

AGENDA
BRIDGEWATER TOWN COUNCIL
November 12, 2024

Times are estimates and may not reflect the actual progress of the meeting.

- | | | |
|-----------|--|--|
| 7:00 p.m. | Call to Order: Mayor Ted W. Flory | <i>All persons may speak at this time, and all persons are asked to refrain from interjecting at other times.</i> |
| 7:01 p.m. | Invocation: Dr. William D. Miracle | |
| 7:03 p.m. | Visitors _____ | |
| | 1. Wes Dove: Fort Harrison Chapter, Sons of the American Revolution – Law Enforcement Commendation Award | |
| 7:09 p.m. | Minutes of previous meeting: Ms. Morgan Shirkey | <i>Remember that this is a time for your views to be heard. Don't expect a lot of dialogue but know that the Council is listening.</i> |
| 7:10 p.m. | Finance and Ordinance Committees: | |
| | 1. Finance: Dr. Bill Miracle | |
| | a. Treasurer's Report for the month of October | |
| | b. Bills for the month of October | |
| | c. Presentation of the Audit | |
| | 2. Ordinance Committee: Mr. Steven Schofield | |
| | a. BPOL Ordinance (O-190-17) | |
| 7:21 p.m. | Administrative Report: Mr. J. Jay Litten | |
| | 1. Possible Sale of 427 North Main Street | |
| 7:28 p.m. | Public Works and Recreation Commission: | |
| | 1. Public Works: Mr. Fontaine Canada & Ms. Megan Byler | |
| | 2. Recreation Commission: Ms. Stephanie L. Curtis & Ms. Megan Byler | |
| | a. Mini-Golf Season | |
| | b. Upcoming Skate Season | |
| | c. Photo Contest Recap | |
| 7:33 p.m. | Community Relations and Economic Development: | |
| | 1. Community Relations: Mr. Travis Bowman | |
| | a. Halloween Recap | |
| | b. Upcoming Tree Lighting Ceremony | |
| | 2. Economic Development: Mr. Jim Tongue | |
| | a. River Roos | |
| 7:38 p.m. | Mayor's Report | |
| | 1. 2024 Arbor Day Proclamation | |
| 7:41 p.m. | Adjournment | |

It is the policy of the Town of Bridgewater, Virginia, that persons in attendance may elect to sit or stand during invocations, as they see fit, and that they may take part in the invocation or refrain from doing so, as they choose. Prayers offered by council members reflect their personal beliefs. All persons are reminded that disruptive behavior is not allowed during the invocation or any other time.

MINUTES

BRIDGEWATER TOWN COUNCIL

October 8, 2024

Present: Mayor Ted W. Flory Council: Steven A. Schofield, William D. Miracle, Travis L. Bowman, A. Fontaine Canada, Stephanie L. Curtis.

Absent: James M. Tongue.

The Bridgewater Town Council met in regular session on Tuesday, October 8, 2024, at Sipe Center, 100 North Main Street, Bridgewater, Virginia.

Call to Order: Mayor Flory called the Council to order at 7:00 p.m.

Invocation: Mr. Steven A. Schofield gave the invocation.

Minutes: Ms. Morgan Shirkey

September minutes were approved as presented.

Finance: Dr. William D. Miracle

1. **September Treasurer's Report (Attached).**

Dr. Miracle moved that the September 2024 Treasurer's Report be accepted for submission to audit. Seconded by Ms. Curtis. The motion carried unanimously as follows: Those voting aye: Schofield, Miracle, Bowman, Flory, Canada, Curtis. Those voting nay: None. Absent: Tongue.

2. **September Bills (Attached).**

Dr. Miracle moved to appropriate and authorize the payment of September bills in the amount of \$301,557.27 and to ratify the earlier payment of bills totaling \$270,594.90, all as reviewed and approved by Town staff and the Finance Committee Chairman. Seconded by Mr. Bowman. The motion carried unanimously as follows: Those voting aye: Schofield, Miracle, Bowman, Flory, Canada, Curtis. Those voting nay: None. Absent: Tongue.

Ordinance: Mr. Steven A. Schofield

No report was submitted.

Administrative Report: Mr. J. Jay Litten

Mr. Litten first noted Sipe Center had a wonderful event with Mr. Sabato a few weeks ago. Mr. Sabato met with Bridgewater College students beforehand, then met with people at Sipe Center. Everyone kept him over the allotted time, it seemed like everyone enjoyed the event, and Mr. Sabato felt the students had sharp questions.

1. **Design-Build Procurement.** Design-build is a procurement method for construction that pushes design onto the contractor. We describe the facility we want, and contractors compete by coming up with designs that both meet the specifications but cost as little as possible. We're not allowed to engage in design-build procurement without protocols in place. The IDA has a set, building Sipe Center and Generations Park in that way, but the Town needs to establish guidelines. This could be helpful for the possible Wellness Quarter, and if Council wants us to go out and determine how much it will cost to build it, how much we can get for our money, et cetera. Contractors have incentive to do research and determine the best way to go about it and give us proposals. Agreeing to the protocols does not agree to build the Wellness Center, but suggests that we want staff to find out whether we *can* build it. Mayor Flory asked if there are any downsides to adopting this regardless of any decisions made regarding the Wellness Quarter in the coming months, and Mr. Litten said no but

that the public might perceive that we've agreed to build the Wellness Quarter by approving the protocol, which is not the case.

Mr. Canada moved to approve "A Resolution Establishing Design-Build Guidelines" (R-190-4), as presented. Seconded by Mr. Bowman. The motion carried unanimously as follows: Those voting aye: Schofield, Miracle, Bowman, Flory, Canada, Curtis. Those voting nay: None. Absent: Tongue.

Public Works: Mr. A. Fontaine Canada and Ms. Megan S. Byler

1. **Lead and Copper Inventory.** This inventory has been discussed a couple of times and was an ongoing process required by the EPA and Department of Health. Over several months, since the survey in April, our maintenance crew members have spent roughly 800 hours in the field identifying water lines using magnet tests, vacuum excavation, and visual inspection when we've needed to dig up a line for an issue, et cetera. We've now identified 2,440 service lines in town and fully wrapped up the inventory with no evidence of lead in our system and were able to share that information with the EPA.

2. **Grove Street Sewer Repair.** This project was on our previous budget, but due to contractor issues we were unable to get it done before July 1. We ultimately had to end that contract and move forward with a different contractor in an emergency replacement situation. This line services from Red Apple down to the Main Street bridge picking up Kline Court and West Riverside Drive and was both old and too small, which created a lot of issues with backups. Unfortunately, when they went in to replace the line we were surprised by a 2" water service line in the way—we knew it existed but it wasn't something we could trace or locate. It made the project a little more difficult and more expensive, but we got it wrapped in roughly a week with a new 8" line that should last, and a new 2" water line that supplies the residents on West Riverside.

Recreation Commission: Ms. Stephanie L. Curtis and Ms. Megan S. Byler

No report was submitted.

Community Relations: Mr. Travis Bowman

1. **Halloween at Oakdale.** October 26 is the annual Halloween at Oakdale Park from 2-4 p.m. Trick or Treat will be at the track with local businesses and organizations handing out candy, and we thank our local businesses who have stepped up to help with the event.

Economic Development Committee: Mr. Jim Tongue

In Mr. Tongue's absence, no report was submitted.

Mayor's Report: Mayor Ted Flory

1. **2024 Arbor Day Proclamation.** This is near and dear to Mr. Tongue's heart, so in his absence we will postpone for next month when he can be here.

2. **Monthly Police Report.**

Adjournment – 7:21 p.m.

Ted W. Flory, Mayor

Morgan Shirkey, Clerk

TOWN OF BRIDGEWATER-CUMULATIVE MONTHLY FINANCE SUMMARY

(\$000)

2024-2025	ESTIMATED		ACTUAL		CASH IN BANK	NOTES	
	REVENUE	EXPENSES	DIFFERENCES	REVENUE			EXPENSES
1 Month (Jul 31)	1257	1139	118	1298	1205	93	3422
2 Months (Aug 31)	1979	2232	(253)	2128	2378	(250)	3116
3 Months (Sep 30)	2947	3042	(95)	3494	3137	357	3766
4 Months (Oct 31)	3697	3822	(125)	4280	4091	189	3622
5 Months (Nov 30)	4589	4560	29			0	
6 Months (Dec 31)	5823	5479	344			0	
7 Months (Jan 31)	6543	6350	193			0	
8 Months (Feb 28)	7281	7180	101			0	
9 Months (Mar 31)	8344	8107	237			0	
10 Months (Apr 30)	9027	8857	170			0	
11 Months (May 31)	9851	9634	217			0	
12 Months (Jun 30)	10802	10802	0			0	

TOWN OF BRIDGEWATER

Revenues and Expenditures
For the Month Ended October 31, 2024

	<u>Budget</u> <u>For Year</u>	<u>Estimated</u> <u>for 4 Months</u>	<u>Actual</u> <u>for 4 Months</u>
<u>Revenues and Other Sources</u>			
General Property Taxes	472,200.00	102,000.00	146,324.14
Other Local Taxes	2,868,875.00	842,550.00	847,646.94
Local Fees	118,300.00	8,025.00	13,443.75
Permits	4,700.00	1,600.00	1,438.30
Fines & Forfeitures	19,400.00	6,475.00	26,678.99
Revenue from Services	170,900.00	30,125.00	23,810.81
Revenue from the Use of Money & Property	228,850.00	110,950.00	131,596.89
Sipe Center	242,700.00	87,425.00	67,208.23
Miscellaneous	95,700.00	24,125.00	31,839.36
Categorical Aid	1,236,800.00	304,650.00	741,967.05
Proceeds from Financing	0.00	0.00	0.00
Funds Carried Forward(General Fund)	562,644.00	562,644.00	562,644.00
Stormwater Management	191,100.00	63,700.00	63,764.30
Sanitation	687,100.00	229,050.00	228,385.55
Water	1,504,280.00	529,250.00	550,391.86
Sewer	2,398,513.00	794,350.00	842,798.63
Totals:	<u>10,802,062.00</u>	<u>3,696,919.00</u>	<u>4,279,938.80</u>
<u>Expenditures</u>			
Town Council	47,000.00	650.00	608.64
Manager's Office	682,600.00	234,275.00	236,755.64
Legal Services	35,000.00	11,675.00	10,687.15
Independent Auditor	55,700.00	35,000.00	31,900.00
Treasurer's Office	307,800.00	99,960.00	101,268.41
Police Department	1,194,900.00	445,600.00	520,635.27
Public Works Department	288,700.00	90,600.00	100,206.97
Highways, Streets, Sidewalks	812,900.00	206,400.00	480,217.09
Street Lights	104,333.00	34,800.00	32,389.02
General Properties	635,284.00	220,050.00	239,040.95
Parks	679,450.00	313,400.00	296,254.76
Recreation	370,800.00	130,350.00	113,383.64
Community Development	294,150.00	112,493.00	94,097.12
Sipe Center	430,000.00	168,700.00	148,173.49
Economic Development	60,400.00	20,525.00	29,254.22
Insurance	160,000.00	40,000.00	32,346.00
Fund Balance	371,500.00	123,850.00	172,901.80
Bad Debts	0.00	0.00	-96.94
Debt Service	268,504.00	60,049.00	60,060.07
Storm Water Management	197,833.00	37,150.00	82,518.35
Sanitation & Waste Removal	838,500.00	394,925.00	391,990.89
Water Treatment	691,300.00	237,575.00	209,433.83
Water Distribution	753,133.00	247,150.00	212,001.48
Sewer Department	1,522,275.00	557,374.00	494,648.17
Totals:	<u>10,802,062.00</u>	<u>3,822,551.00</u>	<u>4,090,676.02</u>
Excesses (Deficiency of Revenue Over Expenditures)	<u>0.00</u>	<u>(125,632.00)</u>	<u>189,262.78</u>

STATEMENT OF REVENUES

For the Month Ended October 31, 2024

	For the Month Ended 10/31/24		For the 4 Months Ended 10/31/24	
	Estimated	Actual	Estimated	Actual
General Property Taxes				
Personal Property Taxes	0.00	43,934.60	0.00	43,934.60
Personal Property Taxes(State Portion)	0.00	0.00	102,000.00	102,034.14
Penalties and Interest on Taxes	0.00	156.60	0.00	355.40
Total:	0.00	44,091.20	102,000.00	146,324.14
Other Local Taxes				
Local Sales & Use Taxes	30,950.00	31,541.73	123,800.00	141,501.74
Communications Tax	5,000.00	4,991.64	20,000.00	19,472.99
Consumption Tax	1,900.00	896.31	7,600.00	7,522.58
Consumer's Utility Taxes	63,225.00	20,739.87	252,900.00	235,488.75
Cigarette Tax	3,375.00	3,263.20	6,750.00	7,076.15
Business License Taxes	0.00	323.76	0.00	17,980.38
Transient Occupancy Tax	1,600.00	1,312.93	4,550.00	4,708.70
Bank Stock Taxes	0.00	0.00	0.00	0.00
Meals Tax	135,000.00	130,075.45	426,950.00	413,895.65
Total:	241,050.00	193,144.89	842,550.00	847,646.94
Local Fees				
Motor Vehicle License Fee	0.00	0.00	0.00	20.00
Right-of Way Fees	1,325.00	2,281.23	5,275.00	7,338.75
Passport Application Fees	750.00	875.00	2,750.00	6,085.00
Total:	2,075.00	3,156.23	8,025.00	13,443.75
Permits				
Zoning, Erosion Permits	400.00	318.00	1,600.00	1,438.30
Total:	400.00	318.00	1,600.00	1,438.30
Fines & Forfeitures				
Fines & Forfeitures	1,625.00	2,201.55	6,475.00	26,678.99
Total:	1,625.00	2,201.55	6,475.00	26,678.99
Revenue from Services				
Rental Fees - Generation Park	0.00	0.00	0.00	0.00
Rental Fees - Mini Golf & Par 3	1,925.00	3,243.00	30,125.00	23,810.81
Total:	1,925.00	3,243.00	30,125.00	23,810.81
Sipe Center				
Concessions	4,250.00	3,338.55	24,500.00	19,750.28
Live Performances	8,000.00	13,754.89	24,900.00	23,447.95
Sponsorships	8,500.00	9,150.00	23,500.00	9,150.00
Movies	3,000.00	2,820.00	11,925.00	13,550.00
Space Rental	650.00	645.00	2,600.00	1,310.00
Total:	24,400.00	29,708.44	87,425.00	67,208.23
Revenue from use of Money & Property				
Interest on Bank Deposits	6,700.00	12,215.53	26,700.00	41,852.50
Rental of General Property/Shelters	1,250.00	(210.00)	5,000.00	3,655.00
Rental of Tennis Facilities	2,100.00	2,237.00	8,350.00	8,311.00
Sale of Vehicles	0.00	0.00	0.00	0.00
Sale of Material & Supplies	1,000.00	400.00	3,500.00	9,650.00
Sale of Real Estate	0.00	0.00	0.00	0.00
Public Communication Service Rent	61,025.00	33,955.19	67,400.00	68,128.39
Total:	72,075.00	48,597.72	110,950.00	131,596.89
Miscellaneous/Donations				
Miscellaneous	1,000.00	342.92	4,300.00	2,136.99
Gifts & Donations from Private Sources	0.00	(129.32)	250.00	1,302.88
Cemetery Lots	0.00	1,000.00	0.00	2,500.00
Classes, Camps, Festivals	0.00	2,533.99	1,500.00	7,217.99
Brick Donations	0.00	0.00	0.00	0.00
Town of Mt. Crawford	0.00	0.00	18,075.00	18,681.50
Total:	1,000.00	3,747.59	24,125.00	31,839.36

STATEMENT OF REVENUES

For the Month Ended October 31, 2024

	For the Month Ended 10/31/24		For the 4 Months Ended 10/31/24	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<u>Categorical Aid</u>				
VDOT Secondary Maintenance	0.00	0.00	190,525.00	191,917.93
VDOT Primary Maintenance	0.00	0.00	65,000.00	65,461.93
Overweight Permit Fee Revenue	0.00	0.00	150.00	51.22
Vehicle Rental Tax	100.00	53.73	400.00	319.37
Riverwalk Grant	0.00	7,531.62	8,000.00	172,362.48
Crosswalk Improvement Grant	0.00	0.00	0.00	0.00
Gen-Oak Connector Grant	0.00	0.00	0.00	0.00
Law Enforcement Assistance Funds	0.00	0.00	40,575.00	42,035.00
Misc. Grants	0.00	0.00	0.00	229,973.82
Police Grants	0.00	39,845.30	0.00	39,845.30
Litter Control Grant	0.00	0.00	0.00	0.00
Total:	<u>100.00</u>	<u>47,430.65</u>	<u>304,650.00</u>	<u>741,967.05</u>
<u>Proceeds from Financing</u>				
Short Term Financing	0.00	0.00	0.00	0.00
Capital Financing	0.00	0.00	0.00	0.00
Total:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Funds Carried Forward</u>				
Funds Carried Forward	0.00	0.00	562,644.00	562,644.00
Total:	<u>0.00</u>	<u>0.00</u>	<u>562,644.00</u>	<u>562,644.00</u>
Total Revenue General Fund:	<u>344,650.00</u>	<u>375,639.27</u>	<u>2,080,569.00</u>	<u>2,594,598.46</u>

STATEMENT OF REVENUES

For the Month Ended October 31, 2024

	For the Month Ended 10/31/24		For the 4 Months Ended 10/31/24	
	Estimated	Actual	Estimated	Actual
<u>Stormwater Management</u>				
Monthly Utility Fee	15,925.00	15,960.80	63,700.00	63,764.30
Stormwater Admin Fees	0.00	0.00	0.00	0.00
Total:	<u>15,925.00</u>	<u>15,960.80</u>	<u>63,700.00</u>	<u>63,764.30</u>
<u>Sanitation Revenue</u>				
Refuse Collection Charges	53,550.00	52,807.15	214,150.00	214,005.55
Recycling/Vegetation Recycling Fees	3,300.00	3,321.12	13,200.00	13,246.00
Recycle Reimbursement	425.00	253.50	1,700.00	1,134.00
Total:	<u>57,275.00</u>	<u>56,381.77</u>	<u>229,050.00</u>	<u>228,385.55</u>
<u>Water Revenue</u>				
Charges of Services	124,150.00	130,111.52	486,575.00	513,452.46
Connection Fees	8,500.00	0.00	34,000.00	27,666.07
Penalties	2,175.00	2,469.24	8,675.00	9,273.33
Bad Debt	0.00	0.00	0.00	0.00
Total:	<u>134,825.00</u>	<u>132,580.76</u>	<u>529,250.00</u>	<u>550,391.86</u>
<u>Sewer Revenue</u>				
Charges for Services	183,650.00	203,060.43	738,550.00	786,129.45
Connection Fees	12,000.00	0.00	48,000.00	47,795.27
Penalties	1,900.00	2,133.43	7,600.00	8,383.91
Proceeds from Capital Financing	0.00	0.00	0.00	0.00
Sewer Surcharge	0.00	0.00	0.00	0.00
HRRSA Board Contribution	100.00	100.00	200.00	490.00
Total:	<u>197,650.00</u>	<u>205,293.86</u>	<u>794,350.00</u>	<u>842,798.63</u>
Total Revenue Enterprise Funds:	<u>405,675.00</u>	<u>410,217.19</u>	<u>1,616,350.00</u>	<u>1,685,340.34</u>
TOTAL REVENUE:	<u>750,325.00</u>	<u>785,856.46</u>	<u>3,696,919.00</u>	<u>4,279,938.80</u>

Cash in the Bank**Sep 30, 2024****Oct 31, 2024**

	<u>1,392,105.25</u>	LGIP -(Fund Balance)	<u>1,429,491.47</u>
	<u>871,452.90</u>	LGIP(ARPA)	<u>875,231.23</u>
	<u>50,781.65</u>	LGIP(Wellness Quarter)	<u>51,001.76</u>
	<u>1,452,042.05</u>	F & M Bank- Checking(Sweep Acct)	<u>1,266,119.56</u>
	<u>100.00</u>	Farmers & Merchants Payroll Acct.	<u>100.00</u>
Total:	<u>3,766,481.85</u>		<u>3,621,944.02</u>

Comparative Statement of Appropriations with Expenses

For the Month Ended October 31, 2024

	For the Month Ended 10/31/24		For the 4 Months Ended 10/31/24	
	Estimated	Actual	Estimated	Actual
<u>Town Council</u>				
Personal Services	0.00	23.86	0.00	89.48
Fringe Benefits	0.00	1.83	0.00	8.10
Other Charges	150.00	0.00	650.00	511.06
Total:	150.00	25.69	650.00	608.64
<u>Manager's Office</u>				
Personal Services	37,350.00	37,011.84	168,075.00	168,524.83
Fringe Benefits	12,125.00	12,818.52	54,550.00	56,915.85
Contractual Services	1,650.00	653.13	6,650.00	2,951.28
Other Charges	1,250.00	5,237.19	5,000.00	8,363.68
Capital Outlay	0.00	0.00	0.00	0.00
Total:	52,375.00	55,720.68	234,275.00	236,755.64
Total:	2,925.00	2,279.55	11,675.00	10,687.15
<u>Legal Services</u>				
Total:	10,000.00	10,400.00	35,000.00	31,900.00
<u>Independent Auditor</u>				
Total:				
<u>Treasurer's Office</u>				
Personal Services	15,475.00	15,555.12	69,660.00	70,025.12
Fringe Benefits	5,550.00	6,270.22	25,050.00	26,195.75
Contractual Services	900.00	1,852.53	3,600.00	4,712.73
Other Charges	425.00	(9.58)	1,650.00	334.81
Capital Outlay	0.00	0.00	0.00	0.00
Total:	22,350.00	23,668.29	99,960.00	101,268.41
<u>Police Department</u>				
Personal Services	52,100.00	51,954.81	234,475.00	252,748.46
Personal Services (overtime)	2,300.00	2,159.97	15,100.00	16,414.97
Fringe Benefits	18,600.00	21,746.92	83,700.00	91,776.98
Auto Repair	925.00	20.00	3,625.00	40.00
Gas, Oil, Tires, etc.	2,450.00	2,137.45	9,800.00	9,397.58
Contractual Services	3,250.00	5,303.91	29,400.00	34,200.91
Other	3,625.00	8,695.94	14,500.00	16,245.77
Capital Outlay	0.00	0.00	55,000.00	99,810.60
Total:	83,250.00	92,019.00	445,600.00	520,635.27
<u>Public Works Department</u>				
Personal Service	14,450.00	14,720.63	65,025.00	67,280.70
Fringe Benefits	4,275.00	6,957.07	19,225.00	29,829.43
Contractual Services	1,325.00	655.96	5,300.00	2,389.13
Contractual - Consulting	0.00	0.00	0.00	341.25
Other	300.00	(461.69)	1,050.00	366.46
Capital Outlay	0.00	0.00	0.00	0.00
Total:	20,350.00	21,871.97	90,600.00	100,206.97

Comparative Statement of Appropriations with Expenses
For the Month Ended October 31, 2024

	For the Month Ended 10/31/24		For the 4 Months Ended 10/31/24	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<u>Highways, Streets, Bridges & Sidewalks</u>				
Personal Services	12,225.00	8,409.20	55,000.00	40,243.52
Fringe Benefits	4,900.00	5,102.51	22,100.00	20,037.73
Contractual Services	3,150.00	1,787.44	112,650.00	49,858.65
Street Paving	0.00	0.00	0.00	356,302.15
Capital Outlay(Equipment)	0.00	0.00	0.00	0.00
Other Charges	4,150.00	6,513.45	16,650.00	13,775.04
Light Bridge	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total:	24,425.00	21,812.60	206,400.00	480,217.09
<u>Street Lights</u>				
Total:	8,700.00	6,295.72	34,800.00	32,389.02
<u>General Properties</u>				
Personal Services	17,000.00	17,393.13	76,500.00	67,592.66
Fringe Benefits	6,600.00	7,356.63	29,750.00	28,367.55
Contractual Services	10,000.00	5,076.55	40,000.00	36,913.24
Contractual - Consulting	0.00	0.00	0.00	3,928.00
Other Charges	2,825.00	1,985.66	11,300.00	6,357.56
Capital Outlay	0.00	0.00	62,500.00	95,881.94
Total:	36,425.00	31,811.97	220,050.00	239,040.95
<u>Parks</u>				
Personal Services	17,625.00	23,655.38	79,300.00	104,860.65
Fringe Benefits	6,850.00	8,163.04	30,850.00	32,430.68
Contractual Services	18,750.00	6,967.61	75,000.00	25,736.62
Other Charges	4,250.00	3,870.34	17,000.00	17,815.74
Capital Outlay - Riverwalk	0.00	2,933.50	10,000.00	10,141.25
Capital Outlay (or Contingency)	0.00	32,801.82	0.00	105,269.82
Capital Outlay/Equipment	0.00	0.00	101,250.00	0.00
Total:	47,475.00	78,391.69	313,400.00	296,254.76
<u>Recreation</u>				
Personal Services	16,125.00	10,928.49	72,625.00	59,912.83
Fringe Benefits	5,050.00	3,364.27	22,700.00	15,115.26
Contractual Services	9,400.00	2,366.91	23,200.00	22,884.25
Other Charges	2,100.00	402.18	8,325.00	11,618.62
Classes & Camps	0.00	0.00	3,500.00	3,852.68
Capital Outlay	0.00	0.00	0.00	0.00
Total:	32,675.00	17,061.85	130,350.00	113,383.64

Comparative Statement of Appropriations with Expenses
For the Month Ended October 31, 2024

	For the Month Ended 10/31/24		For the 4 Months Ended 10/31/24	
	<u>Estimated</u>	<u>Actual</u>	<u>Estimated</u>	<u>Actual</u>
<u>Community Development</u>				
Personal Services	2,250.00	1,304.38	10,200.00	12,781.46
Fringe Benefits	925.00	445.69	4,150.00	2,438.46
Contractual Services	2,325.00	1,081.19	14,325.00	10,144.66
Other Charges	2,625.00	2,992.03	10,350.00	6,394.55
Employee Relations	0.00	3,001.85	0.00	4,511.85
Festivals	0.00	721.19	57,300.00	34,214.10
Donations	4,800.00	3,000.00	7,700.00	12,087.47
Entertainment	600.00	0.00	8,200.00	10,900.00
Passport Processing Expense	67.00	229.08	268.00	624.57
Capital	0.00	0.00	0.00	0.00
Total:	<u>13,592.00</u>	<u>12,775.41</u>	<u>112,493.00</u>	<u>94,097.12</u>
<u>Site Center</u>				
Personal Services	7,025.00	7,821.41	31,550.00	36,715.36
Fringe Benefits	2,325.00	3,011.40	10,400.00	12,789.97
Other Charges	1,700.00	1,156.55	6,700.00	7,364.75
Contractual Services	5,400.00	5,907.82	15,600.00	15,230.60
Concessions	1,700.00	0.00	6,700.00	6,158.34
Movies	3,075.00	3,297.99	12,300.00	13,616.27
Live Performances	24,225.00	29,925.00	60,450.00	56,237.50
Capital	0.00	60.70	25,000.00	60.70
Total:	<u>45,450.00</u>	<u>51,180.87</u>	<u>168,700.00</u>	<u>148,173.49</u>
<u>Economic Development</u>				
Personal Services	2,575.00	2,516.83	11,550.00	10,800.92
Fringe Benefits	1,025.00	1,607.50	4,575.00	6,778.30
Contractual Services	1,000.00	0.00	4,000.00	10,175.00
Other Charges	100.00	1,500.00	400.00	1,500.00
Capital Improvement	0.00	0.00	0.00	0.00
Total:	<u>4,700.00</u>	<u>5,624.33</u>	<u>20,525.00</u>	<u>29,254.22</u>
<u>Insurance</u>				
Total:	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>	<u>32,346.00</u>
<u>Fund Balance</u>				
Total:	<u>30,950.00</u>	<u>31,539.65</u>	<u>123,850.00</u>	<u>172,901.80</u>
<u>Debt Service</u>				
Debt Retirement	29,416.00	29,444.10	41,772.00	41,800.35
Interest Expense	15,286.00	15,257.70	18,277.00	18,259.72
Total:	<u>44,702.00</u>	<u>44,701.80</u>	<u>60,049.00</u>	<u>60,060.07</u>
<u>Bad Debt-General Fund</u>				
Total:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(96.94)</u>
Total Expenditures General Fund:	<u>480,494.00</u>	<u>507,181.07</u>	<u>2,348,377.00</u>	<u>2,527,181.50</u>

Comparative Statement of Appropriations with Expenses
For the Month Ended October 31, 2024

	For the Month Ended 10/31/24		For the 4 Months Ended 10/31/24	
	Estimated	Actual	Estimated	Actual
<u>Storm Water Management</u>				
Personal Services	2,200.00	3,468.65	9,750.00	9,466.17
Fringe Benefits	875.00	1,497.75	3,950.00	5,639.62
Contractual Services	4,575.00	9,670.69	21,300.00	54,216.89
Other Charges	550.00	1,141.75	2,150.00	1,573.17
Capital Outlay	0.00	0.00	0.00	11,622.50
Total:	8,200.00	15,778.84	37,150.00	82,518.35
<u>Water Treatment</u>				
Personal Services	24,100.00	22,090.83	108,500.00	101,926.72
Fringe Benefits	7,925.00	8,789.51	35,725.00	36,196.76
Contractual Services	19,000.00	6,121.10	76,000.00	67,907.62
Other Charges	1,825.00	1,213.51	7,350.00	3,402.73
Capital Outlay	0.00	0.00	10,000.00	0.00
Total:	52,850.00	38,214.95	237,575.00	209,433.83
<u>Water Distribution</u>				
Personal Services	11,700.00	7,866.03	52,650.00	69,250.66
Fringe Benefits	4,400.00	4,606.03	19,850.00	20,756.32
Contractual Services	32,900.00	14,302.99	144,650.00	91,520.88
Contractual - Consulting	0.00	4,653.75	0.00	12,866.25
Other Charges	7,500.00	2,406.96	30,000.00	17,734.50
Debt Service/Int Expense	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Bad Debt-Water	0.00	0.00	0.00	(127.13)
Total:	56,500.00	33,835.76	247,150.00	212,001.48
<u>Sanitation & Waste Removal</u>				
Personal Services	10,625.00	9,442.52	48,100.00	38,421.91
Fringe Benefits	4,275.00	4,594.95	19,250.00	17,727.64
Contractual Services	1,825.00	1,890.59	7,275.00	7,819.76
Contractual/Waste Management	24,700.00	26,020.35	98,800.00	100,553.84
Other Services	1,750.00	1,455.59	7,050.00	6,802.01
Landfill Fees	11,100.00	11,616.50	44,450.00	45,433.07
Capital Outlay	0.00	175,232.66	170,000.00	175,232.66
Total:	54,275.00	230,253.16	394,925.00	391,990.89
<u>Sewer Department</u>				
Personal Services	7,450.00	9,368.63	33,500.00	26,313.69
Fringe Benefits	2,650.00	3,128.48	11,950.00	11,189.20
Contractual Services	3,250.00	3,797.60	13,000.00	9,878.10
Sewer Authority	86,750.00	85,046.62	346,950.00	340,358.61
Other Charges	1,750.00	736.08	7,000.00	5,427.31
Debt Service/Int Expense	26,428.00	26,427.86	101,474.00	101,481.26
Capital Outlay	0.00	0.00	43,500.00	0.00
Total:	128,278.00	128,505.27	557,374.00	494,648.17
Total Expenditures Enterprise Funds	300,103.00	446,587.98	1,474,174.00	1,390,592.72
TOTAL EXPENDITURES:	Total: 780,597.00	953,769.05	3,822,551.00	4,090,676.02
Excess Revenue Over Expenses:	(30,272.00)	(167,912.59)	(125,632.00)	189,262.78

BRIDGEWATER INDUSTRIAL DEVELOPMENT AUTHORITY

STATEMENT OF REVENUES

For the Month ended October 31, 2024

	<u>Budget</u> FY'25	<u>Current Month</u> 10/31/2024	<u>Year to Date</u> 7/1/2024 -6/30/2025
IDA Fees	6,000.00	0.00	0.00
Interest on Bank Deposits	0.00	0.00	0.00
Lease Proceeds/IDA Property	65,880.00	3,200.00	9,500.00
Bond /Principal & Interest	0.00	0.00	0.00
Miscellaneous Revenue	0.00	0.00	0.00
Transfer from Reserves	0.00	0.00	0.00
Total:	71,880.00	3,200.00	9,500.00

STATEMENT OF EXPENSES

For the Month ended October 31, 2024

	<u>Budget</u> FY'25	<u>Current Month</u> 10/31/2024	<u>Year to Date</u> 7/1/2024 -6/30/2025
Personal Service	1,500.00	0.00	350.00
Fringe Benefits	0.00	0.00	26.78
Other	0.00	0.00	0.00
Contractual Services	2,000.00	1,147.61	4,406.84
Capital	0.00	0.00	0.00
Legal Service	2,000.00	0.00	0.00
Insurance & Bonding	0.00	0.00	0.00
Debt Retirement	19,700.00	5,830.64	5,830.64
Interest Expense	14,500.00	4,451.80	4,451.80
Add to IDA Reserve	32,180.00	0.00	0.00
Total:	71,880.00	11,430.05	15,066.06

Excess Revenue over Expense	-8,230.05	-5,566.06
-----------------------------	-----------	-----------

Cash in the Bank- IDA	<u>Sep 30, 2024</u>	<u>Oct 31, 2024</u>
United Bank - IDA Checking	21,500.43	13,270.38
Total:	21,500.43	13,270.38



TOWN OF BRIDGEWATER, VIRGINIA

Results of the Audit

Financial and Compliance Audit Summary

June 30, 2024

Presented by:
Betsy Hedrick, Partner
558 South Main Street, Harrisonburg, VA 22801
(540) 434-5975
www.PBMares.com



Purpose of this Report

Engagement Team and Firm Information

Overview of Financial and Compliance Reports

- Audit Opinion
- Financial Statements
- Compliance Reports

Required Communications under *Government Auditing Standards*

Accounting Recommendations and Related Matters

Answer Questions

Table of Contents

Engagement Team and Firm Information	1
PBMares - Overview	1
State and Local Government Niche.....	1
Engagement Team.....	2
Overview of Financial and Compliance Reports	2
Independent Auditor's Report.....	2
Financial Statements.....	3
Compliance Report	4
Other Services and Deliverables.....	4
Required Communications under <i>Government Auditing Standards</i>	5
Required Communications.....	5
Closing.....	7
Exhibit A – Summary of Significant Accounting Estimates	
Exhibit B – Summary of Recorded Audit Adjustments	
Exhibit C – Management Letter	
Exhibit D – Significant Written Communications between Management and Our Firm	

Engagement Team and Firm Information

PBMares – Overview

Ranked on INSIDE Public Accounting's IPA 100 list, PBMares is a full-service accounting and consulting firm, providing audit, tax, and advisory services. Founded in 1963, the firm is headquartered in Virginia and maintains a strong presence in the Mid-Atlantic region, with offices in Rockville, Maryland, Morehead City, Wilmington and New Bern, North Carolina, as well as Fairfax, Fredericksburg, Harrisonburg, Newport News, Norfolk, Richmond, Warrenton, and Williamsburg, Virginia. We have developed a strong practice and a solid reputation thanks to the background and qualifications of our highly skilled and experienced professional staff.

Range of Services

With more than 300 professionals, PBMares offers expertise across a broad range of services. In addition to traditional assurance and tax services, we provide the following services:

- Cybersecurity
- Forensic
- Internal audits
- Outsourced accounting
- Wealth management
- Business valuations
- Retirement plan design and administration
- Transaction advisory
- Estate/trust accounting and planning
- Strategic planning
- Succession planning
- Litigation support

Industry specialties include:

- State and Local Government
- Not-for-Profit
- Construction and Real Estate
- Healthcare
- Financial institutions
- Government contractors
- Hospitality

PBMares Cares

Part of being a CPA firm is serving the community. This should be an innate part of any firm's values, and at PBMares, we take our role as stewards of society very seriously. It isn't just about providing excellence through our services. Our commitment to the public good has a deeper ethical significance to us as individuals and citizens, and translates into many contributions to our communities where we live and work – ways that go beyond making a financial contribution. Many of PBMares partners and employees serve on non-profit boards or volunteer thousands of hours in service to local charities, including churches, children's museums, schools, food pantries, youth sports, health care organizations, and countless other worthy causes.

State and Local Government Niche

Public Sector Commitment and Experience

PBMares' State & Local Government Team is comprised of more than 20 professionals focused on the unique compliance and regulatory needs of clients in the public sector. The public sector is one of the main focus industries within our firm. Members of the State & Local Government Team have extensive experience in providing audit and consulting services to many authorities, boards, commissions, counties, cities, and towns. The team is co-led by Betsy Hedrick and Mike Garber who are based in the firm's Harrisonburg office.

Members of the team actively pursue information on the most up-to-date government developments and devote significant time researching and studying the economics, operational issues and trends affecting governmental entities to ensure we are on the leading edge of issues affecting clients. Team members serve as volunteer instructors at seminars conducted by the Virginia Government Finance Officers Association and the Virginia Society of Certified Public Accountants, as well as serve as seminar sponsors held by these associations. The team offers a free annual Municipal Government Ethics & Training Day. This deep industry involvement translates to a well-trained, specialized engagement team, setting us apart from many CPA firms.

Engagement Team

Betsy L. Hedrick, CPA, Partner

As the Engagement Partner, Betsy ensures that the services clients receive are of the highest quality and that the benefits of the professional working relationship between our two organizations are maximized. As such, she has overall responsibility for supervision of the engagement and provides technical expertise as needed. She is actively involved with the supervision, management and performance of the audit fieldwork, as well as the review of work papers and reports. She reviews the audit strategy and conducts the technical standards review of all work papers and the final report. She has more than 27 years of experience in providing audit, accounting, and consulting services to governmental entities. She also has extensive experience performing and reviewing single audits.

Tyler Farnsworth, CPA, Manager

As the Engagement Manager, Tyler designs the engagement strategy and procedures, directs the fieldwork and reviews the work of the staff accountants assigned to the engagement. He coordinates on-site and daily work efforts. Tyler joined PBMares in 2014. Since joining PBMares, he has worked on audit teams for various government audit engagements including counties, cities, towns, authorities, boards, and commissions.

He is a member of the American Institute of the Virginia Society of Certified Public Accountants and the Virginia Government Finance Officers' Association.

Hunter Simmons, CPA, Supervisor

As the Engagement In-Charge, Hunter designs the engagement strategy and procedures, directs the fieldwork and reviews the work of the staff accountants assigned to the engagement. He coordinates on-site and daily work efforts. Hunter has over five years of experience working on audit teams for various government audit engagements including towns, counties, authorities, boards, and commissions.

He is a member of the American Institute of the Virginia Society of Certified Public Accountants and the Virginia Government Finance Officers' Association.

Overview of Financial and Compliance Reports

Independent Auditor's Report

The independent auditor's report has specific significance to readers of the financial report.

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility

Our responsibility, as external auditors, is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns* issued by the Auditor Public Accounts of the Commonwealth of Virginia. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Opinions

We have issued an unmodified audit report (i.e. "clean opinions"). The respective financial statements are considered to present fairly the financial position and results of operations as of and for the year ended June 30, 2024.

Other Matters

Certain required supplementary information, the introductory and statistical sections included in the financial report, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting

Government Auditing Standards require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

Financial Statements

This Annual Comprehensive Financial Report consists of four sections: introductory, financial, statistical, and compliance. The financial section has four components: management's discussion and analysis, the basic financial statements, the required supplementary information, and supplementary schedules. The basic financial statements include the government-wide financial statements, fund financial statements, and notes to financial statements.

Government-wide Financial Statements

The government-wide financial statements report information about the Town as a whole using accounting methods similar to those used by private-sector companies.

The first government-wide statement, the Statement of Net Position, presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. This statement provides both long-term and short-term information. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the Town is improving or declining. In addition, nonfinancial factors, such as a change in the Town's tax base or the condition of the Town's facilities and infrastructure, should be considered in assessing the overall financial health of the Town.

The second government-wide statement, the Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements include not only the Town of Bridgewater, Virginia (known as the primary government), but also legally separate component units, the Industrial Development Authority and Sipe Center Live. Financial information for the component units are reported separately from the financial information presented for the primary government.

Total assets and deferred outflows of resources of the Town exceeded total liabilities and deferred inflows of resources at June 30, 2024 by \$13,250,805 an increase of \$1,912,223 from the prior year.

Compliance Report

Finally, two (2) reports on compliance and internal controls are included.

The report is based on our tests of the Town's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion, but to provide a form of negative assurance as to the Town's internal controls and compliance with applicable rules and regulations. This report and the procedures performed are required by *Government Auditing Standards* as issued by the Comptroller General of the United States.

The second report is based on our tests of the Town's internal controls and compliance with laws, regulations, etc. relative to the federal award expenditures reported for the fiscal year ended as required by the Single Audit Act and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). In this report we do provide an opinion on compliance that could have a direct and material effect on the Town's major federal programs for the respective year ended.

Other Services and Deliverables

In addition to the Financial and Compliance Reports, we have also provided the Town the following other services:

- Examination engagement on the Town's Census Data Submitted to the Virginia Retirement System (required by APA)
- Agreed-upon procedures engagement on the Town's Comparative Report Transmittal Forms (required by APA)
- Federal Data Collection Form (required by the Uniform Guidance)

Required Communications under *Government Auditing Standards*

Required Communications

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the basic financial statement audit and compliance reporting process, as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial and compliance reporting process.

Our Responsibilities with Regard to the Financial Statement and Compliance Audit

Our responsibilities under auditing standards generally accepted in the United States of America; *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 U.S. CFR Part 200, Uniform Guidance; the U.S. Office of Management and Budget's (OMB) Compliance Supplement; and *Specifications for Audits of Counties, Cities, and Towns* provided by the Auditor of Public Accounts of the Commonwealth of Virginia have been described to you in our arrangement letter dated May 21, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement and Compliance Audit

We have issued a separate communication dated May 21, 2024 regarding the planned scope and timing of our audit and have shared with you our identification of and planned audit response to significant risks of material misstatement.

Accounting Policies and Practices

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Town. The Town adopted Governmental Accounting Standards Board (GASB) Statement No. 99, *Omnibus 2022*, and GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*

Significant Accounting Policies

We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Management's Judgments and Accounting Estimates

Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is included in Exhibit A.

Audit Adjustments

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the Town are summarized in Exhibit B.

Uncorrected Misstatements

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

We did not encounter any significant difficulties in dealing with management during the audit.

Difficult or Contentious Matters that Required Consultation

We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.

Shared Responsibilities for Independence

Independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents) and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) and Government Accountability Office (GAO) independence rules. For PBMares, to fulfill its professional responsibility to maintain and monitor independence, management, the Town Council, and PBMares, each play an important role.

PBMares Responsibilities

- AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. PBMares is to ensure that the AICPA and GAO's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality management over compliance with independence rules and firm policies.

The Town's Responsibilities

- Timely inform PBMares, before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, or officers.
 - Changes in the reporting entity impacting affiliates such as subsidiaries, partnerships, related entities, investments, joint ventures, component units or jointly governed organizations.
- Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the Town and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with PBMares.
- Not entering into arrangements of nonaudit services resulting in PBMares being involved in making management decisions on behalf of the Town.
- Not entering into relationships resulting in close family members of PBMares covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the Town.

Letter Communicating Significant Deficiency in Internal Control over Financial Reporting

We have separately communicated the significant deficiency in internal control over financial reporting identified during our audit of the basic financial statements, and as required by *Government Auditing Standards*. This communication is included within the Compliance Section of the Town's Annual Comprehensive Financial Report for the year ended June 30, 2024.

Significant Written Communications between Management and Our Firm

Copies of significant written communications between our firm and management of the Town, including the representation letter provided to us by management, are attached as Exhibit D.

Closing

This information is intended solely for the use of Town Council and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report.

We appreciate the opportunity to serve the Town of Bridgewater.

Thank you.

PB *Mares, LLP*

Exhibit A – Summary of Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the Town's June 30, 2024 financial statements:

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Capital Assets	Estimated lives of depreciable and amortizable assets	Management assigns lives to assets purchased or constructed internally based on the expected useful life of those assets or the product associated with those assets.	<p>Management's approach to depreciation and amortization is consistent with practices of similar organizations.</p> <p>While these estimates are based on historical information, management should continue to monitor the lives assigned to the Town's assets to ensure the recovery period of these costs are accurate.</p>
Unbilled Water and Sewer Accounts Receivable and Stormwater Receivable	Estimated water and sewer revenue and stormwater revenue	Management records year-end receivables for water and sewer and stormwater based on 50% of June billings and usage.	<p>Management's approach to estimating unbilled water and sewer accounts receivable and stormwater receivable is reasonable and consistent with prior periods.</p> <p>While these estimates are based on sound financial information, management should monitor these estimates and compare the actual billings and usage to ensure the accuracy of these estimates.</p>
Receivables	Allowance for doubtful accounts	Management records an allowance for uncollectible accounts based on an analysis of historical write-offs and collections to arrive at an overall assessment of whether past due accounts will be collected	Management's approach to estimating uncollectible accounts is reasonable and consistent with prior periods.
Pension Liability and Other Postemployment Benefits (OPEB)	Pension and OPEB liabilities/assets and costs for accounting and disclosure purposes	Management recognizes pension and OPEB liabilities/assets based on actuaries and industry standards.	<p>Management's approach to recognizing net pension and OPEB liabilities/assets appear reasonable and consistent with accepted practice.</p> <p>While these estimates are based on assumptions provided by actuaries and industry standards, management should monitor these estimates and compare to actual costs over time.</p>
Leases	Lease receivables are amounts management believes will accurately reflect inflows of resources	Based on management's analysis of contracts for lease terms, modifications, and characteristics, with amortization determined using the Town's incremental borrowing rate.	We have evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements.
Subscriptions	Subscription assets and liabilities, are amounts management believes will accurately reflect outflows of resources	Based on management's analysis of contracts for subscription terms, modifications, and characteristics, with amortization determined using the Town's incremental borrowing rate.	We have evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements.

Exhibit B – Summary of Recorded Audit Adjustments

Governmental Activities

Description	Increase (Decrease)						
	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
<i>Primary Government:</i>							
To adjust GASB 87 leases	\$ 286,213	\$ -	\$ -	\$ 258,951	\$ -	\$ 27,262	\$ -
To record GASB 96 subscriptions	(56,286)	-	(35,846)	-	-	12,789	33,229
To record OPEB liabilities and related components	-	33,169	98,769	128,959	-	-	194,559
To record pension liability and related components	-	405,858	620,947	155,897	-	-	370,986
Income statement effect					(558,723)	\$ 40,051	\$ 598,774
Statement of net position effect	\$ 229,927	\$ 439,027	\$ 683,870	\$ 543,807	\$ (558,723)		

Business-Type Activities

Description	Increase (Decrease)						
	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
To record OPEB liabilities and related components	\$ -	\$ 8,490	\$ 30,088	\$ 39,929	\$ -	\$ -	\$ 61,527
To record GASB 96 subscriptions	(2,040)	-	(2,066)	-	-	-	(26)
To record pension liability and related components	-	128,072	195,945	49,195	-	-	117,068
Income statement effect					(178,569)	\$ -	\$ 178,569
Statement of net position effect	\$ (2,040)	\$ 136,562	\$ 223,967	\$ 89,124	\$ (178,569)		

Component Unit – Industrial Development Authority

Description	Increase (Decrease)						
	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenue	Expenses
Component Unit - Industrial Development Authority:							
To adjust GASB 87 leases	\$ (248,095)	\$ -	\$ -	\$ (241,450)	\$ -	\$ (6,645)	\$ -
Income statement effect					<u>(6,645)</u>	<u>\$ (6,645)</u>	<u>\$ -</u>
Statement of net position effect	<u>\$ (248,095)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (241,450)</u>	<u>\$ (6,645)</u>	<u>\$ (6,645)</u>	<u>\$ -</u>



Exhibit C – Management Letter



November 4, 2024

To the Honorable Mayor, Members of Council,
and Management
Town of Bridgewater, Virginia
Bridgewater, Virginia

In connection with our audit of the financial statements of the Town of Bridgewater, Virginia (Town) for the year ended June 30, 2024, we have the following comment for your consideration.

New GASB Pronouncements

At June 30, 2024, the Governmental Accounting Standards Board (GASB) had issued several statements not yet implemented by the Town. The statements which might impact the Town are as follows:

GASB Statement No. 101, Compensated Absences

This Statement provides guidance to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The requirements related to GASB Statement 101 will be effective for the Town beginning with its year ending June 30, 2025.

GASB Statement No. 102, Certain Risk Disclosures

This Statement will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that makes a government vulnerable to a substantial impact.

Statement No. 102 will be effective for the Town beginning with its year ending June 30, 2025.

GASB Statement No. 103, Financial Reporting Model Improvements

This Statement will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

Statement No. 103 will be effective for the Town beginning with its year ending June 30, 2026.

Town of Bridgewater, Virginia
November 4, 2024
Page 2

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

This objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This statement requires certain types of capital assets to be disclosed separately in the capital assets not disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnership and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

Statement No. 104 will be effective for the Town beginning with its year ending June 30, 2026.

This report is intended solely for the information and use of management, Town Council and others within the Town and is not intended to be and should not be used by anyone other than these specified parties.

If you have any questions concerning any of these items or if we can be of further assistance, please contact us. We thank you for the opportunity to conduct your audit for the year ended June 30, 2024 and express our appreciation to everyone for their cooperation during this engagement.

PBMares, LLP

PBMares, LLP



Exhibit D – Significant Written Communications
between Management and Our Firm



November 4, 2024

PBMares, LLP
558 South Main Street
Harrisonburg, Virginia 22801

This representation letter is provided in connection with your audit of the basic financial statements of the Town of Bridgewater, Virginia (Town) as of and for the year ended June 30, 2024 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of November 4, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 21, 2024, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party transactions, including those with the Harrisonburg/Rockingham Regional Sewer Authority, the Industrial Development Authority (IDA) of the Town, and Sipe Center Live and interfund transactions, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. The financial statements properly classify all funds and activities in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.

7. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
8. In the audit engagement letter dated May 24, 2024, we requested that you perform the nonaudit service of drafting the financial statements.

With respect to this service:

- a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.
9. The effects of all known, actual, or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
 10. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
 11. The government properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.
 12. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
 13. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private.

We have reviewed the GASB Statements effective for the fiscal year ended June 30, 2024 and concluded the implementation of the following Statements did not have a material impact on the basic financial statements: GASB Statement No. 99, *Omnibus 2022*, and GASB Statement No. 100, *Accounting Changes and Error Corrections*.

14. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
15. Net positions (net investment in capital assets; restricted; and unrestricted) are properly classified and, when applicable, approved.

16. Expenses or expenditures have been appropriately classified in or allocated to functions and programs in the Statement of Activities, and allocations have been made on a reasonable basis.
17. Revenues are appropriately classified in the Statement of Activities within program revenues and general revenues.
18. Capital assets, including infrastructure assets, are properly capitalized, reported, and depreciated or amortized.
19. We agree with the findings of specialists in evaluating the assertions found in Note 8 to the financial statements, *Pension Plan*, and Note 9 to the financial statements, *Other Postemployment Benefits*, and we have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
20. We have no knowledge of any uncorrected misstatements in the financial statements.
21. We have requested an unsecured electronic copy of the auditor's report and financial statements and agree that the auditor's report and financial statements will not be modified in any manner.

Information Provided

22. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - b. Additional information you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence; and
 - d. Minutes of the meetings of Town Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
23. All transactions have been recorded in the accounting records and are reflected in the financial statements.
24. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
25. We have no knowledge of allegations of fraud or suspected fraud affecting the Town's financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in the internal control.
 - c. Others where the fraud could have a material effect on the financial statements.

26. We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements received in communications from employees, former employees, analysts, regulators, or others.
27. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
28. We are not aware of any pending or threatened litigation and claims or assessments; that are probable of assertion and must be disclosed in accordance with Government Accounting Standards Board (GASB) Codification Section C50, *Claims and Judgements*; or other matters including gain or loss contingencies, whose effects should be considered when preparing the financial statements.
29. We have disclosed to you the identity of the Town's related parties and all the related-party relationships and transactions of which we are aware.
30. We have informed you of all significant deficiencies in the design or operation of internal controls that could adversely affect the Town's ability to record, process, summarize, and report financial data.
31. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
32. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

Supplementary Information

33. With respect to supplementary information presented in relation to the financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
34. With respect to the Management's Discussion and Analysis and Required Supplementary Information presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm management:

35. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
36. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
37. Has not identified any instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
38. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
39. Has not identified any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.
40. Is responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
41. Acknowledges its responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.
42. Has a process to track the status of audit findings and recommendations.
43. Has provided views on the auditor's reported findings, conclusions and recommendations, as well as management's planned corrective actions, for the report.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, we confirm:

44. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
45. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
46. Management is responsible for the design, implementation, and maintenance, and has designed, implemented and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.

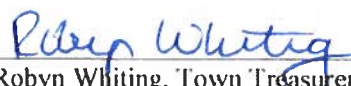
47. Management is responsible for the preparation of the schedule of expenditures of federal awards, acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; asserts that methods of measurement or presentation have not changed from those used in the prior period, or if the methods of measurement or presentation have changed, the reasons for such changes have been communicated; and is responsible for any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.
48. Management will make the audited financial statements readily available to the intended users of the schedule no later than the issuance date by the Town of the schedule of expenditures of federal awards and the auditor's report thereon.
49. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
50. Management has identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
51. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
52. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was no such noncompliance.
53. Management believes that the auditee has complied with the direct and material compliance requirements (except for noncompliance it has disclosed to the auditor).
54. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
55. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
56. Management is aware of no communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
57. There are no findings and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
58. Management is responsible for taking corrective action on audit findings of the compliance audit and has developed a corrective action plan that meets the requirements of the Uniform Guidance.

59. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
60. There are no subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
61. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
62. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect the Town's system of internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
63. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
64. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
65. Management has monitored subrecipients, as necessary, to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
66. Management has charged costs to federal awards in accordance with applicable cost principles.
67. Management is responsible for, and has accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by Uniform Guidance.
68. The reporting package does not contain protected personally identifiable information.
69. Management will accurately complete the appropriate sections of the data collection form.
70. Management has disclosed all contracts or other agreements with service organizations.
71. Management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

TOWN OF BRIDGEWATER, VIRGINIA



J. Jay Litten, Town Manager



Robyn Whiting, Town Treasurer



TO: Town Council
FROM: J. Jay Litten, Town Manager
DATE: November 8, 2024
RE: November Staff Report

Treasurer’s Report

[Council Action? Yes.]

Cash has remained roughly level.

General-fund revenues were below projections in November, mostly because of the CUT “*feast-or-famine*” cycles triggered by VEPCO’s computers every fourth quarter. This was a “*famine*” month, but we have seen this show before. We expect the CUT to be back up next month. See our revenue metrics at right.

The \$175,000+ capital cost in “Sanitation” was for the long-awaited heavy dump truck.

Betsy Hedrick will be present Tuesday to discuss the audit and the 2025 Annual Comprehensive Financial Report.¹ We should have it available for download shortly for anyone with an unlimited data plan.

Potential Sale of Land

[Council Action? Yes.]

As you know, we have contracted for the demolition of the structure at 427 North Main Street. Just as the contractor was about to mobilize, we received a non-binding purchase proposal from a prospective purchaser (the “Prospect”) interested in buying the building and installing a

	<u>Month</u>	<u>Year</u>
CUT	32.8%	93.1%
MEALS	96.4%	96.9%
CUT+M	76.1%	95.5%
WATER	104.8%	105.5%
SEWER	110.6%	106.4%
W+S	108.2%	106.1%
OVERALL	95.6%	102.3%

¹ Financial wonks abbreviate this as “CAFR,” for some reason, and pronounce it, “caffer.”

microbrewery.² The Prospect had been planning to locate in an adjoining county, but it was impressed by the progress we have made at Midtown. Terms of the proposal:

- The proposed price is \$125,000. This land, of course, is just a remnant of the property we purchased a few years ago, losing a chunk to the north for The Coffee Room and to the west for the Midtown Connector. Also, we obviously believe the building to have no remaining value. Still, \$125,000 is potentially low, which raises a point of concern. If we sell the land to a business which will compete with existing businesses, staff's position is that it could constitute using taxpayer assets to create unfair competition. (There would be nothing illegal about such favoritism, but we have long held that it should be avoided.)
- The Prospect has agreed to refurbish the exterior of the building, much as The Coffee Room has done with 429 North Main Street.
- The Prospect believes that the building would seat about 50 patrons inside and 20 outside. Beer, obviously, and light food would be served. The business would be up and running in 2025.
- Staff would require that the Main Street entrance be closed upon construction of the Midtown Connector, but the Prospect has not yet agreed to this point.

We have taken no position on this matter, but the two questions for Council resolution are

1. Does public benefit of the microbrewery outweigh the benefit of the green space we had planned for the property? (Note that we had not planned for the green space to be permanent. We expected it to be there for x years, where x is a number greater than two but less than 20.)
2. If so, is the price a fair one to competing businesses?

If you answer the first question in the affirmative, we will be glad to obtain an appraisal before December to help you answer the second. I'll remind you in the meeting, but at minimum, we need to know what to tell the demolition contractor.

Wellness Quarter

[Council Action? No.]

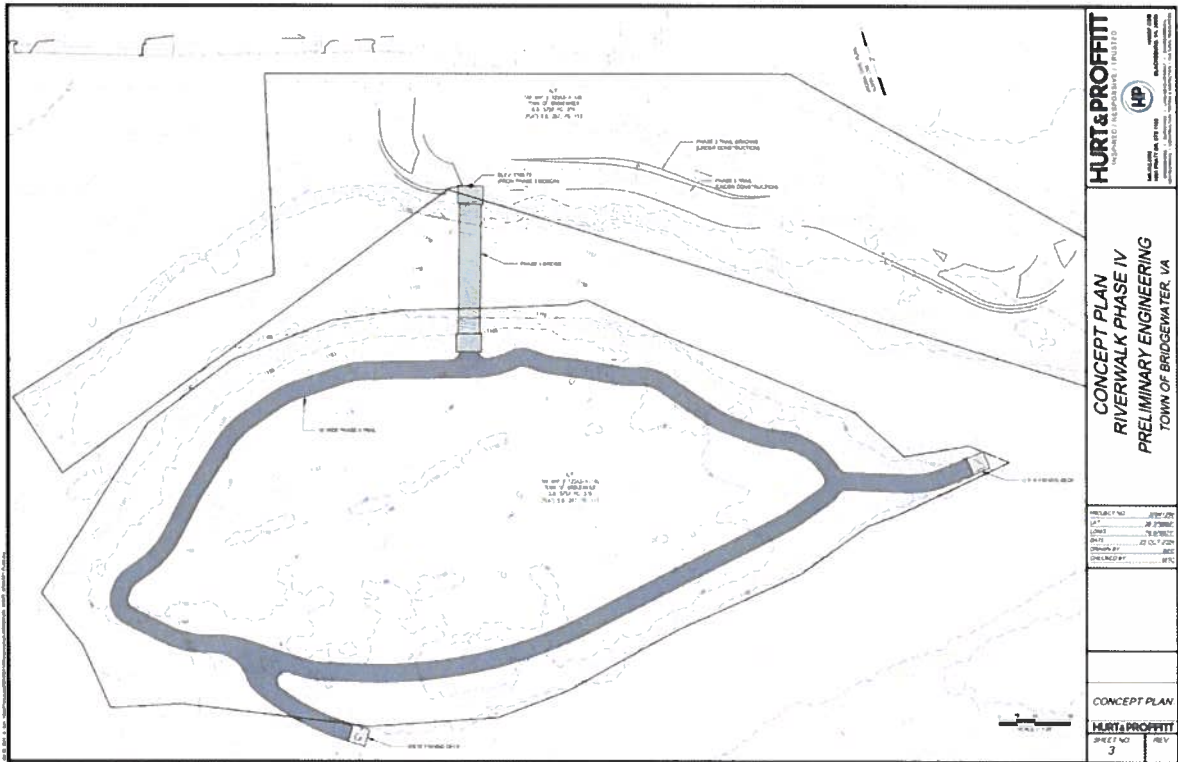
Just for reference, the final draft of the RFQ/RFP for the Wellness Quarter is in the packet. The RFP was published on November 8.

² The Prospect is not the microbrewery itself, but an affiliated entity. Also note that the beer would be brewed at the company's headquarters and trucked to Bridgewater.

Riverwalk, Phase IV
[Council Action? No.]

We received a conceptual plan for a potential Phase IV of Riverwalk from our engineer this week. (The overview is shown below; the full plan is in the packet.) The plan shows the possible location of a bridge connecting the soon-to-be-built Phase III and the island, along with the path that would go along the edge of the island, including potential locations for fishing docks.

Hurt & Proffitt did a nice job with the sketch, and having visited the island, we think this would be a very popular addition to Riverwalk. While the conceptual plan looks extremely promising, we still have some work to do. Given the location on the river, a flood study would be required. We need to figure out a design for the bridge, along with determining cost estimates for the bridge and path. And we need to talk to VDOT to see if any of their grant programs would be applicable for this path. We'll continue to work on this and report back as we learn more.



BPOL Ordinance (O-190-17)
[Council Action? Yes.]

Though the dollars are financially insignificant, there are a few business operators in Town who have declined to obtain a license under the Town's BPOL tax. Heretofore, we have not taken legal

action against them because doing so would cost more than we would collect. The proposal would make it a misdemeanor to operate a business without filing an application for a business license. Note that failure to pay the tax itself would continue to be a civil matter.

River Roos.

[Council Action? No.]

We've been impressed with the popularity of River Roos. In fact, funds for the 50% match (Bonus Roos) have already been depleted. Again, we are so grateful to F&M Bank for helping us make this bonus possible! Since the start of the program last Friday (November 1), \$8,835.00 has been purchased in River Roos. So far \$451.18 in River Roos has been redeemed at our 15 participating businesses, with Bridgewater Foods and Sugar & Bean being the most popular redemption locations. Even though the introductory promotion has ended, River Roos are still for sale and businesses have been encouraged to offer promotions of their own for their River Roos customers. They can be purchased at [Bridgewater.town/roos](https://www.bridgewater.town.va.us/roos).



TOWN OF BRIDGEWATER, VIRGINIA
REQUEST FOR QUALIFICATIONS
FOR A DESIGN-BUILD PROJECT

PROCUREMENT 3872-WATT

The Town of seeks a statement of firms' qualifications for the design and construction of "Wellness Quarter," a multipurpose recreational facility planned for 301 North Grove Street, Bridgewater, Virginia, as described more fully in the Request for Proposals attached.

The purpose of this RFQ is to develop a "short list" of two or more offerors who are fully qualified and suitable to perform the work described in the RFP. You are invited to submit a brief statement of your firm's qualifications to perform the work. Please include (i) your contact information, (ii) your Class "A" contractor's license, (iii) brief descriptions some previous projects similar in scope to Wellness Quarter, (iv) the name and address of the architect or engineer working with you on this matter, as required by the Town's [Design-Build Procedures](#), (v) a statement of whether you have ever been debarred from bidding on a public job, and (vi) a statement of whether you have been designated as a "small business" by the Virginia Department of Small Business and Supplier Diversity. Feel free to keep it simple.

Responses to this RFQ are due on **January 16, 2025**, but because they will be evaluated on a rolling basis, and because the pre-proposal meeting is set for January 17, 2025, it may be in your interest to submit your response to this RFQ as early as possible. RFQ responses should be sent to the Town Manager (201 Green Street, Bridgewater, Virginia 22812) or to procurement@bridgewater.town. (Of course, you assume all risk of machine or communications failure with email delivery.)

The Town has determined that for this project, Design-Build will be more economical than competitive sealed bidding, because it will lessen the Town's expert fees and allow contractors to seek cost-saving designs and techniques creatively and proactively.

TOWN OF BRIDGEWATER, VIRGINIA

By: _____

Town Manager

201 Green Street · Post Office Box 72 · Bridgewater, Virginia 22812

(540) 908-4212 · www.bridgewater.town



**TOWN OF BRIDGEWATER
REQUEST FOR PROPOSALS**

PROCUREMENT NUMBER:	3872-Watt [Rev 2.2]
ISSUE DATE:	November 8, 2024
PROPOSAL DUE DATE:	March 14, 2025 [Prior Short-Listing Required!]
PRE-PROPOSAL MEETING:	January 17, 2025, 3:00 pm
PURPOSE:	Design-Build Procurement for Wellness-Quarter
UPDATES & ADDENDA	procurement.bridgewater.town
CONTACT:	J. Jay Litten, Town Manager procurement@bridgewater.town, (540) 908-4212

TAKE NOTE

I. Introduction.

The proposed “Wellness Quarter” is a concept which we hope will build on the success of the existing Doug Will Tennis Center (“DWTC”) by providing badly needed recreational outlets for our townspeople.

The DWTC sits on North Grove Street, behind the Bridgewater Community Center, which is at the corner of North Grove and Green Streets. We expect the Wellness Quarter to sit just to the south of the DWTC, as shown in Figure 1.

II. Function.

The Wellness Quarter must serve three “Core Functions”:

- a. First, it must contain a gymnasium, suitable for walking, basketball, volleyball, gymnastics, pickleball and assorted other forms of sport and play.
- b. This gymnasium should offer the ability to hold trade shows, car shows, and assemblies of various types.
- c. Finally, the Wellness Quarter will also feature a connective building, tying the gymnasium to the existing DWTC.

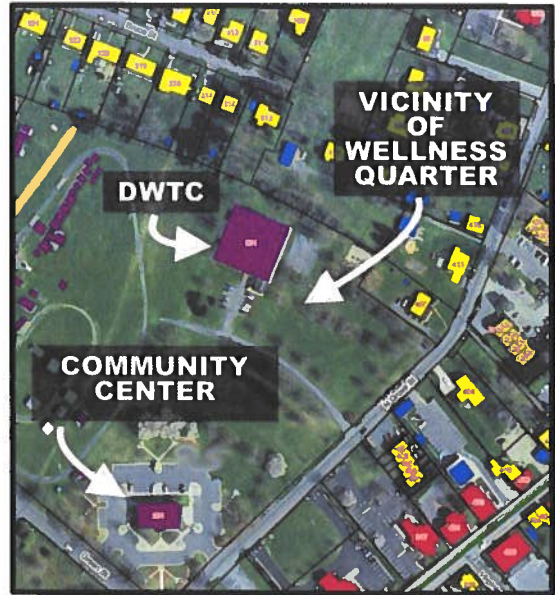


Figure 1

Another Core Function of the overall project is to make significant (if not transformative) changes to the DWTC. We want to improve the lighting, insulation, and HVAC system in the DWTC while keeping that portion of the project under about six percent of the total project cost.

In addition to these Core Functions, we would also like to consider some “Enhanced Functions.” The Wellness Quarter could also include a clock-tower housing a rock-climbing wall and a “sprayground” outside. As described below, both of these Enhanced Functions features serve would serve both architectural and recreational purposes, and they would add greatly to the project. But we recognize that they are not Core Functions, and we know that they might be beyond our reach.

III. General Layout.

Our “Core Layout” for the Wellness Quarter is shown in Figure 2 below.

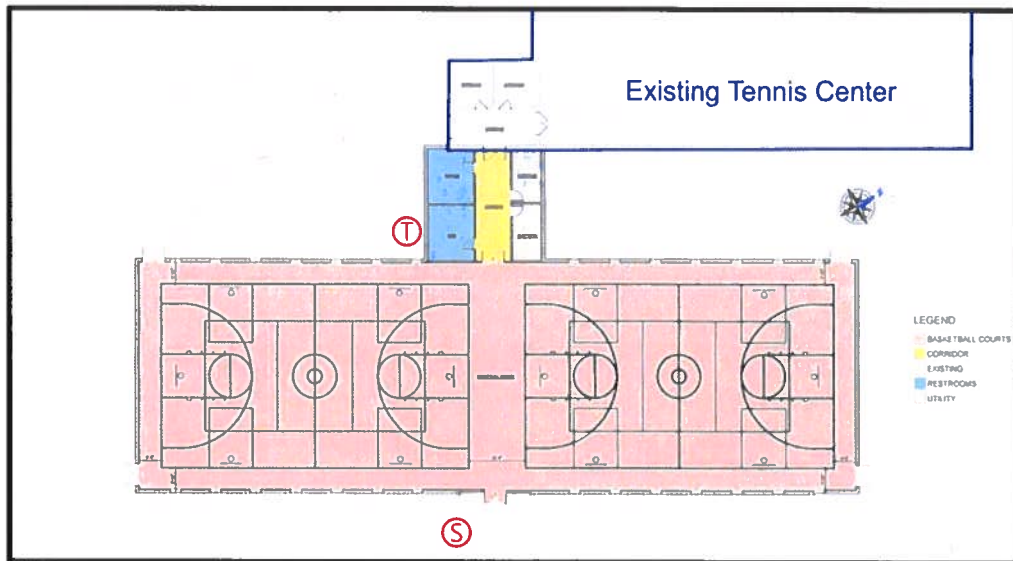


Figure 2

This Core Layout would be a significant addition to our community, and we believe that it can likely be constructed within the Affordability Limit set in Part III below. As a modest stretch, however, we ask that contractors consider the “Enhanced Layout” in Figure 3.¹ Elevating the walkway would provide a sense of security for walkers, allow space for spectators tournaments, and create some badly needed storage space underneath the elevated track.

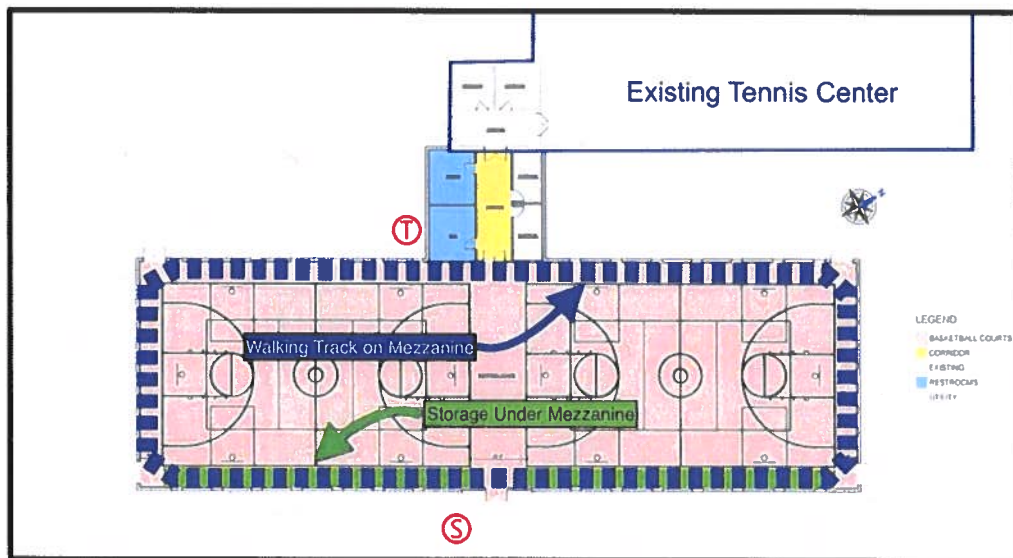


Figure 3

¹ Just to be clear, we are **not** requesting you to provide proposals for both the Core Layout and the Enhanced Layout. If you can build the Enhanced Layout for less than the Affordability Limit, you’d probably be best served just to offer that. If not, just offer the Core Layout.

Neither sketch, of course, is a finished design. In Figure 2, for example, the walking path probably should be slightly wider. We also expect that contractors will be able apply their expertise to improve either design.

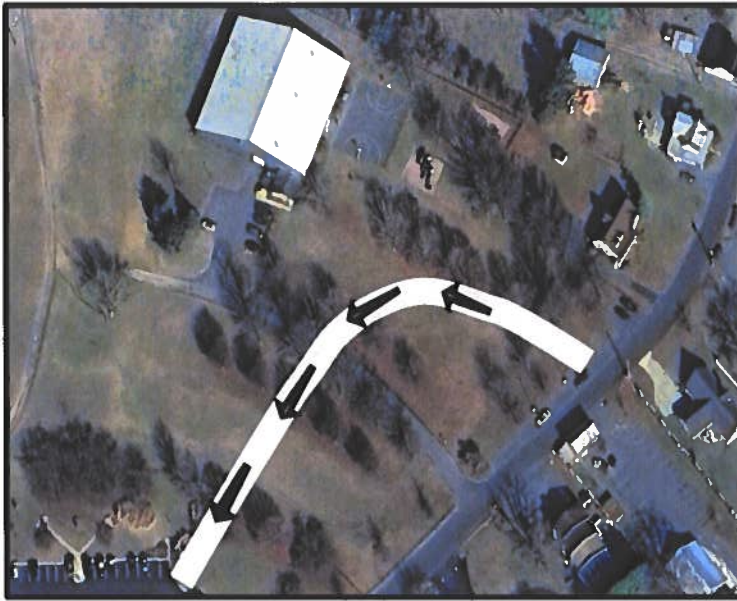


Figure 4

As shown in Figure 4, we plan to access the site from a new entrance from Grove Street. (The DWTC's existing Grove Street Entrance would be closed.) The new entrance, which we are calling Wellness Lane for now, would be one-way and would lead from Grove Street to our parking lot here at the Bridgewater Community Center. Wellness Lane would be about 56 feet wide, to allow 45°-degree parking on both sides. Wellness Lane is a Core Function.

IV. Architectural and Aesthetic Issues.

The DWTC is a great asset, but its architecture is decidedly utilitarian. We hope that the Wellness Quarter can shield the DWTC from Grove Street to the east. Accordingly, the exterior of the new facility, especially its eastern façade, is important to us.

- a. Our sense (which no vendor is required to adopt) is that the eastern façade could evoke a 19th century warehouse, like the B&O Warehouse at Camden Yards (shown in Figure 5) but much smaller.

In no way, however, are we wedded to B&O's architectural details. For example, we don't care if the windows are functional. In fact, we don't even care if the windows exist, so long as the building is reminiscent of the B&O and it is attractive.

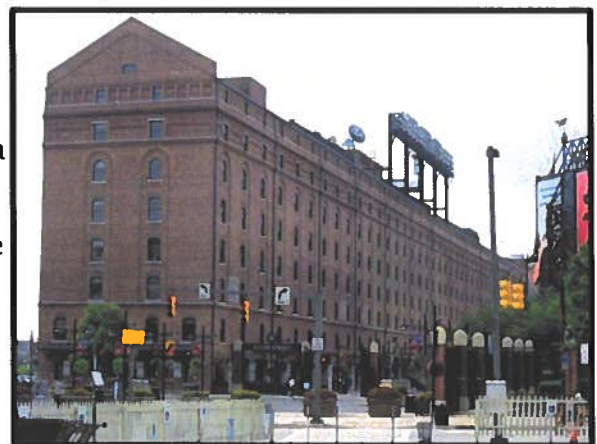


Figure 5

- b. As noted, the eastern façade is the most architecturally significant. The southern façade will also be highly visible. These two sides of the facility, at least, should be brick or some similarly high-quality material. That said, we have no dogmatic allegiance to brick or any other material. Vendors are encouraged to find low-cost methods to create a high-quality appearance.
- c. Our best guess is that the main part of the facility (*i.e.*, the gym itself) will need to be about 14,400 square feet.
 - 1. Storage is a key weakness of the Core Layout. If contractors cannot offer the Enhanced Layout under the Affordability Limit set below, perhaps they can configure the north wall so that we could cut out a portion of it later and attach a pre-fabricated storage.
 - 2. To make the gym a proper host for trade shows and the like, it should have at least one garage door, probably facing north.

We identified the clock tower (Figure 6—and identified as Ⓣ on Figure 2) and the sprayground (Figure 7—and identified as Ⓢ on Figure 2) as Enhanced Functions. We don't expect to be able to afford them, so we haven't given a great deal of thought to

how they might be integrated into the facility. The idea of the clock tower is that it would be iconic architecturally while housing a climbing wall inside. The idea of the sprayground is that it would provide another form of summertime recreation. It could also add even more architectural interest to the facility, especially at night.

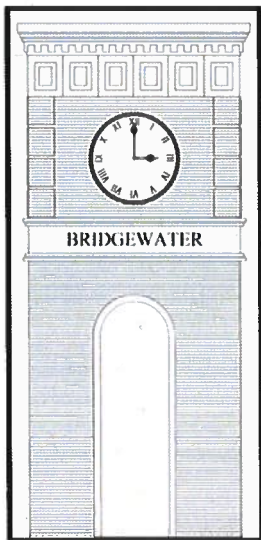


Figure 6



Figure 7

V. Interior Issues.

a. The Gym.

1. We expect the gym will be laid out approximately as shown in Figure 1, though we expect the dimensions need to be more on the order of 200' x 72'
2. The ceiling should be at least 25 feet high.
3. Lighting should be by LED's and should be typical for this type of facility in terms of brightness and coverage.
4. The surface of the floor should be optimized to meet the following objectives:
 - Low cost,
 - Ease of maintenance,
 - Suitability for basketball, and
 - Suitability for volleyball, pickleball, and the other activities planned for the gym.

b. The Corridor.

The corridor is what it is: restrooms, a custodial closet, and an electrical closet. Only the restrooms are mandatory, and we would like them to be as large as possible within budget.

c. The DWTC.

1. We hope that there will be room in the existing DWTC vestibule to house a desk for staff. Without much effort, a staff member sitting at that desk could see into the existing DWTC *and* into the new gym.
2. Within the DWTC itself, we expect the most cost-effective improvements to lighting, heating, cooling, and insulation possible, up to six percent of the project cost. RFP responses should allocate the six percent to the various improvements and justify the allocation as being in the best interests of citizens.²

² In other words, make the biggest improvement you can in the DWTC with six percent of the project cost.

III. Procedural and Legal Issues.

a. Proposal Contents and Delivery.

1. All proposals must include a Guaranteed Maximum Price within our Affordability Limit, which is \$6,700,000.
2. All proposals should include an estimated completion date.
3. Because this is a design-build project, the proposals need not consist of full schematics suitable for building the facility, but they must be sufficient for the Town to determine the proposed facility's appearance, safety, quality, and utility.
4. Contractors are invited submit alternatives to the specifications set forth in this request, if they believe that such modifications will create a better (or less expensive) facility. We are counting on you to make the facility something our people will love!
5. All proposals must be received by 5:00 pm of the date shown on page one. They may be delivered by post or by hand to
Town Manager
Bridgewater Community Center
201 Green Street, PO Box 72
Bridgewater, Virginia 22812
or they may be delivered by email to procurement@bridgewater.town.
6. All provisions of a proposal are subject to refinement at the interview stage.

b. Process.

1. All contractors short-listed in the RFQ process are invited to submit proposals.
2. A pre-proposal meeting will be held at the Bridgewater Community Center at the date and time shown on page one. The meeting will also include a visit to the site.
3. The Town's design-build consultant is Erica Sunshine, Director of Architecture, Thompson & Litton, Inc., esunshine@t-l.com. She will provide responses to all questions raised in the pre-proposal meeting. (She is likely to provide an informal response in the meeting and later send a formal response to all short-listed contractors.)

4. Each offering contractor shall submit two proposals, separately sealed.³ The first is a cost proposal, which must contain the proposed guaranteed maximum price and a model contract. The “technical proposal” covers everything else.
5. After the deadline for written proposals, the Town will rank the technical proposals,⁴ and all short-listed contractors will be interviewed. At this point, the Town will not have considered the cost proposals, and there can be no binding discussions of cost.
6. After the interviews, the Town will open and consider the contractors’ cost proposals and evaluate contractors’ overall proposals as follows:
 - i. If the GMP exceeds the Affordability Limit, the proposal will be found non-responsive.
 - ii. The Town will evaluate the responsive proposals using the following weights:
 - 25% to effective fulfillment of Core Functions in the Core Layout;
 - 25% to exterior quality and aesthetic values;⁵
 - 24% to implementation of the Enhanced Layout (*i.e.*, the elevated walking path) or, to a lesser extent, the Enhanced Functions (*i.e.*, the clock tower and sprayground);⁶
 - 18% to interior quality;
 - 5% to cost and contractual matters,⁷ and
 - 3% to demonstrated contractor interest in the project.

Each of these elements will be graded on a scale of 1-10, *after* the contractors have been interviewed. Ratings are based on both the written submissions and the interviews.

³ If the proposals are submitted electronically, the technical and cost proposals shall be in separate .pdf documents.

⁴ The technical proposals will be ranked according to the criteria in paragraph six below, but without the cost elements.

⁵ Structural matters fall in this category.

⁶ The heavy emphasis here suggests that while we know that our Enhanced Layout and Enhanced Functions might be unachievable, we really want to build them if we can.

⁷ The apparent lack of emphasis here reflects that affordability is *already* a threshold question. Price is a critical factor, but within the Affordability Limit, our key objective is to build the best facility we can.

7. The Town will endeavor to negotiate a contract with the highest-ranking Contractor. If unsuccessful, the Town may then attempt to negotiate with lower-ranked contractors, in the order of their ranking.
8. Notwithstanding any other provision of this Request, the Town reserves the rights to waive any informality in proposals and to reject any or all proposals.⁸
9. Notwithstanding any other provision of this Request, the Town reserves the right to terminate this procurement without awarding a contract.

c. Contractual Matters.

1. The terms of this RFP shall form a portion of any contract between the Town and the Successful Contractor.
2. The Successful Contractor agrees and covenants that he shall indemnify and hold the Town and its employees and agents harmless against and from all liability, claims, damages and costs, including attorneys' fees of every kind attributable to bodily injury, sickness, disease or death or to damage to or destruction of property resulting from or in any manner arising out of or in connection with the project and the performance of the work under the contract, whether or not caused in part by a person or entity indemnified by this paragraph.
3. Each Contractor submitting a proposal represents that the Contractor has read and understands the contract specifications and has familiarized himself with all federal, state and local laws, ordinances, rules and regulations that in any manner may affect the cost, progress or performance of the work. Compliance with all such laws, ordinances, rules, and regulations shall be the sole responsibility of the Contractor.
4. Similarly, Contractor shall be responsible for obtaining any permits required for the performance of the work.
5. The failure or omission of the Contractor to receive or examine any form, instrument, addendum or other documents, or to acquaint itself with conditions existing at the site, shall in no way relieve him from any obligations with respect to his proposal or to the contract.

⁸ An "informality" is anything not materially affecting the basic value proposition of a proposal.

6. Contractors are referred to Chapter 11 of Title 54.1 of the Code of Virginia, concerning residency issues, licensing issues, and evidence of licensure. Contractors shall submit proper evidence of their Class A licensure.
7. The Contractor shall pay all state, local, and federal taxes. Said taxes shall not be in addition to the contract price between the Town and the Contractor, as the taxes shall be an obligation of the Contractor and not of the Town, and the Town shall be held harmless for the same by the Contractor.
8. If a proposal contains proprietary information or trade secrets, such information must be submitted in a separate sealed and envelope, and clearly marked as such.
9. The contract documents shall be subject to and governed by the laws of the Commonwealth of Virginia and the Town. Any dispute arising out of the contract documents, their performance, or their interpretation shall be litigated only in the Circuit Court of the County of Rockingham, Virginia.
10. The Successful Contractor will be required to furnish a Performance Bond and a Labor and Material Payment Bond in accordance with the requirements of § 2.2- 4337 of the Code of Virginia.
11. The Successful Contractor agrees and covenants that his agents and employees shall comply with all Town, County, State and Federal laws, and rules and regulations applicable to the business to be conducted under the contract.
12. The Successful Contractor shall ensure that its employees observe and exercise all necessary caution and discretion so as to avoid injury to person or damage to property of any and all kinds.
13. The Successful Contractor shall maintain insurance in accord with the Town's insurance requirements set out at *procurement.bridgewater.town*.
14. The Successful Contractor for this project shall take one of the two following actions within seven days after the receipt of amounts paid to him by the Town for work performed by his subcontractor(s) under the contract: (i) Pay the subcontractor(s) for the proportionate share of the total payment received from the Town attributable to the work performed by the subcontractor(s) under the contract; or (ii) Notify the Town and subcontractor(s), in writing, of his intention to withhold all or a part of the subcontractor's payment with the reason for nonpayment.

15. The Town reserves the right to terminate the contract immediately: (i) in the event that the Successful Contractor discontinues or abandons operations; (ii) is adjudged bankrupt, or reorganized under any bankruptcy law; or (iii) fails to keep in force any required insurance policies or bonds.
16. Failure of the Successful Contractor to comply with any section or part of its contract will be considered grounds for immediate cancellation of the contract by the Town. If the Successful Contractor has not breached the contract but the Town cancels it, the Successful Contractor will be paid by the Town for all scheduled work completed satisfactorily by the Successful Contractor up to the termination date set in the written cancellation notice.
17. Non-Discrimination Provisions.

During the performance of this contract, the Successful Contractor agrees as follows:

- a. The Successful Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, sexual orientation, gender identity, national origin, age, disability, status as a service disabled veteran, or any other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the Contractor. The Successful Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
- b. The Successful Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Successful offeror, will state that such Contractor is an equal opportunity employer.
- c. Notices, advertisements, and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this paragraph 17.
- d. The Successful offeror shall include the provisions of the foregoing paragraphs of this section in every subcontract or purchase order of over \$10,000 so that the provisions will be binding upon each subcontractor or vendor.



RESOLUTION SHELL

NUMBER: O-190-17

PROPOSED DATE OF CONSIDERATION: November 12, 2024

PURPOSE: Though the numbers are financially insignificant, there are a few business operators in Town who have declined to obtain a license under the Town's BPOL tax. Heretofore, we have not taken legal action against them because doing so would cost more than we would collect.

SUMMARY: The proposal would make it a misdemeanor to operate a business without filing an application for a business license. Note that failure to pay the tax itself would continue to be a civil matter. In collection actions, the proposal would also allow the Town to collect its attorney's fees, up to 20% of the amount to be collected.

For what it's worth, the Treasurer has no intention of filing charges against a business which is only a day or two late, plus Title 58.1, Chapter 39, of the Code of Virginia is replete with provisions absolving innocent taxpayers from responsibility in many situations.

IMPORTANCE: Our primary motivation here is to avoid any appearance that people can simply decline to follow the law without consequence. Prosecuting recalcitrant business owners under the criminal law should eliminate any such appearance. The attorney's-fees provision is secondary, but it might tip the scales on what tax bills we can actually afford to collect on.

ORIGIN: Staff. The language borrows heavily on §§ 58.1-3916 and 3916.1 of the Code of Virginia.

CONTROVERSIAL ASPECTS: None known.

**AN ORDINANCE AMENDING TITLE 19
OF THE TOWN CODE**

O-190-17

WHEREAS, this Council finds a need to amend certain enforcement provisions, with respect to the Town’s Business, Professional, and Occupational License taxes,

NOW, THEREFORE, in accordance with §§ 58.1- 3916 and 3916.1 of the Code of Virginia, be it ordained by the Council of the Town of Bridgewater, Virginia, that

1. The revisions to §§ 19-303 and 304 of the Town Code attached as Exhibit A are adopted.
2. Except as amended by this ordinance, Title 19 is amended in its entirety.
3. This ordinance shall take effect immediately.

Resolved this 12th day of November, 2024.

Mayor

.....
I certify that this is a true copy of resolution O-190-17 adopted on the 12th day of November, 2024, by the Council of the Town of Bridgewater, Virginia, upon the following vote:

<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Not Present</u>	
_____	_____	_____	_____	Mr. Bowman
_____	_____	_____	_____	Mr. Canada
_____	_____	_____	_____	Ms. Curtis
_____	_____	_____	_____	Mayor Flory
_____	_____	_____	_____	Dr. Miracle
_____	_____	_____	_____	Mr. Schofield
_____	_____	_____	_____	Mr. Tongue

Date

Clerk

§ 19-303. License Requirement.

(a) Every person engaging in the Town in any Business, trade, profession, occupation or calling (collectively hereinafter “a Business”) as defined in this Chapter, unless otherwise exempted by law, shall apply for a license for each such Business if (i) such person maintains a Definite Place of Business in this Town, (ii) such person does not maintain a definite office anywhere but does maintain an abode in this Town, which abode for the purposes of this Chapter shall be deemed a Definite Place of Business, or (iii) there is no Definite Place of Business but such person operates amusement machines, is classified as a Peddler or Itinerant Merchant, carnival, or circus, or is a Contractor subject to § 58.1-3715 of the Code of Virginia, or is a public service corporation. A separate license shall be required for each Definite Place of Business and for each business. A person engaged in two or more businesses or professions carried on at the same place of business may elect to obtain one license for all such businesses and professions if all of the following criteria are satisfied: (i) each Business or profession is subject to licensure at the location and has satisfied any requirements imposed by state law or other provisions of the ordinances of this Town; (ii) all of the businesses or professions are subject to the same tax rate, or, if subject to different tax rates, the licensee agrees to be taxed on all businesses and professions at the highest rate; and (iii) the taxpayer agrees to supply such information as the assessor may require concerning the nature of the several businesses and their Gross Receipts.

(a)(b) It shall be unlawful for any person to engage in Business in Town without having filed a materially complete application, on a form provided by the Treasurer, for the license required by paragraph (a) above. Violation of this paragraph shall constitute a Class 3 misdemeanor if the amount of the tax in question is \$1,000 or less or a Class 1 misdemeanor if the amount of the tax in question is more than \$1,000.

§ 19-304. Due Dates and Penalties.

- (a)** Each person subject to a license tax shall apply for a license prior to beginning business, if he was not subject to licensing in this Town on or before January 1 of the License Year, or no later than March 1 of the current License Year if he had been issued a license for the preceding License Year. The application shall be on forms prescribed by the Assessing Official.
- (b)** The tax shall be paid with the application in the case of any license not based on Gross Receipts. If the tax is measured by the Gross Receipts of the Business, the tax shall be paid on or before March 1, or in the case of new businesses, not later than 30 days after beginning business.
- (c)** The Assessing Official may grant an extension of time, not to exceed 90 days, in which to file an

application for a license, for reasonable cause. The extension shall be conditioned upon the timely payment of a reasonable estimate of the appropriate tax, subject to adjustment to the correct tax at the end of the extension together with interest from the due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, a penalty of ten percent of the portion paid after the due date.

- (d) A penalty of ten percent of the tax may be imposed upon the failure to file an application or the failure to pay the tax by the appropriate due date. Only the late filing penalty shall be imposed by the Assessing Official if both the application and payment are late; however, both penalties may be assessed if the Assessing Official determines that the taxpayer has a history of noncompliance. In the case of an Assessment of additional tax made by the assessing official, if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the taxpayer, there shall be no late payment penalty assessed with the additional tax. If any Assessment of tax by the assessing official is not paid within thirty days the treasurer may impose a ten percent late payment penalty. The penalties shall not be imposed, or if imposed, shall be abated by the official who assessed them, if the failure to file or pay was not the fault of the taxpayer. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control.

“Acted responsibly” means that: (i) the taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the Business and (ii) the taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred, and promptly rectifying a failure once the impediment was removed or the failure discovered. “Events beyond the taxpayer’s control” include, but are not limited to, the unavailability of records due to fire or other casualty; the unavoidable absence (*e.g.*, due to death or serious illness) of the person with the sole responsibility for tax compliance; or the taxpayer’s reasonable reliance in good faith upon erroneous written information from the assessing official, who was aware of the relevant facts relating to the taxpayer’s Business when he provided the erroneous information.

- (e) Interest shall be charged on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Additionally, if the Assessing Official contacts an attorney regarding the collection of a delinquent account, the Official may also



collect reasonable attorney's fees actually contracted for, not to exceed 20 percent of the delinquent taxes to be collected. Whenever an Assessment of additional or omitted tax by the Assessing Official is found to be erroneous, all interest and penalty charged and collected on the amount of the Assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any tax paid under this ordinance from the date of payment or due date, whichever is later, whether Chapter to an amended return or other reason. Interest on any refund shall be paid at the annual rate of ten percent, or such higher rate as is allowed under Virginia Code, § 58.1-3916. No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a Base Year. No interest shall be paid on a refund or charged on a late payment, in event of such adjustment, provided the refund or the late payment is made not more than thirty days from (i) the date of the payment that created the refund, or (ii) the due date of the tax, whichever is later.

a.



2024 ARBOR DAY PROCLAMATION

WHEREAS in 1872, the Nebraska Board of Agriculture established a special day to be set aside for the planting of trees, *and*

WHEREAS this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, *and*

WHEREAS Arbor Day is now observed throughout the nation and the world, *and*

WHEREAS trees can be a solution to combating climate change by reducing the erosion of our precious topsoil by wind and water, cutting heating and cooling costs, moderating the temperature, cleaning the air, producing life-giving oxygen, and providing habitat for wildlife, *and*

WHEREAS trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and countless other wood products, *and*

WHEREAS trees in our Town increase property values, enhance the economic vitality of business areas, and beautify our community, *and*

WHEREAS trees — wherever they are planted — are a source of joy and spiritual renewal

THEREFORE, I, the Mayor of the Town of Bridgewater, Virginia, proclaim and declare the last Friday in April as Arbor Day to support efforts to protect our trees and woodlands, *and* I urge all citizens to plant trees to gladden the heart and promote the well-being of this and future generations.

Mayor



October 2024 Police Report- Bridgewater

Police Calls for service: 895 (490 Extra Patrol)

IBR Group A offenses: 6

Incident Reports: 64

Total Traffic Crashes: 10

DMV Crash Reports: 6

Arrests: 2

Summons: 29

Notable BPD activity:

Local businesses are taking advantage of the trespassing authorization of the police department. 13 businesses have participated so far, in case there are any issues late at night on their properties.

Nov. 27th Coffee w/ a Cop at Bridgewater Foods

Dec. 7th Christmas Parade

Thank you, Chief Phillip Read



Town of Bridgewater
POLICE DEPARTMENT
 201 Green Street, Bridgewater, Virginia 22812
 Phone: (540) 828-2611
 Fax: (540) 828-0136
police@bridgewater.town



CRIME TRENDS

Town of Bridgewater, Virginia

Group A Offense	Jan-24	Feb.-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
Crimes Against Persons													
Homicide	0	0	0	0	0	0	0	0	0	0	0	0	0
Kidnapping/Abduction	0	0	0	0	1	0	0	0	0	0	0	0	1
Forcible Sex Offenses	0	0	0	0	0	0	1	0	0	0	0	0	1
Robbery	0	0	0	0	0	0	0	0	0	0	0	0	0
Aggravated Assault	0	0	0	0	1	0	0	0	0	0	0	0	1
Simple Assault/Intimidation	1	3	4	0	0	0	1	1	1	0	0	0	11
Non-forcible Sex Offenses	0	0	0	1	0	0	0	0	0	0	0	0	1
Crimes Against Property													
Arson	0	0	0	0	0	0	0	0	0	0	0	0	0
Extortion/Blackmail	0	0	0	0	0	0	0	0	0	0	0	0	0
Burglary	0	0	1	0	0	0	0	0	0	0	0	0	1
Larceny	2	4	2	6	5	3	3	2	3	2	0	0	32
Motor Vehicle Theft	0	0	0	0	0	0	0	1	0	0	0	0	1
Counterfeiting/Forgery	0	0	0	0	0	1	0	0	0	0	0	0	1
Fraud	1	0	2	2	3	3	3	1	2	0	0	0	17
Embezzlement	0	0	1	0	0	0	0	0	1	0	0	0	2
Stolen Property	0	0	0	0	0	0	0	0	0	1	0	0	1
Property Damage/Vandalism	0	2	2	1	3	1	2	3	1	2	0	0	17
Bribery	0	0	0	0	0	0	0	0	0	0	0	0	0
Crimes Against Society													
Drug Offenses	0	2	0	2	0	2	0	0	1	0	0	0	7
Pornography/Obscene Material	0	0	0	0	0	0	0	0	1	0	0	0	1
Gambling	0	0	0	0	0	0	0	0	0	0	0	0	0
Prostitution	0	0	0	0	0	0	0	0	0	0	0	0	0
Weapon Law Violations	0	0	0	0	0	0	0	0	0	0	0	0	0