	(16,375.00)	0.00	0.000%
Sludge Removal	0.00	(1,030.00)	(1,030.00)	0.00	0.000%
Building & Grounds	(6,028.92)	(8,150.00)	(8,150.00)	0.00	0.000%
System Maintenance	(74,695.20)	(60,900.00)	(59,500.00)	(1,400.00)	2.353%
Professional Services	(1,358.27)	(25,000.00)	(20,449.00)	(4,551.00)	22.255%
Professional & Technical Services	0.00	0.00	(4,551.00)	4,551.00	-100.000%
Training & Education	(1,412.00)	(3,045.00)	(3,045.00)	0.00	0.000%
Banking Services	0.00	(2,030.00)	0.00	(2,030.00)	#DIV/0!
Contracted Services	(4,458.50)	(5,075.00)	(5,075.00)	0.00	0.000%
Bond Issue Cost	(2,738.36)	(217,925.93)	(52,789.00)	(165,136.93)	312.825%
Police Detail Expense	(416.00)	(3,000.00)	(3,000.00)	0.00	0.000%
Postage	(1,335.00)	(1,015.00)	(1,015.00)	0.00	0.000%
Telephone	(7,647.84)	(7,109.00)	(9,139.00)	2,030.00	-22.212%
Testing	(39,411.66)	(40,453.37)	(40,453.37)	0.00	0.000%
Office Supplies	(2,338.90)	(3,000.00)	(3,000.00)	0.00	0.000%
Gas & Oil	(6,646.71)	(7,000.00)	(9,000.00)	2,000.00	-22.222%
Equipment & Supplies	(19,497.94)	(26,390.00)	(26,390.00)	0.00	0.000%
Medical Exam/Services	(120.00)	0.00	0.00	0.00	#DIV/0!
Sawdust/Wood Chips	(20,450.00)	(24,300.00)	(22,300.00)	(2,000.00)	8.969%
Lab Supplies	(13,211.39)	(9,000.00)	(9,000.00)	0.00	0.000%
Chemicals	(88,279.74)	(80,825.00)	(80,825.00)	0.00	0.000%
Safety Equipment	(2,177.35)	(3,000.00)	(3,000.00)	0.00	0.000%
Uniform Rental	(10,097.80)	(11,600.00)	(14,000.00)	2,400.00	-17.143%
Odor Control	0.00	(3,000.00)	(2,000.00)	(1,000.00)	50.000%
Other Expenses	(60.00)	(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	(21,458.91)	(23,651.78)	(26,017.00)	2,365.22	-9.091%
Maintenance/Repair Vehicles	(3,386.53)	(8,000.00)	(8,000.00)	0.00	0.000%
Sewer Capital	(49,300.00)	0.00	0.00	0.00	
Lease/Purchase of Software	(3,126.72)	(3,030.00)	(3,030.00)	0.00	0.000%
Operating Expense Total	(562,717.40)	(774,782.08)	(612,010.37)	(162,771.71)	26.596%
Debt Service Principal	(262,965.00)	(265,421.00)	(1,990,786.00)	(1,725,365.00)	86.668%
Debt Service Interest	(74,011.38)	(164,252.08)	(54,444.00)	109,808.08	-201.690%
Debt Service Total	(336,976.38)	(429,673.08)	(2,045,230.00)	(1,615,556.92)	78.991%
Transfers-Out to Other Funds	(227,539.00)	(256,672.00)	(271,159.00)	(14,487.00)	5.343%
TOTAL EXPENDITURES	(2,402,602.78)	(2,821,308.00)	(4,359,074.88)	(1,537,766.88)	35.277%



WATER BUDGET

**TOWN OF BRIDGEWATER
WATER FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2025	FY2026	PERCENT
Salaries/Wages/Benefits	2,014,541	2,072,808	2.89%
Expenses	1,340,992	1,355,564	1.09%
Debt Service	1,479,838	1,445,976	-2.29%
Transfers Out	408,037	424,041	3.92%
Total	5,243,408	5,298,389	1.05%

SUB-GROUP #	SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2025	2026
1.0	Salaries/Wages/Benefits	510000	FULL TIME WAGES	0	DPW DIRECTOR	65,036	80,372
		510000		1	WATER & SEWER SUPERINTENDENT	64,906	64,906
		510000		2	CHIEF WTP OPERATOR	93,276	95,608
		510000		3	CHIEF WATER DISTRIBUTION SUPERVISOR	84,501	86,610
		510000		4	HEAVY EQUIPMENT OPERATOR	125,531	128,663
		510000		5	WATER FOREMAN	74,345	76,203
		510000		6	ASST CHIEF WATER OPERATOR	84,114	84,114
		510000		7	WATER HANDLER	193,422	198,257
		510000		8	LIGHT EQUIPMENT OPERATOR	106,506	100,099
		510000		9	ADMIN ASSISTANT	62,489	64,051
		510000		11	DPW EXECUTIVE ASSISTANT	34,480	35,342
		510000		12	BUSINESS UNIT ANALYST	34,382	40,869
		510000		13	HR DIRECTOR		33,351
		510000		13.1	HR GENERALIST	51,004	25,303
		510000		14	FACILITIES & ASSETS MANAGER	25,021	25,647
		510000		16	TOWN ENGINEER	52,180	52,180
		510000		17	JUNIOR ENGINEER	39,588	40,578
		512001	PART TIME WAGES	1	PT SENIOR WATERHANDLER	31,971	32,770
		512001			PT SENIOR WATER OPERATOR	31,191	31,971
		513000	OVERTIME WAGES	1	UNSCHEDULED OVERTIME	31,519	31,519
		513000		2	OUTSIDE CREW UNSCHEDULED OT	32,800	32,800
		513000		3	SCHEDULED OVERTIME	23,575	23,575
		513000		4	HYDRANT FLUSHING	25,625	25,625
		514600	LONGEVITY	0	DPW DIRECTOR	2,601	
		514600		1	WATER & SEWER SUPERINTENDENT	1,947	1,947
		514600		2	HEAVY EQUIPMENT OPERATOR		627
		517002	FRINGE BENEFITS	1	HEALTH INSURANCE - TOWN SHARE	301,305	274,284
		517003	FRINGE BENEFITS	2	MEDICARE- TOWN SHARE	20,451	20,962
		517004	FRINGE BENEFITS	3	LIFE INSURANCE- TOWN SHARE	1,177	1,261
		517006	FRINGE BENEFITS	4	LIABILITY- WORKERS COMP	15,889	17,478
		517007	FRINGE BENEFITS	5	COUNTY RETIREMENT ASSESSMENT	280,409	319,086

**TOWN OF BRIDGEWATER
WATER FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2025	FY2026	PERCENT
Salaries/Wages/Benefits	2,014,541	2,072,808	2.89%
Expenses	1,340,992	1,355,564	1.09%
Debt Service	1,479,838	1,445,976	-2.29%
Transfers Out	408,037	424,041	3.92%
Total	5,243,408	5,298,389	1.05%

SUB-GROUP #	SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2025	2026
1	Salaries/Wages/Benefits	519007	LICENSE	2	CHIEF WTP OPERATOR	1,700	1,950
		519007		3	CHIEF WATER DISTRIBUTION SUPERVISOR	3,600	3,600
		519007		4	HEAVY EQUIPMENT OPERATOR	2,400	4,050
		519007		5	WATER FOREMAN	5,500	4,700
		519007		6	ASST CHIEF WATER OPERATOR	6,250	5,350
		519007		7	WATER HANDLER	3,850	4,000
		519007		8	LIGHT EQUIPMENT OPERATOR		3,100
	Salaries/Wages/Benefits Total					2,014,541	2,072,808
2	Expenses	520000	PURCHASES OF SERVICES	1	READY REFRESH, ALLIED WASTE FOR DUMPSTERS, GLOBE DIRECT FOR ALL BILL RUNS TO PRIN	126,225	126,225
		521002	UTILITY: ELECTRICITY	1	ELECTRICITY	292,850	292,850
		521400	UTILITY: HEATING FUEL	1	HEATING FUEL	27,375	27,375
		524000	EQUIPMENT AND REPAIR	1	EQUIPMENT PURCHASES-TOOLS, SCREWS ETC. REPAIR MACHINERY	35,150	40,150
		524001	BUILDINGS & GROUNDS	1	BUILDING AND MAINTENANCE OF LOCATIONS	20,225	20,225
		524005	STREET MAINTENANCE	1	STREET MAINTENANCE/REPAIR. COLD PATCH, LOAM, SAND	80,200	80,200
		524008	EQUIPMENT AND REPAIR	1	HYDRANT EQUIPMENT REPAIRS AND REPLACEMENTS	37,075	37,075
		524010	MAINTENANCE OF WELLS	1	MAINTAINING WELLS, CLEANING, TECH SUPPORT W/SCADA, PARTS & REPAIRS	163,700	163,700
		524022	SPECIAL REPAIRS - RMV ASBESTOS	1	ERS	5,075	5,075
		530000	PROFESSIONAL SERVICES	1	WESTON-SAMPSON, PIONEER CONSULTING, BOSTON COMPUTER CONSULTING	65,600	
		530000			PROWLER WATER CONSERVATION LLC WESTON-SAMPSON, PIONEER CONSULTING,		74,250
		530008	TRAINING & EDUCATION	1	TRAINING TO RETAIN AND EARN LICENSES, INCREASED NEED WITH NEW EMPLOYEES	9,090	10,090
		530021	BANKING SERVICE	1	CENTURY BANK-FEES FOR LOCK BOX WHERE WATER/SEWER CHECKS ARE MAILED	1,523	0
		530022	ADVERTISING	1	JOB ADVERTISING, NEWSPAPER ANNOUNCEMENTS (HYDRANT FLUSHING)	5,613	4,613
		530031	BOND ISSUING COST	1	WTP ADMIN FEES - DWP-19-17	17,383	16,468
		530031		2	WATER MAINS	670	670
		530051	POLICE DETAILS	1	DETAIL FOR BREAKS, HYDRANT REPAIRS, ANNUAL HYDRANT FLUSHING	29,475	27,475
		534000	POSTAGE	1	POSTAGE FOR THE PITNEY BOWES AND USPS PERMIT #17	6,000	5,000
		534002	UTILITY: PHONE & CABLE	1	VERIZON, COMCAST	11,563	12,563
		538056	UNIFORMS	1	CINTAS_AVG WKLY BILL X 52 WKS -ADDL STAFF	21,195	25,195

**TOWN OF BRIDGEWATER
WATER FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET CHANGES			
	FY2025	FY2026	PERCENT
Salaries/Wages/Benefits	2,014,541	2,072,808	2.89%
Expenses	1,340,992	1,355,564	1.09%
Debt Service	1,479,838	1,445,976	-2.29%
Transfers Out	408,037	424,041	3.92%
Total	5,243,408	5,298,389	1.05%

SUB-GROUP #	SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2025	2026
2	Expenses	542000	OFFICE SUPPLIES	1	OFFICE SUPPLIES, COPIER PAPER, FOLDERS, PENS ETC	5,075	5,075
		548002	GAS AND OIL	1	GAS AND OIL FOR VEHICLES	22,200	22,200
		553011	LAB FEES	1	ANALYTICAL BALANCE	50,000	50,000
		553012	CHEMICALS	1	CHEMICALS FOR TREATMENT PLANT-ROBERTS, MALT, BORDEN & REMINGTON	131,500	131,500
		570000	OTHER EXPENSES	1	DRUG TESTS, DOT PHYSICALS AND ANY MISC SVC	508	508
		570010	IN-STATE TRAVEL	1	MILEAGE REIMBURSEMENT FOR TRAINING PURPOSES	200	200
		571500	CONFERENCES & SEMINARS	1	CONFERENCES & SEMINAR FEES	508	508
		573000	DUES/MEMBERSHIPS/SUB	1	DUES/MEMBERSHIPS/SUB	900	900
		574002	INSURANCE	1	BLANKET LIABILITY	28,371	31,208
		578061	ANNUAL REPORT	1	CONSUMER CONFIDENCE REPORT-ANNUAL DEP MANDATORY LETTER TO ALL CUSTOMERSSTA	17,120	16,120
		578062	WATER MONITORING	1	WATER MONITORING	3,045	3,045
		578090	SWA/DEP ASSESSMENT	1	DEP ASSESSMENT - SAYBROOKE MANAGEMENT	15,600	11,600
		578096	MAINT & REPAIR OF VEHICLES	1	MAINT & REPAIR OF VEHICLES	15,225	21,225
		584007	METERS & FITTINGS	3	WATER METERS & FITTINGS	42,450	44,973
		584009	WATER MAINS-REPLACE/EXTENSIC	5	WATER MAINS/GATES - REPAIR/REPLACE	50,075	45,075
		585013	SOFTWARE	1	MONTHLY COPIER LEASE (\$79/MO), PITNEY BOWES LEASE (\$965/YR)	2,230	2,230
	Expenses Total					1,340,992	1,355,564
4.0	Debt Service-Principal	591004	DEBT PRINCIPAL	1	WTR REPLACE OLD PCE	55,901	57,068
		591009	DEBT PRINCIPAL	2	2006 WATER WELLS	175,000	175,000
		591090	DEBT PRINCIPAL	9	HAYWARD/WALL MAIN REPLACEMENT (PRINCIPAL EST)	55,000	55,000
		591091	DEBT PRINCIPAL	1	AMA METER PROJECT 2/3 WTR 1/3 SWR	300,000	300,000
		591096	DEBT PRINCIPAL	3	WTR WTP PLANT SRF DWP-19-17	609,941	609,941
	Debt Service-Principal Total					1,195,842	1,197,009
4.1	Debt Service-Interest	591504	DEBT INTEREST	1	WTR REPLACE OLD PCE	8,931	7,802
		591509	DEBT INTEREST	2	2006 WATER WELLS	14,219	7,219
		591590	DEBT INTEREST	9	HAYWARD/WALL MAIN REPLACEMENT (INTEREST EST)	27,013	24,263
		591591	DEBT INTEREST	1	AMA METER PROJECT 2/3 WTR 1/3 SWR	60,000	45,000
		591596	DEBT INTEREST	3	WTR WTP PLANT SRF DWP-19-17	173,833	164,684
	Debt Service-Interest Total					283,996	248,967
5.0	Other Financing Uses	596000	INDIRECT COSTS	1	INDIRECT COSTS	380,353	394,273
		596000			999 ADMIN ASST COLLECTIONS - 146	22,684	24,768
		596120	TRANSFER TO TRUST FUND	2	TRANSFER TO OPEB	5,000	5,000
	Other Financing Uses Total					408,037	424,041
						5,243,408	5,298,388



WATER DETAIL SALARY

**TOWN OF BRIDGEWATER
WATER FY 2026 DETAIL SALARY BUDGET**

SLRY/WGS/BNFTS BUDGET = 39% of TOTAL WATER BUDGET

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Contractual	34,339	1.70%
Staffing Changes	7,032	0.35%
Licenses	6,900	0.34%
Overtime Wages	0	0.00%
Fringe Benefits	13,840	0.69%
Totals	62,111	3.08%

FY 2025 Salary Budget 2,014,871

UNION TYPE	HEAD COUNT		
	POSITION	2025 FTE	2026 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.50
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	1.00
NON UNION	BUSINESS UNIT ANALYST	0.43	0.43
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.45
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.33
NON UNION	HR DIRECTOR	0.00	0.31
NON UNION	HR GENERALIST	0.62	0.31
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.45
USW	JUNIOR ENGINEER	0.45	0.45
	TOTALS	16.62	16.62

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
510000	FULL TIME WAGES	0	DPW DIRECTOR	36	69.19	PERSONAL CONTRACT	0.45	940	65,036			
					85.50	PERSONAL CONTRACT				0.45	940	80,372
		1	WATER & SEWER SUPERINTENDENT	118	62.17	GRADE 14, STEP 12	0.50	1044	64,906	0.50	1044	64,906
		2	CHIEF WTP OPERATOR	507	44.67	GRADE 12 STEP 7	1.00	2088	93,276			
					45.79	GRADE 12 STEP 8				1.00	2088	95,608
		3	CHIEF WATER DISTRIBUTION SUPERVISOR	481	40.47	GRADE 12 STEP 3	1.00	2088	84,501			
					41.48	GRADE 12 STEP 4				1.00	2088	86,610
		4	HEAVY EQUIPMENT OPERATOR	328	29.32	GRADE 9 STEP 3	1.00	2088	61,220			
					30.05	GRADE 9 STEP 4				1.00	2088	62,744
				365	30.80	GRADE 9 STEP 5	1.00	2088	64,310			
					31.57	GRADE 9 STEP 6				1.00	2088	65,918
		5	WATER FOREMAN	415	35.61	GRADE 10 STEP 7	1.00	2088	74,345			
					36.50	GRADE 10 STEP 8				1.00	2088	76,203
		6	ASST CHIEF WATER OPERATOR	585	40.28	GRADE 10 STEP 12	1.00	2088	84,114	1.00	2088	84,114
		7	WATER HANDLER	-	30.37	GRADE 8 STEP 9 - VACANT	1.00	2088	63,404			
					31.13	GRADE 8 STEP 10				1.00	2088	64,989
				620	31.90	GRADE 8 STEP 11	1.00	2088	66,614			
					32.70	GRADE 8 STEP 12				1.00	2088	68,279
				655	30.37	GRADE 8 STEP 9	1.00	2088	63,404			
				667	31.13	GRADE 8 STEP 10				1.00	2088	64,989
		8	LIGHT EQUIPMENT OPERATOR	653	26.45	GRADE 7 STEP 8	1.00	2088	55,224			
				648	24.56	GRADE 7 STEP 5	1.00	2088	51,281			
				688	24.56	GRADE 7 STEP 5				1.00	2088	51,281
				707	23.38	GRADE 7 STEP 3				1.00	2088	48,817
		9	ADMIN ASSISTANT	614	29.93	GRADE 8 STEP 8	1.00	2088	62,489			
					30.68	GRADE 8 STEP 9				1.00	2088	64,051

**TOWN OF BRIDGEWATER
WATER FY 2026 DETAIL SALARY BUDGET**

SLRY/WGS/BNFTS BUDGET = 39% of TOTAL WATER BUDGET

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Contractual	34,339	1.70%
Staffing Changes	7,032	0.35%
Licenses	6,900	0.34%
Overtime Wages	0	0.00%
Fringe Benefits	13,840	0.69%
Totals	62,111	3.08%

FY 2025 Salary Budget 2,014,871

UNION TYPE	HEAD COUNT		
	POSITION	2025 FTE	2026 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.50
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	1.00
NON UNION	BUSINESS UNIT ANALYST	0.43	0.43
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.45
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.33
NON UNION	HR DIRECTOR	0.00	0.31
NON UNION	HR GENERALIST	0.62	0.31
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.45
USW	JUNIOR ENGINEER	0.45	0.45
	TOTALS	16.62	16.62

							2025			2026						
OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY				
510000	FULL TIME WAGES	11	DPW EXECUTIVE ASSISTANT	572	36.68	GRADE 10 STEP 9	0.45	940	34,480		0.45	940	35,342			
					37.60	GRADE 10 STEP 10										
		12	BUSINESS UNIT ANALYST	637	38.72	GRADE 12, STEP 2	0.43	888	34,382		0.43	888	40,869			
					586	46.02								GRADE 12, STEP 9		
		13	HR DIRECTOR	631	51.55	GRADE 13, STEP 9				0.31	647	33,351				
					13.1	HR GENERALIST							-	39.11	GRADE 11, STEP 7	
						631	40.68	GRADE 12, STEP 4	0.31	647	26,319					
							657	38.15							GRADE 11, STEP 6	
				14	FACILITIES & ASSETS MANAGER	513	36.32	GRADE 11, STEP 4	0.33	689	25,021					
							37.22	GRADE 11, STEP 5								
				16	TOWN ENGINEER	578	55.51	GRADE 13 STEP 12	0.45	940	52,180	0.45	940	52,180		
							17	JUNIOR ENGINEER							613	42.11
							43.17	GRADE 11 STEP 11				0.45	940	40,578		
	FULL TIME WAGES Total						15.68	32731	1,190,780	15.68	32731	1,232,152				
512001	PART TIME WAGES	1	PT SENIOR WATERHANDLER	334	32.36	GRADE 9 STEP 7	0.47	988	31,971		0.47	988	32,770			
					33.17	GRADE 9 STEP 8										
						PT SENIOR WATER OPERATOR								140	31.57	GRADE 9 STEP 6
						32.36								GRADE 9 STEP 7		
						PART TIME WAGES Total								0.95	1976	63,162
513000	OVERTIME WAGES	1	UNSCHEDULED OVERTIME	-	31,518.75	0	0.00	1	31,519	0.00	1	31,519				
		2	OUTSIDE CREW UNSCHEDULED OT	-	41.00	0	0.00	800	32,800	0.00	800	32,800				
		3	SCHEDULED OVERTIME	-	23,575.00	0	0.00	1	23,575	0.00	1	23,575				
		4	HYDRANT FLUSHING	-	25,625.00	0	0.00	1	25,625	0.00	1	25,625				

TOWN OF BRIDGEWATER
WATER FY 2026 DETAIL SALARY BUDGET

SLRY/WGS/BNFTS BUDGET = 39% of TOTAL WATER BUDGET

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Contractual	34,339	1.70%
Staffing Changes	7,032	0.35%
Licenses	6,900	0.34%
Overtime Wages	0	0.00%
Fringe Benefits	13,840	0.69%
Totals	62,111	3.08%

FY 2025 Salary Budget 2,014,871

UNION TYPE	HEAD COUNT		
	POSITION	2025 FTE	2026 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.50
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	1.00
NON UNION	BUSINESS UNIT ANALYST	0.43	0.43
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.45
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.33
NON UNION	HR DIRECTOR	0.00	0.31
NON UNION	HR GENERALIST	0.62	0.31
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.45
USW	JUNIOR ENGINEER	0.45	0.45
TOTALS		16.62	16.62

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
513000	OVERTIME WAGES Total						0.00	803	113,519	0.00	803	113,519
514600	LONGEVITY	0	DPW DIRECTOR	36	0.04 YOS: 34 =4% of SLRY		0.00	940	2,601			
		1	WATER & SEWER SUPERINTENDENT	118	0.03 YOS: 21 =3% of SLRY		0.00	1	1,947			
					YOS: 23 =3% of SLRY					0.00	1	1,947
		2	HEAVY EQUIPMENT OPERATOR	328	0.01 YOS: 10 =1% of SLRY/WAGES					0.00	2088	627
	LONGEVITY Total						0.00	941	4,549	0.00	2089	2,575
517002	FRINGE BENEFITS	1	HEALTH INSURANCE - TOWN SHARE	-	274,283.66 FRINGE BENEFITS					0.00	1	274,284
					301,304.85 FRINGE BENEFITS		0.00	1	301,305			
	FRINGE BENEFITS Total						0.00	1	301,305	0.00	1	274,284
517003	FRINGE BENEFITS	2	MEDICARE- TOWN SHARE	-	20,450.87 FRINGE BENEFITS		0.00	1	20,451			
					20,962.14 FRINGE BENEFITS					0.00	1	20,962
	FRINGE BENEFITS Total						0.00	1	20,451	0.00	1	20,962
517004	FRINGE BENEFITS	3	LIFE INSURANCE- TOWN SHARE	-	84.05 FRINGE BENEFITS		0.00	14	1,177	0.00	15	1,261
	FRINGE BENEFITS Total						0.00	14	1,177	0.00	15	1,261
517006	FRINGE BENEFITS	4	LIABILITY- WORKERS COMP	-	15,889.40 FRINGE BENEFITS		0.00	1	15,889			
					17,478.34 FRINGE BENEFITS					0.00	1	17,478
	FRINGE BENEFITS Total						0.00	1	15,889	0.00	1	17,478
517007	FRINGE BENEFITS	5	COUNTY RETIREMENT ASSESSMENT	-	280,409.00 FRINGE BENEFITS		0.00	1	280,409			
					319,086.37 FRINGE BENEFITS					0.00	1	319,086
	FRINGE BENEFITS Total						0.00	1	280,409	0.00	1	319,086
519007	LICENSE	2	CHIEF WTP OPERATOR	507	200.00 WATER DISTRIBUTION GRADE D1		0.00	1	200	0.00	1	200
					250.00 OSHA CLASS 2 ASBESTOS CEM CERT					0.00	1	250
					1,500.00 WATER TREATMENT GRADE T3		0.00	1	1,500	0.00	1	1,500
		3	CHIEF WATER DISTRIBUTION SUPERVISOR	481	150.00 2A END EXCAVATOR		0.00	1	150	0.00	1	150
					500.00 A CLASS CDL		0.00	1	500	0.00	1	500
					750.00 BACKFLOW LICENSE		0.00	1	750	0.00	1	750
					800.00 HOISTING LICENSE		0.00	1	800	0.00	1	800

**TOWN OF BRIDGEWATER
WATER FY 2026 DETAIL SALARY BUDGET**

SLRY/WGS/BNFTS BUDGET = 39% of TOTAL WATER BUDGET

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Contractual	34,339	1.70%
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FY 2025 Salary Budget 2,014,871

UNION TYPE	HEAD COUNT		
	POSITION	2025 FTE	2026 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.50
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	1.00
NON UNION	BUSINESS UNIT ANALYST	0.43	0.43
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.45
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.33
NON UNION	HR DIRECTOR	0.00	0.31
NON UNION	HR GENERALIST	0.62	0.31
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.45
USW	JUNIOR ENGINEER	0.45	0.45
	TOTALS	16.62	16.62

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
519007	LICENSE	3	CHIEF WATER DISTRIBUTION SUPERVISOR	481	1,400.00	WATER DISTRIBUTION GRADE D3	0.00	1	1,400	0.00	1	1,400
		4	HEAVY EQUIPMENT OPERATOR	328	800.00	HOISTING LICENSE	0.00	1	800	0.00	1	800
				365	150.00	1C FORKLIFT	0.00	1	150	0.00	1	150
						2A END EXCAVATOR	0.00	1	150	0.00	1	150
					200.00	WATER DISTRIBUTION GRADE D1				0.00	1	200
					500.00	A CLASS CDL	0.00	1	500	0.00	1	500
					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	0.00	1	800
		5	WATER FOREMAN	415	150.00	2A END EXCAVATOR	0.00	1	150	0.00	1	150
					500.00	A CLASS CDL	0.00	1	500	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	0.00	1	600
					750.00	BACKFLOW LICENSE	0.00	1	750	0.00	1	750
					800.00	HOISTING LICENSE	0.00	1	800	0.00	1	800
					900.00	WATER DISTRIBUTION GRADE D2	0.00	1	900	0.00	1	900
				-	100.00	WATER DISTRIBUTION GRADE D1	0.00	1	100			
					300.00	CROSS CONNECTION LICENSE	0.00	1	300			
					600.00	BACKFLOW LICENSE	0.00	1	600			
					800.00	WATER DISTRIBUTION GRADE D2	0.00	1	800			

**TOWN OF BRIDGEWATER
WATER FY 2026 DETAIL SALARY BUDGET**

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DESCRIPTION	AMOUNT	PERCENT
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FY 2025 Salary Budget 2,014,871

UNION TYPE	HEAD COUNT		
	POSITION	2025 FTE	2026 FTE
USW A	WATER & SEWER SUPERINTENDENT	0.50	0.50
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	1.00
NON UNION	BUSINESS UNIT ANALYST	0.43	0.43
NON UNION	DPW DIRECTOR	0.45	0.45
NON UNION	DPW EXECUTIVE ASSISTANT	0.45	0.45
NON UNION	FACILITIES & ASSETS MANAGER	0.33	0.33
NON UNION	HR DIRECTOR	0.00	0.31
NON UNION	HR GENERALIST	0.62	0.31
USW	BUILDING MAINTENANCE	0.00	0.00
USW	TOWN ENGINEER	0.45	0.45
USW	JUNIOR ENGINEER	0.45	0.45
	TOTALS	16.62	16.62

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
							FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
519007	LICENSE	6	ASST CHIEF WATER OPERATOR	585	150.00	2A END EXCAVTR	0.00	1	150	0.00	1	150
					250.00	OSHA CLASS 2 ASBESTOS CEM CERT	0.00	1	250	0.00	1	250
					500.00	A CLASS CDL	0.00	1	500	0.00	1	500
						CROSS CONNECTION LICENSE				0.00	1	500
					750.00	BACKFLOW LICENSE	0.00	1	750	0.00	1	750
					800.00	HOISTING LICENSE	0.00	1	800	0.00	1	800
					1,000.00	WATER TREATMENT GRADE T2	0.00	1	1,000	0.00	1	1,000
					1,400.00	WATER DISTRIBUTION GRADE D3	0.00	1	1,400	0.00	1	1,400
				-	100.00	WATER DISTRIBUTION GRADE D1	0.00	1	100			
					1,300.00	WATER TREATMENT GRADE T3	0.00	1	1,300			
		7	WATER HANDLER	-	600.00	WATER TREATMENT GRADE T1				0.00	1	600
					900.00	WATER TREATMENT GRADE T2	0.00	2	1,800			
				620	200.00	WATER DISTRIBUTION GRADE D1	0.00	1	200	0.00	1	200
					250.00	OSHA CLASS 2 ASBESTOS CEM CERT	0.00	1	250	0.00	1	250
					1,000.00	WATER TREATMENT GRADE T2	0.00	1	1,000	0.00	1	1,000
				655	30.37	WATER TREATMENT GRADE T1	0.00	1	600			
				667	200.00	WATER DISTRIBUTION GRADE D1				0.00	1	200
					250.00	OSHA CLASS 2 ASBESTOS CEM CERT				0.00	1	250
					1,500.00	WATER TREATMENT GRADE T3				0.00	1	1,500
		8	LIGHT EQUIPMENT OPERATOR	688	750.00	BACKFLOW LICENSE				0.00	1	750
					800.00	HOISTING LICENSE				0.00	1	800
				707	750.00	BACKFLOW LICENSE				0.00	1	750
					800.00	HOISTING LICENSE				0.00	1	800
	LICENSE Total						0.00	37	23,300	0.00	43	26,750
							16.62	36,506	2,014,541	16.62	37,661	2,072,808

TOWN OF BRIDGEWATER REVENUE AND EXPENDITURE SUMMARY WATER



Revenue Summary	FY2024 Actuals	FY2025 Proposed Budget	FY2026 Proposed Budget	Difference +/- FY26>FY25	Percentage FY26>FY25
1. P & I on Utility Added to Tax - Water	3,409.04	3,500.00	3,500.00	0.00	0.00%
2. P & I Utility Charges - Water	29,953.88	20,000.01	20,000.01	0.00	0.00%
3. Utility User Charges - Water	4,527,794.45	4,739,860.01	4,858,356.51	118,496.50	2.44%
4. User Charges Addes to Tax - Water	220,994.26	220,000.00	225,500.00	5,500.00	2.44%
5. Connection Fees	185,274.03	93,147.98	95,476.68	2,328.70	2.44%
6. Services Fees	159,131.04	154,000.01	157,850.01	3,850.00	2.44%
7. Impact Review Fees	500.00	2,000.00	2,000.00	0.00	0.00%
8. Contractor Fees	2,550.00	2,900.00	2,900.00	0.00	0.00%
9. Fees	6,571.04	7,999.99	7,999.99	0.00	0.00%
10. Miscellaneous Revenue	882.00	0.00	0.00	0.00	0.00%
Water Revenue Total	5,137,059.74	5,243,408.00	5,373,583.20	130,175.20	2.48%
Transfers-In/Other Available Funds	926,986.00	0.00	0.00	0.00	0.000%
TOTAL REVENUES	6,064,045.74	5,243,408.00	5,373,583.20	130,175.20	2.423%
Expenditure Summary	FY2024 Actuals	FY2025 Proposed Budget	FY2026 Proposed Budget	Difference +/- FY26>FY25	Percentage FY26>FY25
Full Time Wages	(929,794.85)	(1,190,780.33)	(1,232,151.98)	41,371.65	3.36%
Part Time Wages	(53,296.08)	(63,162.15)	(64,741.15)	1,579.00	2.44%
Over Time Wages	(133,248.17)	(113,518.75)	(113,518.75)	0.00	0.00%
Longevity	(4,382.32)	(4,549.00)	(2,574.62)	(1,974.38)	-76.69%
Fringe Benefits	(450,712.89)	(619,231.00)	(633,071.00)	13,840.00	2.19%
License	0.00	(23,300.00)	(26,750.00)	3,450.00	12.90%
Salaries/Wages/Benefit Totals	(1,571,434.31)	(2,014,541.23)	(2,072,807.50)	58,266.28	-2.89%
Purchase of Services	(110,802.96)	(126,225.00)	(126,225.00)	0.00	0.00%
Electricity	(293,012.53)	(292,850.00)	(292,850.00)	0.00	0.00%
Heating Fuel	(21,157.39)	(27,375.00)	(27,375.00)	0.00	0.00%
Equipment & Repair	(54,563.98)	(35,150.00)	(40,150.00)	5,000.00	12.45%
Building & Grounds	(56,456.10)	(20,225.00)	(20,225.00)	0.00	0.00%
Street Maintenance/Repair	(14,642.67)	(80,200.00)	(80,200.00)	0.00	0.00%
Hydrant Equipment/Repair	(49,292.70)	(37,075.00)	(37,075.00)	0.00	0.00%
Maintenance of Wells	(114,905.13)	(163,700.00)	(163,700.00)	0.00	0.00%
Special Repairs 0 RMV Asbestos	(900.00)	(5,075.00)	(5,075.00)	0.00	0.00%
Professional & Technical	(31,752.50)	(65,600.00)	(74,250.00)	8,650.00	11.65%
Training & Education	(6,245.00)	(9,090.00)	(10,090.00)	1,000.00	9.91%
Banking Services	0.00	(1,522.50)	0.00	(1,522.50)	0.00%
Advertising	0.00	(5,612.50)	(4,612.50)	(1,000.00)	-21.68%
Bond Issue Cost	(20,626.76)	(18,053.16)	(17,138.26)	(914.90)	-5.34%
Police Detail Expense	(33,139.80)	(29,475.00)	(27,475.00)	(2,000.00)	-7.28%
Postage	(4,865.79)	(6,000.00)	(5,000.00)	(1,000.00)	-20.00%
Telephone	(10,527.86)	(11,563.00)	(12,563.00)	1,000.00	7.96%
Uniform/Supplies	(17,255.19)	(21,194.68)	(25,194.60)	3,999.92	15.88%
Office Supplies	(4,037.35)	(5,075.00)	(5,075.00)	0.00	0.00%
Gas & Oil	(19,102.37)	(22,200.00)	(22,200.00)	0.00	0.00%
Medical Exam/Services	(310.00)	0.00	0.00	0.00	0.00%
Laboratory Fees	(52,561.41)	(50,000.00)	(50,000.00)	0.00	0.00%
Chemicals	(129,263.32)	(131,500.00)	(131,500.00)	0.00	0.00%
Other Expenses	(912.62)	(507.50)	(507.50)	0.00	0.00%
In-State Travel	0.00	(200.00)	(200.00)	0.00	0.00%
Conferences & Seminars	0.00	(507.50)	(507.50)	0.00	0.00%
Due/Membership	(617.00)	(900.00)	(900.00)	0.00	0.00%
Insurance	(27,394.32)	(28,371.06)	(31,208.17)	2,837.11	9.09%
Consumer Confidence Report	(12,324.00)	(17,120.00)	(16,120.00)	(1,000.00)	-6.20%
Water Monitoring	0.00	(3,045.00)	(3,045.00)	0.00	0.00%
SWDA/DEP Assessment	(5,902.99)	(15,600.00)	(11,600.00)	(4,000.00)	-34.48%
Maintenance/Repair Vehicles	(30,004.19)	(15,225.00)	(21,225.00)	6,000.00	28.27%
Capital	(132,160.50)	0.00	0.00	0.00	0.00%
Meter & Fittings	(44,233.89)	(42,450.00)	(44,972.50)	2,522.50	5.61%
Water Mains-Replace	(57,450.05)	(50,075.00)	(45,075.00)	(5,000.00)	-11.09%
Lease/Purchase of Software	(3,126.73)	(2,230.00)	(2,230.00)	0.00	0.00%
Operating Expense Total	(1,359,547.10)	(1,340,991.90)	(1,355,564.03)	14,572.13	1.07%
Debt Service Principal	(1,194,701.86)	(1,195,842.25)	(1,197,009.22)	1,166.97	0.10%
Debt Service Interest	(334,758.32)	(283,995.78)	(248,966.96)	(35,028.82)	-10.46%
Debt Service Total	(1,529,460.18)	(1,479,838.03)	(1,445,976.18)	(33,861.85)	-2.21%
Transfers-Out to Other Funds	(1,095,635.00)	(408,037.00)	(424,040.50)	(16,003.50)	3.77%
TOTAL EXPENDITURES	(5,556,076.59)	(5,243,408.16)	(5,298,388.21)	(54,980.05)	1.038%



TRANSFER STATION BUDGET

TOWN OF BRIDGEWATER
TRANSFER STATION FY 2026 TM RECOMMENDED BUDGET

SUMMARY OF BUDGET CHANGES			
	FY2025	FY2026	PERCENT
Salaries/Wages/Benefits	135,481	140,505	3.71%
Expenses	292,743	281,237	-3.93%
Transfers Out	40,576	42,258	4.15%
Total	468,800	464,000	-1.02%

SUB-GROUP #	SUB-GROUP DESCRIPTION	OBJECT	DESCRIPTION	SEQ #	POSITION/ PURPOSE	2025	2026
1.0	Salaries/Wages/Benefits	510000	FULL TIME WAGES	1	TRANSFER STATION SUPERINTENDENT	87,494	89,676
		511002	PART TIME WAGES	2	PART TIME WAGES	10,000	10,000
		517002	FRINGE BENEFITS	3	TOWN SHARE- HEALTH INSURANCE	12,556	13,326
		517003	FRINGE BENEFITS	4	TOWN SHARE- MEDICARE	982	1,300
		517004	FRINGE BENEFITS	5	TOWN SHARE- LIFE	128	128
		517006	FRINGE BENEFITS	6	LIABILITY - WORKERS COMP	2,933	2,933
		517007	FRINGE BENEFITS	7	TOWN SHARE- RETIREMENT	21,388	23,142
	Salaries/Wages/Benefits Total					135,481	140,505
2.0	Expenses	521002	ELECTRICITY	1	ELECTRICITY	2,000	2,200
		524000	MAINTENANCE	1	REPAIRS & MAINTENANCE	32,500	7,500
			COMPACTORS & CONTAINERS	2	COMPACTORS & CONTAINERS	8,000	8,120
		527000	MISC RENTALS	1	SANITATION	2,500	2,538
		529006	TRASH REMOVAL - SEMASS	1	TRASH REMOVAL - SEMASS	149,595	160,000
		529008	HAULING EXPENSE	1	HAULING EXPENSE	92,500	93,979
		542000	OFFICE SUPPLIES	1	OFFICE SUPPLIES	4,000	5,000
		574002	LIABILITY - BLANKET INSURANCE	1	INSURANCE BLANKET LIABILITY	1,648	1,900
	Expenses Total					292,743	281,237
5.0	Other Financing Uses	596000	TRANSFER TO GENERAL FUND	1	INDIRECT COSTS	40,576	42,258
	Other Financing Uses Total					40,576	42,258
						468,800	464,000



TRANSFER STATION DETAIL SALARY

TOWN OF BRIDGEWATER
TRANSFER STATION FY 2026 DETAIL SALARY BUDGET
SLRY/WGS/BNFTS BUDGET = 30% OF TOTAL TRANSFER STATION BUDGET

SUMMARY OF PAYROLL CHANGES		
DESCRIPTION	AMOUNT	PERCENT
Non-Union Salary	2,182	2.49%
Fringe Benefits	3,138	1.96%
Total	5,320	3.32%

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

FY2025 Salary Budget	108,681
Contractual Adjustments	26,800
Expense Adjustments	25,000
FY 2025 Adjusted Salary Budget	160,481

OBJ	DESCRIPTION	SEQ #	POSITION/ PURPOSE	EE #	RATE / AMOUNT	2025 HOURS /UNITS	TOTAL SALARY	2026 HOURS /UNITS	TOTAL SALARY
510000	FULL TIME WAGES	1	TRANSFER STATION SUPERINTENDENT	156	32.42	2,088	87,494		
					42.95			2,088	89,676
	FULL TIME WAGES Total					2,088	87,494	2,088	89,676
511002	PART TIME WAGES	2	PART TIME WAGES	-	10,000.00	1	10,000	1	10,000
	PART TIME WAGES Total					1	10,000	1	10,000
517002	FRINGE BENEFITS	3	TOWN SHARE- HEALTH INSURANCE	-	12,556.00	1	12,556		
					13326.2251			1	13,326
	FRINGE BENEFITS Total					1	12,556	1	13,326
517003	FRINGE BENEFITS	4	TOWN SHARE- MEDICARE	-	981.59	1	982		
					1,300.30			1	1,300
	FRINGE BENEFITS Total					1	982	1	1,300
517004	FRINGE BENEFITS	5	TOWN SHARE- LIFE	-	128.37	1	128		
					130.94			1	131
	FRINGE BENEFITS Total					1	128	1	131
517006	FRINGE BENEFITS	6	LIABILITY - WORKERS COMP	-	2,933.02	1	2,933		
					3,226.32			1	3,226
	FRINGE BENEFITS Total					1	2,933	1	3,226
517007	FRINGE BENEFITS	7	TOWN SHARE- RETIREMENT	-	21,388.00	1	21,388		
					23,141.54			1	23,142
	FRINGE BENEFITS Total					1	21,388	1	23,142
						2,094	135,481	2,094	140,801

TOWN OF BRIDGEWATER REVENUE & EXPENDITURE SUMMARY TRANSFER STATION



Revenue Summary	FY2024 Actuals	FY2025 Proposed Budget	FY2026 Proposed Budget	Difference +/- FY26>FY25	Percentage FY26>FY25
1. Transfer Station Fees & Charges	228,983.00	224,500.00	224,500.00	0.00	0.000%
2. Sticker Fees	63,649.00	70,750.00	70,750.00	0.00	0.000%
3. Bottle/Can Redemption	1,434.00	0.00	0.00	0.00	0.000%
4. Metal Redemption	24,812.00	12,600.00	12,600.00	0.00	0.000%
5. Household Item Disp Fee	130,925.00	109,150.00	109,150.00	0.00	0.000%
Transfer Station Revenue Total	449,803.00	417,000.00	417,000.00	0.00	0.000%
Transfers-In/Other Available Funds	0.00	0.00	47,000.00	47,000.00	100.000%
TOTAL REVENUES	449,803.00	417,000.00	464,000.00	47,000.00	100%
Expenditure Summary	FY2024 Actuals	FY2025 Proposed Budget	FY2026 Proposed Budget	Difference +/- FY26>FY25	Percentage FY26>FY25
Full Time Wages	(65,138.33)	(67,693.72)	(89,676.00)	21,982.28	24.513%
Part Time Wages	0.00	(3,000.00)	(10,000.00)	7,000.00	70.000%
Fringe Benefits	(46,283.46)	(37,986.98)	(40,829.00)	2,842.02	6.961%
Salaries/Wages/Benefit Totals	(111,421.79)	(108,680.70)	(140,505.00)	31,824.30	22.650%
Electricity	(2,077.92)	(2,000.00)	(2,200.00)	200.00	9.091%
Repair & Maintenance	(31,021.19)	(15,500.00)	(15,620.00)	120.00	0.768%
Misc Rental	(2,622.75)	(2,500.00)	(2,538.00)	38.00	1.497%
Trash Removal	(150,895.72)	(149,595.00)	(160,000.00)	10,405.00	6.503%
Disposal of Recycling Material	(1,929.51)	0.00	0.00	0.00	0.000%
Hauling Expense	(105,742.60)	(92,500.00)	(93,979.00)	1,479.00	1.574%
Office Supplies	(4,710.00)	(4,000.00)	(5,000.00)	1,000.00	20.000%
Liability - Blanket Insurance	(1,495.48)	(1,648.30)	(1,900.00)	251.70	13.247%
Operating Expense Total	(300,495.17)	(267,743.30)	(281,237.00)	13,493.70	4.798%
Transfers-Out to Other Funds	(36,337.00)	(40,576.00)	(42,258.00)	1,682.00	3.980%
TOTAL EXPENDITURES	(448,253.96)	(417,000.00)	(464,000.00)	47,000.00	10.129%

FY2026 ENTERPRISE FUND OPERATING BUDGET

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.

FY2026 ENTERPRISE FUND OPERATING BUDGET

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.

FY2026 ENTERPRISE FUND OPERATING BUDGET

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.

FY2026 ENTERPRISE FUND OPERATING BUDGET

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.

FY2026 ENTERPRISE FUND OPERATING BUDGET

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.

FY2026 ENTERPRISE FUND OPERATING BUDGET

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.