



Town of Bridgewater

FY2026
GENERAL FUND OPERATING
BUDGET

APRIL 1, 2025

FY2026 GENERAL FUND OPERATING BUDGET

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BUDGET RESOLUTION

FY2026 GENERAL FUND OPERATING BUDGET



Bridgewater Town Council

Introduced By:	Kevin Perry, Councilor
Date Introduced:	11/12/2024
First Reading:	11/12/2024
Second Reading:	11/26/2024
Amendments Adopted:	
Third Reading:	
Date Adopted:	11/26/2024
Date Effective:	12/26/2024

Resolution R-FY25-003: FY2026 Budget Resolution

WHEREAS: A methodical and disciplined approach to the operating budget is warranted.

RESOLVED: Pursuant to establishing guidelines and priorities for the Town Manager to develop the Annual Budget, the Town Council of Bridgewater, Massachusetts in Town Council assembled vote to adopt the following Policy Guidelines for the Town Manager to use in creating the FY2026 Budget:

The Town Council is adopting these budget policy guidelines pursuant to Section 6-1 of the Bridgewater Home Rule Charter. Based on these guidelines, the Town Manager will develop budgetary goals and the Town Budget for Fiscal Year 2026 that commences on July 1, 2026.

Introduction

The following financial principles set forth the framework for our overall fiscal planning and management of the Town of Bridgewater's resources and are designed to ensure the Town's sound financial condition, now and in the future.

Sound Financial Condition is defined as:

- Cash Solvency – the ability to pay bills in a timely fashion
- Budgetary Solvency – the ability to annually balance the budget
- Long Term Solvency – the ability to pay for future costs
- Service Level Solvency – the ability to provide needed and desired services
- Reserve Solvency – the ability to adapt and respond to economic conditions
- Capital Solvency – the ability to assess, maintain, and replace our capital assets
- Bond Rating – maintain or improve current bond rating Aa3.

To this end we will adhere to the following financial policies.

VOICE VOTE - REQUIRES MAJORITY OF THOSE PRESENT AND VOTING

FY2026 GENERAL FUND OPERATING BUDGET

Financial Policies and Guidelines:

The Town will adopt a Multi-year forecast for fiscal years 2026 – 2030 and a Capital Improvement Program, prior to submission of the Town Manager's FY2026 Budget. This will give the Town a broader more forwarding looking perspective to better understand the budgetary cost drivers and our revenue capacity. Projecting forward will allow us to foresee where a structural deficit may exist when building out our operating budget for the ensuing year.

The following will be applied in preparing the FY2026 Budget.

1. The town will avoid budgetary practices that balance current expenditures at the expense of meeting future year's expenses, such as postponing maintenance and upkeep of our facilities and equipment.
2. Recurring operating costs will be funded by recurring sources of revenue. In addition, to budget prudently and plan for contingencies, the town sets the following reserve objectives for FY 2026:

- a. Unreserved Fund Balance (free cash) for FY 2026 (07/01/2026) will be targeted at 2% of the 2026 operating budget and used only for one-time expenditures such as capital improvements, capital equipment, unexpected or extraordinary expenses such as unbudgeted snow and ice removal expenses and/or to meet the stabilization reserve policy objectives

- b. The Town will maintain a Stabilization Fund as its main financial reserve in the event of an emergency, unforeseen circumstances, or an extraordinary need. It shall be the goal of the town to achieve and maintain a balance in the Stabilization Fund equal to 10% of its operating budget.

3. Revenue:

- a. Revenue Estimating: the revenues will be estimated conservatively, using an objective analytical approach. The goal is to predict revenues as accurately as possible while erring on the side of caution
 - b. The Town will use methodologies established that best fit the accuracy of specific forecasting, in other words, different methods for different revenue types: Property Tax, Local Aid, Local Receipts, and Other Available Funds.
 - c. Ambulance Receipts Reserved for Appropriation: A five-year forecast will be used to determine available funds to support, proportionately, the ensuing year's Fire Department operating budget and capital requirements for the Ambulance Fleet.
 - d. For FY2026 the projected revenue surplus shall be set at 2% of the 2026 operating budget. Revenue surpluses are essential to continue the annual funding of the Stabilization Fund at the 10% level, fund capital purchases of machinery, equipment, and vehicles, capital building improvement, infrastructure and engineering costs, unfunded sick leave buyback, and outstanding OPEB liability.

4. Expenditures:

- a. Estimating Major Cost Drivers: This compilation will address the increases necessary to fund the major budgetary cost drivers – salaries and benefits – which support our current service levels.
 - b. Maintenance of Capital Assets: The Town will compile a budget that will maintain capital assets and infrastructure to protect the town's investment. The Town will compile a budget that will maintain our assets to protect the Town's investment, support and provide services, community, and economic development. Specifically:
 - Mach/Equip/Vehicles
 - Software

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- Infrastructure
 - Land & Land Improvement
 - Building & Building Improvements
- c. New Program or Initiatives: The Town will budget for new programs or initiatives only after fully funding existing major cost drivers and the maintenance of capital assets.

FY 2026 Town Manager's Budget Objectives

1. Continue the Town's efforts within all departments to obtain grant funding from federal, state, and other sources in order to offset capital expenditures and major initiatives
2. Review cost implication of contracted services vs. staffing in various departments
3. Continue to enhance the Town's website and use other technologies as cost-effective means for delivering information and services, increasing public awareness, and encouraging public feedback.
4. Submit a budget which maintains the Town's current service level and a budget which will meet the Town Manager's services priorities.
5. Develop a plan that will improve Town (within projected funds) owned roads that are in need of improvements. Understanding that a great deal of roads are in need of repair, present a priority of what road(s) will be a priority for FY26, where funding will include projected Chapter 90 funds, State/Federal grants, and capital funds.
6. Continue to develop and complete the Town's parks/trails and indicate which ones may be completed in FY26 for the residences of the community.

Committee Referrals and Dispositions:

Referral(s)	Disposition(s)
<ul style="list-style-type: none">• Budget & Finance	<ul style="list-style-type: none">• 11/26/24: Voted 3-0 to recommend
<ul style="list-style-type: none">• Finance Committee	<ul style="list-style-type: none">• 11/18/24: Voted 5-0 to recommend

In accordance with the applicable provisions of the Town of Bridgewater Home Rule Charter and Town Council Rules and Procedures, the Town Council assembled voted, at their meeting on Tuesday, November 26, 2024, to approve the aforementioned Resolution, by a Voice vote of 8-0-0.

A TRUE COPY ATTEST:


Debra Ward, Town Council Clerk

VOICE VOTE - REQUIRES MAJORITY OF THOSE PRESENT AND VOTING



TOWN MANAGER'S BUDGET MESSAGE

FY2026 GENERAL FUND OPERATING BUDGET

The FY 2026 Balanced Budget is presented for your consideration.

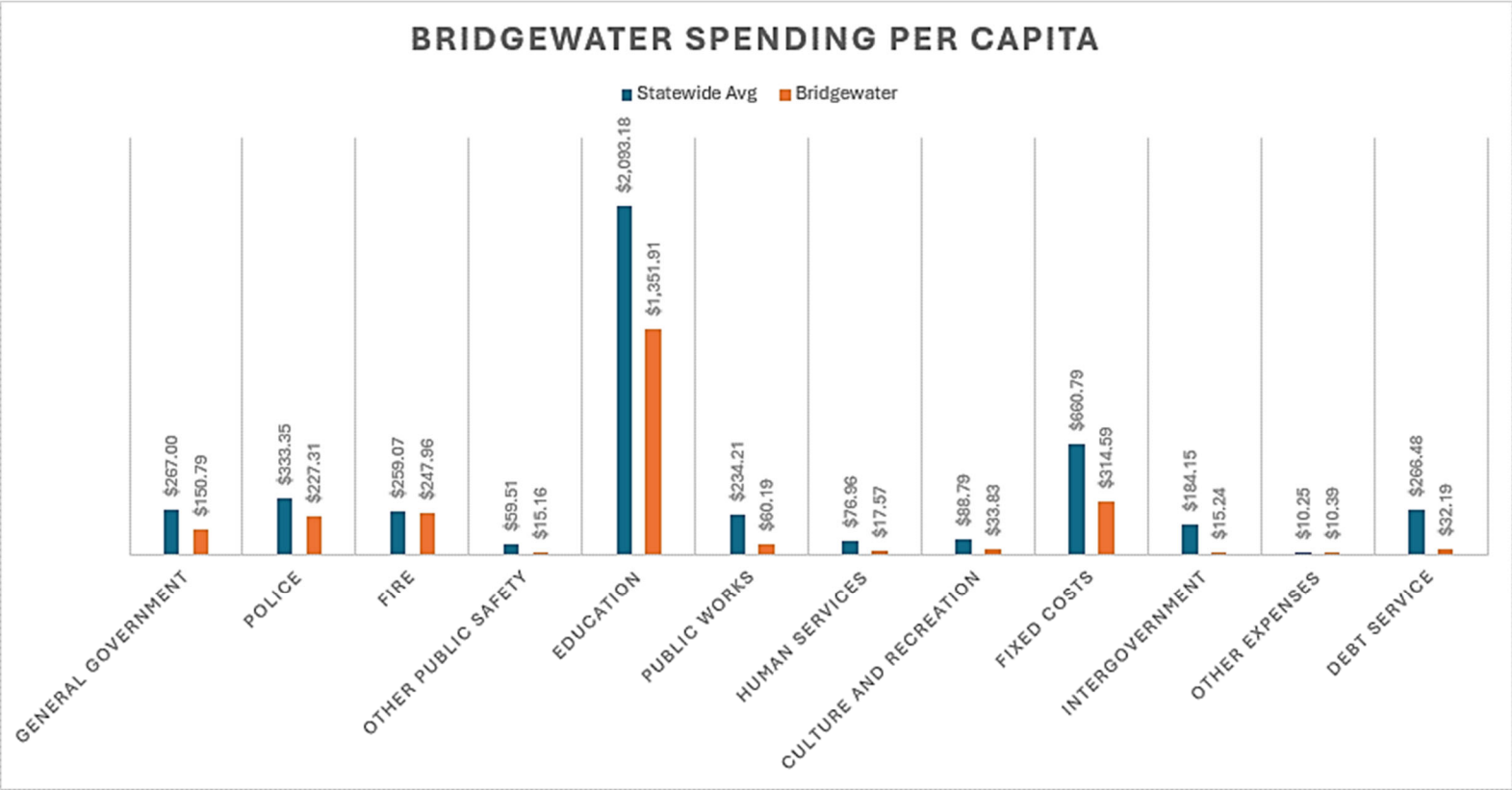
This has been an especially challenging budget season for our Department Leaders and our Finance Department and after many hours of work, we are able to present a balanced FY2026 budget, but not one that meets the community's needs. Like a growing number of other cities and towns, higher expenses and limited revenue growth has required a number of cutbacks on the Town side, and equally importantly, this plan falls far short of the budget certified by the Bridgewater-Raynham school committee. In order to fund the school district's certified budget a Proposition 2 ½ override will be required, and unless the override requests additional funds for town operations, there will be a loss of important positions in town departments as well. While revenue growth is actually strong for our community this year, fixed costs such as pensions and insurance and education needs have far outpaced the Town's ability to make up the shortfall. Our disciplined approach to annual budgeting has meant that we are able to avoid reliance on our various reserves, but even if we were to do so, they are insufficient to meet the needs presented this year and maintain our rainy-day funds for other unanticipated expenses. Dipping into these funds would be highly irresponsible, and it would unravel the years of diligence the Town has shown to becoming financially stable.

In order to maintain the low tax rate that the community desires, Bridgewater's annual spending continues to be conservative to the point of being insufficient to provide the services necessary for a community of this size. The starkest example of this is in the area of education spending where we spend less per capita (\$150) than 300 other cities and towns. For General Government expenses we spend less per capita (\$151) than state average of \$267, and our Public Works spending of (\$60) is less per capita \$234 than 307 other cities and towns. We have consistently underspent most other cities and towns in all spending categories with the exception of Police and Fire, where our spending is slightly above the state average. The chart below offers a quick visual reflection on our spending through the end of FY2024. While many factors affect the numbers, for example the prevalence of volunteer fire departments in Massachusetts and whether they offer ambulance services, the reader can see roughly where Bridgewater stands in its spending. I would also point out that this chart depicts annual operating budgets only and does not capture capital expenditures. For those Bridgewater relies almost solely on the Free Cash it generates each year for purchases such as vehicles, major repairs to buildings, road work and computers. That revenue stream has proved to be significantly less than required, especially in the area of road resurfacing.

FY2026 GENERAL FUND OPERATING BUDGET

Bridgewater spends less per capita (\$150) than 300 other cities and towns.

For General Government expenses Bridgewater spends less per capita (\$151) than state average of \$267, and our Public Works spending of (\$60) is less per capita \$234 than 307 other cities and towns.



This year, our major challenges include the education costs from all of the districts that we support, increasing health insurance and retirement costs, accommodating a modest cost of living adjustment for employee wages, and inflationary pressures across the entire budget. As the chart above shows, several of these costs significantly outpace the revenue needed to support them.

In education specifically, the Bridgewater-Raynham (B-R) school district’s budget request for \$7,500,000 more than last year combined with skyrocketing out-of-district school transportation costs, increasing student populations in technical and out-of-district schools all lead to a budget that cannot be supported within the Town’s ability to pay for it. In the starkest terms, in order to meet the B-R school district’s request without a tax increase, the Town would have to essentially eliminate all services to its citizens except for Police, Fire and Public Works!

FY2026 GENERAL FUND OPERATING BUDGET

All the general government functions along with the Health department, Library, Veterans Services, Recreation & Parks, and Senior Center would all need to be eliminated. These are not only desired services, but they encompass many obligations which we are mandated as a local government to perform. Of course, this is not what is proposed, but it provides a yardstick by which this budget must be discussed.

FY2026's proposed budget is aligned with the FY2026 Budget Resolution R-FY25-003 and continues to fund the basic programs, service levels, goals, and objectives funded in the FY2025 budget except for fully funding the B-R school budget request. For this year's operating budget there are no new areas of spending, and in fact, we have retrenched into several areas by eliminating unfilled positions, reducing hours, or realigning salaries where we expect to fill positions, and allowing no increases in expense items except where absolutely necessary.

Additional FY2026 Town Manager's Budget Objectives

1. Maintain and improve on the efficiency and effectiveness of the delivery of our Town services.
2. Support and promote economic activity.
3. Maintain funding in critical services despite funding gaps, including Police, Fire and DPW.
4. Preserve, maintain, and improve the Town's buildings, grounds, and infrastructure.
5. Continue the Town's efforts within all departments to obtain grant funding from federal, state, and other sources to offset capital expenditures and major initiatives.
6. Use recurring revenue sources to fund recurring operating costs.
7. Budget prudently and plan for contingencies by adopting the following reserve objectives for FY 2026:
 - a. Unreserved Fund Balance (free cash) for FY 2026 will be targeted at 2% of the 2026 operating budget and used only for one-time expenditures such as capital improvements, capital equipment, unexpected or extraordinary expenses such as unbudgeted snow and ice removal expenses and/or to meet the stabilization reserve policy objectives.
 - b. The Town's Stabilization Fund is our main financial reserve in the event of an emergency, unforeseen circumstances, or an extraordinary need. The Town's goal is to achieve and maintain a balance in the Stabilization Fund equal to 10% of its operating budget.

FY2026 GENERAL FUND OPERATING BUDGET

Sound Financial Principles

The following financial principles set forth the framework for our overall fiscal and budget planning and management of the Town of Bridgewater's resources and are designed to ensure the Town's sound financial condition, now and in the future. Sound financial condition is defined as:

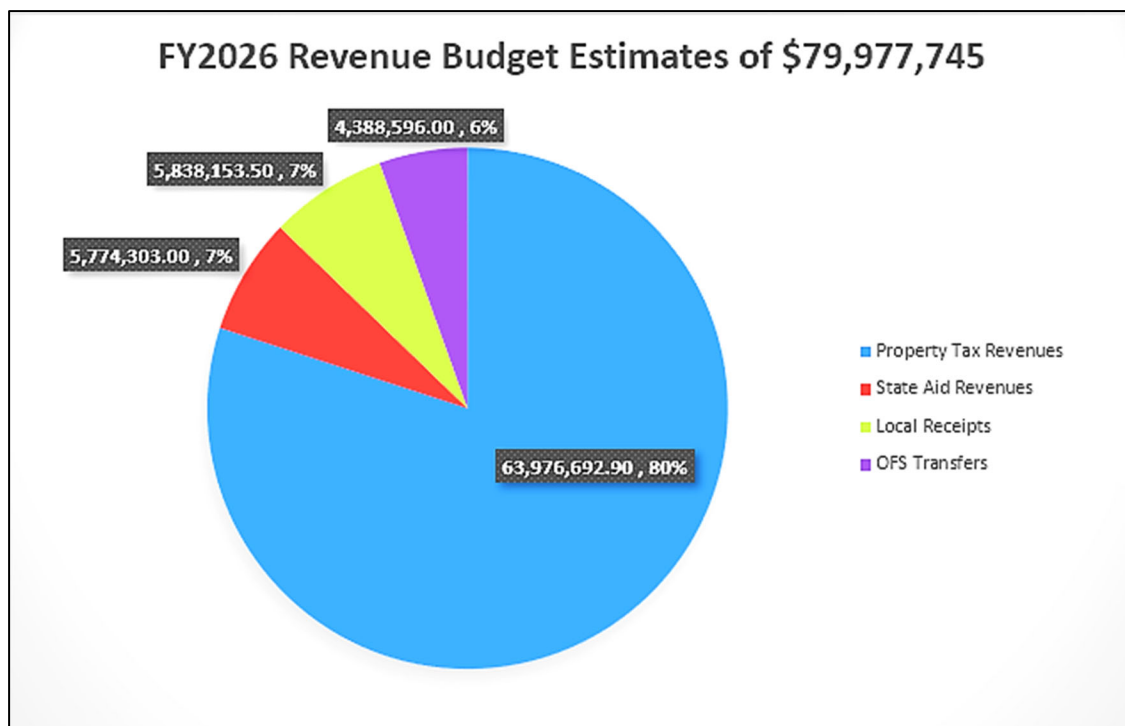
- Cash Solvency- the ability to pay bills in a timely fashion.
- Budgetary Solvency - the ability to annually balance the budget.
- Long Term Solvency - the ability to pay for future costs.
- Service Level Solvency - the ability to provide needed and desired services.
- Reserve Solvency- the ability to adapt and respond to economic conditions.
- Capital Solvency- the ability to assess, maintain, and replace our capital assets.
- Bond Rating – maintain or improve current bond rate Aa3.

FY2026 Revenue Projections

For the FY 2026 budget, revenues are estimated using a multi-year lookback coupled with a review of economic projections. There are four major revenue streams for the Town:

- Property Tax Revenue – 80%- 63,976,692.90
- State Aid Revenues – 7.2% - 5,774,303.00
- Local Receipts – 7.3% - 5,838,153.50
- Other Funding Sources – 5.5% - 4,388,596.00

Many factors play into the estimates we develop, including national, state-wide, and local trends.



FY2026 GENERAL FUND OPERATING BUDGET

Property Tax:

- As allowed by Prop 2 ½, a 2.5% increase in real property taxes was factored which resulted in an increase of \$1,405,640. This is the maximum allowable without an operational general override.
- New growth is estimated at \$500,000 (or roughly 1% of our tax base). New growth is calculated by the Chief Assessor based on early and precise analyses of building permits applications, completed construction projects, and local and national trends. The FY2026 new growth estimate is less than our FY2025 new growth and shows a continued decline since FY2022 when actual new growth was \$1,627,617. This trend indicates a three-year slowdown in commercial and residential construction which is generally a signal of economic slowdown.

State Aid:

We are using the Governor's "Cherry Sheet" estimates for state aid which includes a 5.17% increase for next year. The Governor's proposed budget is and has been a historically predictable number which is not generally reduced by the General Court. While we've received no indication that the House and Senate will make any adjustments to these numbers, we are mindful that some funds that typically flow from the federal government to the state may be in jeopardy in the coming months, and that in turn may impact the Town. For example, we are currently part of a regional health district through a state grant on which we rely for some of the services they provide. Similarly, a loss of Medicaid dollars to the State may require them to make budget decisions that could impact for various local aid accounts. This remains a significant concern to us, and all cities and towns in the state. One positive area to highlight is a 95.8% increase in Veteran's benefits from \$40,904 to \$80,122. This revenue represents the State's reimbursement to communities for its share of Chapter 115 benefits. While these funds are typically delayed in reaching our coffers, it is noteworthy because it demonstrates that our plan to have a full-time Veterans Service Officer has already borne fruit because payments to veterans for benefits have had to increase for this revenue source to do the same.

Local Receipts:

- Local receipt estimates are based upon the same assumptions used in our General Fund "Five-Year Forecast," and reflect a detailed analysis of prior years' actual receipts and the most current economic projections. The major revenue streams for local receipts are:
 - Motor Vehicle Excise Tax
 - Other Excise Tax (Meals and Rooms)
 - Penalties and Interest
 - Licenses and Permits.

FY2026 GENERAL FUND OPERATING BUDGET

For FY2026 we have modestly adjusted the growth of our local receipts, particularly in the areas of motor vehicle excise and licenses and permits. While growth in these areas has been encouraging over the last year, decisions at the federal level with regard to tariffs and other changes could have a chilling effect on receipts at the local level. These adjustments could result in a slowing economy. We have only modestly increased Motor Vehicle Excise Tax revenues, and we are concerned that local, state, and national new car buying trends may also slow. We have also been cautious about increasing Licenses and Permits revenue for similar reasons. Our trend analysis indicates a nationwide slowdown based on continued high mortgage interest rates and significantly increasing costs to build driven by labor and materials shortages, and additional regulations. Although we expect redevelopment in the downtown area due to changes the Town's made to its zoning code, we aren't basing any License and Permit changes on these projects as they are speculative at this early date and will not be completed in FY2026. It is also notable that the change in what we are allowed to tax on marijuana retail sales has resulted in minimal tax revenues and this is no longer a revenue of consequence in our budget. Marijuana revenue will continue to be deposited into a stabilization reserve fund, as per Town Council Ordinance.

Other Available Funds (Amounts transferred to the General Fund from Other Funds):

- The Ambulance Receipts Reserves Fund FY2026 transfer will be \$2,184,000 which represents an increase of \$84,000, or 4%. This reflects our analysis and projection that the ambulance service continues to experience a positive growth trend for FY2025 and FY2026. Ambulance Reserves transfer historically represents approximately 29-30% of the total Fire Department budget. This year's transfer is expected to be just over 31% of its budget.
- We have increased the amount of funds from revenue generated by the Old Scotland Links golf course from \$200,000 to \$400,000 in FY2026. Year over year since the Town outsourced the management of the course the Town has seen increased revenue commensurate with increased rounds played. Even by accounting for our remaining debt service and legacy costs for employees, we are able to meet those requirements.

FY2026 GENERAL FUND OPERATING BUDGET

Summary

These revenue projections meet our FY 2026 expense obligations except those of the B-R school district and are projected to achieve a revenue surplus of 2%, or approximately \$1.5 million, as stipulated in the FY2026 Budget Resolution. This planned surplus supports the Towns' Reserve Policies by funding the five Stabilization Funds.

- General Stabilization Fund: This “rainy day” fund should be 10% of our annual operating revenue.
- Capital Stabilization Fund: This fund pays for most of our Capital Improvement Plan PAYGO Requirements.
- OPEB Stabilization Fund: This fund is designed to offset the ongoing post-retirement employee benefit liability. We will continue to allocate \$100,000 per year. The following 20 years' funding (once the Plymouth County Retirement Unfunded Liability has been met) will be determined from 2028 and beyond. The liability is currently \$40,326.934.
- SLBB Stabilization Fund: This fund is designed to provides the necessary funding for separation costs due at retirement, generally referred to as “sick time buyback.”
- OTU (One Time / Unforeseen) Stabilization Fund: This fund provides for amounts to be used for a variety of one-time needs such as professional, legal, or engineering services.

FY2026 Expenditure Budget

Budgetary Drivers - FY 2026 Budgetary Overview

1. **General Government:** The proposed budget makes several significant changes to the general government function to adjust funding to meet service demands and reduce staffing in others to achieve a balanced budget. In the Assessor's Office we have promoted the Office Administrator position to Assistant Assessor based upon the incumbent employee achieving certification in this field and our succession planning, as well as an increased part-time position from 19 to 25 hours. The workload in this department has increased due to processing of numerous motor vehicle commitments throughout the year and addressing increased requests for abatements and exemptions by taxpayers. Conversely, we have eliminated an 18 hour position in the Treasurer/Collector's office and reduced the hours of the Special Assistant to the Town Manager for Boards, Commission and Committees by five hours/week. We have also eliminated a vacant fulltime building inspector position. This will need to be revised when building activity picks up.

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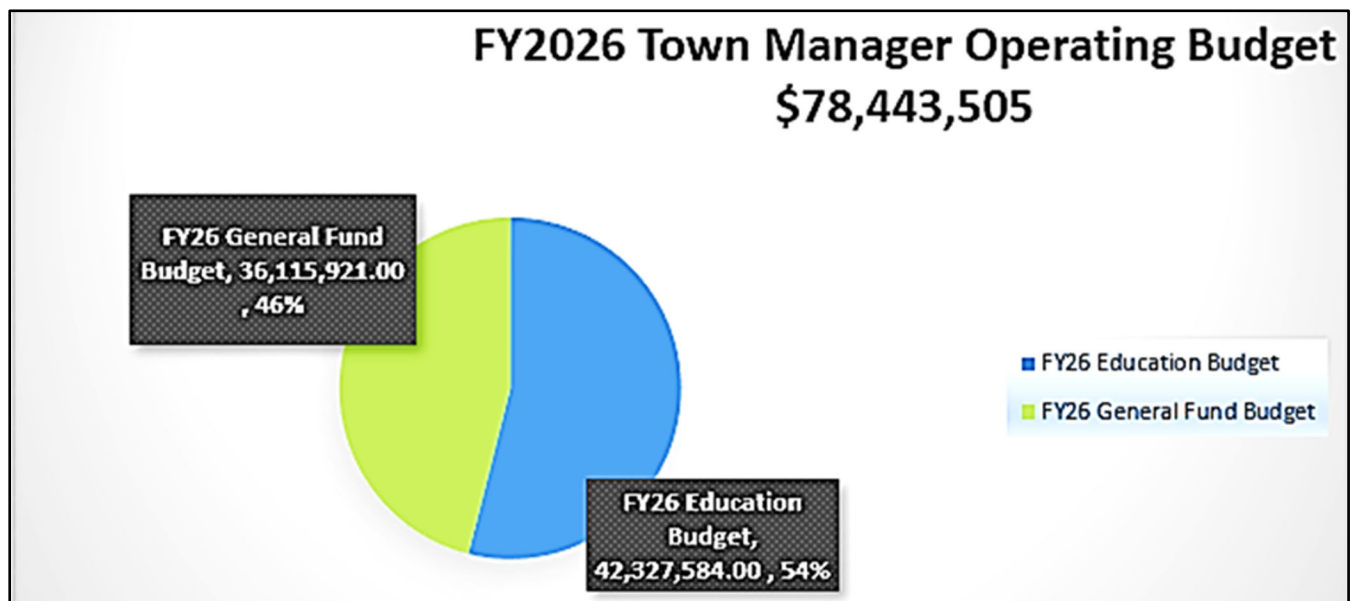
Having said that, not having the position now means we must rely on our neighboring towns to back us up when our inspector is away, as inspections must be performed within a timeframe after requests are received. While we believe the current staffing in the Treasurer/Collector's Office is prepared to meet the daily needs of our community, the reduction in the Town Manager's Office may impact support of our various boards and committees. The salaries of the Town Manager and the Assistant Town Manager have been adjusted to what we anticipate it will cost to fill these open positions. All the budgets reflect contractually agreed upon salary requirements.

2. **Public Safety:** The spending allocated to this budget reduces our current staffing levels in both the Police and Fire Departments by one position each. It does, however, maintain educational initiatives, training and modestly increases expenses for ambulance supplies to align with the increasing costs of this function. We have made the difficult decision to eliminate existing openings for a Police Cadet and a Firefighter Paramedic. The loss of the Police Cadet may affect our dispatch operations, as a person serving in this role supports a Police Officer who answers E-911 calls, business phone lines and assists visitors to the police station. There may be some situations where a police officer will need to be called in off the road to support what is already a busy 911 center. In the Fire Department, the loss of a Firefighter/Paramedic will mean that either a position on a shift will go unfilled, or overtime costs will be higher to bring in another staff person in order to achieve minimum staffing.
3. **Education:** The most significant impact to the Town's budget this year is the budget certified by the B/R Regional District which would require an additional \$7,500,000 from the Town in FY2026. While the District has thoroughly demonstrated the need for these funds in order to provide the level of service the community has come to rely on as well as the significant increases it is trying to manage in the areas of out of district costs, health insurance and transportation, this budget only provides an additional \$1,545,003. This increase is based upon commitments made pursuant to our long-standing revenue sharing plan. Our current plan calls for increasing the District's FY 2026 assessment by 4.67% over the FY2025 base which meets our revenue sharing agreement with the District that calls for proportional sharing of our revenues. It is important to note that the operational assessments levied upon the two regional towns, Bridgewater and Raynham, are only a portion of the total regional budget. State c. 70 aid makes up most of the balance of the funding. FY2026's projected c. 70 aid is \$34,209,990 which is a \$2,681,281, or 8.50% increase over FY2025. While this year's increase is a welcome adjustment upwards after FY2025, it does not come close to matching the increasing cost for education.

FY2026 GENERAL FUND OPERATING BUDGET

Of the three major funding sources for the B/R District budget (Bridgewater, Raynham, and the state), Bridgewater remains the largest contributor. In order to meet the budget certified by the School Committee, a tax levy override vote will be required by both Bridgewater and Raynham for FY2026.

- Assessments for out-of-district vocational students are estimated to increase at the Bristol Agricultural School, mainly due to an increase in student count – 13 in FY25 and 19 in FY26. Bristol Agricultural School's assessment and transportation costs are estimated to be \$772,381, a \$207,102 or 36.62% increase. Norfolk's assessment and transportation costs are estimated to be \$267,892 for 6 students, which is a decrease of (\$15,403) due to a slight decrease in student count. We base the increase/decrease on actual applications received from Norfolk and Bristol in March. Our out-of-pocket cost for students attending Bristol Agricultural School is \$40,652 and Norfolk Agricultural School is \$44,649, respectively. Transportation costs have increased significantly in the past few years. Over FY2026, we will investigate alternative transportation models, restricting access to out-of-district schools, and seek state reimbursement for the transportation costs associated with out-of-district pupils. We will also work with the Bridgewater-Raynham District to identify ways to retain Bridgewater students.
- Our Bristol-Plymouth assessment will increase by a total of \$909,004. This increase is due to the increase in the debt assessment of \$606,299 and the tuition/transportation of \$302,705, and an increase in the number of students attending B-P, 150 in FY25 and 173 in FY26. It is worth noting that our out-of-pocket per pupil cost of \$17,878 is much lower than Norfolk and Bristol Aggie schools because we are a member of the Bristol-Plymouth Tech school.



FY2026 GENERAL FUND OPERATING BUDGET

4. **DPW Department:** DPW multi-year implementation continues to progress. Having said that, we have made the decision to remove funding for a Mechanic's position in the Highway division. While we believe this position is needed to be able to properly maintain a large number of highway, water and sewer vehicles and equipment, we have been able to fill the other two positions in the department in the last year, and we will do our best to meet the need until the budget can accommodate this position in the future. We have, however, added a stipend for the position of Tree Warden in the amount of \$7,000. We are currently in the process of trying to attract someone qualified to assist us in this required role on a very part-time as needed basis. The Roadways Department would benefit from additional positions to support the Tree Warden, but that is not feasible in the FY2026 budget. The department could also benefit from additional resources for road line stripping and patching, but like almost all other expense budgets for next year, they have been level funded to balance the budget.
5. **Health & Human Services:** This portion of the Town's budget funds the Health Department, Council on Aging and the Veteran's Agent services. We have essentially level funded these budgets from FY2025, given the valuable services they provide to a wide sector of our community at a minimal impact to the tax rate. There is however a decrease from FY2025, as a decision was made in FY2025 to reduce the position of Office Administrator in the Health Department from 35 hours to 25 hours per week to align with the workload of this office.
6. **Culture & Recreation:** This department is comprised of the Library and the Recreation and Parks department. The only change to this budget is to account for anticipated cost of living adjustments for staff. Ideally, the budgets for both of these departments would have been increased in FY2026 for two reasons. First, in order to receive State Aid, the Library must be open at least 59 hours per week, for which Bridgewater's falls short by 3.5 hours. In order to meet this threshold, the Library needs to increase staffing by at least one position which we did not believe we could accommodate this year. Similarly, in the Recreation and Parks division we have been increasing for the past several years the amount of parkland that we manage, without a corresponding increase in the hours of our Park Steward to respond to that. That position is budgeted for just 16 hours/week. There has been many comments and concerns raised by our committees and residents that more attention to these recreational gems are needed, we should be increasing the hours of this position, but again we have chosen not to do so this year.

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7. **Employee Benefits:** A total increase of just over 10.09% is anticipated for the coming year. This includes the Retirement Assessment, Medical, Life, Workers Compensation, MGL c. 111F, and FMLA obligations. Our retirement assessment increased by 13.93%, and our health insurance rate estimates are up by approximately 6.75%.
8. **Debt Service:** The Total Debt service budget for FY2026 is \$6,685,392. There are several Debt Exclusion payments raised from the Town's levy this fiscal year. This includes BRRSD for \$3,565,924, Bristol Plymouth for \$903,333, and the Towns's new Fire Station for \$1,652,200 – totaling \$6,121,457 this fiscal year. Debt services from the operating budget this fiscal year is \$563,935. The FY2025 tax rate includes \$0.91 per \$1,000 required to cover the cost of paying the debt on these projects.

Conclusion

It is my hope that the readers of this budget message have reached the same conclusion that the staff did about FY2026, which is that this budget falls short of meeting the needs of the community. Without additional revenues our Bridgewater-Raynham School District as well as several of our public safety focused departments will take a step backwards. Our goal in the coming weeks is to explain these challenges in more detail so that important discussions about the need for additional funding can answer questions from our residents, and lead to an outcome that we all wish to achieve, which is providing important services to our residents at a reasonable cost.

The creation of any budget is a collective effort which falls heavily on our dedicated staff. Specifically, the Finance Director, Department Heads, and the Finance team. This budget has been a particularly challenging task due to the growing but still insufficient local revenues, and the increase in expenses. Publicly, I would like to extend my thanks to all our dedicated team members for their hard work throughout the past year. Their dedication and commitment to Bridgewater is unsurpassed.

I look forward to reviewing the budget proposals before the Council's Budget and Finance Committee, Finance Committee, and the Town Council at the public hearing to be held on May 6th at a regularly scheduled Town Council meeting.

Respectfully submitted,

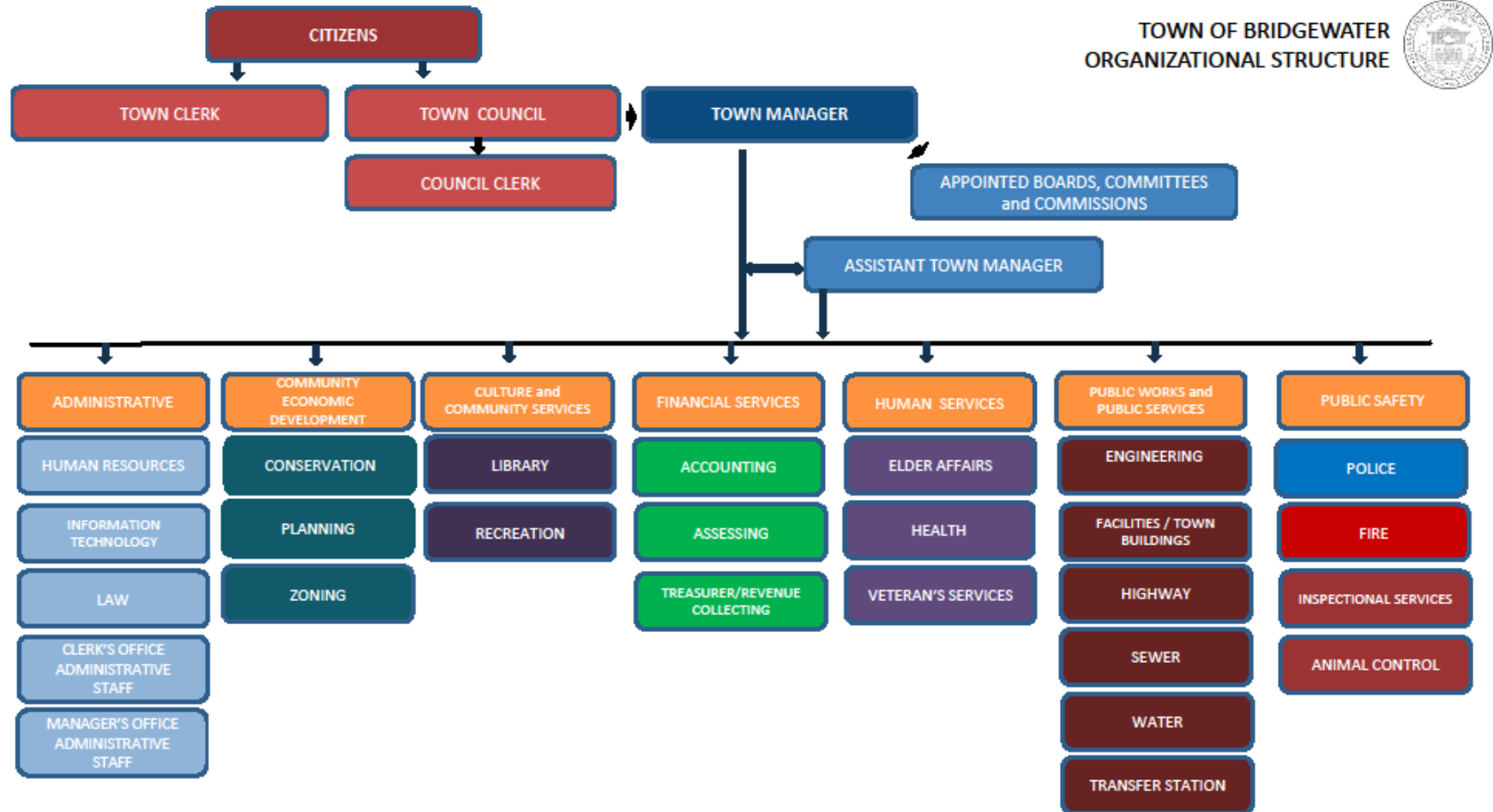


Blythe C. Robinson, Town Manager



Revenue Summary	FY2024 Actuals	FY2025 Proposed Budget	FY2025 Adjusted for Recap	FY2026 Proposed Budget	Difference +/- FY26>FY25	Percentage FY26>FY25
Property Tax Levy Total	58,062,652.00	59,894,022.00	60,428,383.00	63,976,693.00	3,548,310.00	5.872%
1. Chapter 70	96,685.00	99,586.00	139,434.00	190,196.00	50,762.00	36.406%
2. Unrestricted General Government	4,354,095.00	4,484,717.00	4,484,718.00	4,583,382.00	98,664.00	2.200%
3. Veterans Benefits (Reimbursable @ 75%)	23,929.00	32,124.00	40,904.00	80,122.00	39,218.00	95.878%
4. Exemptions: (Veterans, Blind, Surviving Spouse, Elderly)	107,354.00	85,193.00	92,003.00	149,163.00	57,160.00	62.128%
5. State Owned Land	666,324.00	687,034.00	733,504.00	771,440.00	37,936.00	5.172%
7. Public Libraries	73,657.00	75,867.00	84,263.00	81,265.00	(2,998.00)	-3.558%
9. Cherry Sheet Offsets Public Libraries:	(73,657.00)	(75,867.00)	(84,263.00)	(81,265.00)	2,998.00	-3.558%
State Aid Total	5,248,387.00	5,388,654.00	5,490,563.00	5,774,303.00	283,740.00	5.168%
01. MVE	4,579,681.00	3,750,000.00	3,750,000.00	3,937,144.00	187,144.00	4.991%
02. Other Excise (Meals, Room, Boat)	815,428.00	437,000.00	437,000.00	458,850.00	21,850.00	5.000%
03. Penalties & Interest On Taxes & Excise	381,041.00	250,000.00	250,000.00	250,000.00	0.00	0.000%
04. Payment in Lieu of Taxes	5,107.00	5,042.00	5,042.00	5,042.00	0.00	0.000%
10. Fees	234,309.00	226,000.00	206,000.00	213,210.00	7,210.00	3.500%
11. Rentals	10,500.00	9,000.00	9,000.00	9,000.00	0.00	0.000%
12. Departmental Revenue-Schools	55,710.00	42,000.00	42,000.00	35,000.00	(7,000.00)	-16.667%
16. Other Departmental Revenue	52,290.00	84,950.00	50,000.00	50,000.00	0.00	0.000%
17. Licenses & Permits	868,713.00	588,437.00	623,387.00	643,898.00	20,511.00	3.290%
19. Fines & Forfeits	46,777.00	32,000.00	32,000.00	32,000.00	0.00	0.000%
20. Investment Income	776,453.00	155,702.00	175,702.00	200,000.00	24,298.00	13.829%
21. Miscellaneous Recurring	84,969.00	4,394.00	4,394.00	4,010.00	(384.00)	-8.739%
Local Receipts Total	7,910,978.00	5,584,525.00	5,584,525.00	5,838,154.00	253,629.00	4.542%
Transfers-In/Other Available Funds	4,663,517.00	3,885,294.00	3,885,294.00	4,388,596.00	503,302.00	12.954%
TOTAL REVENUES	75,885,534.00	74,752,495.00	75,388,765.00	79,977,746.00	4,588,981.00	6.087%
Expenditure Summary	FY2024 Proposed Budget	FY2025 Proposed Budget	FY2025 Adjusted for Recap	FY2026 Proposed Budget	Difference +/-	Percentage
100-General Gov't Departments	(4,345,326.00)	(4,511,733.00)	(4,511,733.00)	(4,475,657.00)	36,076.00	-0.800%
200-Public Safety / Inspectional Services	(14,133,128.00)	(14,316,460.00)	(14,316,460.00)	(14,782,942.00)	(466,482.00)	3.258%
300-B/R Excludable Debt Service	(4,042,814.00)	(3,745,525.00)	(3,745,525.00)	(3,565,924.00)	179,602.00	-4.795%
300-B/R Regional School District - Operating Budget	(32,073,263.00)	(33,083,571.00)	(33,083,571.00)	(34,628,573.54)	(1,545,003.00)	4.670%
301-Bristol Agricultural School Transportation	(144,900.00)	(200,000.00)	(365,369.00)	(562,381.00)	(197,012.00)	53.921%
301-Bristol Agricultural School Tuition	(305,859.00)	(365,369.00)	(200,000.00)	(210,000.00)	(10,000.00)	5.000%
302-Bristol Plymouth School Debt	(309,911.00)	(297,034.00)	(297,034.00)	(903,333.00)	(606,299.00)	204.118%
302-Bristol Plymouth School Tuition	(1,867,249.00)	(1,886,774.00)	(1,886,774.00)	(2,189,479.00)	(302,705.00)	16.044%
303-Norfolk County AGI School Student Tuition	(137,175.00)	(202,646.00)	(202,646.00)	(183,211.00)	19,435.00	-9.591%
303-Norfolk County AGI School Transportation	(78,300.00)	(80,649.00)	(80,650.00)	(84,682.50)	(4,033.00)	5.001%
400-Roadways / Street Lights / Engineering / Snow & Ice	(1,734,451.00)	(1,933,898.00)	(1,933,898.00)	(1,827,713.00)	106,185.00	-5.491%
500-Health & Human Services	(506,468.00)	(584,261.00)	(584,260.00)	(567,348.00)	16,912.00	-2.895%
600-Culture & Recreation	(974,990.00)	(1,037,457.00)	(1,037,457.00)	(1,062,613.00)	(25,156.00)	2.425%
700-Debt Elm Street	(399,062.00)	(381,313.00)	(381,313.00)	(368,813.00)	12,500.00	-3.278%
700-Debt Exclusion	(256,000.00)	(248,600.00)	(713,484.00)	(1,652,200.00)	(938,716.00)	131.568%
700-Debt Title V	(129,755.00)	(128,696.00)	(128,696.00)	(128,326.00)	370.00	-0.287%
700-Debt Within Levy	(48,385.00)	(48,338.00)	(48,338.00)	(36,405.00)	11,933.00	-24.687%
700-Golf	(38,985.00)	(37,160.00)	(37,160.00)	(30,391.00)	6,769.00	-18.216%
700-Short-Term Interest	(55,417.00)	(86,418.00)	(86,418.00)	0.00	86,418.00	-100.000%
800-County Assessments	(68,079.00)	(69,782.00)	(69,782.00)	(74,777.00)	(4,995.00)	7.158%
800-State Assessments	(160,479.00)	(173,732.00)	(163,570.00)	(175,718.00)	(12,148.00)	7.427%
800-Transportation Assessments	(210,761.00)	(214,578.00)	(214,578.00)	(219,701.00)	(5,123.00)	2.387%
900-Benefits & Insurances	(9,137,672.00)	(9,939,598.00)	(9,939,598.00)	(10,942,512.00)	(1,002,914.00)	10.090%
900-Gas & Oil	(227,848.00)	(240,000.00)	(240,000.00)	(241,000.00)	(1,000.00)	0.417%
999-Snow and Ice to be raised	(219,071.00)	(250,000.00)	(255,850.00)	(350,000.00)	(94,150.00)	36.799%
999-Misc. OITBR - Tax Title Budget/Memorial Building	(135,000.00)	0.00	(167,971.00)	0.00	167,971.00	-100.000%
999-DIF to be Transferred to DIF Fund	(672,101.00)	(688,903.00)	(696,629.00)	(714,045.00)	(17,416.00)	2.500%
TOTAL EXPENDITURES	(72,412,449.00)	(74,752,495.00)	(75,388,765.00)	(79,977,745.04)	(4,588,980.00)	6.087%

FY2026 GENERAL FUND OPERATING BUDGET



LINK TO FULL ORGANIZATIONAL CHART: <https://www.bridgewaterma.org/DocumentCenter/View/6093/Organizational-Chart?bidId=>

Bridgewater:

Preserving Our Past. Enriching Our Present. Building Our Future.

Town of Bridgewater Personnel Summary				
Projection FY 2024 - 2026				
FTE = Full Time Equivalents				
DEPT.	Department Name	2024 FTE	2025 FTE	2026 FTE
111	TOWN COUNCIL	1.00	1.00	1.00
123	TOWN MANAGER	4.00	4.00	4.00
131	FINANCE COMMITTEE	0.00	0.00	0.00
135	ACCOUNTANT	3.68	3.68	4.68
141	ASSESSORS	2.54	2.54	2.71
145	TREASURER/COLLECTOR	5.46	5.46	5.00
152	HUMAN RESOURCES	1.50	2.00	1.00
155	INFORMATION TECHNOLOGY	3.00	3.00	3.00
161	TOWN CLERK	3.00	3.00	3.00
182	CED	4.00	4.00	3.50
192	TOWN BUILDINGS	0.50	0.50	0.50
210	POLICE	50.00	50.00	50.00
220	FIRE	55.00	55.00	53.62
240	INSPECTIONAL SERVICES	5.00	5.00	4.00
292	ANIMAL CONTROL	1.48	1.48	0.00
410	TOWN ENGINEER/DPW	3.00	3.00	3.00
420	HIGHWAY DEPARTMENT	15.07	15.07	14.07
510	HEALTH	2.00	2.00	1.71
541	COUNCIL ON AGING	3.40	3.40	3.40
543	VETERANS SERVICES	0.51	1.00	1.00
610	LIBRARY	8.27	8.27	8.27
630	RECREATION	3.35	3.27	3.27
Total		175.76	176.67	170.73



SOURCES AND USES OF FUNDS

Town of Bridgewater Sources & Uses of Funds	FY 2026 Town Manager Budget 4/1/2025	
	Amount	Total
General Fund Sources of Funds:		
Property Taxes		
Prior Levy Limit	56,225,606	
Amended New Growth		
2.5% Increase	1,405,640	
New Growth - per LA 13	500,000	
Total Levy Limit		58,131,246
Debt Exclusion:		
Town Excludable Debt Actual	1,652,200	
Adj. Excludable Debt - Premium Amort.	(4,010)	
Bristol Plymouth	903,333	
B/R Regional	3,565,924	
Total Debt Exclusion		6,117,447
Excess Capacity - Rounding		(22,000)
Allowances for Abatements & Exemptions		(250,000)
Total Property Taxes NO Allowances - Balance to Levy Recap		
Total Property Taxes		63,976,693
State Receipts		
Chapter 70	190,196	
Unrestricted General Government	4,583,382	
Veterans Benefits (Reimb. @ 75%)	80,122	
Exemptions: State Share	149,163	
State Owned Land	771,440	
Public Libraries	81,265	
Public Libraries Offset	(81,265)	
Total State Receipts		5,774,303
Local Receipts		
Line 1: MVE	3,937,144	
Line 2.1: Other Excise-Meals	322,350	
Line 2.2: Other Excise-Room	136,500	
Line 3: P & I On Taxes & Excise: Property	100,000	
Line 3: P & I On Taxes & Excise: Tax Title	50,000	
Line 3: P & I On Taxes & Excise: MVE	100,000	
Line 4: Payment in Lieu of Taxes (BHS/SSR)	5,042	
Line 10.0: Fees-Annual (Mobil Home/Tattoo)	32,085	
Line 10.1: Fees-Cannabis	0	
Line 10.2: Fees-Variable (Septic/MV Registry/MLC'S)	181,125	
Line 11: Rentals: American Tower	9,000	
Line 12: Other Intergov't - B/R School	35,000	
Line 16: Other Departmental Revenue (PB/ZBA)	50,000	
Line 17.0: Licenses & Permits-Annual (Alcohol/Com-Vic/Cert-of-Insp.)	193,898	
Line 17.1: Licenses & Permits-Variable (Building/Wiring/Plumbing)	450,000	
Line 19: Fines & Forfeits (Parking)	32,000	
Line 20: Investment Income	200,000	
Line 22: Misc. Revenue -Amortized Reimb/DE-1 Academy Bldg Capital	4,010	
Total Local Receipts		5,838,154
Transfers/Reserves		
E/F: WTR/SWR/Transfer - GF Overhead	677,922	
E/F: Water/Sewer - TC - Collections	49,535	
S/R: RRA-Ambulance	2,184,000	
S/R: RRA-Conservation-Adm.	30,000	

Town of Bridgewater Sources & Uses of Funds	FY 2026 Town Manager Budget 4/1/2025	
	Amount	Total
S/R: Title V	128,326	
S/R: Elm Street DIF	368,813	
Other Available Funds (Energy)	150,000	
Other Available Funds (DIF Surplus)	400,000	
Other Available Funds (OSLGC)	400,000	
Total Transfers/Reserves		4,388,596
Total Source of Funds:		79,977,745
General Fund Uses of Funds:		
Town Operating & Debt Service Budgets:		
100-General Gov't Departments	4,475,657	
200-Public Safety / Inspectional Services	14,782,942	
400-Roadways / Street Lights / Snow & Ice / Engineering	1,827,713	
500-Health & Human Services	567,348	
600-Culture & Recreation	1,062,613	
700-Debt Exclusion	1,652,200	
700-Debt - Title V	128,326	
700-Debt - Within Levy	36,405	
700-Debt - Elm Street DIF	368,813	
700-Debt - OSLGC	30,391	
911-919-Benefits	10,610,727	
945-Liability Insurance	331,785	
950-Gas & Oil	241,000	
Total General Fund Operating Budgets		36,115,921
School Operating & Debt Service Budgets		
300-B/R Regional School District	34,628,574	
300-B/R Excludable Debt Service	3,565,924	
301-Bristol Agricultural School Tuition/Debt Assessment	562,381	
301-Bristol Agricultural School Out of District Transportation	210,000	
302-Bristol Plymouth Regional Technical School Tuition/Transportation/Capital	2,189,479	
302-Bristol Plymouth Regional Technical School Debt Service	903,333	
303-Norfolk County AGI School Tuition	183,211	
303-Norfolk County AGI Out of District School Trans.	84,683	
Total Education		42,327,584
Total General Fund Operating Budgets		78,443,505
State & County Tax-OITBR (Other Items To Be Raised)		
820-State Assessments	175,718	
820-Transportation Assessments	219,701	
830-County Assessments	74,777	
Total State & County Charges		470,196
Cherry Sheet Offsets / Misc. OITBR / S&I Deficit		
Misc. OITBR - Tax Title Budget/Memorial Building	0	
DIF TO BE TRANSFERED OUT	714,045	
Snow & Ice Deficits	350,000	
Total Cherry Sheet Offsets & OITBR		1,064,045
Total Use of Funds:		79,977,746
Variance: Surplus / (Deficit)		(0)



GENERAL FUND BUDGET ORDER

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

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2026 TM BUDGET
111	TOWN COUNCIL	1.0	SLRY/WGS/BNFTS	69,386
		2.0	EXPENSES	10,300
	TOWN COUNCIL Total			79,686
123	TOWN MANAGER	1.0	SLRY/WGS/BNFTS	507,527
		2.0	EXPENSES	51,497
	TOWN MANAGER Total			559,024
132	RESERVE FUND	2.0	EXPENSES	60,000
	RESERVE FUND Total			60,000
133	FINANCIAL ADMINISTRATION	1.0	SLRY/WGS/BNFTS	507,567
	FINANCIAL ADMINISTRATION Total			507,567
135	ACCOUNTANT	1.0	SLRY/WGS/BNFTS	523,033
		2.0	EXPENSES	69,100
	ACCOUNTANT Total			592,133
141	ASSESSORS	1.0	SLRY/WGS/BNFTS	239,214
		2.0	EXPENSES	85,345
	ASSESSORS Total			324,559
145	TREASURER	1.0	SLRY/WGS/BNFTS	398,658
		2.0	EXPENSES	55,872
	TREASURER Total			454,530
151	LAW	1.0	SLRY/WGS/BNFTS	107,625
		2.0	EXPENSES	30,330
	LAW Total			137,955
152	HUMAN RESOURCES	1.0	SLRY/WGS/BNFTS	90,804
		2.0	EXPENSES	42,250
	HUMAN RESOURCES Total			133,054
155	IT	1.0	SLRY/WGS/BNFTS	305,604
		2.0	EXPENSES	489,330
	IT Total			794,934
161	TOWN CLERK	1.0	SLRY/WGS/BNFTS	228,046
		2.0	EXPENSES	74,170
	TOWN CLERK Total			302,216
166	PARKING	1.0	SLRY/WGS/BNFTS	15,375
		2.0	EXPENSES	750
	PARKING Total			16,125
182	CED	1.0	SLRY/WGS/BNFTS	325,844
		2.0	EXPENSES	36,515
	CED Total			362,359
192	TOWN BUILDINGS	1.0	SLRY/WGS/BNFTS	38,861
		2.0	EXPENSES	569,328
	TOWN BUILDINGS Total			608,189
210	POLICE	1.0	SLRY / WGS / BNFTS	6,685,175
		2.0	EXPENSES	319,501
	POLICE Total			7,004,676
220	FIRE	1.0	SALRY / WGS / BENFT	6,518,179
		2.0	EXPENSES	379,998
	FIRE Total			6,898,177

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

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2026 TM BUDGET
240	INSPECTIONAL SVCS	1.0	SLRY/WGS/BNFTS	371,604
		2.0	EXPENSES	13,250
	INSPECTIONAL SVCS Total			384,854
292	ANIMAL CONTROL	2.0	EXPENSES	75,000
	ANIMAL CONTROL Total			75,000
300	B/R REGIONAL DIST	2.0	EXPENSES	38,194,498
	B/R REGIONAL DIST Total			38,194,498
301	BRISTOL AGRICULTURAL	2.0	EXPENSES	772,381
	BRISTOL AGRICULTURAL Total			772,381
302	BRISTOL PLYMOUTH	2.0	EXPENSES	3,092,812
	BRISTOL PLYMOUTH Total			3,092,812
303	NORFOLK CNTY AGI	2.0	EXPENSES	267,892
	NORFOLK CNTY AGI Total			267,892
410	TOWN ENGINEER	1.0	SLRY/WGS/BNFTS	67,989
		2.0	EXPENSES	20,225
	TOWN ENGINEER Total			88,214
420	HWY DEPARTMENT	1.0	SLRY/WGS/BNFTS	1,067,106
		2.0	EXPENSES	507,775
	HWY DEPARTMENT Total			1,574,881
421	SNOW & ICE	1.0	SLRY/WGS/BNFTS	41,000
		2.0	EXPENSES	41,100
	SNOW & ICE Total			82,100
424	STREET LIGHTING	2.0	EXPENSES	75,818
	STREET LIGHTING Total			75,818
510	HEALTH DEPT	1.0	SLRY/WGS/BNFTS	133,728
		2.0	EXPENSES	18,100
	HEALTH DEPT Total			151,828
541	COUNCIL ON AGING	1.0	SLRY/WGS/BNFTS	236,981
		2.0	EXPENSES	9,800
	COUNCIL ON AGING Total			246,781
543	VETERANS AGENT	1.0	SLRY/WGS/BNFTS	77,289
		2.0	EXPENSES	83,350
	VETERANS AGENT Total			160,639
610	LIBRARY	1.0	SLRY/WGS/BNFTS	550,833
		2.0	EXPENSES	204,284
	LIBRARY Total			755,117
630	RECREATION	1.0	SLRY/WGS/BNFTS	212,366
		2.0	EXPENSES	73,490
	RECREATION Total			285,856
710	DEBT PRINCIPAL	7.0	DEBT SERVICE	36,000
		7.1	DE: DEBT SERVICE	185,000
		7.2	TTLV: DEBT SERVICE	121,126
		7.3	DIF: DEBT SERVICE	250,000
		7.4	GOLF DEBT	27,000
		7.5	FIRE STATION PLEASANT ST	470,000
	DEBT PRINCIPAL Total			1,089,126

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

DEPT #	DEPARTMENT	GROUP	GROUP DESCRIPTION	Sum of FY 2026 TM BUDGET
751	INTEREST ON LTD	7.0	DEBT SERVICE	405
		7.1	DE: DEBT SERVICE	58,050
		7.2	TTLV: DEBT SERVICE	7,200
		7.3	DIF: DEBT SERVICE	118,813
		7.4	GOLF DEBT	3,391
		7.5	FIRE STATION PLEASANT ST	939,150
	INTEREST ON LTD Total			1,127,009
820	STATE & COUNTY ASSESSMENTS	2.0	EXPENSES	395,419
	STATE & COUNTY ASSESSMENTS Total			395,419
830	COUNTY ASSESSMENTS	2.0	EXPENSES	74,777
	COUNTY ASSESSMENTS Total			74,777
911	RETIREMENT	1.0	SLRY/WGS/BNFTS	5,891,692
	RETIREMENT Total			5,891,692
912	WORKERS COMP	1.0	SLRY/WGS/BNFTS	165,744
	WORKERS COMP Total			165,744
913	UNEMPLOYMENT	1	SLRY/WGS/BNFTS	20,000
	UNEMPLOYMENT Total			20,000
914	MED/LIFE/FICA	1.0	SLRY/WGS/BNFTS	4,493,651
	MED/LIFE/FICA Total			4,493,651
919	OTHER BENEFITS	1.0	SLRY/WGS/BNFTS	4,000
		2.0	EXPENSES	35,640
	OTHER BENEFITS Total			39,640
945	LIABILITY INSURANCE	2.0	EXPENSES	331,785
	LIABILITY INSURANCE Total			331,785
950	VEHICLE MAINTENANCE	2.0	EXPENSES	6,000
	VEHICLE MAINTENANCE Total			6,000
	GAS & OIL FOR TOWN VEHICLES	2.0	EXPENSES	235,000
	GAS & OIL FOR TOWN VEHICLES Total			235,000
				78,913,698
Adjust for State/County Charges				(470,196)
Total Appropriation				78,443,502



GENERAL GOVERNMENT BUDGET

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/Contractual	50,938	1.83%
Staffing /Market Changes	18,740	0.67%
Expense	(156,645)	-9.05%
Sub-Total Budget (Decrease)	(86,967)	-1.93%
Wage Adj - General Fund Budgets	507,567	
Total Budget Increase	420,600	

FY 2025 Adjusted Salary Budget **2,780,300**
FY 2025 Adjusted Expense Budget **1,731,432**
Total **4,511,732**

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026			
111	TOWN COUNCIL	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	TOWN COUNCIL CLERK	579	67,694	69,386			
		SLRY/WGS/BNFTS Total							67,694	69,386			
		2	EXPENSES	530022	ADVERTISING	1	ADVERTISING	-	7,500	6,500			
				534000	POSTAGE	2	POSTAGE	-	500	-			
				542000	OFFICE SUPPLIES	3	OFFICE SUPPLIES	-	200	200			
				570000	OTHER EXPENSES	4	OTHER EXPENSES	-	600	600			
				571500	CONFERENCES/SEMINARS	5	CONFERENCE/SEMINARS	-	3,700	3,000			
				EXPENSES Total						12,500	10,300		
				TOWN COUNCIL Total						80,194	79,686		
123	TOWN MANAGER	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	TOWN MANAGER	193	67,131	205,772			
								2	ASST TOWN MANAGER	73	165,254	160,615	
								4	EXECUTIVE ASST	586	93,753		
										986		75,827	
								5	EXECUTIVE ASST	296	67,694	60,713	
			511002	PART TIME WAGES	1	ADMIN CLERK	-	500	500				
			517000	FRINGE BENEFITS	1	LIFE INSURANCE	193	2,500					
								2	DEFERRED COMPENSATION	193	4,326	4,100	
		SLRY/WGS/BNFTS Total							401,158	507,527			
		2	EXPENSES	524000	REPAIRS & MAINTENANCE	2	REPAIRS & MAINTENANCE	-	-	-			
				530000	PROFESSIONAL SERVICES	1	PROF TECH	-	158,000	5,000			
				530001	PROFESS & TECHNICAL SVS	3	PUBLIC RELATIONS/WEBSITE HOSTING	-	20,000	24,000			
				530022	ADVERTISING	4	JOB POSTINGS	-	-	-			
												1,700	1,000
				530501	PROFESSIONAL SERVICES	5	CONSULTANT/CONTRACTOR	-	-	-			
				534000	POSTAGE	6	TOWN POSTAGE	-	4,947	4,947			
				542000	OFFICE SUPPLIES	7	OFFICE SUPPLIES	-	2,000	2,000			
				560000	INTERGOVERNMTL EXPENSES	8	INTERGOV EXPENSES	-	4,100	4,100			
				570010	IN-STATE TRAVEL	9	IN-STATE TRAVEL	-	250	250			
				571002	MILEAGE	10	MILEAGE	-	750	200			
				571500	CONFERENCES/SEMINARS	11	CONFERENCE/SEMINARS	-	9,500	5,000			
				573000	DUES/MEMBERSHIPS	12	DUES & MEMBERSHIP FEES	-	6,824	5,000			
				EXPENSES Total						208,071	51,497		
TOWN MANAGER Total							609,228	559,024					

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/Contractual	50,938	1.83%
Staffing /Market Changes	18,740	0.67%
Expense	(156,645)	-9.05%
Sub-Total Budget (Decrease)	(86,967)	-1.93%
Wage Adj - General Fund Budgets	507,567	
Total Budget Increase	420,600	

FY 2025 Adjusted Salary Budget 2,780,300
FY 2025 Adjusted Expense Budget 1,731,432
Total **4,511,732**

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
132	RESERVE FUND	2	EXPENSES	578012	RESERVE FUND	1	UNFORSEEN EXPENSES	-	60,000	60,000
			EXPENSES Total						60,000	60,000
	RESERVE FUND Total								60,000	60,000
133	FINANCIAL ADMINISTRATION	1	SLRY/WGS/BNFTS	510020	WAGE ADJUSTMENTS CBA	1	WAGE ADJ	-		507,567
			SLRY/WGS/BNFTS Total							507,567
	FINANCIAL ADMINISTRATION Total									507,567
135	ACCOUNTANT	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	FIN DIRECTOR	278	159,783	164,256
						2	ACCOUNTING MANAGER	990	136,425	
						3	COMPTROLLER	523		113,079
						4	ASST TOWN ACCOUNTANT	324	98,499	103,486
						5	BUSINESS UNIT ANALYST	586		14,415
								637	12,119	
						6	PAYROLL & BENEFITS SPEC	654		90,134
						7	FIN TECHNICIAN	157	34,474	34,474
						8	TRANSITIONAL ADJUSTMENT	-	9,073	-
				514600	LONGEVITY	2	FIN TECHNICIAN	157	345	689
				517000	OTHER BENEFITS	1	LIFE & DISABILITY BNFT	236	4,000	
								278		2,500
			SLRY/WGS/BNFTS Total						454,717	523,033
		2	EXPENSES	530000	PROFESSIONAL SERVICES	1	GASB 34/75 ACTUARIAL	-	9,000	9,000
					AUDIT SERVICES	2	ANNUAL AUDIT SERVICES	-	50,000	50,000
				530008	TRAINING & EDUCATION	3	TRAINING & EDUCATION	-	9,000	4,000
				542000	OFFICE SUPPLIES	4	GENERAL OFFICE SUPPLIES	-	1,500	1,500
				570010	IN-STATE TRAVEL	5	CONFERENCES/SEMINARS	-	2,600	2,600
				573000	DUES/MEMBERSHIPS	6	DUES & MEMBERSHIPS	-	2,000	2,000
			EXPENSES Total						74,100	69,100
	ACCOUNTANT Total								528,817	592,133
141	ASSESSORS	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	CHIEF ASSESSOR	108	109,901	124,387
						2	ASST ASSESSOR	141		73,236
						3	OFFICE ADMIN	141	64,110	
						4	ADMIN ASST-ASSESSOR	988		35,247
						5	SUPPORT STAFF	261	15,518	
				514600	LONGEVITY	1	CHIEF ASSESSOR	108	2,987	3,380
						2	ASST ASSESSOR	141		1,465
						3	OFFICE ADMIN	141	1,277	
				519006	STIPENDS	1	BOA: STIPENDS	-	1,500	1,500
			SLRY/WGS/BNFTS Total						195,294	239,214

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 TM RECOMMENDED BUDGET**

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FY 2025 Adjusted Expense Budget **1,731,432**
Total **4,511,732**

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
141	ASSESSORS	2	EXPENSES	524000	SOFTWARE MAINTENANCE	1	MAINTENANCE AGREEMENTS	-	14,460	14,960
				524007	EQUIPMENT MAINTENANCE	2	OFFICE EQUIPMENT	-	200	200
				529010	MAPS AND CHARTS	3	PRINTING	-	8,000	8,000
				530000	PROFESSIONAL SERVICES	4	VALUATION	-	54,705	55,610
				534000	POSTAGE	5	POSTAGE	-	800	800
				534007	COPY TRANSFERS RE/PB	6	DOCUMENTATION	-	550	550
				542000	OFFICE SUPPLIES	7	GENERAL	-	1,000	1,000
				542010	PRINTED FORMS	8	PRINTED FORMS	-	150	150
				570010	IN-STATE TRAVEL	9	MILEAGE	-	1,225	1,225
				571500	CONFERENCES/SEMINARS	10	CONTINUING EDUCATION	-	4,725	2,000
				573000	DUES/MEMBERSHIPS	11	ASSESSORS	-	850	850
EXPENSES Total								86,665	85,345	
ASSESSORS Total								281,959	324,559	
145	TREASURER	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	TREASURER COLLECTOR	367	115,906	115,906
						2	ASST TWN TREAS/COLLECTOR	421	96,097	98,500
						3	ASST COLLECTOR	120	73,236	
						4	FINANCE SPECIALIST	611	65,790	67,694
						5	FINANCE SPECIALIST-COLLECTIONS	995		66,043
						6	ADMIN ASST-COLLECT	362	49,535	
								987		49,535
						7	FIN TECHNICIAN	335	34,474	
						1	ASST COLLECTOR	120	2,189	
						2	ASST TWN TREAS/COLLECTOR	421	957	981
						SLRY/WGS/BNFTS Total				
2	EXPENSES	530000	PROFESSIONAL SERVICES	1	DEBTBOOK ANNUAL COST	-	8,450	8,450		
		530021	BANKING SERVICE	2	MISC BANKING FEES	-	3,000	3,000		
			TAX BILLING & RELATED EXP	3	BILLS AND POSTAGE	-	32,072	32,072		
		530031	BOND ISSUING COST	4	UNIBANK & DEBT SERVICES	-	2,000	2,000		
		534000	POSTAGE	5	AP CHECKS AND MISC.	-	4,290	4,290		
		542000	OFFICE SUPPLIES	6	GENERAL OFFICE SUPPLIES	-	2,760	2,760		
		569500	RECORDING FEES	7	RECORDING FEES	-	-	-		
		570010	IN-STATE TRAVEL	8	CONFERENCES/SEMINARS	-	750	750		
		571500	CONFERENCES/SEMINARS	9	CONFERENCES/SEMINARS	-	750	750		
		573000	DUES/MEMBERSHIPS	10	PROF DEVELOPMENT	-	300	300		
		578016	BOND EXPENSE	11	BONDING OF EMPLOYEES	-	1,500	1,500		
EXPENSES Total								55,872	55,872	
TREASURER Total								494,056	454,530	

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 TM RECOMMENDED BUDGET**

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FY 2025 Adjusted Expense Budget 1,731,432
Total 4,511,732

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
151	LAW	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	TOWN ATTORNEY	182	105,000	107,625
			SLRY/WGS/BNFTS Total						105,000	107,625
		2	EXPENSES	530200	LEGAL FEES	1	FILINGS, SETTLEMENTS & RELATED EXPENSE	-	18,494	18,494
						2	LEGAL JOURNAL - WEST PROFLEX	-	8,056	11,836
			EXPENSES Total						26,550	30,330
	LAW Total								131,550	137,955
152	HUMAN RESOURCES	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	HR DIRECTOR	631		53,815
						2	HR GENERALIST	631	44,176	
								657	39,833	
								712		36,989
						3	PAYROLL & BENEFITS SPEC	654	87,936	
			SLRY/WGS/BNFTS Total						171,945	90,804
		2	EXPENSES	517015	HR MEDICAL EXAMS & MISC	1	HR MEDICAL EXAMS & MISC	-	5,000	5,000
				530000	PROFESSIONAL SERVICES	2	PREDICTIVE INDEX HIRE SOFTWARE	-	7,900	9,400
							BAMBOO HR SOFTWARE	-		18,500
				530008	TRAINING & EDUCATION	3	T&E FOR HR AND PAYROLL STAFF	-	3,000	3,000
				530022	ADVERTISING	4	ADVERTISING	-	23,150	3,150
				534000	POSTAGE	5	POSTAGE	-	1,000	1,000
				542000	OFFICE SUPPLIES	6	OFFICE SUPPLIES	-	500	500
				570000	OTHER	7	OTHER EXPENSES	-	1,000	500
				570010	TRAVEL	8	IN-STATE TRAVEL	-	200	200
				573000	DUES/MEMBERSHIPS/SUB	9	DUES/MEMBERSHIPS/SUB	-	1,000	1,000
			EXPENSES Total						42,750	42,250
	HUMAN RESOURCES Total								214,695	133,054
155	IT	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	IT DIRECTOR	104	148,808	152,974
						2	IT COMPUTER SYSTEMS ADMINISTRATOR	414	96,097	
								690		84,936
						3	IT COMPUTER SYSTEM TECH	646	57,787	67,694
			SLRY/WGS/BNFTS Total						302,693	305,604

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 TM RECOMMENDED BUDGET**

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Sub-Total Budget (Decrease)	(86,967)	-1.93%
Wage Adj - General Fund Budgets	507,567	
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FY 2025 Adjusted Salary Budget 2,780,300
FY 2025 Adjusted Expense Budget 1,731,432
Total 4,511,732

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
155	IT	2	EXPENSES	524000	REPAIRS & MAINTENANCE	1	REPAIRS & MAINTENANCE	-	18,740	18,740
				524012	MUNIS SOFTWARE AGRMNT	2	MUNIS	-	114,000	114,000
				524013	SOFTWARE MAINT RENEWAL	3	FORTINET FIREWALL RNWL	-	-	-
						4	PA3220 FIREWALL	-	21,387	21,387
						5	RUCKUS WIRELESS MAINT RENEWAL	-	1,700	1,700
						6	BLADE SYSTEMS & VMARE MAINT.	-	-	-
						7	ESRI SOFTWARE	-	2,975	2,975
						8	MALEWAREBYTES	-	9,422	9,422
						9	ONE CALL NOW	-	1,900	1,900
				524014	MAINT & SOFTWARE RENEWAL	10	MS 365 LICENSING	-	48,600	48,600
						11	BARRACUDA ESSENTIALS - OFC 365	-	16,000	16,000
						12	VISIO	-	400	400
				530000	PROFESSIONAL SERVICES	13	ZOOM	-	12,000	12,000
						14	INTERNET MOB	-	3,000	3,000
						15	HUBCARE AGREEMENT	-	10,000	10,000
						16	ARTIC WOLF	-	44,300	44,300
						17	FULL CIRCLE	-	19,160	19,160
						18	KNOWBE4	-	5,500	5,500
						19	MILESTONE MAINTENANCE	-	775	775
						20	MFA - MULTIFACTOR AUTHENTICATION	-	24,000	24,000
				530007	SPARE COMPUTER PREP	21	PERIPHERALS	-	8,000	8,000
						22	COMPUTER	-	7,000	7,000
				530008	TRAINING & EDUCATION	23	CERT & TRAINING MANUALS	-	500	500
						24	SKILL SOFT	-	800	800
				530009	WEBSITE MAINTENANCE	25	WEBSITE YR 3	-	7,280	7,280
						26	CIVIC CLERK	-	15,568	15,568
						27	SEE CLICK FIX	-	13,423	13,423
				534002	TELEPHONE	28	VERIZON	-	10,000	10,000
						29	COMCAST	-	16,500	16,500
						30	VZW BILL @\$3,000 /M	-	44,400	44,400
						31	AVAYA PHONE MAINTENANCE	-	6,000	6,000
				542000	OFFICE SUPPLIES	32	GENERAL OFFICE SUPPLIES	-	1,000	1,000
				570000	OTHER EXPENSES	33	MISC EXPENSES	-	5,000	5,000
			EXPENSES Total						489,330	489,330
	IT Total								792,023	794,934

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
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FY 2025 Adjusted Expense Budget **1,731,432**
Total **4,511,732**

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026	
161	TOWN CLERK	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	TOWN CLERK	204	89,638		
								670		90,545	
						2	ASST TOWN CLERK	72	72,169	72,169	
						3	ADMIN ASST	143	60,354	60,354	
				511002	PART TIME WAGES	1	SUPPORT STAFF	442	-		
				514600	LONGEVITY	1	ASST TOWN CLERK	72	2,876	2,876	
						2	ADMIN ASST	143	601	1,202	
				519006	STIPENDS	1	REGISTRAR	-	900	900	
			SLRY/WGS/BNFTS Total							226,538	228,046
		2	EXPENSES	523406	PRINTING	1	B-P 18 YR OLD CARDS	-	100	100	
						2	BRDG. PRINT AND COPY	-	500	500	
						3	ANNUAL REPORT	-	600	600	
						4	STREET LIST PUBLISHING	-	150	150	
				530000	PROFESSIONAL SERVICES	3	LHS BALLOT AND CENSUS PRINTING	-	24,500	24,500	
				530021	BOOK BINDING	5	ANNUAL REPORT	-	200	200	
						6	BIRTH DEATH MARRIAGE CERTIFICATES	-	600	600	
						7	MARRIAGE INTENTIONS	-	440	440	
				530072	ELECTION WORKERS	8	POLICE DETAILS	-	9,450	2,880	
						9	PT. TIME SEASONAL	-	840	840	
						10	ELECTIONS - CLERKS	-	14,094	8,100	
						11	ELECTIONS - DEPUTY WARDENS	-	5,581	-	
						12	ELECTIONS - WARDENS	-	6,786	4,860	
						13	ELECTION EQUIP SET UP & TAKE DOWN	-	5,000	4,500	
				534000	POSTAGE	14	GENERAL MAIL	-	2,500	2,500	
						15	MAILINGS	-	5,000	8,000	
						16	VOTER MAILINGS	-	3,400	6,400	
				542000	OFFICE SUPPLIES	17	GENERAL	-	2,100	2,100	
				558000	ELECTION SUPPLIES	18	ELECTION SUPPLIES	-	3,000	3,000	
				570010	IN-STATE TRAVEL	19	CONFERENCES/SEMINARS	-	100	200	
				570011	LUNCHES	20	ELECTION WORKER MEALS	-	1,000	1,000	
						21	ELECTION WORKER MEALS	-	1,000	-	
						22	ELECTION WORKER MEALS	-	1,000	1,000	
				570012	DOG TAGS	23	RESIDENTS TO PURCHASE	-	650	650	
				571500	CONFERENCES/SEMINARS	24	STATE CONFERENCE	-	300	400	
						25	TRI-COUNTY MEETINGS	-	300	300	
				573000	DUES/MEMBERSHIPS	26	DUES STATE-WIDE	-	200	200	
						27	DUES & MEMBERSHIP FEES	-	150	150	
			EXPENSES Total							89,541	74,170
	TOWN CLERK Total									316,078	302,216

**TOWN OF BRIDGEWATER
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			DESCRIPTION					REF #		
166	PARKING	1	SLRY/WGS/BNFTS	513000	POLICE OVERTIME	1	OT ENFORCEMENT	-	15,375	15,375
			SLRY/WGS/BNFTS Total						15,375	15,375
		2	EXPENSES	570000	OTHER EXPENSES	1	PRKNG VIOLATIONS SUPL	-	750	750
			EXPENSES Total						750	750
	PARKING Total								16,125	16,125
182	CED	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	DIRECTOR-CED	615	115,906	128,994
						2	TOWN PLANNER	590	82,864	84,936
						3	ASST TOWN PLANNER	561		75,827
								628	73,977	
						4	ENVIRONMENTAL PLANNER	685		36,087
						5	EXECUTIVE ASST	561	66,043	
			SLRY/WGS/BNFTS Total						338,790	325,844
		2	EXPENSES	530000	PROFESSIONAL & TECHNICAL	1	PROFESSIONAL & TECHNICAL	-	25,000	25,000
				530001	PURCH OF SVCS - GIS	2	PROF SERVICES - GIS	-	1,750	1,750
				530008	TRAINING & EDUCATION	3	PROF DEVELOPMENT	-	600	600
				530022	ADVERTISING	4	MISC ADVERTISING	-	1,050	1,050
				534000	POSTAGE	5	DEPARTMENT MAILINGS	-	225	225
						6	CONSULTANTS/PEER REVWS	-	50	50
				542000	OFFICE SUPPLIES	7	ENVELOPES FOR MAILINGS	-	300	300
						8	GENERAL OFFICE SUPPLIES	-	1,010	1,010
				570000	OTHER EXPENSES	9	ADVERT - LEGAL NOTICES	-	500	500
				570010	IN-STATE TRAVEL	11	MILEAGE	-	250	850
				571500	CONFERENCES/SEMINARS	12	SNEAPA, CPTC & APA	-	3,100	3,100
				573000	DUES/MEMBERSHIPS	13	MACC DUES	-	720	720
						14	APA DUES	-	910	910
						15	MAPD DUES	-	100	100
						16	METROSOUTH CHAMBER MEMBERS DUES	-	350	350
			EXPENSES Total						35,915	36,515
	CED Total								374,705	362,359

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 TM RECOMMENDED BUDGET**

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192	TOWN BUILDINGS	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	FACILITIES & ASSETS MANAGER	-	25,000		
								513	37,913	38,861	
			SLRY/WGS/BNFTS Total							62,913	38,861
		2	EXPENSES	520000	PURCHASE OF SERVICES	1	SERVICE CONTRACTS	-	52,682	52,682	
				521002	GENERAL FUND ELECTRICITY	2	ELECTRICITY	-	120,000	120,000	
				521400	GAS HEAT	3	FUEL - NATURAL GAS	-	56,200	56,200	
				524000	REPAIRS & MAINTENANCE	5	ANNUAL BOILER SERVICING	-	5,000	5,000	
							GARAGE DOOR REPAI & MODINIZATION	-	2,000	2,000	
							GENERATOR ANNUAL MAINTENANCE	-	2,000	2,000	
							INFRASTRUCTURE/BUILDING/SYSTEM REPAIRS	-	93,794	93,794	
				524001	CONTRACTED MAINTENANCE	1	ANNUAL SPRINKLER TESTING /FIRE EXT.	-	7,500	7,500	
						2	ANNUAL BOILER INSPECTIONS & CERT.	-	500	500	
						3	GENERATOR ANNUAL MAINTENANCE	-	2,800	2,800	
						4	ANNUAL ELEVATOR INSPECTIONS	-	7,100	7,100	
						5	SRVC-SMARTLINK FIRE ALARM BOX MONITORS	-	9,900	9,900	
						6	FIRE EXT,FOUNTAIN,ADT,LIB SEASONAL CHANG	-	5,112	5,112	
				529002	CLEANING CONTRACT	7	JANITORIAL CONTRACT	-	85,800	96,600	
				529018	LANDSCAPING CONTRACT	1	LANDSCAPING SERVICE CONTRACT	-	85,000	89,140	
				543000	SUPPLIES: BUILDING & GROUNDS	9	MAINTENANCE & BLDG SUPPLIES	-	6,500	9,000	
				545000	CUSTODIAL SUPPLIES	10	CUSTODIAL SUPPLIES	-	7,500	10,000	
			EXPENSES Total							549,388	569,328
	TOWN BUILDINGS Total									612,301	608,189
Grand Total									4,511,732	4,932,332	



GENERAL GOVERNMENT DETAIL SALARY

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 DETAIL SALARY BUDGET**

SALARY BUDGET = 68 % of TOTAL GENERAL GOV'T BUDGET

SUMMARY OF PAYROLL INCREASE		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/Contractual	50,938	1.83%
Staffing /Market Changes	18,740	0.67%
Sub-Total	69,678	2.51%
Wage Adj - General Fund Budgets	507,567	
Total	577,245	

DETAIL STAFFING CHANGES	HOURS	AMOUNT
111 Town Council		1,692
123 Town Manager		106,370
133 Finance Administration		507,567
135 Accounting		(19,618)
141 Assessors		43,920
145 Treasurer		(39,525)
151 Law		2,625
152 Human Resources		6,794
155 IT		2,911
161 Town Clerk		1,508
182 CED		(12,947)
192 Town Buildings		(24,052)
Total	-	577,245

HEAD COUNT		
DEPT.	2025 FTE	2026 FTE
111	1.00	1.00
123	4.00	4.00
135	3.68	4.68
141	2.54	2.71
145	5.46	5.00
152	2.00	1.00
155	3.00	3.00
161	3.00	3.00
182	4.00	3.50
192	0.50	0.50
Total	29.18	28.39

FY 2025 Salary Budget **2,930,300**
Adjust Salary to Expense for TM **(150,000)**
FY 2025 Adjusted Salary Budget **2,780,300**

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
111	TOWN COUNCIL	510000	FULL TIME WAGES	1	TOWN COUNCIL CLERK	579	32.42	GRADE 10 STEP 4	1.00	2088	67,694			
							33.23	GRADE 10 STEP 5				1.00	2088	69,386
	TOWN COUNCIL Total								1.00	2088	67,694	1.00	2088	69,386
123	TOWN MANAGER	510000	FULL TIME WAGES	1	TOWN MANAGER	193	98.55	PERSONAL CONTRACT VACANT				1.00	2088	205,772
							103.99	PERSONAL CONTRACT	1.00	2088	67,131			
				2	ASST TOWN MANAGER	73	76.92	PERSONAL CONTRACT				1.00	2088	160,615
							79.14	PERSONAL CONTRACT	1.00	2088	165,254			
				4	EXECUTIVE ASST	586	44.90	GRADE 12 STEP 8	1.00	2088	93,753			
						986	36.32	GRADE 11 STEP 4 VACANT				1.00	2088	75,827
				5	EXECUTIVE ASST	296	32.42	GRADE 10 STEP 4	1.00	2088	67,694			
							33.23	GRADE 10 STEP 5				1.00	1827	60,713
		511002	PART TIME WAGES	1	ADMIN CLERK	-	500.00	ADMIN CLERK	-	1	500	-	1	500
		517000	FRINGE BENEFITS	1	LIFE INSURANCE	193	2,500.00	LIFE INSURANCE		1	2,500			
				2	DEFERRED COMPENSATION	193	4,100.00	DEFERRED COMP					1	4,100
							4,326.00	DEFERRED COMP		1	4,326			
	TOWN MANAGER Total								4.00	8355	401,158	4.00	8093	507,527
133	FINANCIAL ADMINISTRATIVE	510020	WAGE ADJUSTMENTS	1	WAGE ADJ	-	507,567.00	WAGE ADJ				-	1	507,567
	FINANCIAL ADMINISTRATION Total											-	1	507,567
135	ACCOUNTANT	510000	FULL TIME WAGES	1	FIN DIRECTOR	278	76.52	PERSONAL CONTRACT	1.00	2088	159,783			
							78.67	PERSONAL CONTRACT				1.00	2088	164,256
				2	ACCOUNTING MANAGER	990	65.34	GRADE 15 STEP 8 - VACA	1.00	2088	136,425			
				3	COMPTROLLER	523	54.16	GRADE 13 STEP 11				1.00	2088	113,079
				4	ASST TOWN ACCOUNTANT	324	47.17	GRADE 12 STEP 10	1.00	2088	98,499			
							49.56	GRADE 12 STEP 12				1.00	2088	103,486
				5	BUSINESS UNIT ANALYST	586	46.02	GRADE 12 STEP 9				0.15	313	14,415
						637	38.72	GRADE 12 STEP 2	0.15	313	12,119			
				6	PAYROLL & BENEFITS SPEC	654	43.17	GRADE 11 STEP 11				1.00	2088	90,134
				7	FIN TECHNICIAN	157	35.91	GRADE 9 STEP 12	0.53	960	34,474	0.53	960	34,474
				8	TRANSITIONAL ADJUSTMENT	-	-	TRANSITIONAL ADJUSTMENT				-	0	-
							9,072.98	TRANSITIONAL ADJUSTM	0.00	1	9,073			
		514600	LONGEVITY	2	FIN TECHNICIAN	157	0.01	YOS: 14 = 1% of SLRY	-	34474	345			
							0.02	YOS: 16 = 2% of SLRY				-	34474	689
		517000	OTHER BENEFITS	1	LIFE & DISABILITY BNFT	236	4,000.00	LIFE & DISABILITY BNFT	-	1	4,000			
						278	2,500.00	LIFE & DISABILITY BNFT				-	1	2,500
	ACCOUNTANT Total								3.68	42013	454,717	4.68	44100	523,033

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 DETAIL SALARY BUDGET**

SALARY BUDGET = 68 % of TOTAL GENERAL GOV'T BUDGET

SUMMARY OF PAYROLL INCREASE		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/Contractual	50,938	1.83%
Staffing /Market Changes	18,740	0.67%
Sub-Total	69,678	2.51%
Wage Adj - General Fund Budgets	507,567	
Total	577,245	

DETAIL STAFFING CHANGES	HOURS	AMOUNT
111 Town Council		1,692
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133 Finance Administration		507,567
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192 Town Buildings		(24,052)
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111	1.00	1.00
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Total	29.18	28.39

FY 2025 Salary Budget	2,930,300
Adjust Salary to Expense for TM	(150,000)
FY 2025 Adjusted Salary Budget	2,780,300

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
141	ASSESSORS	510000	FULL TIME WAGES	1	CHIEF ASSESSOR	108	47.87	GRADE 13 STEP 6	1.00	2088	99,945			
							54.16	GRADE 13 STEP 11				1.00	2088	113,079
							99,562.32	CERT = 10% BASE	-	1	9,956			
							113,078.77	CERT = 10% BASE				-	1	11,308
				2	ASST ASSESSOR	141	40.09	GRADE 11 STEP 8				1.00	1827	73,236
				3	OFFICE ADMIN	141	35.09	GRADE 10 STEP 6	1.00	1827	64,110			
				4	ADMIN ASST-ASSESSOR	988	27.11	GRADE 8 STEP 4 VACANT				0.71	1300	35,247
				5	SUPPORT STAFF	261	15.71	GRADE 3 STEP 5	0.54	988	15,518			
	514600	LONGEVITY		1	CHIEF ASSESSOR	108	0.03	YOS: 22 = 3% of SLRY	-	99562	2,987			
								YOS: 23 = 3% of SLRY				-	112653	3,380
				2	ASST ASSESSOR	141	0.02	YOS: 19 = 2% of SLRY				-	73236	1,465
				3	OFFICE ADMIN	141	0.02	YOS: 18 = 2% of SLRY	-	63864	1,277			
	519006	STIPENDS		1	BOA: STIPENDS	-	500.00	3X500	-	3	1,500	-	3	1,500
	ASSESSORS Total								2.54	168334	195,294	2.71	191108	239,214
145	TREASURER	510000	FULL TIME WAGES	1	TREASURER COLLECTOR	367	55.51	GRADE 13 STEP 12	1.00	2088	115,906	1.00	2088	115,906
				2	ASST TWN TREAS/COLLECTOR	421	46.02	GRADE 12 STEP 9	1.00	2088	96,097			
							47.17	GRADE 12 STEP 10				1.00	2088	98,500
				3	ASST COLLECTOR	120	40.09	GRADE 11 STEP 8	1.00	1827	73,236			
				4	FINANCE SPECIALIST	611	31.63	GRADE 10 STEP 3	1.00	2080	65,790			
							32.42	GRADE 10 STEP 4				1.00	2088	67,694
				5	FINANCE SPECIALIST-COLLECTION!	995	31.63	GRADE 10 STEP 3 VACANT				1.00	2088	66,043
				6	ADMIN ASST-COLLECT	362	27.11	GRADE 8 STEP 4	1.00	1827	49,535			
						987	27.11	GRADE 8 STEP 4 VACANT				1.00	1827	49,535
	514600	LONGEVITY		7	FIN TECHNICIAN	335	35.91	GRADE 9 STEP 12	0.46	960	34,474			
				1	ASST COLLECTOR	120	0.03	YOS: 21 = 3% of SLRY	-	72956	2,189			
				2	ASST TWN TREAS/COLLECTOR	421	0.01	YOS: 10 = 1% of SLRY		95729	957			
								YOS: 11 = 1% of SLRY				-	98122	981
	TREASURER Total								5.46	179555	438,184	5.00	108301	398,658
151	LAW	510000	FULL TIME WAGES	1	TOWN ATTORNEY	182	105,000.00	33.25% Increase	-	1	105,000			
							107,625.00	2.5% Increase				-	1	107,625
	LAW Total								-	1	105,000	-	1	107,625

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 DETAIL SALARY BUDGET**

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182	4.00	3.50
192	0.50	0.50
Total	29.18	28.39

FY 2025 Salary Budget **2,930,300**
Adjust Salary to Expense for TM **(150,000)**
FY 2025 Adjusted Salary Budget **2,780,300**

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
152	HUMAN RESOURCES	510000	FULL TIME WAGES	1	HR DIRECTOR	631	51.55	GRADE 13 STEP 9				0.50	1044	53,815
				2	HR GENERALIST	631	42.31	GRADE 12 STEP 5	0.50	1044	44,176			
						657	38.15	GRADE 11 STEP 6	0.50	1044	39,833			
						712	35.43	GRADE 11 STEP 3				0.50	1044	36,989
				3	PAYROLL & BENEFITS SPEC	654	42.11	GRADE 11 STEP 10	1.00	2088	87,936			
	HUMAN RESOURCES Total								2.00	4176	171,945	1.00	2088	90,804
155	IT	510000	FULL TIME WAGES	1	IT DIRECTOR	104	71.27	PERSONAL CONTRACT	1.00	2088	148,808			
							73.26	PERSONAL CONTRACT				1.00	2088	152,974
				2	IT COMPUTER SYSTEMS ADMINIS1	414	46.02	GRADE 12 STEP 8	1.00	2088	96,097			
						690	40.68	GRADE 12 STEP 4				1.00	2088	84,936
				3	IT COMPUTER SYSTEM TECH	646	31.63	GRADE 10 STEP 3	1.00	1827	57,787			
						32.42	GRADE 10 STEP 4				1.00	2088	67,694	
	IT Total								3.00	6003	302,693	3.00	6264	305,604
161	TOWN CLERK	510000	FULL TIME WAGES	1	TOWN CLERK	204	49.06	ELECTED	1.00	1827	89,638			
						670	43.36	ELECTED				1.00	2088	90,545
				2	ASST TOWN CLERK	72	39.50	GRADE 10 STEP 12	1.00	1827	72,169	1.00	1827	72,169
				3	ADMIN ASST	143	33.03	GRADE 8 STEP 12	1.00	1827	60,354	1.00	1827	60,354
		511002	PART TIME WAGES	1	SUPPORT STAFF	442	-	SUPPORT STAFF		1	-			
		514600	LONGEVITY	1	ASST TOWN CLERK	72	0.04	YOS: 27 = 4% of SLRY	-	71892	2,876			
								YOS: 28 = 4% of SLRY				-	71892	2,876
				2	ADMIN ASST	143	0.01	YOS: 14 = 1% of SLRY	-	60123	601		60123	1,202
							0.02	YOS: 15 = 2% of SLRY				-		
		519006	STIPENDS	1	REGISTRAR	-	900.00	MGL PROVISION	-	1	900	-	1	900
	TOWN CLERK Total								3.00	137498	226,538	3.00	137758	228,046
166	PARKING	513000	POLICE OVERTIME	1	OT ENFORCEMENT	-	15,375.00	OT ENFORCEMENT	-	1	15,375	-	1	15,375
	PARKING Total								-	1	15,375	-	1	15,375
182	CED	510000	FULL TIME WAGES	1	DIRECTOR-CED	615	55.51	GRADE 13 STEP 12	1.00	2088	115,906			
							61.78	PERSONAL CONTRACT				1.00	2088	128,994
				2	TOWN PLANNER	590	39.69	GRADE 12 STEP 3	1.00	2088	82,864			
							40.68	GRADE 12 STEP 4				1.00	2088	84,936
				3	ASST TOWN PLANNER	561	36.32	GRADE 11 STEP 4				1.00	2088	75,827
						628	35.43	GRADE 11 STEP 3	1.00	2088	73,977			
				4	ENVIRONMENTAL PLANNER	685	34.57	GRADE 11 STEP 2				0.50	1044	36,087
		5	EXECUTIVE ASST	561	31.63	GRADE 10 STEP 3	1.00	2088	66,043					
	CED Total								4.00	8352	338,790	3.50	7308	325,844

**TOWN OF BRIDGEWATER
GENERAL GOV'T FY 2026 DETAIL SALARY BUDGET**

SALARY BUDGET = 68 % of TOTAL GENERAL GOV'T BUDGET

SUMMARY OF PAYROLL INCREASE		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/Contractual	50,938	1.83%
Staffing /Market Changes	18,740	0.67%
Sub-Total	69,678	2.51%
Wage Adj - General Fund Budgets	507,567	
Total	577,245	

DETAIL STAFFING CHANGES	HOURS	AMOUNT
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155 IT		2,911
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182 CED		(12,947)
192 Town Buildings		(24,052)
Total	-	577,245

HEAD COUNT		
DEPT.	2025 FTE	2026 FTE
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155	3.00	3.00
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182	4.00	3.50
192	0.50	0.50
Total	29.18	28.39

FY 2025 Salary Budget	2,930,300
Adjust Salary to Expense for TM	(150,000)
FY 2025 Adjusted Salary Budget	2,780,300

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
192	TOWN BUILDINGS	510000	FULL TIME WAGES	1	FACILITIES & ASSETS MANAGER	-	25,000.00	MARKET ADJUSTMENT	-	1	25,000			
						513	36.32	GRADE 11 STEP 4	0.50	1044	37,913			
							37.22	GRADE 11 STEP 5				0.50	1044	38,861
	TOWN BUILDINGS Total								0.50	1045	62,913	0.50	1044	38,861
	Grand Total								29.18	557419	2,780,300	28.39	508155	3,357,545



POLICE DEPARTMENT BUDGET

**TOWN OF BRIDGEWATER
POLICE DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/Education/Position Changes	163,642	2.51%
Expense	6,000	1.91%
Total Budget Increase	169,642	2.48%

FY 2025 Adjusted Salary Budget	6,521,533
FY 2025 Expense Budget	313,501
Total	6,835,034

GROUP	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
1	SLRY / WGS / BNFTS	510000	FULL TIME WAGES	1	CHIEF	37	219,687	226,278
				2	CAPTAIN	12	183,280	183,280
				3	LIEUTENANT	145	145,571	145,571
						147	145,571	145,571
				4	SERGEANT	68	137,087	139,638
						78	132,989	132,989
						102	129,116	129,116
						248		121,669
						283	124,102	124,102
						285		117,312
						434	123,622	124,102
						489		121,669
						990	121,537	
				5	PATROLMAN	77	111,017	115,643
						79	115,643	115,643
						80	115,643	115,643
						127	110,073	110,680
						128	96,864	106,253
						171	103,598	109,114
						175	107,915	107,915
						181	106,459	107,915
						197	107,915	107,915
						203	106,135	107,915
						248	105,799	
						251	105,799	105,799
						282	107,915	107,915
						285	101,567	
						340	95,639	99,575
						371	121,425	
						384	104,338	105,799
						385	100,066	105,799

**TOWN OF BRIDGEWATER
POLICE DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE		
DESCRIPTION	AMOUNT	PERCENT
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Total Budget Increase	169,642	2.48%

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FY 2025 Expense Budget	313,501
Total	6,835,034

GROUP	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
1	SLRY / WGS / BNFTS	510000	FULL TIME WAGES	5	PATROLMAN	413	101,103	101,567
						432	107,497	107,915
						435	103,197	107,915
						436	103,197	107,915
						454	71,076	95,851
						459	99,575	99,575
						463	103,724	103,724
						464	103,724	103,724
						489	100,247	
						492	99,575	103,724
						493	99,575	103,724
						524	99,563	103,724
						525	103,724	103,724
						588	98,073	103,724
						605	77,537	90,104
						606	82,680	90,173
						633	77,265	93,253
						669		73,016
						695		76,083
					TRANSITIONAL ADJUSTMENT	-	(111,017)	
				6	ADM. ASSISTANT	596	60,965	61,870
					OFFICE ADM.	597	68,037	69,048
					EXEC. ASSISTANT	443	80,467	82,478
				7	MATRON	1	6,000	6,000
		511001	FULL TIME WAGES	9	POLICE CADET	708		43,848
						994	43,848	
						995	26,313	
						996	17,535	
						997	43,848	43,848
		513000	OVERTIME WAGES	10	COVERAGE	-	751,438	751,438
		514000	HOLIDAY	11	HOLIDAY	-	273,111	273,111

**TOWN OF BRIDGEWATER
POLICE DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/Education/Position Changes	163,642	2.51%
Expense	6,000	1.91%
Total Budget Increase	169,642	2.48%

FY 2025 Adjusted Salary Budget	6,521,533
FY 2025 Expense Budget	313,501
Total	6,835,034

GROUP	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
1	SLRY / WGS / BNFTS	514001	SHIFT DIFFERENTIAL	12	SHIFT DIFFERENTIAL	-	163,081	163,081
		517000	DEFERRED COMPENSATION	1	DEFERRED COMP	37	9,500	9,500
		519004	UNIFORM/CLEANING ALLOW.	14	UNIFORM ALLOW.-CHIEF	-	3,350	3,350
					UNIFORM ALLOW.-POLICE	-	67,350	67,350
1 Total							6,521,533	6,685,175
2	EXPENSES	520000	PURCHASED SERVICES	1	FIREARMS SIMULATOR - SVC CNTRCT	-	12,500	12,500
				2	LIVE 911 EQUIP - SVC CNTRCT	-	7,500	7,500
				3	FINGERPRINT SCANNER - SVC CNTRCT	-	5,000	5,000
		524000	REPAIRS AND MAINT.	1	COMMUNICATION EQUIP	-	4,976	4,976
				2	MAINT IN HOUSE	-	55,000	55,000
				3	RADAR EQUIP	-	1,575	1,575
		524009	REPAIRS-MAINT. COMP.	4	IMC/CAD SYS	-	30,000	36,000
		530000	EVIDENCE AUDIT	5	EVIDENCE AUDIT	-	5,500	5,500
				6	ASSESSMENT CTR SERVICES	-	15,000	15,000
		530001	PROFESSIONAL SERVICES	7	PROFESS & TECHNICAL SVS	-	2,000	2,000
		530008	TRAINING & EDUCATION	5	FEES FOR TRAINING	-	11,000	11,000
				9	COURSE FEES	-	34,675	34,675
		530009	PROF & TECH - WEBSITE	10	MONTHLY WEBSITE COSTS	-	8,600	8,600
		530200	LEGAL& COURT EXPENSES	11	COURT AND PROSECUTOR	-	14,710	14,710
				12	LEGAL UPDATES	-	1,575	1,575
				13	POLICE LEGAL SERVICES	-	5,000	5,000
		534000	POSTAGE	14	POSTAGE	-	1,200	1,200
		534002	TELEPHONE	15	STATION PHONE COSTS	-	7,000	7,000
		542000	OFFICE SUPPLIES	16	GENERAL	-	10,000	10,000
		542011	PHOTOGRAPHY SUPPLIES	17	PHOTOGRAPHY SUPPLIES	-	250	250
		550000	MEDICAL SERVICES	18	MED. EXAMS & SUPPLIES	-	6,500	6,500
		558012	UNIFORM SUPPLIES	19	UNIFORMS AND SUPPLIES	-	4,000	4,000
		570000	OTHER EXPENSES	20	DRY CHEM. EXTING. & CPA	-	1,140	1,140
		570010	IN-STATE TRAVEL	21	MEETING EXPENSES	-	8,000	8,000
		570030	FIREARMS AND WEAPONS	22	FIREARMS & WEAPONS	-	12,500	12,500
		570031	K-9 MAINT&REPLACEMENT	23	K-9 CARE AND MAINT.	-	10,000	10,000
		573000	DUES/MEMBERSHIPS/SUB.	24	DUES / MEMB. / ASSOC.	-	22,700	22,700
		578078	TARGET PRACTICE	25	AMMUNITION	-	15,500	15,500
		578086	PRISONER MEALS	26	PRISONER MEALS	-	100	100
2 Total							313,501	319,501
Grand Total							6,835,034	7,004,676



POLICE DEPARTMENT DETAIL SALARY

TOWN OF BRIDGEWATER		
POLICE DEPARTMENT FY 2026 DETAIL SLRY BUDGET		
SLRY BUDGET = 95% of TOTAL POLICE BUDGET		
SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
PCH	6,591	0.10%
STEP/COLA/EDUC/HRS	130,709	2.00%
TRANSITION /POSITION CHNGS	26,342	0.40%
COVERAGE	0	0.00%
HOLIDAY	0	0.00%
SHIFT DIFFERENTIAL	0	0.00%
LONGEVITY	0	0.00%
UNIFORMS	0	0.00%
Total	163,642	2.51%

GRADES	EDUCATION	STEP / YOS	% INCREASE
PLCH: Police Chief	A: Associates or Equivalent	10%	PTLM ONLY
CPT: Captain	B: Bachelors	20%	
LTE: Lieutenant	M: Masters	25%	
SGT: Sergeant			
PTLM: Patrolmen			PLCH/LTE/SGT/PTLM
		1: 0<1	
		2: 1<2	
		3: 2<3	
		4: 3<7	
		5: 7<10	
		6: 10<15	
		7: 15<20	
		8: 20<25	
		9: 25<28	
		10: 28+	

HEAD COUNT		
Position	2025 FTE	2026 FTE
PCH	1.00	1.00
CPT	1.00	1.00
LTE	2.00	2.00
SGT	6.00	8.00
PTLM	34.00	33.00
CDT	3.00	2.00
ADM	3.00	3.00
Total	50.00	50.00

FY 2025 Salary Budget	6,521,533
Contractual Adjustments	0
FY 2025 Adj. Salary Bdgt	6,521,533

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
1	SLRY / WGS / BNFTS	510000	1	FULL TIME WAGES	CHIEF	37	105.21	PLCH CONTRACT	1.00	2088	219,687			
							108.37	PLCH CONTRACT				1.00	2088	226,278
						37 Total			1.00	2088	219,687	1.00	2088	226,278
			1 Total						1.00	2088	219,687	1.00	2088	226,278
			2	FULL TIME WAGES	CAPTAIN	12	87.78	CPT STEP 7 M - VACANT	1.00	2088	183,280	1.00	2088	183,280
						12 Total			1.00	2088	183,280	1.00	2088	183,280
			2 Total						1.00	2088	183,280	1.00	2088	183,280
			3	FULL TIME WAGES	LIEUTENANT	145	69.72	LTE STEP 4 M	1.00	2088	145,571	1.00	2088	145,571
						145 Total			1.00	2088	145,571	1.00	2088	145,571
						147	69.72	LTE STEP 4 M	1.00	2088	145,571	1.00	2088	145,571
						147 Total			1.00	2088	145,571	1.00	2088	145,571
			3 Total						2.00	4176	291,142	2.00	4176	291,142
			4	FULL TIME WAGES	SERGEANT	68	63.69	SGT STEP 6 M	0.38	801	51,017			
							66.88	SGT STEP 7 M	0.62	1287	86,070	1.00	2088	139,638
						68 Total			1.00	2088	137,087	1.00	2088	139,638
						78	63.69	SGT STEP 6 M	1.00	2088	132,989	1.00	2088	132,989
						78 Total			1.00	2088	132,989	1.00	2088	132,989
						102	61.84	SGT STEP 5 M	1.00	2088	129,116	1.00	2088	129,116
						102 Total			1.00	2088	129,116	1.00	2088	129,116
						248	58.27	SGT STEP 2 M				1.00	2088	121,669
						248 Total						1.00	2088	121,669
						283	59.44	SGT STEP 3 M	1.00	2088	124,102	1.00	2088	124,102
						283 Total			1.00	2088	124,102	1.00	2088	124,102
						285	55.94	SGT STEP 2 B				0.78	1632	91,293
							57.06	SGT STEP 3 B				0.22	456	26,019
						285 Total						1.00	2088	117,312
						434	58.27	SGT STEP 2 M	0.20	412	24,007			
							59.44	SGT STEP 3 M	0.80	1676	99,615	1.00	2088	124,102
						434 Total			1.00	2088	123,622	1.00	2088	124,102
						489	58.27	SGT STEP 2 M				1.00	2088	121,669
						489 Total						1.00	2088	121,669
						990	58.21	SGT STEP 2 M	1.00	2088	121,537			
						990 Total			1.00	2088	121,537			
			4 Total						6.00	12528	768,454	8.00	16704	1,010,597

TOWN OF BRIDGEWATER
POLICE DEPARTMENT FY 2026 DETAIL SLRY BUDGET
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COVERAGE	0	0.00%
HOLIDAY	0	0.00%
SHIFT DIFFERENTIAL	0	0.00%
LONGEVITY	0	0.00%
UNIFORMS	0	0.00%
Total	163,642	2.51%

GRADES	EDUCATION	STEP / YOS	% INCREASE
PLCH: Police Chief	A: Associates or Equivalent	10%	PTLM ONLY
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LTE: Lieutenant	M: Masters	25%	
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PTLM: Patrolmen			PLCH/LTE/SGT/PTLM
		1: 0<1	
		2: 1<2	
		3: 2<3	
		4: 3<7	
		5: 7<10	
		6: 10<15	
		7: 15<20	
		8: 20<25	
		9: 25<28	
		10: 28+	

HEAD COUNT		
Position	2025 FTE	2026 FTE
PCH	1.00	1.00
CPT	1.00	1.00
LTE	2.00	2.00
SGT	6.00	8.00
PTLM	34.00	33.00
CDT	3.00	2.00
ADM	3.00	3.00
Total	50.00	50.00

FY 2025 Salary Budget	6,521,533
Contractual Adjustments	0
FY 2025 Adj. Salary Bdgt	6,521,533

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
1	SLRY / WGS / BNFTS	510000	5	FULL TIME WAGES	PATROLMAN	77	53.17	PTLM STEP 9 B	1.00	2088	111,017			
							55.38	PTLM STEP 9 M				1.00	2088	115,643
						77 Total			1.00	2088	111,017	1.00	2088	115,643
						79	55.38	PTLM STEP 9 M	1.00	2088	115,643	1.00	2088	115,643
						79 Total			1.00	2088	115,643	1.00	2088	115,643
						80	55.38	PTLM STEP 9 M	1.00	2088	115,643	1.00	2088	115,643
						80 Total			1.00	2088	115,643	1.00	2088	115,643
						127	52.72	PTLM STEP 7 M	1.00	2088	110,073	0.72	1512	79,708
							53.77	PTLM STEP 8 M				0.28	576	30,972
						127 Total			1.00	2088	110,073	1.00	2088	110,680
						128	46.39	PTLM STEP 7 A	1.00	2088	96,864			
							50.61	PTLM STEP 7 B				0.72	1512	76,520
							51.62	PTLM STEP 8 B				0.28	576	29,733
						128 Total			1.00	2088	96,864	1.00	2088	106,253
						171	49.62	PTLM STEP 6 B	1.00	2088	103,598			
							51.68	PTLM STEP 6 M				0.44	928	47,962
							52.72	PTLM STEP 7 M				0.56	1160	61,152
						171 Total			1.00	2088	103,598	1.00	2088	109,114
						175	51.68	PTLM STEP 6 M	1.00	2088	107,915	1.00	2088	107,915
						175 Total			1.00	2088	107,915	1.00	2088	107,915
						181	50.67	PTLM STEP 5 M	0.69	1436	72,762			
							51.68	PTLM STEP 6 M	0.31	652	33,697	1.00	2088	107,915
						181 Total			1.00	2088	106,459	1.00	2088	107,915
						197	51.68	PTLM STEP 6 M	1.00	2088	107,915	1.00	2088	107,915
						197 Total			1.00	2088	107,915	1.00	2088	107,915
						203	50.67	PTLM STEP 5 M	0.84	1756	88,976			
							51.68	PTLM STEP 6 M	0.16	332	17,159	1.00	2088	107,915
						203 Total			1.00	2088	106,135	1.00	2088	107,915
						248	50.67	PTLM STEP 5 M	1.00	2088	105,799			
						248 Total			1.00	2088	105,799			
						251	50.67	PTLM STEP 5 M	1.00	2088	105,799	1.00	2088	105,799
						251 Total			1.00	2088	105,799	1.00	2088	105,799
						282	51.68	PTLM STEP 6 M	1.00	2088	107,915	1.00	2088	107,915
						282 Total			1.00	2088	107,915	1.00	2088	107,915

TOWN OF BRIDGEWATER
POLICE DEPARTMENT FY 2026 DETAIL SLRY BUDGET
SLRY BUDGET = 95% of TOTAL POLICE BUDGET

SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
PCH	6,591	0.10%
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TRANSITION /POSITION CHNGS	26,342	0.40%
COVERAGE	0	0.00%
HOLIDAY	0	0.00%
SHIFT DIFFERENTIAL	0	0.00%
LONGEVITY	0	0.00%
UNIFORMS	0	0.00%
Total	163,642	2.51%

GRADES	EDUCATION	STEP / YOS	% INCREASE
PLCH: Police Chief	A: Associates or Equivalent	10%	PTLM ONLY
CPT: Captain	B: Bachelors	20%	
LTE: Lieutenant	M: Masters	25%	
SGT: Sergeant			
PTLM: Patrolmen			
			PTLM ONLY
			1: 0<1
			2: 1<2 9.2%
			3: 2<3 17.5%
			4: 3<7 7.7%
			PLCH/LTE/SGT/PTLM
			5: 7<10 2.0%
			6: 10<15 2.0%
			7: 15<20 2.0%
			8: 20<25 2.0%
			9: 25<28 3.0%
			10: 28+ 5.0%

HEAD COUNT		
Position	2025 FTE	2026 FTE
PCH	1.00	1.00
CPT	1.00	1.00
LTE	2.00	2.00
SGT	6.00	8.00
PTLM	34.00	33.00
CDT	3.00	2.00
ADM	3.00	3.00
Total	50.00	50.00

FY 2025 Salary Budget	6,521,533
Contractual Adjustments	0
FY 2025 Adj. Salary Bdgt	6,521,533

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
1	SLRY / WGS / BNFTS	510000	5	FULL TIME WAGES	PATROLMAN	285	48.64	PTLM STEP 5 B	1.00	2088	101,567			
						285 Total			1.00	2088	101,567			
						340	44.27	PTLM STEP 3 B	0.55	1150	50,906			
							47.69	PTLM STEP 4 B	0.45	938	44,733	1.00	2088	99,575
						340 Total			1.00	2088	95,639	1.00	2088	99,575
						371	58.15	PTLM STEP 10 M	1.00	2088	121,425			
						371 Total			1.00	2088	121,425			
						384	49.68	PTLM STEP 4 M	0.70	1470	73,024			
							50.67	PTLM STEP 5 M	0.30	618	31,314	1.00	2088	105,799
						384 Total			1.00	2088	104,338	1.00	2088	105,799
						385	47.69	PTLM STEP 4 B	0.75	1573	75,015			
							48.64	PTLM STEP 5 B	0.25	515	25,051			
							50.67	PTLM STEP 5 M				1.00	2088	105,799
						385 Total			1.00	2088	100,066	1.00	2088	105,799
						413	47.69	PTLM STEP 4 B	0.23	486	23,177			
							48.64	PTLM STEP 5 B	0.77	1602	77,926	1.00	2088	101,567
						413 Total			1.00	2088	101,103	1.00	2088	101,567
						432	50.67	PTLM STEP 5 M	0.20	412	20,876			
							51.68	PTLM STEP 6 M	0.80	1676	86,621	1.00	2088	107,915
						432 Total			1.00	2088	107,497	1.00	2088	107,915
						435	48.64	PTLM STEP 5 B	0.20	412	20,041			
							49.62	PTLM STEP 6 B	0.80	1676	83,156			
							51.68	PTLM STEP 6 M				1.00	2088	107,915
						435 Total			1.00	2088	103,197	1.00	2088	107,915
						436	48.64	PTLM STEP 5 B	0.20	412	20,041			
							49.62	PTLM STEP 6 B	0.80	1676	83,156			
							51.68	PTLM STEP 6 M				1.00	2088	107,915
						436 Total			1.00	2088	103,197	1.00	2088	107,915
						454	31.39	PTLM STEP 2	0.52	1081	33,929			
							36.89	PTLM STEP 3	0.48	1007	37,147			
							44.27	PTLM STEP 3 B				0.52	1088	48,162
							47.69	PTLM STEP 4 B				0.48	1000	47,689
						454 Total			1.00	2088	71,076	1.00	2088	95,851
						459	47.69	PTLM STEP 4 B	1.00	2088	99,575	1.00	2088	99,575
						459 Total			1.00	2088	99,575	1.00	2088	99,575

TOWN OF BRIDGEWATER

POLICE DEPARTMENT FY 2026 DETAIL SLRY BUDGET
SLRY BUDGET = 95% of TOTAL POLICE BUDGET

SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
PCH	6,591	0.10%
STEP/COLA/EDUC/HRS	130,709	2.00%
TRANSITION /POSITION CHNGS	26,342	0.40%
COVERAGE	0	0.00%
HOLIDAY	0	0.00%
SHIFT DIFFERENTIAL	0	0.00%
LONGEVITY	0	0.00%
UNIFORMS	0	0.00%
Total	163,642	2.51%

GRADES	EDUCATION	STEP / YOS	% INCREASE
PLCH: Police Chief	A: Associates or Equivalent	10%	PTLM ONLY
CPT: Captain	B: Bachelors	20%	
LTE: Lieutenant	M: Masters	25%	
SGT: Sergeant			
PTLM: Patrolmen			PTLM ONLY
			PLCH/LTE/SGT/PTLM

HEAD COUNT		
Position	2025 FTE	2026 FTE
PCH	1.00	1.00
CPT	1.00	1.00
LTE	2.00	2.00
SGT	6.00	8.00
PTLM	34.00	33.00
CDT	3.00	2.00
ADM	3.00	3.00
Total	50.00	50.00

FY 2025 Salary Budget 6,521,533
 Contractual Adjustments 0
 FY 2025 Adj. Salary Bdgt 6,521,533

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
1	SLRY / WGS / BNFTS	510000	5	FULL TIME WAGES	PATROLMAN	463	49.68	PTLM STEP 4 M	1.00	2088	103,724	1.00	2088	103,724
						463 Total			1.00	2088	103,724	1.00	2088	103,724
						464	49.68	PTLM STEP 4 M	1.00	2088	103,724	1.00	2088	103,724
						464 Total			1.00	2088	103,724	1.00	2088	103,724
						489	47.69	PTLM STEP 4 B	0.66	1384	66,002			
							48.64	PTLM STEP 5 B	0.34	704	34,245			
						489 Total			1.00	2088	100,247			
						492	47.69	PTLM STEP 4 B	1.00	2088	99,575			
							49.68	PTLM STEP 4 M				1.00	2088	103,724
						492 Total			1.00	2088	99,575	1.00	2088	103,724
						493	47.69	PTLM STEP 4 B	1.00	2088	99,575			
							49.68	PTLM STEP 4 M				1.00	2088	103,724
						493 Total			1.00	2088	99,575	1.00	2088	103,724
						524	46.11	PTLM STEP 3 M	0.56	1167	53,811			
							49.68	PTLM STEP 4 M	0.44	921	45,752	1.00	2088	103,724
						524 Total			1.00	2088	99,563	1.00	2088	103,724
						525	49.68	PTLM STEP 4 M	1.00	2088	103,724	1.00	2088	103,724
						525 Total			1.00	2088	103,724	1.00	2088	103,724
						588	46.11	PTLM STEP 3 M	0.76	1585	73,086			
							49.68	PTLM STEP 4 M	0.24	503	24,987	1.00	2088	103,724
						588 Total			1.00	2088	98,073	1.00	2088	103,724
						605	34.50	PTLM STEP 1 B	0.17	349	12,039			
							37.66	PTLM STEP 2 B	0.83	1739	65,498	0.17	352	13,258
							44.27	PTLM STEP 3 B				0.83	1736	76,846
						605 Total			1.00	2088	77,537	1.00	2088	90,104
						606	34.53	PTLM STEP 2 A	0.16	338	11,670			
							40.58	PTLM STEP 3 A	0.84	1750	71,011	0.17	352	14,283
							43.72	PTLM STEP 4 A				0.83	1736	75,890
						606 Total			1.00	2088	82,680	1.00	2088	90,173
						633	34.50	PTLM STEP 1 B	0.21	435	15,006			
							37.66	PTLM STEP 2 B	0.79	1653	62,259			
							39.23	PTLM STEP 2 M				0.21	440	17,263
							46.11	PTLM STEP 3 M				0.79	1648	75,991
						633 Total			1.00	2088	77,265	1.00	2088	93,253

TOWN OF BRIDGEWATER

POLICE DEPARTMENT FY 2026 DETAIL SLRY BUDGET
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SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
PCH	6,591	0.10%
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SHIFT DIFFERENTIAL	0	0.00%
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			PLCH/LTE/SGT/PTLM
			5: 7<10 2.0%
			6: 10<15 2.0%
			7: 15<20 2.0%
			8: 20<25 2.0%
			9: 25<28 3.0%
			10: 28+ 5.0%

HEAD COUNT		
Position	2025 FTE	2026 FTE
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CPT	1.00	1.00
LTE	2.00	2.00
SGT	6.00	8.00
PTLM	34.00	33.00
CDT	3.00	2.00
ADM	3.00	3.00
Total	50.00	50.00

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 Contractual Adjustments 0
 FY 2025 Adj. Salary Bdgt 6,521,533

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
1	SLRY / WGS / BNFTS	510000	5	FULL TIME WAGES	PATROLMAN	669	34.50	PTLM STEP 1 B				0.85	1776	61,264
							37.66	PTLM STEP 2 B				0.15	312	11,751
						669 Total						1.00	2088	73,016
						695	34.50	PTLM STEP 1 B				0.39	808	27,873
							37.66	PTLM STEP 1 B				0.61	1280	48,210
						695 Total						1.00	2088	76,083
				TRANSITIONAL ADJUSTMENT		-	-111,017.00	TRANSITIONAL ADJUSTMENT	(1.00)	1	(111,017)			
						- Total			(1.00)	1	(111,017)			
			5 Total						34.00	73081	3,444,127	33.00	68904	3,398,956
			6	FULL TIME WAGES	ADM. ASSISTANT	596	29.20	GRADE 8 STEP 7	1.00	2088	60,965			
							29.63	GRADE 8 STEP 8				1.00	2088	61,870
						596 Total			1.00	2088	60,965	1.00	2088	61,870
					OFFICE ADM.	597	32.58	GRADE 10 STEP 3	1.00	2088	68,037			
							33.07	GRADE 10 STEP 4				1.00	2088	69,048
						597 Total			1.00	2088	68,037	1.00	2088	69,048
					EXEC. ASSISTANT	443	0.01	YOS: 11=10 1% of SLRY				0.00	81661.68	817
							38.54	GRADE 10 STEP 11	1.00	2088	80,467			
							39.11	GRADE 10 STEP 12				1.00	2088	81,662
						443 Total			1.00	2088	80,467	1.00	83749.68	82,478
			6 Total						3.00	6264	209,468	3.00	87925.68	213,396
			7	FULL TIME WAGES	MATRON	1	6,000.00	MATRON	0.00	1	6,000	0.00	1	6,000
						1 Total			0.00	1	6,000	0.00	1	6,000
			7 Total						0.00	1	6,000	0.00	1	6,000
	510000 Total								47.00	100226	5,122,159	48.00	181886.7	5,329,649
		511001	9	FULL TIME WAGES	POLICE CADET	708	21.00	POLICE CADET				1.00	2088	43,848
						708 Total						1.00	2088	43,848
						994	21.00	POLICE CADET - DS	1.00	2088	43,848			
						994 Total			1.00	2088	43,848			
						995	21.00	POLICE CADET - NS	0.60	1253	26,313			
						995 Total			0.60	1253	26,313			
						996	21.00	POLICE CADET - NS	0.40	835	17,535			
						996 Total			0.40	835	17,535			
						997	21.00	POLICE CADET	1.00	2088	43,848	1.00	2088	43,848
						997 Total			1.00	2088	43,848	1.00	2088	43,848
			9 Total						3.00	6264	131,544	2.00	4176	87,696

POLICE DEPARTMENT FY 2026 DETAIL SLRY BUDGET
SLRY BUDGET = 95% of TOTAL POLICE BUDGET

GRADES	EDUCATION	STEP / YOS	% INCREASE
PLCH: Police Chief	A: Associates or Equivalent 10%	PTLM ONLY	
CPT: Captain	B: Bachelors 20%	1: 0<1	
LTE: Lieutenant	M: Masters 25%	2: 1<2	9.2%
SGT: Sergeant		3: 2<3	17.5%
PTLM: Patrolmen		4: 3<7	7.7%
		PLCH/LTE/SGT/PTLM	
		5: 7<10	2.0%
		6: 10<15	2.0%
		7: 15<20	2.0%
		8: 20<25	2.0%
		9: 25<28	3.0%
		10: 28+	5.0%

HEAD COUNT		
Position	2025 FTE	2026 FTE
PCH	1.00	1.00
CPT	1.00	1.00
LTE	2.00	2.00
SGT	6.00	8.00
PTLM	34.00	33.00
CDT	3.00	2.00
ADM	3.00	3.00
Total	50.00	50.00

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS / UNITS	TOTAL SALARY	FTE	HOURS / UNITS	TOTAL SALARY
1	SLRY / WGS / BNFTS	511001	Total						3.00	6264	131,544	2.00	4176	87,696
		513000	10	OVERTIME WAGES	COVERAGE	-	8,855.00	CITIZENS POLICE ACADEMY	0.00	1	8,855	0.00	1	8,855
							18,826.41	WEB TASK FORCE - OT	0.00	1	18,826	0.00	1	18,826
							19,847.73	TACTICAL ADV TRAINING - OT	0.00	1	19,848	0.00	1	19,848
							28,132.00	INVESTIGATIONS	0.00	1	28,132	0.00	1	28,132
							40,862.22	TRAINING -OT	0.00	1	40,862	0.00	1	40,862
							81,021.28	IN-SERVICE TRAINING	0.00	1	81,021	0.00	1	81,021
							95,650.00	COURT COVERAGE	0.00	1	95,650	0.00	1	95,650
							458,243.83	SHIFT COVERAGE -OT	0.00	1	458,244	0.00	1	458,244
						- Total			0.00	8	751,438	0.00	8	751,438
			10 Total						0.00	8	751,438	0.00	8	751,438
	513000 Total								0.00	8	751,438	0.00	8	751,438
	514000	11	HOLIDAY	HOLIDAY		-	273,110.60	HOLIDAY	0.00	1	273,111	0.00	1	273,111
						- Total			0.00	1	273,111	0.00	1	273,111
			11 Total						0.00	1	273,111	0.00	1	273,111
	514000 Total								0.00	1	273,111	0.00	1	273,111
	514001	12	SHIFT DIFFERENTIAL	SHIFT DIFFERENTIAL		-	163,080.80	SHIFT DIFFERENTIAL	0.00	1	163,081	0.00	1	163,081
						- Total			0.00	1	163,081	0.00	1	163,081
			12 Total						0.00	1	163,081	0.00	1	163,081
	514001 Total								0.00	1	163,081	0.00	1	163,081
	517000	1	DEFERRED COMPENSATION	DEFERRED COMP		37	9,500.00	DEFERRED COMPENSATION	0.00	1	9,500	0.00	1	9,500
						37 Total			0.00	1	9,500	0.00	1	9,500
			1 Total						0.00	1	9,500	0.00	1	9,500
	517000 Total								0.00	1	9,500	0.00	1	9,500
	519004	14	UNIFORM/CLEANING ALLOW.	UNIFORM ALLOW.-CHIEF		-	3,350.00	UNIFORM ALLOW.-CHIEF	0.00	1	3,350	0.00	1	3,350
						- Total			0.00	1	3,350	0.00	1	3,350
				UNIFORM ALLOW.-POLICE		-	67,350.00	UNIFORM ALLOW.-POLICE	0.00	1	67,350	0.00	1	67,350
						- Total			0.00	1	67,350	0.00	1	67,350
			14 Total						0.00	2	70,700	0.00	2	70,700
	519004 Total								0.00	2	70,700	0.00	2	70,700
	SLRY / WGS / BNFTS Total								50.00	106503	6,521,533	50.00	186075.7	6,685,175
	Grand Total								50.00	106503	6,521,533	50.00	186075.7	6,685,175



FIRE DEPARTMENT BUDGET

**TOWN OF BRIDGEWATER
FIRE DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
STEP/COLA/RESTRUCTURING	(34,907)	-0.53%
EXPENSE	15,670	4.30%
Total Budget (Decrease)	(19,237)	-0.28%

FY 2025 Adj. Salary Budget 6,553,086

FY 2025 Expense Budget 364,327

Total **6,917,413**

GROUP	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
1	SALRY / WGS / BENFT	510000	FULL TIME WAGES	1	CHIEF	64	209,297	206,709
				2	DEPUTY	112	149,466	150,469
				3	CAPTAIN	54	136,319	136,319
						62	131,621	133,999
						98	129,556	129,556
						110	129,556	129,556
				4	CODE ENFORCEMENT OFCR	115	126,046	126,046
				5	LIEUTENANT	132	111,969	112,369
						138	109,462	109,462
						139	111,969	111,969
						169	109,862	112,221
					EMS TRAINER	131	112,972	113,372
					LIEUTENANT TRAINER	342	105,350	105,350
				6	FIREFIGHTER	101	99,822	99,822
						109	95,309	95,309
						114	95,309	95,309
						117	95,309	95,309
						137	96,950	96,950
						170	96,120	97,300
						241	94,324	95,821
						242	89,812	91,308
						243	89,812	91,308
						244	93,322	95,821
						266	93,322	94,197
						267	93,322	94,197
						268	94,324	95,200
						270	89,812	90,689
						271	94,324	95,200
						275	89,812	90,689
						329	89,811	89,811
						330	94,325	94,325

**TOWN OF BRIDGEWATER
FIRE DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
STEP/COLA/RESTRUCTURING	(34,907)	-0.53%
EXPENSE	15,670	4.30%
Total Budget (Decrease)	(19,237)	-0.28%

FY 2025 Adj. Salary Budget 6,553,086

FY 2025 Expense Budget 364,327

Total **6,917,413**

GROUP	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
1	SALRY / WGS / BENFT	510000	FULL TIME WAGES	6	FIREFIGHTER	343	93,614	93,614
						344	94,324	95,791
						378	93,085	94,325
						379	92,082	93,322
						383	93,085	94,325
						418	93,566	94,580
						420	92,564	94,580
						428	88,051	
						556	92,566	93,567
						573	88,178	91,561
						574	91,168	92,564
						576	91,949	93,567
						577	90,946	92,564
						592	87,837	92,564
						593	83,325	88,052
						594	83,325	88,052
						602	85,872	91,692
						603	85,757	91,581
						612	79,979	85,848
						635	74,700	80,571
						647	73,317	79,076
						649	73,210	78,961
				7	OFFICE ADMINISTRATOR	71	72,535	
					EXECUTIVE ASSISTANT	458	82,478	82,478
					ADMINISTRATIVE ASSISTANT	676		44,064
		512000	CHAPLAIN	8	CHAPLAIN	-	500	500
		513000	OVER TIME WAGES	9	COVERAGE	-	739,322	739,322
		514000	HOLIDAY PAY	10	HOLIDAY PAY	-	213,177	213,177
		514600	LONGEVITY	11	OFFICE ADMINISTRATOR	71	2,890	
					EXECUTIVE ASSISTANT	458	1,650	2,474
		515000	SPECIAL PAY - CONTRACTUAL	12	ACTING CHIEF PAY	-	3,000	3,000

TOWN OF BRIDGEWATER
FIRE DEPARTMENT FY 2026 TM RECOMMENDED BUDGET

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
STEP/COLA/RESTRUCTURING	(34,907)	-0.53%
EXPENSE	15,670	4.30%
Total Budget (Decrease)	(19,237)	-0.28%

FY 2025 Adj. Salary Budget 6,553,086

FY 2025 Expense Budget 364,327

Total **6,917,413**

GROUP	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
1	SALRY / WGS / BENFT	519000	.	13	COMPUTER STIPEND	420	850	850
					EMS STIPEND	241	1,000	1,000
						243	1,000	1,000
						266	1,000	1,000
						268	1,000	1,000
					FIRE ALARM STIPEND	275	850	850
					SAFE STIPEND	418	850	850
					SENIORS STIPEND	170	850	
						383		850
					TECH RESCUE STIPEND	342	850	850
					MECHANIC STIPEND	132	1,000	1,000
						244	850	850
						379	850	850
					CLEANING ALLOW.	-	63,600	63,600
					EQUIPMENT ALLOW.	-	15,900	15,900
		519003	TRAINING/PROF DEV - ST	14	TRAINING/PROF DEV - ST	-	66,000	66,000
	SALRY / WGS / BENFT Total						6,553,086	6,518,179
2	EXPENSES	524000	NETWORK EXP/SOFTWARE MAINT.	1	CONTRACTS: WEBSITE/EPR/IMC/NBM/FIRE	-	30,000	30,000
		524001	BUILDINGS & GROUNDS	2	CONTRACTED SERVICES	-	13,600	13,600
		524006	VEHICLE MAINTENANCE	3	VEHICLE MAINTENANCE	-	75,000	75,000
		524007	EMS EQUIPMENT MAINTENANCE	5	CARDIAC MONITOR, STRETCHER, STAIR CHAIR MAINT.	-	8,000	8,000
		524008	FIRE ALARM MAINTENANCE	6	1000 Month/\$4000 UPGRD	-	-	-
		524015	COMMUNICATION MAINTAINANCE	7	EQUIPMENT MAINTAINANCE	-	3,000	3,000
		529003	HAZARDOUS WASTE REMOVAL	8	DISPOSAL FEE	-	1,500	1,500
		530000	PROFESSIONAL SERVICES	9	AMBULANCE BILLING	-	87,000	87,000
		530001	PROFESSIONAL SERVICES	11	PROFESSIONAL SERVICES	-	10,190	10,860
		534000	POSTAGE	12	POSTAGE	-	300	300
		534002	WIRELESS COMMUNICATIONS	13	WIRELESS PHONE	-	1,000	1,000
		542000	OFFICE SUPPLIES	14	OFFICE SUPPLIES	-	3,500	3,500
		543000	BLDG MAINTENANCE SUPPLIES	15	BLDG MAINTENANCE SUPPLIES	-	7,000	7,000
		548000	VEHICLE EQUIPMENT SUPPLIES	16	VEHICLE EQUIPMENT SUPPLIES	-	16,500	16,500

**TOWN OF BRIDGEWATER
FIRE DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
STEP/COLA/RESTRUCTURING	(34,907)	-0.53%
EXPENSE	15,670	4.30%
Total Budget (Decrease)	(19,237)	-0.28%

FY 2025 Adj. Salary Budget 6,553,086

FY 2025 Expense Budget 364,327

Total **6,917,413**

GROUP	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
2	EXPENSES	550000	MEDICAL SUPPLIES	17	EMS AMBULANCE	-	59,188	74,188
				18	OXYGEN FOR AMBULANCES	-	750	750
				19	BROCKTON HOSPITAL	-	3,000	3,000
		558012	PROTECTIVE CLOTHING & UNIFORMS	20	PPE	-	35,000	35,000
		570000	OTHER EXPENSES	21	MISC	-	1,000	1,000
		571500	CONFERENCES/SEMINARS	22	MEETING EXPENSES	-	3,000	3,000
		573000	DUES/MEMBERSHIPS/SUBSCRIPTIONS	23	DUES & MEMBERSHIPS	-	3,000	3,000
		578036	AMBULANCE LICENSE RENEWAL	24	COM LICENSE RENEWALS	-	2,800	2,800
	EXPENSES Total						364,328	379,998
Grand Total							6,917,413	6,898,177



FIRE DEPARTMENT DETAIL SALARY

TOWN OF BRIDGEWATER	GRADES	CERTIFICATION (% of Base Hourly Rate)	STEP / YOS	% INCREASE	HEAD COUNT		
FIRE DEPARTMENT FY 2026 DETAIL SLRY BUDGET	FCH: Fire Chief	EMT-B 13.50%	FF ONLY		Position	2025 FTE	2026 FTE
SLRY BUDGET = 95% of TOTAL FIRE BUDGET	DPT: Deputy Chief	EMT-I 15.50%	1: 0<1		FCH	1.00	1.00
SUMMARY OF PAYROLL INCREASE (DECREASE)	CPT: Captain	EMP-P 17.50%	2: 1<2	7.8%	DPTY	1.00	1.00
DESCRIPTION	ETS: Captain EMS		3: 2<3	7.9%	CPT	4.00	4.00
FCH/DEPUTY	LTE: Lieutenant		4: 3<7	7.0%	CPTT	0.00	0.00
STEP/COLA	FF: Firefighter		5: 7<10	2.0%	CPT-FPO	1.00	1.00
TRANSITIONAL STAFFING CHANGES		EDUCATION (Annual Amount)	6: 10<15	2.0%	LTE	4.00	4.00
OVERTIME WAGES		30 C = Credits 2,000	7: 15<20	2.0%	LTE-EMS	1.00	1.00
HOLIDAY PAY		A = Associates 3,500	8: 20<25	2.0%	LTE-FPO	0.00	0.00
LONGEVITY		B = Bachelors 4,500	9: 25<28	3.0%	LTE-T	1.00	1.00
CLOTHING/CLEANING/EQUIP ALLOW		M = Masters 5,500	10: 28+	5.0%	FF	40.00	39.00
Total			DPT/CPT/ETS/LTE		ADM	2.00	1.62
			2: 7<10	2.0%	Total	55.00	53.62
			3: 10<15	2.0%			
			4: 15<20	2.0%			
			5: 20<24	2.0%			
			6: 25<28	3.0%			
			7: 28+	5.0%			

FY 2025 Salary Budget

Budget Adjustments

FY 2025 Adj. Salary Budget

6,553,086

0

6,553,086

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS/ UNITS	TOTAL SALARY	FTE	HOURS/ UNITS	TOTAL SALARY
1	SALRY / WGS / BENFT	510000	1	FULL TIME WAGES	CHIEF	64	99.00	JSCH-3				1.00	2088	206,709
							99.00	MMAC-3	0.50	1044	103,356			
							101.48	MMAC-4	0.50	1044	105,940			
			1 Total						1.00	2088	209,297	1.00	2088	206,709
			2	FULL TIME WAGES	DEPUTY	112	68.25	DPT-5 EMT-P - B	1.00	2190	149,466			
							68.71	DPT-5 EMT-P - M				1.00	2190	150,469
			2 Total						1.00	2190	149,466	1.00	2190	150,469
			3	FULL TIME WAGES	CAPTAIN	54	62.25	CPT-7 EMT-P	1.00	2190	136,319	1.00	2190	136,319
						62	58.27	CPT-6 EMT-I	0.37	816	47,551			
							61.19	CPT-7 EMT-I	0.63	1374	84,070	1.00	2190	133,999
						98	59.16	CPT-5 EMT-P - A	1.00	2190	129,556	1.00	2190	129,556
						110	59.16	CPT-5 EMT-P - A	1.00	2190	129,556	1.00	2190	129,556
			3 Total						4.00	8760	527,053	4.00	8760	529,430
			4	FULL TIME WAGES	CODE ENFORCEMENT OFCR	115	57.56	CPT-5 EMT-P	1.00	2190	126,046	1.00	2190	126,046
			4 Total						1.00	2190	126,046	1.00	2190	126,046
			5	FULL TIME WAGES	LIEUTENANT	132	51.13	LTE-4 EMT-P - B	1.00	2190	111,969	0.81	1782	91,109
							52.11	LTE-5 EMT-P - B				0.19	408	21,260
						138	49.98	LTE-4 EMT-P - 30 C	1.00	2190	109,462	1.00	2190	109,462
						139	51.13	LTE-4 EMT-P - B	1.00	2190	111,969	1.00	2190	111,969
						169	50.17	LTE-3 EMT-P - B	1.00	2190	109,862			
							50.62	LTE-3 EMT-P - M				0.36	780	39,486
							51.59	LTE-4 EMT-P - M				0.64	1410	72,735
					EMS TRAINER	131	51.59	LTE-4 EMT-P - M	1.00	2190	112,972	0.81	1782	91,925
							52.57	LTE-5 EMT-P - M				0.19	408	21,447
					LIEUTENANT TRAINER	342	48.10	LTE-3 EMT-P	1.00	2190	105,350	1.00	2190	105,350
			5 Total						6.00	13140	661,583	6.00	13140	664,742

TOWN OF BRIDGEWATER	GRADES	CERTIFICATION (% of Base Hourly Rate)	STEP / YOS	% INCREASE	HEAD COUNT		
FIRE DEPARTMENT FY 2026 DETAIL SLRY BUDGET	FCH: Fire Chief	EMT-B 13.50%	FF ONLY		Position	2025 FTE	2026 FTE
SLRY BUDGET = 95% of TOTAL FIRE BUDGET	DPT: Deputy Chief	EMT-I 15.50%	1: 0<1		FCH	1.00	1.00
SUMMARY OF PAYROLL INCREASE (DECREASE)	CPT: Captain	EMP-P 17.50%	2: 1<2	7.8%	DPTY	1.00	1.00
DESCRIPTION	ETS: Captain EMS		3: 2<3	7.9%	CPT	4.00	4.00
FCH/DEPUTY	LTE: Lieutenant		4: 3<7	7.0%	CPTT	0.00	0.00
STEP/COLA	FF: Firefighter	EDUCATION (Annual Amount)	5: 7<10	2.0%	CPT-FPO	1.00	1.00
TRANSITIONAL STAFFING CHANGES		30 C = Credits 2,000	6: 10<15	2.0%	LTE	4.00	4.00
OVERTIME WAGES		A = Associates 3,500	7: 15<20	2.0%	LTE-EMS	1.00	1.00
HOLIDAY PAY		B = Bachelors 4,500	8: 20<25	2.0%	LTE-FPO	0.00	0.00
LONGEVITY		M = Masters 5,500	9: 25<28	3.0%	LTE-T	1.00	1.00
CLOTHING/CLEANING/EQUIP ALLOW			10: 28+	5.0%	FF	40.00	39.00
Total			DPT/CPT/ETS/LTE		ADM	2.00	1.62
			2: 7<10	2.0%	Total	55.00	53.62
			3: 10<15	2.0%			
			4: 15<20	2.0%			
			5: 20<24	2.0%			
			6: 25<28	3.0%			
			7: 28+	5.0%			

FY 2025 Salary Budget

Budget Adjustments

FY 2025 Adj. Salary Budget

6,553,086

0

6,553,086

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS/ UNITS	TOTAL SALARY	FTE	HOURS/ UNITS	TOTAL SALARY
1	SALRY / WGS / BENFT	510000	6	FULL TIME WAGES	FIREFIGHTER	101	45.58	FF-8 EMT-P - B	1.00	2190	99,822	1.00	2190	99,822
						109	43.52	FF-8 EMT-P	1.00	2190	95,309	1.00	2190	95,309
						114	43.52	FF-8 EMT-P	1.00	2190	95,309	1.00	2190	95,309
						117	43.52	FF-8 EMT-P	1.00	2190	95,309	1.00	2190	95,309
						137	44.27	FF-7 EMT-P - A	1.00	2190	96,950	1.00	2190	96,950
						170	43.89	FF-6 EMT-P - B	1.00	2190	96,120	0.36	780	34,235
							44.73	FF-7 EMT-P - B				0.64	1410	63,065
						241	43.07	FF-5 EMT-P - B	1.00	2190	94,324	0.17	366	15,764
							43.89	FF-6 EMT-P - B				0.83	1824	80,057
						242	41.01	FF-5 EMT-P	1.00	2190	89,812	0.17	366	15,010
							41.83	FF-6 EMT-P				0.83	1824	76,298
						243	41.01	FF-5 EMT-P	1.00	2190	89,812	0.17	366	15,010
							41.83	FF-6 EMT-P				0.83	1824	76,298
						244	42.61	FF-5 EMT-P - A	1.00	2190	93,322			
							43.07	FF-5 EMT-P - B				0.17	366	15,764
							43.89	FF-6 EMT-P - B				0.83	1824	80,057
						266	42.61	FF-5 EMT-P - A	1.00	2190	93,322	0.51	1122	47,811
							43.43	FF-6 EMT-P - A				0.49	1068	46,386
						267	42.61	FF-5 EMT-P - A	1.00	2190	93,322	0.51	1122	47,811
							43.43	FF-6 EMT-P - A				0.49	1068	46,386
						268	43.07	FF-5 EMT-P - B	1.00	2190	94,324	0.51	1122	48,325
							43.89	FF-6 EMT-P - B				0.49	1068	46,875
						270	41.01	FF-5 EMT-P	1.00	2190	89,812	0.51	1122	46,013
							41.83	FF-6 EMT-P				0.49	1068	44,676
						271	43.07	FF-5 EMT-P - B	1.00	2190	94,324	0.51	1122	48,325
							43.89	FF-6 EMT-P - B				0.49	1068	46,875

TOWN OF BRIDGEWATER	GRADES	CERTIFICATION (% of Base Hourly Rate)	STEP / YOS	% INCREASE	HEAD COUNT		
FIRE DEPARTMENT FY 2026 DETAIL SLRY BUDGET	FCH: Fire Chief	EMT-B 13.50%	FF ONLY		Position	2025 FTE	2026 FTE
SLRY BUDGET = 95% of TOTAL FIRE BUDGET	DPT: Deputy Chief	EMT-I 15.50%	1: 0<1		FCH	1.00	1.00
SUMMARY OF PAYROLL INCREASE (DECREASE)	CPT: Captain	EMP-P 17.50%	2: 1<2	7.8%	DPTY	1.00	1.00
DESCRIPTION	ETS: Captain EMS		3: 2<3	7.9%	CPT	4.00	4.00
FCH/DEPUTY	LTE: Lieutenant		4: 3<7	7.0%	CPTT	0.00	0.00
STEP/COLA	FF: Firefighter	EDUCATION (Annual Amount)	5: 7<10	2.0%	CPT-FPO	1.00	1.00
TRANSITIONAL STAFFING CHANGES		30 C = Credits 2,000	6: 10<15	2.0%	LTE	4.00	4.00
OVERTIME WAGES		A = Associates 3,500	7: 15<20	2.0%	LTE-EMS	1.00	1.00
HOLIDAY PAY		B = Bachelors 4,500	8: 20<25	2.0%	LTE-FPO	0.00	0.00
LONGEVITY		M = Masters 5,500	9: 25<28	3.0%	LTE-T	1.00	1.00
CLOTHING/CLEANING/EQUIP ALLOW			10: 28+	5.0%	FF	40.00	39.00
Total			DPT/CPT/ETS/LTE		ADM	2.00	1.62
			2: 7<10	2.0%	Total	55.00	53.62
			3: 10<15	2.0%			
			4: 15<20	2.0%			
			5: 20<24	2.0%			
			6: 25<28	3.0%			
			7: 28+	5.0%			

FY 2025 Salary Budget	6,553,086
Budget Adjustments	0
FY 2025 Adj. Salary Budget	6,553,086

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS/ UNITS	TOTAL SALARY	FTE	HOURS/ UNITS	TOTAL SALARY
1	SALRY / WGS / BENFT	510000	6	FULL TIME WAGES	FIREFIGHTER	275	41.01	FF-5 EMT-P	1.00	2190	89,812	0.51	1122	46,013
						329	41.83	FF-6 EMT-P				0.49	1068	44,676
						330	41.01	FF-5 EMT-P	1.00	2190	89,811	1.00	2190	89,811
						343	43.07	FF-5 EMT-P - B	1.00	2190	94,325	1.00	2190	94,325
						344	42.75	FF-6 EMT-P - 30 C	1.00	2190	93,614	1.00	2190	93,614
							43.07	FF-5 EMT-P - B	1.00	2190	94,324	0.18	402	17,314
							43.89	FF-6 EMT-P - B				0.82	1788	78,477
						378	42.27	FF-4 EMT-P - B	0.70	1542	65,175			
							43.07	FF-5 EMT-P - B	0.30	648	27,910	1.00	2190	94,325
						379	41.81	FF-4 EMT-P - A	0.70	1542	64,469			
							42.61	FF-5 EMT-P - A	0.30	648	27,613	1.00	2190	93,322
						383	42.27	FF-4 EMT-P - B	0.70	1542	65,175			
							43.07	FF-5 EMT-P - B	0.30	648	27,910	1.00	2190	94,325
						418	42.72	FF-4 EMT-P - M	1.00	2190	93,566	0.42	930	39,734
							43.53	FF-5 EMT-P - M				0.58	1260	54,846
						420	42.27	FF-4 EMT-P - B	1.00	2190	92,564			
							42.72	FF-4 EMT-P - M				0.42	930	39,734
							43.53	FF-5 EMT-P - M				0.58	1260	54,846
						428	40.21	FF-4 EMT-P	1.00	2190	88,051			
						556	42.27	FF-4 EMT-P - B	1.00	2190	92,566			
							42.72	FF-4 EMT-P - M				1.00	2190	93,567
						573	37.56	FF-3 EMT-P	0.24	528	19,833			
							41.12	FF-4 EMT-P - A	0.76	1662	68,345			
							41.81	FF-4 EMT-P - A				1.00	2190	91,561
						574	39.62	FF-3 EMT-P - B	0.24	528	20,921			
							42.27	FF-4 EMT-P - B	0.76	1662	70,247	1.00	2190	92,564
						576	40.08	FF-3 EMT-P - M	0.28	612	24,530			
							42.72	FF-4 EMT-P - M	0.72	1578	67,419	1.00	2190	93,567

TOWN OF BRIDGEWATER	GRADES	CERTIFICATION (% of Base Hourly Rate)	STEP / YOS	% INCREASE	HEAD COUNT		
FIRE DEPARTMENT FY 2026 DETAIL SLRY BUDGET	FCH: Fire Chief	EMT-B 13.50%	FF ONLY		Position	2025 FTE	2026 FTE
SLRY BUDGET = 95% of TOTAL FIRE BUDGET	DPT: Deputy Chief	EMT-I 15.50%	1: 0<1		FCH	1.00	1.00
SUMMARY OF PAYROLL INCREASE (DECREASE)	CPT: Captain	EMP-P 17.50%	2: 1<2	7.8%	DPTY	1.00	1.00
DESCRIPTION	AMOUNT	PERCENT	3: 2<3	7.9%	CPT	4.00	4.00
FCH/DEPUTY	(2,587)	-0.04%	4: 3<7	7.0%	CPTT	0.00	0.00
STEP/COLA	89,679	1.37%	5: 7<10	2.0%	CPT-FPO	1.00	1.00
TRANSITIONAL STAFFING CHANGES	(121,999)	-1.86%	6: 10<15	2.0%	LTE	4.00	4.00
OVERTIME WAGES	0	0.00%	7: 15<20	2.0%	LTE-EMS	1.00	1.00
HOLIDAY PAY	0	0.00%	8: 20<25	2.0%	LTE-FPO	0.00	0.00
LONGEVITY	0	0.00%	9: 25<28	3.0%	LTE-T	1.00	1.00
CLOTHING/CLEANING/EQUIP ALLOW	0	0.00%	10: 28+	5.0%	FF	40.00	39.00
Total	(34,907)	-0.53%	DPT/CPT/ETS/LTE		ADM	2.00	1.62
			2: 7<10	2.0%	Total	55.00	53.62
			3: 10<15	2.0%			
			4: 15<20	2.0%			
			5: 20<24	2.0%			
			6: 25<28	3.0%			
			7: 28+	5.0%			

FY 2025 Salary Budget	6,553,086
Budget Adjustments	0
FY 2025 Adj. Salary Budget	6,553,086

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS/ UNITS	TOTAL SALARY	FTE	HOURS/ UNITS	TOTAL SALARY
1	SALRY / WGS / BENFT	510000	6	FULL TIME WAGES	FIREFIGHTER	577	39.62	FF-3 EMT-P - B	0.28	612	24,250			
						592	42.27	FF-4 EMT-P - B	0.72	1578	66,697	1.00	2190	92,564
							39.62	FF-3 EMT-P - B	0.82	1788	70,846			
							42.27	FF-4 EMT-P - B	0.18	402	16,991	1.00	2190	92,564
						593	37.56	FF-3 EMT-P	0.82	1788	67,162			
							40.21	FF-4 EMT-P	0.18	402	16,163	1.00	2190	88,052
						594	37.56	FF-3 EMT-P	0.82	1788	67,162			
							40.21	FF-4 EMT-P	0.18	402	16,163	1.00	2190	88,052
						602	36.89	FF-2 EMT-P - B	0.15	330	12,172			
							39.62	FF-3 EMT-P - B	0.85	1860	73,700	0.15	330	13,076
							42.27	FF-4 EMT-P - B				0.85	1860	78,616
						603	36.89	FF-2 EMT-P - B	0.17	372	13,721			
							39.62	FF-3 EMT-P - B	0.83	1818	72,036	0.17	372	14,740
							42.27	FF-4 EMT-P - B				0.83	1818	76,841
						612	34.82	FF-2 EMT-P	0.38	834	29,044			
							37.56	FF-3 EMT-P	0.62	1356	50,935	0.38	834	31,328
							40.21	FF-4 EMT-P				0.62	1356	54,520
						635	32.29	FF-1 EMT-P	0.28	618	19,956			
							34.82	FF-2 EMT-P	0.72	1572	54,744	0.28	618	21,522
							37.56	FF-3 EMT-P				0.72	1572	59,049
						647	32.29	FF-1 EMT-P	0.53	1164	37,586			
							34.82	FF-2 EMT-P	0.47	1026	35,730	0.53	1164	40,536
							37.56	FF-3 EMT-P				0.47	1026	38,540
						649	32.29	FF-1 EMT-P	0.55	1206	38,943			
							34.82	FF-2 EMT-P	0.45	984	34,268	0.55	1206	41,999
							37.56	FF-3 EMT-P				0.45	984	36,962
						6 Total			40.00	87600	3,607,640	39.00	85410	3,599,317

TOWN OF BRIDGEWATER			GRADES	CERTIFICATION (% of Base Hourly Rate)	STEP / YOS	% INCREASE
FIRE DEPARTMENT FY 2026 DETAIL SLRY BUDGET			FCH: Fire Chief	EMT-B 13.50%	FF ONLY	
SLRY BUDGET = 95% of TOTAL FIRE BUDGET			DPT: Deputy Chief	EMT-I 15.50%	1: 0<1	
SUMMARY OF PAYROLL INCREASE (DECREASE)			CPT: Captain	EMP-P 17.50%	2: 1<2	7.8%
DESCRIPTION	AMOUNT	PERCENT	ETS: Captain EMS		3: 2<3	7.9%
FCH/DEPUTY	(2,587)	-0.04%	LTE: Lieutenant		4: 3<7	7.0%
STEP/COLA	89,679	1.37%	FF: Firefighter	EDUCATION (Annual Amount)	5: 7<10	2.0%
TRANSITIONAL STAFFING CHANGES	(121,999)	-1.86%		30 C = Credits 2,000	6: 10<15	2.0%
OVERTIME WAGES	0	0.00%		A = Associates 3,500	7: 15<20	2.0%
HOLIDAY PAY	0	0.00%		B = Bachelors 4,500	8: 20<25	2.0%
LONGEVITY	0	0.00%		M = Masters 5,500	9: 25<28	3.0%
CLOTHING/CLEANING/EQUIP ALLOW	0	0.00%			10: 28+	5.0%
Total	(34,907)	-0.53%			DPT/CPT/ETS/LTE	
					2: 7<10	2.0%
					3: 10<15	2.0%
					4: 15<20	2.0%
					5: 20<24	2.0%
					6: 25<28	3.0%
					7: 28+	5.0%

HEAD COUNT		
Position	2025 FTE	2026 FTE
FCH	1.00	1.00
DPTY	1.00	1.00
CPT	4.00	4.00
CPTT	0.00	0.00
CPT-FPO	1.00	1.00
LTE	4.00	4.00
LTE-EMS	1.00	1.00
LTE-FPO	0.00	0.00
LTE-T	1.00	1.00
FF	40.00	39.00
ADM	2.00	1.62
Total	55.00	53.62

FY 2025 Salary Budget

6,553,086

Budget Adjustments

0

FY 2025 Adj. Salary Budget

6,553,086

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS/ UNITS	TOTAL SALARY	FTE	HOURS/ UNITS	TOTAL SALARY
1	SALRY / WGS / BENFT	510000	7	FULL TIME WAGES	OFFICE ADMINISTRATOR	71	39.70	GRADE 10 STEP 11	1.00	1827	72,535			
					EXECUTIVE ASSISTANT	458	39.50	GRADE 10-12	1.00	2088	82,478			
					ADMINISTRATIVE ASSISTANT	676	33.90	GRADE 10 STEP 5				0.62	1300	44,064
			7 Total						2.00	3915	155,013	1.62	3388	126,542
	510000 Total								55.00	119883	5,436,096	53.62	117166	5,403,255
	512000		8	CHAPLAIN	CHAPLAIN	-	500.00	CHAPLAN		1	500		1	500
			8 Total							1	500		1	500
	512000 Total									1	500		1	500
	513000		9	OVER TIME WAGES	COVERAGE	-	739,322.16	TIME OFF COVERAGE		1	739,322		1	739,322
			9 Total							1	739,322		1	739,322
	513000 Total									1	739,322		1	739,322
	514000		10	HOLIDAY PAY	HOLIDAY PAY	-	213,177.43	HOLIDAY PAY - ST: 12 HR DAYS		1	213,177		1	213,177
			10 Total							1	213,177		1	213,177
	514000 Total									1	213,177		1	213,177
	514600		11	LONGEVITY	OFFICE ADMINISTRATOR	71	0.04	YOS: 27 = 4% of SALARY		72257	2,890			
					EXECUTIVE ASSISTANT	458	0.02	YOS: 19 = 2% of SALARY		82478	1,650			
							0.03	YOS: 20 = 3% of SALARY					82478	2,474
			11 Total							154735	4,540		82478	2,474
	514600 Total									154735	4,540		82478	2,474
	515000		12	SPECIAL PAY - CONTRACTUA	ACTING CHIEF PAY	-	3,011.70	CONTRACTUAL		1	3,000		1	3,000
			12 Total							1	3,000		1	3,000
	515000 Total									1	3,000		1	3,000
	519000		13	STIPEND - CONTRACTUAL	COMPUTER STIPEND	420	850.00	COMPUTER SUPERVISOR		1	850		1	850
					EMS STIPEND	241	1,000.00	EMS LIASON		1	1,000		1	1,000
						243	1,000.00	EMS LIASON		1	1,000		1	1,000
						266	1,000.00	EMS LIASON		1	1,000		1	1,000
						268	1,000.00	EMS LIASON		1	1,000		1	1,000

TOWN OF BRIDGEWATER			GRADES	CERTIFICATION (% of Base Hourly Rate)	STEP / YOS	% INCREASE
FIRE DEPARTMENT FY 2026 DETAIL SLRY BUDGET			FCH: Fire Chief	EMT-B 13.50%	FF ONLY	
SLRY BUDGET = 95% of TOTAL FIRE BUDGET			DPT: Deputy Chief	EMT-I 15.50%	1: 0<1	
SUMMARY OF PAYROLL INCREASE (DECREASE)			CPT: Captain	EMP-P 17.50%	2: 1<2	7.8%
DESCRIPTION	AMOUNT	PERCENT	ETS: Captain EMS		3: 2<3	7.9%
FCH/DEPUTY	(2,587)	-0.04%	LTE: Lieutenant		4: 3<7	7.0%
STEP/COLA	89,679	1.37%	FF: Firefighter	EDUCATION (Annual Amount)	5: 7<10	2.0%
TRANSITIONAL STAFFING CHANGES	(121,999)	-1.86%		30 C = Credits 2,000	6: 10<15	2.0%
OVERTIME WAGES	0	0.00%		A = Associates 3,500	7: 15<20	2.0%
HOLIDAY PAY	0	0.00%		B = Bachelors 4,500	8: 20<25	2.0%
LONGEVITY	0	0.00%		M = Masters 5,500	9: 25<28	3.0%
CLOTHING/CLEANING/EQUIP ALLOW	0	0.00%			10: 28+	5.0%
Total	(34,907)	-0.53%			DPT/CPT/ETS/LTE	
					2: 7<10	2.0%
					3: 10<15	2.0%
					4: 15<20	2.0%
					5: 20<24	2.0%
					6: 25<28	3.0%
					7: 28+	5.0%

FY 2025 Salary Budget	6,553,086
Budget Adjustments	0
FY 2025 Adj. Salary Budget	6,553,086

HEAD COUNT		
Position	2025 FTE	2026 FTE
FCH	1.00	1.00
DPTY	1.00	1.00
CPT	4.00	4.00
CPTT	0.00	0.00
CPT-FPO	1.00	1.00
LTE	4.00	4.00
LTE-EMS	1.00	1.00
LTE-FPO	0.00	0.00
LTE-T	1.00	1.00
FF	40.00	39.00
ADM	2.00	1.62
Total	55.00	53.62

S/E	GROUP DESCRIPTION	OBJ	SEQ #	DESCRIPTION	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025		2026			
									FTE	HOURS/ UNITS	TOTAL SALARY	FTE	HOURS/ UNITS	TOTAL SALARY
1	SALRY / WGS / BENFT	519000	13	STIPEND - CONTRACTUAL	FIRE ALARM STIPEND	275	850.00	FIRE ALARM SUPERVISOR	1	850	1	850		
					SAFE STIPEND	418	850.00	SAFE SUPERVISOR	1	850	1	850		
					SENIORS STIPEND	170	850.00	SENIORS FIRST SUPERVISOR	1	850				
						383	850.00	SENIORS FIRST SUPERVISOR			1	850		
					TECH RESCUE STIPEND	342	850.00	TECH RESCUE SUPERVISOR	1	850	1	850		
					MECHANIC STIPEND	132	1,000.00	MECHANIC SUPERVISOR	1	1,000	1	1,000		
						244	850.00	ASSISSTANT MECHANIC	1	850	1	850		
						379	850.00	ASSISSTANT MECHANIC	1	850	1	850		
					CLEANING ALLOW.	-	1,200.00	CLEANING ALLOW. - STIPEND	53	63,600	53	63,600		
					EQUIPMENT ALLOW.	-	300.00	EQUIPMENT ALLOW. - STIPEND	53	15,900	53	15,900		
			13 Total						118	90,450	118	90,450		
	519000 Total								118	90,450	118	90,450		
	519003		14	TRAINING/PROF DEV - ST	TRAINING/PROF DEV - ST	-	66,000.00	MAINTAIN CERTIFICATION	1	66,000	1	66,000		
			14 Total						1	66,000	1	66,000		
	519003 Total								1	66,000	1	66,000		
	SALRY / WGS / BENFT Total								55.00	274741	6,553,086	53.62	199767	6,518,179
Grand Total									55.00	274741	6,553,086	53.62	199767	6,518,179



ISD & ACO BUDGET

TOWN OF BRIDGEWATER
INSPECTIONAL SERVICES & ANIMAL CONTROL TM RECOMMENDED FY 2026 BUDGET

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
STEPS/COLA/YOS	5,356	1.12%
STAFFING CHANGES	(110,148)	-23.12%
EXPENSES	633	0.72%
Total Budget Increase	(104,159)	-18.47%

FY 2025 Adjusted Salary Budget	476,396
FY 2025 Adjusted Expense Budget	87,617
Total	564,013

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026				
240	INSPECTIONAL SVCS	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	BLDG INSP./ZONING ENF.	333	110,321	113,079				
						2	LOCAL INSPECTOR	994	76,589					
						3	PLUMBING INSPECTOR	381	82,478	82,478				
						4	WIRING INSPECTOR	200	82,478	82,478				
						5	OFFICE ADMINISTRATOR	122	73,269	75,100				
					513000	OVERTIME WAGES	1	OVERTIME CALLBACK	-	9,700	9,700			
					514600	LONGEVITY	1	OFFICE ADMINISTRATOR	122	730	1,496			
						3	PLUMBING INSPECTOR	381	822	822				
					519000	STIPEND/CONTRACTUAL	1	BLDG INSP./ZONING ENF.	333	150	150			
						2	LOCAL INSPECTOR	994	150					
						3	PLUMBING INSPECTOR	381	150	150				
						4	WIRING INSPECTOR	200	150	150				
						5	SEALER OF WGHTS & MEAS	38	6,000	6,000				
					SLRY/WGS/BNFTS Total							442,987	371,604	
		2	EXPENSES			524006	MAINT/REPAIR OF VEHICLES	2	OIL CHANGE / INSPECTION	-	1,000	1,000		
						534000	POSTAGE	3	POSTAGE	-	750	750		
						538056	UNIFORMS	4	UNIFORMS	-	1,000	1,000		
						542000	OFFICE SUPPLIES	5	OFFICE SUPPLIES	-	4,000	4,000		
						558000	WEIGHTS & MEASURES EXPENSE	6	EXPENSES	-	500	500		
						571002	MILEAGE	7	INSP. SERVICES STAFF	-	2,500	2,500		
						571500	CONFERENCES/SEMINARS	8	FEES FOR ATTENDENING	-	3,000	3,000		
						573000	DUES/MEMBERSHIPS/SUBSCRIPTI	9	DUES/MEMBERSHIPS/SUBSCRIP'	-	500	500		
						EXPENSES Total							13,250	13,250
						INSPECTIONAL SVCS Total							456,237	384,854
292	ANIMAL CONTROL	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	ANIMAL CONTROL OFFICER	621	0					
				511002	PART TIME WAGES	1	PT ANIMAL CONTROL OFFICER	991	28,409					
						2	ANIMAL CTL OFCR COVERAGE	-	1,500					
					519000	STIPEND/CONTRACTUAL	1	ANIMAL CONTROL OFFICER	284	3,500				
				SLRY/WGS/BNFTS Total							33,409			
		2	EXPENSES	530000	PROF & TECHNICAL	1	PROF & TECHNICAL	-	71,367	75,000				
				530008	TRAINING & EDUCATION	1	TRAINING & EDUCATION	-	700					
				542000	OFFICE SUPPLIES	1	OFFICE SUPPLIES	-	150					
				543006	EQUIPMENT AND TOOLS	1	EQUIPMENT AND TOOLS	-	250					
				558012	UNIFORMS & CLOTHING	1	UNIFORMS & CLOTHING	-	300					
				570000	OTHER EXPENSES	1	MISCELLANEOUS	-	1,600					
		EXPENSES Total							74,367	75,000				
		ANIMAL CONTROL Total							107,776	75,000				
		Grand Total								564,013	459,854			



ISD & ACO DETAIL SALARY

TOWN OF BRIDGEWATER
INSPECTIONAL SERVICES & ANIMAL CONTROL FY 2026 DETAIL SALARY BUDGET
SALARY BUDGET = 81 % of TOTAL INSPECTIONAL SERVICES & ANIMAL CONTROL BUDGET

SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
STEPS/COLA/YOS/HRS	5,356	1.12%
STAFFING CHANGES	(110,148)	-23.12%
Total	(104,792)	-22.00%

DETAIL STAFFING CHANGES	HOURS	AMOUNT
240 Insp Services: Step/COLA/YOS/Hrs	-	5,356
240 Insp Services: Staffing Changes	-	(76,739)
292 Animal Control: Staffing Changes	-	(33,409)
Total	-	(104,792)

HEAD COUNT		
DEPT.	2025 FTE	2026 FTE
240	5.00	4.00
292	1.48	0.00
Total	6.48	4.00

FY 2025 Salary Budget 547,763
 Moved ACO Salary to Expense (71,367)
 Adj FY 2025 Salary Budget 476,396

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE#	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026				
									FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY		
240	INSPECTIONAL SVCS	510000	FULL TIME WAGES	1	BLDG INSP./ZONING ENF.	333	52.84	GRADE 13 STEP 10	1.00	2088	110,321					
									54.16	GRADE 13 STEP 11				1.00	2088	113,079
				2	LOCAL INSPECTOR	994	36.68	GRADE 10 STEP 9 - VACANT	1.00	2088	76,589					
				3	PLUMBING INSPECTOR	381	39.50	GRADE 10 STEP 12	1.00	2088	82,478	1.00	2088	82,478		
				4	WIRING INSPECTOR	200	39.50	GRADE 10 STEP 12	1.00	2088	82,478	1.00	2088	82,478		
				5	OFFICE ADMINISTRATOR	122	35.09	GRADE 10 STEP 6	1.00	2088	73,269					
							35.97	GRADE 10 STEP 7				1.00	2088	75,100		
			513000	OVERTIME WAGES	1	OVERTIME CALLBACK	-	9,700.00	EMERGENCY		1	9,700		1	9,700	
			514600	LONGEVITY	1	OFFICE ADMINISTRATOR	122	0.01	YOS: 14 = 1% of SLRY		72988	730				
								0.02	YOS: 15 = 2% of SLRY					74813	1,496	
					3	PLUMBING INSPECTOR	381	0.01	YOS: 11 = 1% of SLRY		82162	822				
									YOS: 12 = 1% of SLRY					82162	822	
			519000	STIPEND/CONTRACTUAL	1	BLDG INSP./ZONING ENF.	333	150.00	BOOT ALLOWANCE		1	150		1	150	
					2	LOCAL INSPECTOR	994	150.00	BOOT ALLOWANCE		1	150				
					3	PLUMBING INSPECTOR	381	150.00	BOOT ALLOWANCE		1	150		1	150	
			4	WIRING INSPECTOR	200	150.00	BOOT ALLOWANCE		1	150		1	150			
			5	SEALER OF WGHTS & MEAS	38	6,000.00	MONTHLY STIPEND - SEALER OF WEIGHTS		1	6,000		1	6,000			
	INSPECTIONAL SVCS Total								5.00	165596	442,987	4.00	165332	371,604		
292	ANIMAL CONTROL	510000	FULL TIME WAGES	1	ANIMAL CONTROL OFFICER	621	34.18	GRADE 9 STEP 10	-	0	0					
		511002	PART TIME WAGES	1	PT ANIMAL CONTROL OFFICER	991	28.75	GRADE 9 STEP 3 - VACANT	0.48	988	28,409					
				2	ANIMAL CTL OFCR COVERAGE	-	1,500.00	ANIMAL CTL OFCR COVERAGE		1	1,500					
										1	3,500					
		519000	STIPEND/CONTRACTUAL	1	ANIMAL CONTROL OFFICER	284	3,500.00	ANIMAL CONTROL OFFICER		1						
	ANIMAL CONTROL Total								0.48	990	33,409					
Grand Total									5.48	166586	476,396	4.00	165332	371,604		

FY2026 GENERAL FUND OPERATING BUDGET



EDUCATION

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

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT TO TOTAL
B/R Regional Dist Tuition	1,545,003	3.88%
B/R School Debt	(179,602)	-0.45%
Bristol Agricultural Tuition	197,012	0.49%
Bristol Agricultural Transportation	10,000	0.03%
Bristol Plymouth Tuition	302,705	0.76%
Bristol Plymouth Debt	606,299	1.52%
Norfolk County Tuition	(19,435)	-0.05%
Norfolk County Transportation	4,032	0.01%
Total Budget Increase	2,466,014	6.19%

SUMMARY OF BUDGET INCREASE (DECREASE) BY SCHOOL DISTRICT		
DESCRIPTION	AMOUNT	PERCENT CHANGE
B/R Regional Dist Tuition	1,545,003	4.67%
B/R School Debt	(179,602)	-4.80%
Bristol Agricultural Tuition	197,012	53.92%
Bristol Agricultural Transportation	10,000	5.00%
Bristol Plymouth Tuition	302,705	16.04%
Bristol Plymouth Debt	606,299	204.12%
Norfolk County Tuition	(19,435)	-9.59%
Norfolk County Transportation	4,032	5.00%
Total Budget Increase	2,466,014	6.19%

FY 2026 Budget	42,327,583
FY 2025 Budget	39,861,569
Change	2,466,014

DPT	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	POSITION/PURPOSE	2025	2026
300	B/R REGIONAL DIST	2	EXPENSES	569000	B/R REGIONAL DIST TUITION	B/R REGIONAL DIST TUITION	33,083,571	34,628,574
	569001			B/R SCHOOL DEBT	B/R SCHOOL DEBT	3,745,526	3,565,924	
	B/R REGIONAL DIST Total					36,829,096	38,194,498	
301	BRISTOL AGRICULTURAL	2	EXPENSES	569000	BRISTOL AGRICULTURAL TUITION	BRISTOL AGRICULTURAL TUITION	365,369	562,381
	569002			BRISTOL AGRICULTURAL TUITION	BRISTOL AGRICULTURAL TRANSPORTATION	200,000	210,000	
	BRISTOL AGRICULTURAL Total					565,369	772,381	
302	BRISTOL PLYMOUTH	2	EXPENSES	569000	BRISTOL PLYMOUTH TUITION	BRISTOL PLYMOUTH TUITION	1,886,774	2,189,479
	569001			B/P SCHOOL DEBT	B/P SCHOOL DEBT	297,034	903,333	
	BRISTOL PLYMOUTH Total					2,183,808	3,092,812	
303	NORFOLK CNTY AGI	2	EXPENSES	569000	NORFOLK CNTY AGI TUITION	NORFOLK CNTY AGI TUITION	202,646	183,211
	569002			NORFOLK CNTY AGI TRANSPORTATRION	NORFOLK CNTY AGI TRANSPORTATRION	80,649	84,681	
	NORFOLK CNTY AGI Total					283,295	267,892	
Grand Total							39,861,569	42,327,583



PUBLIC WORKS BUDGET

**TOWN OF BRIDGEWATER
PUBLIC WORKS DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/License	22,567	1.89%
Staffing Changes	(39,952)	-3.35%
Expense	(95,500)	-12.90%
Total Budget (Decrease)	(112,885)	-5.84%
FY 2025 Adjusted Salary Budget	1,193,480	
FY 2025 Expense Budget	740,418	
Total	1,933,898	

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
410	TOWN ENGINEER	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	TOWN ENGINEER	578	38,247	38,247
				510000	FULL TIME WAGES	2	JUNIOR ENGINEER	613	29,017	29,743
			SLRY/WGS/BNFTS Total						67,264	67,989
		2	EXPENSES	524006	VEHICLE MAINTENANCE	1	VEHICLE MAINTENANCE	-	1,500	1,500
				530000	PROF & TECHNICAL	1	HYDROCAD	-	2,500	1,070
				530000	PROF & TECHNICAL	2	SHI - CIVIL 3D - 2 USERS	-	5,000	6,530
				530000	PROF & TECHNICAL	3	BLUE MARBLE GEOGRAPHICS	-	2,500	1,500
				530000	PROF & TECHNICAL	4	PLOTTER MAINT CNTRCT	-	2,400	1,400
				530000	PROF & TECHNICAL		SURVEY EQUIP ANNUAL CALIBRATION & MAINT.	-		1,000
				530000	PROF & TECHNICAL	5	CARSLON SOFTWARE	-		800
				530008	TRAINING & EDUCATION	1	TRAINING CLASSES FOR EMPLOYEES	-	800	800
				534000	POSTAGE	1	POSTAGE	-	625	625
				542000	OFFICE SUPPLIES	5	GENERAL OFFICE SUPPLIES	-	2,200	2,200
				553015	SAFETY EQUIPMENT	1	SAFETY EQUIPMENT	-	200	200
				570010	IN-STATE TRAVEL	6	IN-STATE TRAVEL	-	100	100
				571500	CONFERENCES/SEMINARS	7	CONFERENCES/SEMINARS	-	500	500
				573000	DUES/MEMBERSHIPS/SUB	8	PROF ENG, LND SRVYNG, SOIL TSTG, LIC RENEWAL - 2 YRS	-	800	800
				573000	DUES/MEMBERSHIPS/SUB	9	EDUCATION MANDATORY FOR LIC RENEWAL & FEES	-	1,100	1,200
			EXPENSES Total						20,225	20,225
	TOWN ENGINEER Total								87,489	88,214
420	HWY DEPARTMENT	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	DPW DIRECTOR	36	47,670	58,911
				510000	FULL TIME WAGES	2	HWY SUPERINTENDENT	196	110,321	113,079
				510000	FULL TIME WAGES	3	HWY GEN FOREMAN	34	87,489	89,676
				510000	FULL TIME WAGES	4	CHIEF MECHANIC	694		88,782
				510000	FULL TIME WAGES	5	MECHANIC	991	78,108	
				510000	FULL TIME WAGES	6	HVY EQUIP OPERATOR	289		62,744
				510000	FULL TIME WAGES			363	61,220	62,744
				510000	FULL TIME WAGES			522	62,744	64,310
				510000	FULL TIME WAGES			619	61,220	62,744
				510000	FULL TIME WAGES			677		64,310
				510000	FULL TIME WAGES			988	61,220	
				510000	FULL TIME WAGES			992	61,220	
				510000	FULL TIME WAGES	7	ROADWAYS LEADWORKER	184	62,744	64,310
				510000	FULL TIME WAGES	8	LT EQUIP OPERATOR	289	56,605	
				510000	FULL TIME WAGES			622	56,605	
				510000	FULL TIME WAGES			691		48,817

**TOWN OF BRIDGEWATER
PUBLIC WORKS DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/License	22,567	1.89%
Staffing Changes	(39,952)	-3.35%
Expense	(95,500)	-12.90%
Total Budget (Decrease)	(112,885)	-5.84%
FY 2025 Adjusted Salary Budget	1,193,480	
FY 2025 Expense Budget	740,418	
Total	1,933,898	

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
420	HWY DEPARTMENT	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	9	ASSISTANT MECHANIC	693		61,220
				510000	FULL TIME WAGES			994	64,310	
				510000	FULL TIME WAGES	10	CONF EXECUTIVE ASSIST	572	25,273	25,905
				510000	FULL TIME WAGES	11	EXECUTIVE ASSISTANT	373		82,478
				510000	FULL TIME WAGES	12	UNIT OP SPEC/DISPATCHER	394	65,052	
				510000	FULL TIME WAGES	13	TRANSITIONAL ADJUSTMENT	-	10,000	
				512000	SEASONAL	1	SEASONAL SUMMER HELP	997	46,080	46,080
				513000	OVERTIME	1	COVERAGE	-	32,440	32,440
				514600	LONGEVITY	1	DPW DIRECTOR	36	1,899	
				514600	LONGEVITY	2	HWY SUPERINTENDENT	196	1,099	1,126
				514600	LONGEVITY	3	HWY GEN FOREMAN	34	3,500	3,587
				514600	LONGEVITY	6	HVY EQUIP OPERATOR	289		627
				514600	LONGEVITY		UNIT OP SPEC/DISPATCHER	394	651	
				514600	LONGEVITY	7	ROADWAYS LEADWORKER	184	627	643
				519002	RECERT-LIC/CLASSES	1	TRAINING-CERTIFICATION	-	5,319	5,319
				519006	STIPENDS	1	TREE WARDEN	993		7,000
				519007	LICENSES	1	HWY SUPERINTENDENT	196	7,500	7,500
				519007	LICENSES	3	HWY GEN FOREMAN	34	2,750	2,750
				519007	LICENSES	4	CHIEF MECHANIC	694		2,400
				519007	LICENSES	5	MECHANIC	991	1,350	
				519007	LICENSES	6	HVY EQUIP OPERATOR	289		300
				519007	LICENSES			363	1,600	1,600
				519007	LICENSES			522	1,750	1,750
				519007	LICENSES			619	950	950
				519007	LICENSES			677		650
				519007	LICENSES			988	800	
				519007	LICENSES			992	1,600	
				519007	LICENSES	7	ROADWAYS LEADWORKER	184	1,400	1,400
				519007	LICENSES	8	LT EQUIP OPERATOR	622	500	
				519007	LICENSES			691		950
				519007	LICENSES	9	ASSISTANT MECHANIC	994	1,600	
SLRY/WGS/BNFTS Total									1,085,216	1,067,106

**TOWN OF BRIDGEWATER
PUBLIC WORKS DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/License	22,567	1.89%
Staffing Changes	(39,952)	-3.35%
Expense	(95,500)	-12.90%
Total Budget (Decrease)	(112,885)	-5.84%
FY 2025 Adjusted Salary Budget	1,193,480	
FY 2025 Expense Budget	740,418	
Total	1,933,898	

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
420	HWY DEPARTMENT	2	EXPENSES	524001	MAINT/ BUILDINGS & GROUNDS	1	SERVICE AGREEMENTS & BULIDING MAINTENANCE	-	15,000	17,000
				524002	MAINTENANCE OF TRAFFIC LIGHTS	2	CONTRACTED SERVICES TOWN LIGHTS	-	10,000	10,000
				524005	STREET MAINT/REPAIR	3	CONTRACTED LINE PAINTING	-	25,000	25,000
				524005	STREET MAINT/REPAIR	4	CONTRACTED ROAD REPAIRS	-	15,000	15,000
				524006	MAINT/REPAIRS VEHICLES	5	SENT OUT FOR REPAIR	-	29,000	27,000
				524007	CATCH BASIN WASTE REMOVAL	6	CATCH BASIN WASTER REMOVAL	-	35,000	35,000
				527000	EQUIPMENT AND TOOLS	8	EQUIPMENT AND TOOLS	-	15,000	12,350
				529017	TREE WORK	10	CONTRACTED SERVICES FOR TREE WORK	-	140,000	140,000
				530001	PROFESS & TECHNICAL SVS	11	STREET SCAN	-	8,900	13,700
				530051	POLICE DETAIL EXPENSE	12	POLICE DETAILS	-	15,000	15,000
				534002	TELEPHONE	13	LINE COST	-	150	
				538056	UNIFORMS/SUPPLIES	14	CLEANING/RENTAL SERVICE FOR WORK UNIFORMS	-	16,600	19,100
				542000	OFFICE SUPPLIES	15	GENERAL OFFICE SUPPLIES	-	2,000	2,000
				546001	TOOLS PURCHASED	16	TOOLS & EQUIPMENT PURCHASED	-	10,000	10,000
				546015	STONE & LOAM	17	CONSTRUCTION MATERIALS	-	7,500	7,500
				548001	MAINT SUPPL REPAIR - HWY	18	HIGHWAY VEHICLE MAINTENANCE & REPAIR	-	60,000	60,000
				553001	ROAD REPAIR SUPPL - COLD PATCH	20	PURCHASE OF COLD PATCH	-	10,000	10,000
				553002	ROAD REPAIR SUPPL - HOT MIX	21	PURCHASE OF HOT MIX	-	20,000	20,000
				553003	ROAD REPAIR SUPPL - SIGNS	22	PURCHASE OF STREET SIGNS & PARTS	-	15,000	15,000
				553007	ROAD REPAIR SUPPL - ROAD PAINT	23	ROAD PAINT & SUPPLIES	-	15,000	15,000
				553014	ROAD REPAIR SUPPL - MISC	24	MISC ROAD REPAIR SUPPLIES - IN HOUSE	-	30,000	30,000
				553015	SAFETY EQUIPMENT	25	EMPLOYEE SAFETY EQUIPMENT	-	7,500	7,500
				578001	MEDICAL SERVICES / EXAMS	26	EMPLOYEE MEDICAL SERVICES & EXAMS	-	1,625	1,625
							EXPENSES Total			
HWY DEPARTMENT Total								1,588,491	1,574,881	

**TOWN OF BRIDGEWATER
PUBLIC WORKS DEPARTMENT FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/License	22,567	1.89%
Staffing Changes	(39,952)	-3.35%
Expense	(95,500)	-12.90%
Total Budget (Decrease)	(112,885)	-5.84%
FY 2025 Adjusted Salary Budget	1,193,480	
FY 2025 Expense Budget	740,418	
Total	1,933,898	

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
421	SNOW & ICE	1	SLRY/WGS/BNFTS	513000	SNOW & ICE OT	1	SNOW & ICE OT WAGES	-	41,000	41,000
			SLRY/WGS/BNFTS Total						41,000	41,000
		2	EXPENSES	524000	S & I EQUIPMENT REPAIRS	1	SENT OUT FOR REPAIR	-	2,600	2,600
				529000	S & I SERVICE CONTRACTS	2	S & I SERVICE CONTRACTS	-	15,000	15,000
				538000	PRECISION WEATHER SERV (TOWN)	3	S & I PRECISION WEATHER SERVICE (TOWN SHARE SCHOOL)	-	1,000	1,000
				548004	SUPPLIES/PARTS EQUIP REPAIRS	5	S & I SUPPLIES & PARTS & EQUIP REPAIRS	-	2,500	2,500
				553006	SALT/ CALCIUM/ SAND	6	ANNUAL SALT & CALCIUM & SAND PURCHASES	-	20,000	20,000
			EXPENSES Total						41,100	41,100
	SNOW & ICE Total								82,100	82,100
424	STREET LIGHTING	2	EXPENSES	521005	STREET LIGHTS AND SIGNALS	1	TOWN STREET LIGHTS ELECTRIC	-	150,818	50,818
				530000	PROF & TECHNICAL	2	TOWN STREET LIGHTS ELECTRIC	-	25,000	25,000
			EXPENSES Total						175,818	75,818
	STREET LIGHTING Total								175,818	75,818
Grand Total									1,933,898	1,821,013



PUBLIC WORKS DETAIL SALARY

SALARY BUDGET = 65% of TOTAL PUBLIC WORKS BUDGET

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026			
									FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY	
410	TOWN ENGINEER	510000	FULL TIME WAGES	1	TOWN ENGINEER	578	55.51	GRADE 13 STEP 12	0.33	689	38,247	0.33	689	38,247	
				2	JUNIOR ENGINEER	613	42.11	GRADE 11 STEP 10	0.33	689	29,017				
				43.17 GRADE 11 STEP 11						0.33	689	29,743			
	TOWN ENGINEER Total								0.66	1378	67,264	0.66	1378	67,989	
420	HWY DEPARTMENT	510000	FULL TIME WAGES	1	DPW DIRECTOR	36	69.19	PERSONAL CONTRACT	0.33	689	47,670				
						85.50	PERSONAL CONTRACT				0.33	689	58,911		
				2	HWY SUPERINTENDENT	196	52.84	GRADE 13 STEP 10	1.00	2088	110,321	1.00	2088	113,079	
				3	HWY GEN FOREMAN	34	41.90	GRADE 11 STEP 9	1.00	2088	87,489	1.00	2088	89,676	
				4	CHIEF MECHANIC	694	42.52	GRADE 12 STEP 5				1.00	2088	88,782	
															5
				6	HVY EQUIP OPERATOR	289	30.05	GRADE 9 STEP 3	1.00	2088	61,220	1.00	2088	62,744	
															363
							30.05	GRADE 9 STEP 4				1.00	2088	62,744	
							522	30.05	GRADE 9 STEP 4	1.00	2088	62,744	1.00	2088	64,310
								30.80	GRADE 9 STEP 5				1.00	2088	64,310
							619	29.32	GRADE 9 STEP 3	1.00	2088	61,220	1.00	2088	62,744
								30.05	GRADE 9 STEP 4				1.00	2088	64,310
							677	30.80	GRADE 9 STEP 5				1.00	2088	64,310
							988	29.32	VACANT GRADE 9 STEP 3	1.00	2088	61,220			
							992	29.32	VACANT GRADE 9 STEP 3	1.00	2088	61,220			
					7	ROADWAYS LEADWORKER	184	30.05	GRADE 9 STEP 4	1.00	2088	62,744	1.00	2088	64,310
					8	LT EQUIP OPERATOR	289	27.11	GRADE 7 STEP 9	1.00	2088	56,605	1.00	2088	48,817
							691	23.38	GRADE 7 STEP 3				1.00	2088	61,220
					9	ASSISTANT MECHANIC	693	29.32	GRADE 9 STEP 3				1.00	2088	64,310
					10	CONF EXECUTIVE ASSIST	572	36.68	GRADE 10 STEP 9	0.33	689	25,273	0.33	689	25,905
	11	EXECUTIVE ASSISTANT	373	39.50	GRADE 10 STEP 12				1.00	2088	82,478				
	12	UNIT OP SPEC/DISPATCHER	394	35.61	GRADE 10 STEP 7	1.00	1827	65,052							
	13	TRANSITIONAL ADJUSTMENT	-	2.00	TRANSITIONAL ADJUSTMENT			5000	10,000						
		512000	SEASONAL	1	SEASONAL SUMMER HELP	1.41	2560	46,080	1.41	2560	46,080				
		513000	OVERTIME	1	COVERAGE	-	1	32,440	-	1	32,440				
		514600	LONGEVITY	1	DPW DIRECTOR	36	0.04	YOS: 35 = 4% of SLRY	-	47463	1,899				
				2	HWY SUPERINTENDENT	196	0.01	YOS: 12 = 1% of SLRY	-	109898	1,099				
										78					

TOWN OF BRIDGEWATER
PUBLIC WORKS DEPARTMENT FY 2026 DETAIL SALARY BUDGET
SALARY BUDGET = 65% of TOTAL PUBLIC WORKS BUDGET

SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Licenses	22,567	1.89%
Staffing Changes/Budget Adj	(39,952)	-3.35%
Total	(17,385)	-1.46%

DETAIL STAFFING CHANGES	HOURS	AMOUNT
410 Engineering: Staff Chng.	-	0
410 Engineering: Step/YOS	-	725
420 Highway: Step/YOS/Lic	-	21,842
420 Highway: Staffing Chng.	-	(39,952)
Total		(17,385)

HEAD COUNT		
DEPT.	2025 FTE	2026 FTE
410	0.66	0.66
420	15.07	14.07
Total	15.73	14.73

FY 2025 Salary Budget	1,193,480
Budget Adjustment	0
FY 2025 Adjusted Salary Budget	1,193,480

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
420	HWY DEPARTMENT	514600	LONGEVITY	2	HWY SUPERINTENDENT	196	0.01	YOS: 13 = 1% of SLRY	-	-	-	-	112646	1,126
				3	HWY GEN FOREMAN	34	0.04	YOS: 36 = 4% of SLRY	-	87489	3,500	-	-	-
								YOS: 37 = 4% of SLRY	-	-	-	-	89676	3,587
				6	HVY EQUIP OPERATOR	289	0.01	YOS: 10 = 1% of SLRY	-	-	-	-	62744	627
					UNIT OP SPEC/DISPATCHER	394	0.01	YOS: 11 = 1% of SLRY	-	65052	651	-	-	-
				7	ROADWAYS LEADWORKER	184	0.01	YOS: 10 = 1% of SLRY	-	62744	627	-	-	-
								YOS: 11 = 1% of SLRY	-	-	-	-	64310	643
		519002	RECERT-LIC/CLASSES	1	TRAINING-CERTIFICATION				-	1	5,319	-	1	5,319
		519006	STIPENDS	1	TREE WARDEN	993	7000.00	TREE WARDEN STIPEND VACANT	-	-	-	-	1	7,000
		519007	LICENSES	1	HWY SUPERINTENDENT	196	7500.00	SNOW & ICE	-	1	7,500	-	1	7,500
				3	HWY GEN FOREMAN	34	150.00	LICENSE - 2A END EXCAVATOR	-	1	150	-	1	150
								LICENSE - 4E CATCH BASIN	-	1	150	-	1	150
								LICENSE - 4G MOWER	-	1	150	-	1	150
							250.00	LICENSE - OSHA CLASS 2 ASBEST	-	1	250	-	1	250
							500.00	LICENSE - WTR TESTER / SURVEY	-	1	500	-	1	500
							750.00	LICENSE - WTR BACKFLOW CROS	-	1	750	-	1	750
							800.00	LICENSE - HOIST	-	1	800	-	1	800
				4	CHIEF MECHANIC	694	100.00	LICENSE - A1 ASE CERTIFICATION	-	-	-	-	1	100
								LICENSE - A2 ASE CERTIFICATION	-	-	-	-	1	100
								LICENSE - A3 ASE CERTIFICATION	-	-	-	-	1	100
								LICENSE - A4 ASE CERTIFICATION	-	-	-	-	1	100
								LICENSE - A5 ASE CERTIFICATION	-	-	-	-	1	100
								LICENSE - A6 ASE CERTIFICATION	-	-	-	-	1	100
								LICENSE - A7 ASE CERTIFICATION	-	-	-	-	1	100
								LICENSE - A8 ASE CERTIFICATION	-	-	-	-	1	100
							150.00	LICENSE - 2A END EXCAVATOR	-	-	-	-	1	150
								LICENSE - 1C FORKLIFT	-	-	-	-	1	150
							500.00	LICENSE - A CLASS CDL	-	-	-	-	1	500
							800.00	LICENSE - HOIST	-	-	-	-	1	800
				5	MECHANIC	991	100.00	LICENSE - WELDING/GAS BURNER	-	1	100	-	-	-
							150.00	LICENSE - 2A END EXCAVATOR	-	1	150	-	-	-
								LICENSE - 4E CATCH BASIN	-	1	150	-	-	-
								LICENSE - 4G MOWER	-	1	150	-	-	-
							800.00	LICENSE - HOIST	-	1	800	-	-	-
				6	HVY EQUIP OPERATOR	289	150.00	LICENSE - 2A END EXCAVATOR	-	-	-	-	1	150
								LICENSE - 1C FORKLIFT	-	-	-	-	1	150
						363	150.00	LICENSE - 2A END EXCAVATOR	-	1	150	-	1	150
								LICENSE - 1C FORKLIFT	-	1	150	-	1	150
							500.00	LICENSE - A CLASS CDL	-	1	500	-	1	500

TOWN OF BRIDGEWATER
PUBLIC WORKS DEPARTMENT FY 2026 DETAIL SALARY BUDGET
SALARY BUDGET = 65% of TOTAL PUBLIC WORKS BUDGET

SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/YOS/Licenses	22,567	1.89%
Staffing Changes/Budget Adj	(39,952)	-3.35%
Total	(17,385)	-1.46%

DETAIL STAFFING CHANGES	HOURS	AMOUNT
410 Engineering: Staff Chng.	-	0
410 Engineering: Step/YOS	-	725
420 Highway: Step/YOS/Lic	-	21,842
420 Highway: Staffing Chng.	-	(39,952)
Total		(17,385)

HEAD COUNT		
DEPT.	2025 FTE	2026 FTE
410	0.66	0.66
420	15.07	14.07
Total	15.73	14.73

FY 2025 Salary Budget	1,193,480
Budget Adjustment	0
FY 2025 Adjusted Salary Budget	1,193,480

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
420	HWY DEPARTMENT	519007	LICENSES	6	HVY EQUIP OPERATOR	363	800.00	LICENSE - HOIST	-	1	800	-	1	800
						522	150.00	LICENSE - 2A END EXCAVATOR	-	1	150	-	1	150
								LICENSE - 4G MOWER	-	1	150	-	1	150
								LICENSE - 1C FORKLIFT	-	1	150	-	1	150
							500.00	LICENSE - A CLASS CDL	-	1	500	-	1	500
							800.00	LICENSE - HOIST	-	1	800	-	1	800
						619	150.00	LICENSE - 2A END EXCAVATOR	-	1	150	-	1	150
							800.00	LICENSE - HOIST	-	1	800	-	1	800
						677	150.00	LICENSE - 2A END EXCAVATOR					1	150
							500.00	LICENSE - A CLASS CDL				-	1	500
						988	800.00	LICENSE - HOIST	-	1	800			
						992	150.00	LICENSE - 2A END EXCAVATOR	-	1	150			
								LICENSE - 1C FORKLIFT	-	1	150			
							500.00	LICENSE - A CLASS CDL	-	1	500			
							800.00	LICENSE - HOIST	-	1	800			
				7	ROADWAYS LEADWORKER	184	150.00	LICENSE - 2A END EXCAVATOR	-	1	150	-	1	150
								LICENSE - 4E CATCH BASIN	-	1	150	-	1	150
								LICENSE - 4G MOWER	-	1	150	-	1	150
								LICENSE - 1C FORKLIFT	-	1	150	-	1	150
							800.00	LICENSE - HOIST	-	1	800	-	1	800
				8	LT EQUIP OPERATOR	622	500.00	LICENSE - A CLASS CDL	-	1	500			
						691	150.00	LICENSE - 2A END EXCAVATOR				-	1	150
							800.00	LICENSE - HOIST				-	1	800
				9	ASSISTANT MECHANIC	994	150.00	LICENSE - 2A END EXCAVATOR	-	1	150			
								LICENSE - 1C FORKLIFT	-	1	150			
							500.00	LICENSE - A CLASS CDL	-	1	500			
							800.00	LICENSE - HOIST	-	1	800			
	HWY DEPARTMENT Total								15.07	408507	1,085,216	14.07	358415	1,067,106
421	SNOW & ICE	513000	SNOW & ICE OT	1	SNOW & ICE OT WAGES				-	1	41,000	-	1	41,000
	SNOW & ICE Total								-	1	41,000	-	1	41,000
Grand Total									15.73	409886	1,193,480	14.73	359794	1,176,095



HEALTH AND HUMAN SERVICES BUDGET

TOWN OF BRIDGEWATER
HEALTH & HUMAN SERVICES FY 2026 TM RECOMMENDED BUDGET

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS	8,621	1.8%
Staffing Changes	(47,383)	-9.7%
Expense	13,750	14.1%
Total Budget Increase (Decrease)	(25,012)	-4.3%
FY 2025 Adjusted Salary Budget	486,760	
FY 2025 Expense Budget	97,500	
Total	584,260	

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026				
510	HEALTH DEPT	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	HEALTH AGENT	167	91,467	93,753				
						2	OFFICE ADMINISTRATOR	97	74,348					
						3	ADMINISTRATIVE ASST	675		37,957				
				514600	LONGEVITY	1	HEALTH AGENT	167	911	1,868				
						2	OFFICE ADMINISTRATOR	97	2,222					
				519004	CLOTHING ALLOW	1	HEALTH AGENT	167	150	150				
						SLRY/WGS/BNFTS Total							169,098	133,728
						2	EXPENSES	530008	TRAINING & EDUCATION	3	RENEWALS FOR CERTIFICATIONS	-	750	750
		530022	ADVERTISING	4	ADVERTISING COSTS			-	500					
		530050	VISITING NURSE SERVICES	5	ANNUAL CONTRACTED SERVS.			-	13,500	13,500				
		534000	POSTAGE	6	POSTAGE			-	400	400				
		542000	OFFICE SUPPLIES	7	GENERAL OFFICE SUPPLIES			-	750	1,000				
		550000	MEDICAL SUPPLIES	8	SYRINGE DISPOSAL			-	2,000	2,000				
		573000	DUES/MEMBERSHIPS	9	BOH DUES & MEMBERSHIPS			-	450	450				
		EXPENSES Total							18,350	18,100				
		HEALTH DEPT Total							187,448	151,828				
		541	COUNCIL ON AGING	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	COA DIRECTOR	468	103,486			
								998		98,500				
2	EXECUTIVE ASSISTANT							173	62,231	63,786				
3	OUTREACH WORKER							56	59,232	60,713				
511002	PART TIME WAGES							1	VAN DRIVER WAGES	75	5,231	5,496		
								2	VAN DRIVER WAGES	482	5,919	6,067		
514600	LONGEVITY					1	OUTREACH WORKER	56	2,360	2,419				
						SLRY/WGS/BNFTS Total							238,459	236,981
						2	EXPENSES	524006	VEHICLE MAINTENANCE	1	REPAIRS & MAINTENANCE	-	300	300
534000	POSTAGE			2	POSTAGE			-	1,000	500				
542000	OFFICE SUPPLIES			3	GENERAL OFFICE SUPPLIES			-	1,400	1,400				
558012	UNIFORM/CLEANING ALLOWANC			1	UNIFORM/CLEANING ALLOWANCE			-	500	1,000				
570000	OTHER EXPENSES			4	MISC OTHER EXPENSES			-	4,525	4,425				
570010	IN-STATE TRAVEL			5	MILEAGE RIEMB.			-	250	350				
571500	CONFERENCES / SEMINARS			7	CONFERENCES / SEMINARS			-	1,300	1,300				
573000	DUES/MEMBERSHIPS			8	DUES & MEMBERSHIPS			-	525	525				
EXPENSES Total								9,800	9,800					
COUNCIL ON AGING Total								248,259	246,781					

TOWN OF BRIDGEWATER
HEALTH & HUMAN SERVICES FY 2026 TM RECOMMENDED BUDGET

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS	8,621	1.8%
Staffing Changes	(47,383)	-9.7%
Expense	13,750	14.1%
Total Budget Increase (Decrease)	(25,012)	-4.3%
FY 2025 Adjusted Salary Budget	486,760	
FY 2025 Expense Budget	97,500	
Total	584,260	

DPT #	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026	
543	VETERANS AGENT	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	VETERAN'S AGENT	993	78,504		
								663		76,589	
				519006	STIPEND	1	GRAVES OFFICER	993	700		
								663		700	
			SLRY/WGS/BNFTS Total							79,204	77,289
		2	EXPENSES	530000	PROF & TECHNICAL	1	TYLER SOFTWARE FOR STATE	-	500	500	
				534000	POSTAGE	1	MAILINGS	-	400	400	
				542000	OFFICE SUPPLIES	2	GENERAL OFFICE SUPPLIES	-	500	400	
				570000	OTHER EXPENSES	3	MISCELLANEOUS	-	900	400	
				570010	IN-STATE TRAVEL	4	MILEAGE RIEMB.	-	400		
				570017	VETERANS COUNCIL EXPENSES	5	VETERAN EVENTS	-	1,500	1,500	
				570018	VETS GRAVE MARKERS/FLAGS	7	PURCHASE OF GRAVE MARKER	-	3,100	3,100	
				571500	CONFERENCES/SEMINARS	6	CONFERENCES/SEMINARS	-		1,000	
				573000	DUES/MEMBERSHIPS/SUB	8	DUES/MEMBERSHIPS/SUB	-	50	50	
				577000	VETERANS BENEFITS	9	VETERAN'S BENEFITS	-	40,000	76,000	
				577001	MEDICAL BENEFITS	10	VETERAN'S MEDICAL BENEFITS	-	22,000		
			EXPENSES Total							69,350	83,350
	VETERANS AGENT Total									148,554	160,639
Grand Total										584,260	559,248



HEALTH AND HUMAN SERVICES DETAIL

TOWN OF BRIDGEWATER
HEALTH & HUMAN SERVICES FY 2026 DETAIL SALARY BUDGET
SALARY BUDGET = 80 % of TOTAL HEALTH & HUMAN SERVICES

SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/HRS	8,621	1.77%
Staffing Changes	(47,383)	-9.73%
Total	(38,762)	-7.96%

FY 2025 Salary Budget	486,760
Contractual Adjustments	-
FY 2025 Adjusted Salary Budget	486,760

DETAIL STAFFING CHANGES	HOURS	AMOUNT
510 BOH: Step Change/YOS		3,244
510 BOH: Staffing Changes		(38,613)
541 COA: Step Change/YOS		3,509
541 COA: Staffing Changes		(4,987)
543 Veterans: Step Change/YOS		1,868
543 Veterans Agent: Staffing Changes		(3,783)
Total		(38,762)

HEAD COUNT		
DEPT.	2025 FTE	2026 FTE
510	2.00	1.71
541	3.40	3.40
543	1.00	1.00
Total	6.40	6.11

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026		
									FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY
510	HEALTH DEPT	510000	FULL TIME WAGES	1	HEALTH AGENT	167	43.8058	GRADE 12 STEP 7	1.00	2088	91,467			
							44.901	GRADE 12 STEP 8				1.00	2088	93,753
				2	OFFICE ADMINISTRATOR	97	40.694	GRADE 10 STEP 12	1.00	1827	74,348			
				3	ADMINISTRATIVE ASST	675	29.1976	GRADE 8 STEP 7				0.71	1300	37,957
		514600	LONGEVITY	1	HEALTH AGENT	167	0.01	YOS: 14 = 1% of SLRY	-	91116	911			
							0.02	YOS: 15 = 2% of SLRY				-	93394	1,868
				2	OFFICE ADMINISTRATOR	97	0.03	YOS: 23 = 3% of SLRY	-	74063	2,222			
		519004	CLOTHING ALLOW	1	HEALTH AGENT	167	150	CLOTHING ALLOW	-	1	150	-	1	150
	HEALTH DEPT Total								2.00	169095	169,098	1.71	96783	133,728
541	COUNCIL ON AGING	510000	FULL TIME WAGES	1	COA DIRECTOR	468	49.5623	GRADE 12 STEP 12	1.00	2088	103,486			
						998	47.1741	GRADE 12 STEP 10 VACANT				1.00	2088	98,500
				2	EXECUTIVE ASSISTANT	173	34.0616	GRADE 10 STEP 6	1.00	1827	62,231			
							34.9132	GRADE 10 STEP 7				1.00	1827	63,786
				3	OUTREACH WORKER	56	32.4204	GRADE 10 STEP 4	1.00	1827	59,232			
							33.2309	GRADE 10 STEP 5				1.00	1827	60,713
		511002	PART TIME WAGES	1	VAN DRIVER WAGES	75	14.3716	GRADE 3 STEP 1	0.20	364	5,231			
							15.0991	GRADE 3 STEP 2				0.20	364	5,496
				2	VAN DRIVER WAGES	482	16.2602	GRADE 3 STEP 6	0.20	364	5,919			
							16.6665	GRADE 3 STEP 7				0.20	364	6,067
		514600	LONGEVITY	1	OUTREACH WORKER	56	0.04	YOS: 26 = 4% of SLRY	-	59005	2,360			
								YOS: 27 = 4% of SLRY				-	60480	2,419
	COUNCIL ON AGING Total								3.40	65475	238,459	3.40	66950	236,981
543	VETERANS AGENT	510000	FULL TIME WAGES	1	VETERAN'S AGENT	993	37.5977	GRADE 10 STEP 10 VACANT	1.00	2088	78,504			
						663	36.6807	GRADE 10 STEP 9				1.00	2088	76,589
		519006	STIPEND	1	GRAVES OFFICER	993	700	STIPEND VACANT	-	1	700			
						663	700	STIPEND				-	1	700
	VETERANS AGENT Total								1.00	2089	79,204	1.00	2089	77,289
Grand Total									6.40	236659	486,760	6.11	165822	447,998



CULTURE AND RECREATION BUDGET

TOWN OF BRIDGEWATER
CULTURE & RECREATION FY 2026 TM RECOMMENDED BUDGET

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/Contractual	17,546	2.31%
Staffing Changes	(14,030)	-1.85%
Expense	-	0.00%
Total Budget Increase	3,516	0.34%

FY 2025 Adjusted Salary Budget	759,683
FY 2025 Expenses Budget	277,774
Total	1,037,457

DPT	DEPT	S/E	GROUP	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
	DESCRIPTION		DESCRIPTION							
610	LIBRARY	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	LIBRARY DIRECTOR	484	102,444	105,005
						2	ASSIST LIBRARY DIRECTOR	995	78,081	
								662		80,033
						3	OFFICE MANAGER	997	70,408	
								679		57,788
						4	LIBRARIAN	189	68,691	70,408
						5	LIBRARIAN	506	59,232	63,786
						6	ASSIST LIBRARIAN	595	52,537	53,854
						7	ASSIST LIBRARIAN	994	52,537	
								644		52,537
						8	LIBRARIAN DIGITAL ARCHIVIST	651	29,503	30,322
				511002	PART TIME WAGES	1	ASSIST LIBRARIAN	7	6,937	7,108
						2	LIBRARY ASSIST	94	7,263	7,445
						3	LIBRARY ASSIST	627	21,996	22,546
			SLRY/WGS/BNFTS Total						549,628	550,833
		2	EXPENSES	521002	ELECTRICITY	1	ELECTRICITY	-	28,000	28,000
				521400	GAS HEAT	2	LIBRARY - HEATING	-	11,000	11,000
				524000	EQUIPMENT & REPAIR	3	PROFESSIONAL EQUIPMENT & REPAIR FEES	-	9,000	9,000
				524001	BUILDINGS & GROUNDS	4	LIBRARY BUILDING & GROUNDS PROFESSIONAL FEES	-	11,600	11,600
				529002	CLEANING CONTRACT	5	ANNUAL CLEANING PROFESSIONAL FEE	-	14,400	14,400
				530046	CIRCULATION SYSTEM	6	CIRCULATION PROFESSIONAL FEE	-	25,800	25,800
				534002	TELEPHONE	7	LIBRARY PHONE	-	2,000	2,000
				542000	LIBRARY SUPPLIES	8	LIBRARY SUPPLIES	-	19,000	19,000
				558000	BOOKS & PERIODICALS	9	BOOKS & PERIODICALS	-	82,984	82,984
				570010	IN-STATE TRAVEL	1	IN-STATE TRAVEL	-	500	500
			EXPENSES Total						204,284	204,284
	LIBRARY Total								753,912	755,117

TOWN OF BRIDGEWATER
CULTURE & RECREATION FY 2026 TM RECOMMENDED BUDGET

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/Contractual	17,546	2.31%
Staffing Changes	(14,030)	-1.85%
Expense	-	0.00%
Total Budget Increase	3,516	0.34%

FY 2025 Adjusted Salary Budget	759,683
FY 2025 Expenses Budget	277,774
Total	1,037,457

DPT	DEPT	S/E	GROUP	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE / REF #	2025	2026
	DESCRIPTION		DESCRIPTION							
630	RECREATION	1	SLRY/WGS/BNFTS	510000	FULL TIME WAGES	1	RECREATION DIRECTOR	81	103,486	103,486
						2	GROUNDSKEEPER	638	45,477	46,604
				511002	PART TIME WAGES	1	PARK STEWARD	591	22,000	22,550
						2	OFFICE COORDINATOR	639	25,368	26,002
				512000	SEASONAL WAGES	1	PART TIME SEASONAL STAFF	437	9,600	9,600
				514600	LONGEVITY	1	RECREATION DIRECTOR	81	4,124	4,124
			SLRY/WGS/BNFTS Total						210,054	212,366
		2	EXPENSES	520000	PURCHASED SERVICES	1	PURCHASED SERVICES	-	6,000	6,000
				521002	ELECTRICITY	2	ELECTRICITY	-	5,000	5,000
				521400	HEAT ENERGY	3	HEAT ENERGY	-	4,000	4,000
				524001	BUILDINGS & GROUNDS	4	BUILDINGS & GROUNDS	-	7,000	7,000
				524004	RECREATION MAINT FIELDS	1	FERTILIZER	-	8,080	5,080
						2	SEED/SOD	-	2,040	1,540
						3	BIOLOGICAL CONTROLS	-	2,200	1,700
						4	INFIELD MIX	-	2,640	2,140
						5	LUMBER	-	1,073	1,073
						6	CHALK /PAINT	-	2,000	2,000
						7	TOP SOIL	-	2,500	2,000
						8	LAZER GRADING	-	1,200	1,200
						9	OTHER	-	2,385	
				524007	EQUIPMENT MAINTENANCE	1	EQUIPMENT MAINTENANCE	-	7,000	10,000
						2	REPLACEMENT PARTS	-	4,085	4,085
						3	PREVENTATIVE MAINT	-	2,000	2,000
				538056	UNIFORMS	7	UNIFORMS	-	2,500	2,500
				542000	OFFICE SUPPLIES	1	OFFICE SUPPLIES	-	750	1,000
				543000	RECREATION SUPPLIES	8	RECREATION SUPPLIES	-	6,537	6,537
				548002	FUEL/OIL	9	FUEL/OIL	-	-	-
				558000	PLAYGROUND MAINT/REPAIR/SUPPLY	1	PLAYGROUND MAINT/REPAIR/SUPPLY	-	1,000	3,935
				570010	IN-STATE TRAVEL	10	IN-STATE TRAVEL	-	2,500	3,700
				571500	CONFERENCES/SEMINARS	11	CONFERENCES/SEMINARS	-	500	500
				573000	DUES/MEMBERSHIPS/SUB	12	DUES/MEMBERSHIPS/SUB	-	500	500
			EXPENSES Total						73,490	73,490
	RECREATION Total								283,545	285,856
Grand Total									1,037,457	1,040,973



CULTURE AND RECREATION DETAIL

TOWN OF BRIDGEWATER
CULTURE & RECREATION FY 2026 DETAIL SALARY BUDGET
SALARY BUDGET = 73% of TOTAL CULTURE & RECREATION BUDGET

SUMMARY OF PAYROLL INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Step/COLA/YOS/Contractual	17,546	2.31%
Staffing Changes	(14,030)	-1.85%
Total	3,516	0.46%

DETAIL STAFFING CHANGES	HOURS	AMOUNT
610: Steps/COLA/YOS		15,234
610: Staffing Changes		(14,030)
630: Steps/COLA/YOS		2,312
Total		3,516

HEAD COUNT		
DEPT.	2025 FTE	2026 FTE
610	8.27	8.27
630	3.27	3.27
Total	11.54	11.54

FY 2025 Salary Budget 759,683
Contractual & Transional Adj. -
FY 2025 Adjusted Salary Budget 759,683

DPT #	DEPT DESCRIPTION	OBJ	DESCRIPTION	SEQ #	POSITION/PURPOSE	EE #	HRLY RATE / AMOUNT	GRADE / STEP	2025			2026					
									FTE	HOURS /UNITS	TOTAL SALARY	FTE	HOURS /UNITS	TOTAL SALARY			
610	LIBRARY	510000	FULL TIME WAGES	1	LIBRARY DIRECTOR	484	49.06	GRADE 13 STEP 7	1.00	2088	102,444						
							50.29	GRADE 13 STEP 8				1.00	2088	105,005			
					2	ASSIST LIBRARY DIRECTOR	662	43.81	GRADE 12 STEP 7				1.00	1827	80,033		
						995	42.74	VACANT GRADE 12 STEP 6	1.00	1827	78,081						
					3	OFFICE MANAGER	679	31.63	GRADE 10 STEP 3				1.00	1827	57,788		
						997	38.54	VACANT GRADE 10 STEP 1	1.00	1827	70,408						
					4	LIBRARIAN	189	37.60	GRADE 10 STEP 10	1.00	1827	68,691					
							38.54	GRADE 10 STEP 11				1.00	1827	70,408			
					5	LIBRARIAN	506	32.42	GRADE 10 STEP 4	1.00	1827	59,232					
							34.91	GRADE 10 STEP 7				1.00	1827	63,786			
					6	ASSIST LIBRARIAN	595	28.76	GRADE 9 STEP 3	1.00	1827	52,537					
							29.48	GRADE 9 STEP 4				1.00	1827	53,854			
					7	ASSIST LIBRARIAN	644	28.76	GRADE 9 STEP 3				1.00	1827	52,537		
						994	28.76	VACANT GRADE 9 STEP 3	1.00	1827	52,537						
					8	LIBRARIAN DIGITAL ARCHIVIST	651	32.42	GRADE 10 STEP 4	0.50	910	29,503					
							33.32	GRADE 10 STEP 5				0.50	910	30,322			
			511002	PART TIME WAGES	1	ASSIST LIBRARIAN	7	33.35	GRADE 9 STEP 9	0.11	208	6,937					
							34.18	GRADE 9 STEP 10				0.11	208	7,108			
					2	LIBRARY ASSIST	94	27.93	GRADE 7 STEP 11	0.14	260	7,263					
							28.63	GRADE 7 STEP 12				0.14	260	7,445			
					3	LIBRARY ASSIST	627	23.50	GRADE 7 STEP 4	0.51	936	21,996					
							24.09	GRADE 7 STEP 5				0.51	936	22,546			
	LIBRARY Total								8.27	15364	549,628	8.27	15364	550,833			
630	RECREATION	510000	FULL TIME WAGES	1	RECREATION DIRECTOR	81	49.56	GRADE 12 STEP 12	1.00	2088	103,486	1.00	2088	103,486			
					2	GROUNDSKEEPER	638	21.78	GRADE 6 STEP 4	1.00	2088	45,477					
							22.32	GRADE 6 STEP 5				1.00	2088	46,604			
					511002	PART TIME WAGES	1	PARK STEWARD	591	25.00	PARK STEWARD	0.42	880	22,000			
									25.63	PARK STEWARD				0.42	880	22,550	
							2	OFFICE COORDINATOR	639	25.68	GRADE 8 STEP 3	0.54	988	25,368			
							26.32	GRADE 8 STEP 4				0.54	988	26,002			
			512000	SEASONAL WAGES	1	PART TIME SEASONAL STAFF	437	15.00	SEASONAL	0.31	640	9,600	0.31	640	9,600		
			514600	LONGEVITY	1	RECREATION DIRECTOR	81	0.04	YOS: 25 = 4% of SALARY	0.00	103090	4,124					
								YOS: 26 = 4% of SALARY				0.00	103089.6	4,124			
			RECREATION Total								3.27	109774	210,054	3.27	109773.6	212,366	
		Grand Total								11.54	125138	759,683	11.54	125137.6	763,199		



DEBT SERVICE BUDGET

TOWN OF BRIDGEWATER
DEBT SERVICE FY 2026 TM RECOMMENDED BUDGET

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
LTD Principal Payments	454,030	32.54%
LTD Interest Payments	453,113	32.47%
ST Interest Payments	(86,417)	-6.19%
Total Budget Increase (Decrease)	820,726	58.82%

FY25 Budget	930,524
Adjustments - Fire Debt Interest FY25	464,885
Adjusted FY25 Budget	<u>1,395,409</u>

DETAIL DEBT CHANGES	2025	2025	Diff
Debt Exclusion - P & I	713,485	1,652,200	938,715
Levy Limit - P & I	48,339	36,405	(11,934)
Title V - P	128,696	128,326	(370)
Elm Street Diff - I	381,313	368,813	(12,500)
Golf	37,160	30,391	(6,769)
Short Term Interest	86,417	-	(86,417)
Total Budget Increase (Decrease)	1,395,409	2,216,135	820,726
Note: B/R School Debt Assessment	3,745,526	3,565,924	(179,602)
Note: B/P School Debt Assessment	297,034	903,333	606,299

DPT	DEPT DESCRIPTION	DEBT CATEGORY	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	POSITION/PURPOSE	2025	2026
710	DEBT PRINCIPAL	DEBT EXCLUSION	4.00	DEBT SERVICE	591083	FIRE STATION ROOF REHAB	LTD PRINCIPAL PAYMENTS	5,000	5,000
					591084	MEMORIAL BUILDING REHAB	LTD PRINCIPAL PAYMENTS	25,000	25,000
					591085	ACADEMY BUILDING RENOVATIONS	LTD PRINCIPAL PAYMENTS	155,000	155,000
					591099	FIRE STATION PLEASANT ST	LTD PRINCIPAL PAYMENTS		470,000
		DEBT EXCLUSION Total						185,000	655,000
		LEVY LIMIT	4.10	DEBT SERVICE	591037	EQ FIRE 8/12-2012 FIRE 00001	LTD PRINCIPAL PAYMENTS	47,000	36,000
		LEVY LIMIT Total						47,000	36,000
		TITLE V	4.20	DEBT SERVICE	591033	TTL V 8/12-WPAT-97 1024-E	LTD PRINCIPAL PAYMENTS	20,044	20,074
					591038	TTL V 01/15-WPAT-T5 97 1024-F (CWT)	LTD PRINCIPAL PAYMENTS	20,000	20,000
					591039	TTL V 11/03-WPAT T5 97 1024-2	LTD PRINCIPAL PAYMENTS	20,000	20,000
					591040	TTL V 08/12-WPAT T5 97 1024-D	LTD PRINCIPAL PAYMENTS	21,052	21,052
					591041	TTL V 6/05-WPAT T5 97 1024 3C	LTD PRINCIPAL PAYMENTS	20,000	20,000
					591042	TTL V 06/21 CWT-20-37	LTD PRINCIPAL PAYMENTS	20,000	20,000
		TITLE V Total						121,096	121,126
		ELM STREET DIF	4.30	DEBT SERVICE	591093	ELM STREET DIF	LTD PRINCIPAL PAYMENTS	250,000	250,000
		ELM STREET DIF Total						250,000	250,000
		GOLF	4.30	DEBT SERVICE	591078	GLF CLB HOUSE-2008 GLF 00001	LTD PRINCIPAL PAYMENTS	26,000	26,000
					591080	GLF COURSE 8/12-2012 GC 00001	LTD PRINCIPAL PAYMENTS	6,000	1,000
		GOLF Total						32,000	27,000
	DEBT PRINCIPAL Total							635,096	1,089,126

**TOWN OF BRIDGEWATER
DEBT SERVICE FY 2026 TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
LTD Principal Payments	454,030	32.54%
LTD Interest Payments	453,113	32.47%
ST Interest Payments	(86,417)	-6.19%
Total Budget Increase (Decrease)	820,726	58.82%

FY25 Budget	930,524
Adjustments - Fire Debt Interest FY25	464,885
Adjusted FY25 Budget	<u>1,395,409</u>

DETAIL DEBT CHANGES	2025	2025	Diff
Debt Exclusion - P & I	713,485	1,652,200	938,715
Levy Limit - P & I	48,339	36,405	(11,934)
Title V - P	128,696	128,326	(370)
Elm Street Diff - I	381,313	368,813	(12,500)
Golf	37,160	30,391	(6,769)
Short Term Interest	86,417	-	(86,417)
Total Budget Increase (Decrease)	1,395,409	2,216,135	820,726
Note: B/R School Debt Assessment	3,745,526	3,565,924	(179,602)
Note: B/P School Debt Assessment	297,034	903,333	606,299

DPT	DEPT DESCRIPTION	DEBT CATEGORY	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	POSITION/PURPOSE	2025	2026
751	INTEREST ON LTD	DEBT EXCLUSION	4.01	DEBT SERVICE	591583	FIRE STATION ROOF REHAB	LTD INTEREST PAYMENTS	1,650	1,500
					591584	MEMORIAL BUILDING REHAB	LTD INTEREST PAYMENTS	7,500	6,750
					591585	ACADEMY BUILDING RENOVATIONS	LTD INTEREST PAYMENTS	54,450	49,800
					591599	FIRE STATION PLEASANT ST	LTD INTEREST PAYMENTS	464,885	939,150
	DEBT EXCLUSION Total							528,485	997,200
	LEVY LIMIT	4.11	DEBT SERVICE	591537	EQ FIRE 8/12-2012 FIRE 00001	LTD INTEREST PAYMENTS	1,339	405	
							LEVY LIMIT Total		
	TITLE V	4.21	DEBT SERVICE	591542	TTL V 06/21 CWT-20-37	LTD INTEREST PAYMENTS	7,600	7,200	
							TITLE V Total		
	ELM STREET DIF	4.31	DEBT SERVICE	591593	ELM STREET DIF	LTD INTEREST PAYMENTS	131,313	118,813	
							ELM STREET DIF Total		
	GOLF	4.31	DEBT SERVICE	591578	GLF CLB HOUSE-2008 GLF 00001	LTD INTEREST PAYMENTS	5,070	3,380	
					591580	GLF COURSE 8/12-2012 GC 00001	LTD INTEREST PAYMENTS	90	11
					GOLF Total				
	INTEREST ON LTD Total								673,896
752	INTEREST ON STD	SHORT TERM INTEREST	4.51	DEBT SERVICE	591500	SHORT TERM INTEREST	SHORT TERM INTEREST	86,417	-
		SHORT TERM INTEREST Total							86,417
	INTEREST ON STD Total								86,417
Grand Total								1,395,409	2,216,135



INTERGOVERNMENTAL CHARGES

**TOWN OF BRIDGEWATER
STATE & COUNTY ASSESSMENTS FY 2026
TM RECOMMENDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
MV Non-Renewal Charges	0	0.00%
Retired Munic. Teachers' Health	3,657	0.82%
Mosquito Control Projects	7,698	1.72%
Air Pollution Districts	537	0.12%
Old Colony Planning Council	256	0.06%
MBTA	3,617	0.81%
Regional Transit	1,506	0.34%
County Tax	4,995	1.12%
Total Budget Increase (Decrease)	22,266	4.97%

FY25 Budget	458,092
Adjustments - Final Cherry Sheet	<u>(10,162)</u>
Adjusted FY25 Budget	447,930

DPT	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	POSITION/PURPOSE	2025	2026			
820	STATE & COUNTY ASSESSMENTS	2	EXPENSES	563400	MOTOR VEHICLE NON-RNWL CHARGES	RMV NON-RENWL CHARGES	35,200	35,200			
				563700	RETIRED MUNIC TEACHER HEALTH	RETIRED MUNIC TEACHERS HEALTH	21,927	25,584			
				563900	MOSQUITO CONTROL	MOSQUITO CONTROL PROJECTS	85,968	93,666			
				564000	AIR POLLUTION	AIR POLUTION DISTRICTS	8,779	9,316			
				564200	OLD COLONY PLANNING COUNCIL	OLD COLONY PLANNING COUNCIL	11,696	11,952			
				566100	MASS BAY TRANSPORT AUTHORITY	MBTA	154,354	157,971			
				566300	REGIONAL TRANSIT AUTHORITY	REGIONAL TRANSIT	60,224	61,730			
						EXPENSES Total				378,148	395,419
	STATE & COUNTY ASSESSMENTS Total						378,148	395,419			
830	COUNTY ASSESSMENTS	2	EXPENSES	562100	COUNTY TAX	COUNTY TAX	69,782	74,777			
								EXPENSES Total		69,782	74,777
								COUNTY ASSESSMENTS Total		69,782	74,777
Grand Total							447,930	470,196			



BENEFITS AND INSURANCE BUDGET

**TOWN OF BRIDGEWATER
BENEFITS FY 2026 TM RECOMMNEDED BUDGET**

SUMMARY OF BUDGET INCREASE (DECREASE)		
DESCRIPTION	AMOUNT	PERCENT
Retirement	714,151	7.41%
WC / 111F	(9,828)	-0.10%
Unemployment	0	0.00%
Health Insurance/Opt Out	259,250	2.69%
Med/Life/FICA	5,438	0.06%
Other Benefits (EE Training)	3,740	0.04%
Total	972,751	10.09%
FY 2025 Budget	9,637,976	

SUMMARY OF BUDGET INCREASE (DECREASE) BY BENEFIT		
DESCRIPTION	AMOUNT	PERCENT CHANGE
Retirement	714,151	13.79%
Workers Compensation / 111F	(9,828)	-5.60%
Unemployment	-	0.00%
Health Insurance/Opt Out	259,250	6.62%
Med/Life/FICA	5,438	1.74%
Other Benefits (EE Training)	3,740	10.42%
Total Budget Increase	972,751	10.09%

ORG (All)

DPT	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	POSITION/PURPOSE	2025	2026
911	RETIREMENT	1	SLRY/WGS/BNFTS	517007	COUNTY RETRMNT ASSESSMENT	PLYMOUTH COUNTY RETIREMENT ASSESSMENT	5,177,541	5,891,692
	RETIREMENT Total						5,177,541	5,891,692
912	WORKERS COMP	1	SLRY/WGS/BNFTS	517006	WORKERS COMP	WORKERS COMP	86,920	70,000
				517010	POLICE/FIRE 111F INSURANCE	POLICE & FIRE INSURANCE POLICY	88,652	95,744
	WORKERS COMP Total						175,572	165,744
913	UNEMPLOYMENT	1	SLRY/WGS/BNFTS	517005	UNEMPLOYMENT	UNEMPLOYMENT	20,000	20,000
	UNEMPLOYMENT Total						20,000	20,000
914	MED/LIFE/FICA	1	SLRY/WGS/BNFTS	517002	HEALTH INSURANCE	TOWN SHARE MMHG GRP MEDICAL INSURANCE	3,900,000	4,163,250
				517003	MEDICARE	TOWN MEDICARE - 1.45% OF GROSS WAGES	283,849	290,945
				517004	LIFE INSURANCE	TOWN SHARE LIFE INSURANCE - 50% EE & RETIREES	17,114	17,456
				517012	MEDICARE PENALTY REIMB	MEDICARE PENALTY - RETIREES DID NOT TIMELY FILE	12,000	10,000
				519006	HEALTH INS OPT OUT STIPEND	HEALTH CONTRACTUAL OPT OUT	16,000	12,000
	MED/LIFE/FICA Total						4,228,963	4,493,651
919	OTHER BENEFITS	1	SLRY/WGS/BNFTS	517014	HEALTH INSURANCE	CAFETERIA PLAN ADVISORS- ADMIN FEE	3,500	4,000
		2	EXPENSES	530008	TRAINING & EDUCATION	LEADERSHIP	8,000	8,000
						CLASSES ONLINE/IN PERSON	17,400	20,640
						HARRASSMENT/WC/SAFETY	7,000	7,000
	OTHER BENEFITS Total						35,900	39,640
Grand Total							9,637,976	10,610,727

TOWN OF BRIDGEWATER
LIABILITY INSURANCE / GAS & OIL FY 2026 TM RECOMMENDED BUDGET

SUMMARY OF BUDGET INCREASE		
DESCRIPTION	AMOUNT	PERCENT
Liability	30,162	5.57%
Gas & Oil Town Vehicles	-	0.00%
Vehicle Maintenance	1,000	0.18%
Total Budget Increase	31,162	5.75%
FY 2025 Budget	541,623	

DPT	DEPT DESCRIPTION	S/E	GROUP DESCRIPTION	OBJ	DESCRIPTION	POSITION/PURPOSE	2025	2026
945	LIABILITY INSURANCE	2					301,623	331,785
	LIABILITY INSURANCE Total						301,623	331,785
950	GAS & OIL FOR TOWN VEHICLES	2					235,000	235,000
	GAS & OIL FOR TOWN VEHICLES Total						235,000	235,000
	VEHICLE MAINTENANCE	2					5,000	6,000
	VEHICLE MAINTENANCE Total						5,000	6,000
Grand Total							541,623	572,785



READER'S GUIDE and GLOSSARY

FY2026 GENERAL 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.

General Fund

The primary operating fund is used to finance the day-to-day activities and services provided by the local government. It is the central account for managing revenues, such as property taxes, sales taxes, and grants, and is used to cover a wide range of expenditures, including public safety (police and fire departments), public works, parks and recreation, health services, and general administration. The General Fund typically supports most of the core functions of a municipality, excluding specialized funds designated for specific purposes (like capital projects or enterprise funds for utilities). The fund is often the most flexible, as it can be used to address various needs and priorities within the community.

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 GENERAL 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 GENERAL 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 GENERAL 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 GENERAL 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 GENERAL 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.



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