



# TOWN OF BEDFORD

Proposed Operating Budget

Fiscal Year 2027

July 1, 2026 to June 30, 2027

Prepared by

Matthew Hanson, Town Manager

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# GFOA Award



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Bedford  
Massachusetts**

# Letter From Town Manager

**TO:** Select Board

**FROM:** Matthew J. Hanson, Town Manager

**DATE:** January, 2026

**SUBJECT:** FY27 Select Board Budget Submission

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At the start of the budget development process, the Finance Director, Assistant Town Manager, and I met with each department to discuss their requests, potential contingency items, and year-to-date historical spending. In preparation for the FY27 budget, departments were asked to focus on level-service requests and identify areas where efficiencies or reductions could be achieved. As in prior years, departments also provided measurable goals, priorities, and documentation supporting their budget requests as part of the Town's continued effort to meet the standards of the Government Finance Officers Association (GFOA) budget award.

Some departmental budgets include outside funding such as grants and donations which can fluctuate annually. Like the capital budgeting process, department heads were asked to provide extensive backup documentation and evaluate historical spending when submitting requests.

## **Notable Changes**

As recommended by the Town Manager, the proposed FY27 Select Board discretionary operating budget is \$25,927,734, representing a 2.4% increase over FY26. The recommended budget is \$19,760 below the Finance Committee's requested guideline of \$25,947,494, which represents a 2.5% increase.

Meeting the Finance Committee guideline was made possible through careful review of departmental requests, revenue optimization, and targeted expense reductions. Departments were asked to submit level-service budgets while also identifying opportunities for operational efficiencies. In several cases, this resulted in the elimination or reduction of approximately three FTE positions across general government departments, primarily through the reduction of part-time hours or unfilled positions.

One of the most notable changes in the FY27 budget is the effort to address a longstanding structural deficit in the Police Department overtime account. The overtime budget is increased by \$152,000, from \$498,000 to \$650,000, allowing the department to maintain minimum staffing levels while covering sick leave, vacation, and other vacancies such as retirement or parental leave.

Several adjustments were also made to better align costs with services provided. These include shifting a portion of Fire Department administrative and staffing costs to the Ambulance Enterprise Fund to more accurately reflect the level of emergency medical service provided, as well as adjustments related to sustainability initiatives and facility management responsibilities.

In addition, due to the Town's strong pavement condition index, the Highway Department's road resurfacing investment funded with free cash is reduced by \$150,000 for FY27 while still maintaining strong roadway conditions.

## **Contingency Requests**

In contrast to prior years, departments were primarily asked to submit level-service budgets for FY27 and be prepared to discuss potential reductions rather than proposing a large number of contingency requests.

While some new funding requests were discussed during budget meetings, many were not advanced in order to remain within the Finance Committee guideline. Notable requests that remain unfunded include:

- Additional Fire Department Lieutenant (EMT)
- Council on Aging wheelchair-accessible vehicle
- Additional Police patrol officers
- Benefits funding for a grant-funded Bedford Local Transit driver

These requests may be revisited in future budget cycles as financial conditions allow.

**FY27 Classification & Wage Schedule and Merit Article**

The proposed FY27 budget includes a 2.5% cost-of-living adjustment (COLA) for Salary Bylaw staff. Because the average increase in recently negotiated union contracts exceeds this amount, the budget also increases the merit pay reserve by \$50,000. This will allow the Town Manager to provide targeted merit adjustments to non-union staff and help maintain alignment between union and non-union compensation levels.

The Town does not use step systems or lanes in the Classification & Wage Schedule, so salary adjustments beyond the COLA are based on performance reviews and approval of the Town Manager. Maintaining flexibility in the merit account helps the Town remain competitive in recruiting and retaining qualified employees while recognizing strong performance.

**Closing**

The FY27 budget reflects the continued effort to balance fiscal discipline with the need to maintain high-quality municipal services. Rising costs for salaries, benefits, and operational expenses continue to place pressure on the Town’s budget, requiring thoughtful prioritization and ongoing evaluation of service delivery.

This recommended budget prioritizes public safety staffing stability, responsible infrastructure investment, and continued operational efficiencies across departments. Through careful planning and collaboration with department heads, the Town has been able to address key operational needs while remaining within the Finance Committee’s guideline.

**Non-Discretionary Budgets**

For FY27, the proposed budget includes the following updates to the non-discretionary budget line items:

<b><i>Non-Discretionary Budgets</i></b>	<b><i>\$ change</i></b>	<b><i>% change</i></b>
Insurance & Benefits	1,785,710	9.60%
Debt (Principal/Interest)	274,195	2.42%
Roads	(150,000)	-8.57%
Refuse/Recycling	77,441	3.79%
Utilities	0	0.00%
Water Purchase	(285,193)	-8.49%
MWRA Sewer	122,008	3.00%

I would like to thank all Town employees and volunteer board members for their hard work in preparing this budget.

# Financial Policies

Town of Bedford, Massachusetts

Last Updated January 24, 2025

## **Policy Purpose**

The Town of Bedford, Massachusetts through the Selectmen, as well as the School Committee and the Finance Committee, is responsible for the accounting of all public funds and managing Town finances wisely. This responsibility includes the establishment of appropriate levels of reserves and planning for the adequate funding of the Town's infrastructure needs and the services desired by the public. The following policies establish guidelines for the fiscal, economic and managerial stability of the Town.

## **Policy Goals**

Financial policies are statements of the guidelines and goals that will influence and guide the financial management practices of the Town and are a cornerstone of sound financial management. The Town's policy goals are intended to:

- promote long term financial stability by establishing clear and consistent guidelines;
- maintain the highest credit and bond ratings possible;
- provide a comprehensive overview of Town finances;
- provide a framework for measuring the fiscal impact of government services against established benchmarks and indicators; and be reviewed periodically to incorporate new developments.

## **Long Term Financial Planning**

The Town has adopted policies that strongly support a financial planning and modeling process which assesses, on a multi-year basis, the long-term financial implications of current and proposed operating and capital budgets, budget policies and long term revenue forecasts.

The long term financial plan increases both policymaker and management awareness of existing or potential problems and will highlight the need for corrective action.

The Town will develop and regularly update a multi-year financial forecasting model, including projections of all revenues, expenditures for operating costs and capital improvements. As part of the forecasting and review process, the governing boards and management will annually reassess the model's baseline assumptions. Elements of this assessment will include:

- a review of each major revenue source with respect to expected trends including potential sources of onetime revenues;
- the status of Payments in Lieu of Taxes (PILOT) agreements and their impact on the Town's finances;
- the identification of significant expenditure categories including analysis and evaluation of any unfunded future liabilities;
- an assessment of the Town's debt position and its projected borrowing capacity;
- a review of the long term capital plan and the early identification of large scale projects;
- a review of trends in the value of the Town's property and other socio-economic indicators; and
- an historical overview of fiscal trends.

## **Revenue and Expenditure Assumptions**

Extraordinary costs shall be quantified and disclosed as soon as they can be identified in order to allow for budgetary adjustment.

A balanced budget is legally required and is a basic control. During the course of developing the annual budget, the multi-year financial forecasting model of anticipated revenues and expenditures will be used to make projections over

the long term.

### **Revenue Policies**

Revenue sources have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects and impact on tax and rate payers. A diversity of revenue sources improves Bedford's ability to handle fluctuations in revenues and helps to better distribute the cost of providing services. Within statutory limits, the policy is to diversify revenue sources in order to minimize the impact in fluctuations in individual sources.

Revenue sources will be analyzed on a regular basis to ensure maximum statutory collections, and maximum utilization of Federal and State funding. For example, water and sewer revenues are reviewed annually and the resultant rates, set by the Selectmen, reflect the optimum cost recovery for the provision of these services, including the costs for relevant capital projects.

The first consideration for onetime or unexpected revenue will be to maintain desirable balances in such reserves as the Stabilization Fund and post-employment benefits (i.e. pension, OPEB, sick leave buyback and vacation payout).

### **Capital Improvement Program**

Bedford shall maintain a six-year Capital Improvement Program developed and annually updated by the Capital Expenditures Committee under the authority of the Town Charter. This plan is presented to the Selectmen for their recommendation and includes expenditures for new construction, improvements or renovations of existing Town buildings and infrastructure and for major purchases of equipment.

The Town shall fund capital projects, whenever appropriate, with available funds such as free cash, water and sewer revenue, Proposition 2 ½ debt exclusions and Community Preservation funds.

Capital projects will be prioritized with strong consideration to protecting existing capital investments in infrastructure and maintaining overall standards of safety, functionality and lowest life-cycle cost.

Capital projects are defined in the Town By-Laws under article 15.4

### **Reserve Policy**

The Town will maintain prudent levels of financial reserves to

- ensure continuity of services at desired levels;
- mitigate against unforeseen fiscal events;
- mitigate against diminished revenues during economic downturns; and
- allow flexibility to deal with future financial liabilities, such as post-employment benefits.

The Town maintains reserves to stabilize its financial operations. These reserve funds may be utilized when necessary for operational reasons and as a source of funds to address future liabilities. Periodic evaluations and reviews of future liabilities are conducted, in conjunction with professional actuarial studies, to adjust targeted appropriation levels to accommodate the balance that must be struck between funding current operations and mitigating future liabilities. Reserves shall be replenished as soon as practical to achieve the goals indicated below.

### **Free Cash**

An ample Free Cash balance provides the Town with financial flexibility and stability for the future. The intent of the Free Cash Policy is to avoid large swings in the amount of Free Cash used and available for the next year.

The policy limits the sum of all usages of Free Cash to approximately 50% of the most recent certified Free Cash amount as determined by the Commonwealth. The policy requires the remaining balance for Free Cash, after appropriation by Town Meeting, to be no less than one percent (1%) of the annual Operating Budget.

**Stabilization Fund**

The Stabilization Fund may be utilized to protect against a reduction of service levels, to manage temporary revenue shortfalls and unpredicted one-time expenditures and, when practical, to avoid debt and borrowing costs and extraordinary increases in the tax levy.

The desirable funding level for the Stabilization Fund is between two and six percent (2% - 6%) of the annual Operating Budget.

**Reserve Fund**

The Town, through its Finance Committee, shall maintain a prudent level in its Reserve Fund, to provide for extraordinary and unforeseen expenditures.

The desirable annual appropriation to the Reserve Fund is half a percent (0.5%) of the annual operating budget.

**Pension Trust Fund**

Withdrawal from this fund is used to offset a portion of the annual pension assessment.

**Other Post Employment Benefits (OPEB)**

This fund is used to offset health and life insurance costs for current and future retirees.

Starting in FY2025, the Town shall appropriate 5% of the Certified Free Cash into the OPEB Trust Fund. The OPEB Trust Fund contributions will be re-evaluated in five years, allowing for two additional actuarial valuations to be completed during this period, unless it is prudent for the Town to do this earlier.

***OPEB Background/History***

The Town established an Other Post-Employment Benefits Liability Trust Fund ("OPEB Trust Fund") in 2013 and later established an OPEB Trust Agreement in 2017 for the purpose of providing an irrevocable, dedicated trust fund as a vehicle to accept contributions from the Town to fund current and future retiree's health and life insurance benefits. The custodian of the OPEB Trust Fund is the Town's Finance Director, Treasurer/Collector. The Town utilizes the Massachusetts Pension Reserve Investment Trust Fund ("PRIT") to invest funds that are designated for addressing the Town's OPEB liability. Transfers into the OPEB Trust Fund require a simple majority vote of Town Meeting, and withdrawals from this Fund require a two-thirds vote of Town Meeting.

An actuarial valuation of the OPEB obligations in keeping with the national standards of practice of the actuarial profession and in accordance with Governmental Accounting Standards Board Statement 74 and 75, (GASB-74/75) is performed every two years. Town Meeting as part of the insurance/benefits budget approves the engagement of an actuarial firm, and the selection of the actuarial firm is made by Town Manager and Finance Director, Treasurer/Collector.

According to the Middlesex Retirement Board, the town's unfunded pension liability will be fully funded by 2036. It is the town's intention that in 2037, or approximately thereabouts, the town will increase funding to the town's OPEB trust fund with the amount previously allocated to fund the pension liability. This will continue until the OPEB liability is fully funded.

**Sick Leave Buyback Reserve**

The Town will monitor this account annually to ensure that there are adequate reserves, as advised by the Finance Director, to pay Sick Leave Buyback, when needed.

**Unfunded Liabilities**

It is Town policy to recognize, define and fund the Town's pension, health and sick leave responsibilities. The Governmental Accounting Standards Board (GASB) requires full disclosure on the Town's financial statements for other post-employment benefits (OPEB). The Town shall be proactive in ensuring the timely preparation of actuarial studies to determine the magnitude of these liabilities and to develop a funding strategy for these obligations.

### **Debt Management**

Parameters for issuing and managing debt include:

- limit debt to funding of significant capital projects and purchases of large capital assets with a useful life of 5 years or more;
- consider Proposition 2 ½ debt exclusions for large capital projects, generally those costing over 1 million dollars and bonded for 10 years or more;
- support debt whenever possible with relevant sources of revenue, such as water and sewer revenue and Enterprise user fees, and with alternative funding;
- limit the term of the debt such that it does not exceed the useful life of the project;
- amortize debt as rapidly as appropriate; and
- limit annual general fund debt service to no more than 10% of the Town's annual budget.

The goal of the Town is that all standards related to debt management, be they internal, professional or rating agency related, will be met or exceeded in order to maintain the Town's AAA bond rating.

### **Investment Policy**

The Town's General Fund, Special Revenue and Trust Funds are invested in accordance with all Massachusetts General Laws using the List of Legal Investments and taking into consideration safety, liquidity and yield.

### **Internal Controls and Fraud Prevention**

The Town is committed to ensuring effective stewardship of public funds and all other assets and resources of the Town. It is the policy of the Town, as stated in a separate Anti-Fraud Policy and Response Program document, to prevent and deter all forms of fraud that could threaten the security of assets. Accordingly, the Town is committed to an internal control strategy for the prevention, detection, investigation and corrective action relative to fraud or misuse of assets of the Town.

# Demographics

## Population



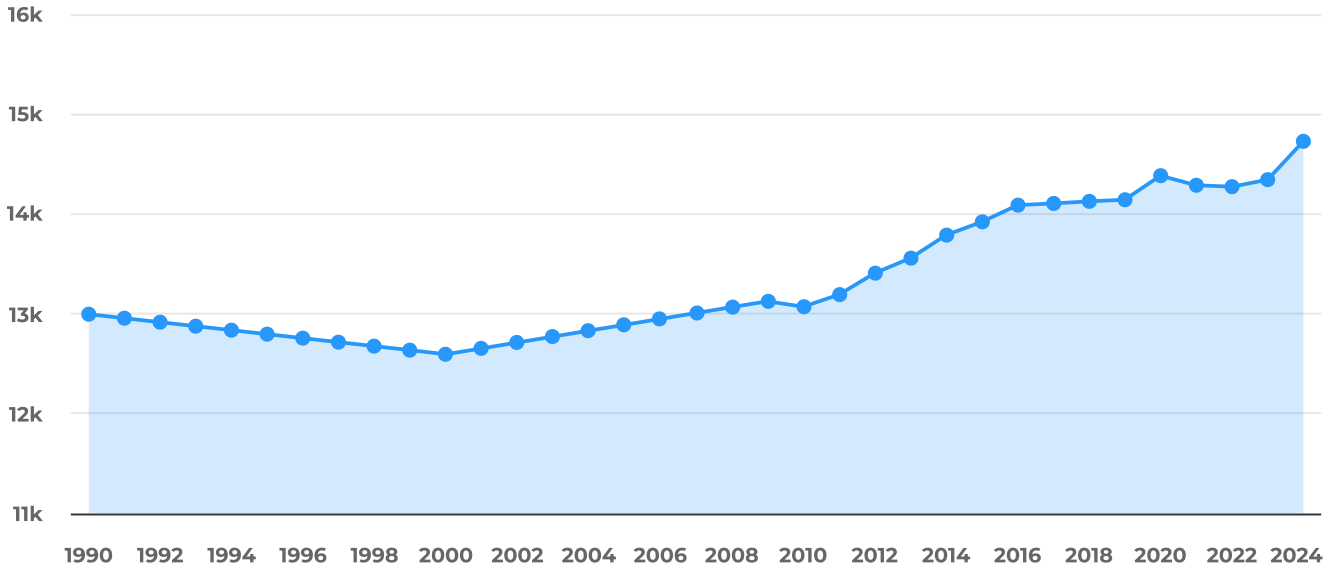
TOTAL POPULATION

**14,727**

**2.68%**  
vs. 2023

GROWTH RANK

**24** out of **351** Municipalities in Massachusetts



*\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



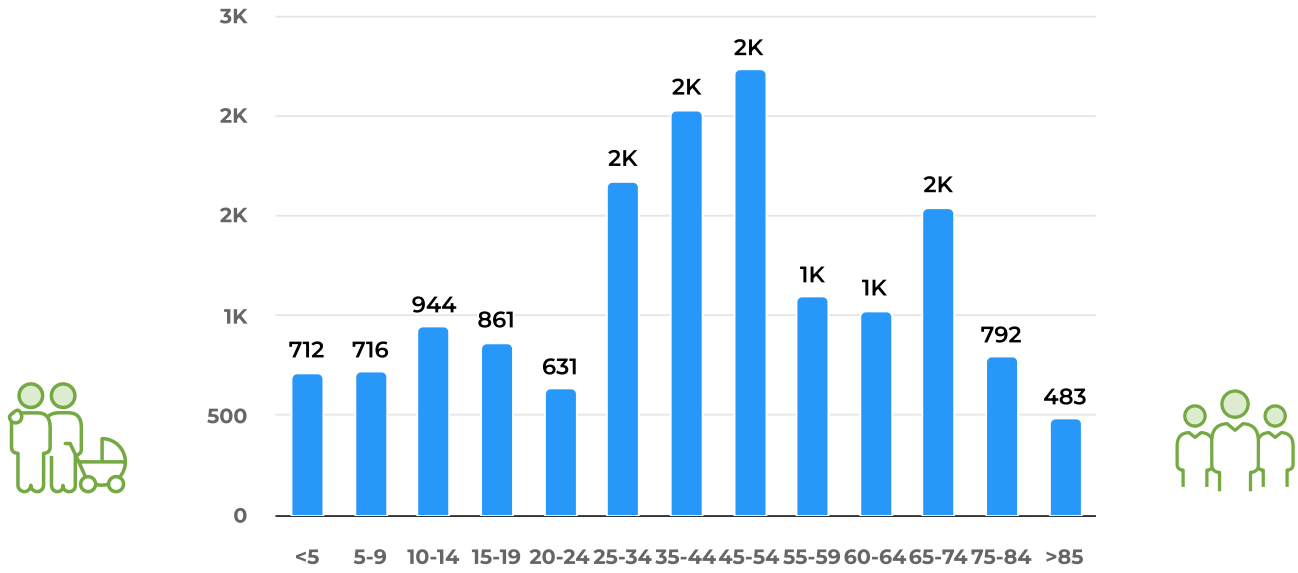
DAYTIME POPULATION

**26,083**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

*\* Data Source: American Community Survey 5-year estimates*

### POPULATION BY AGE GROUP



*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

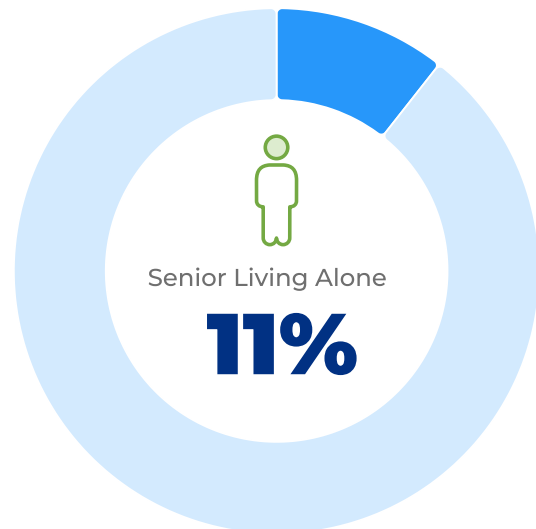
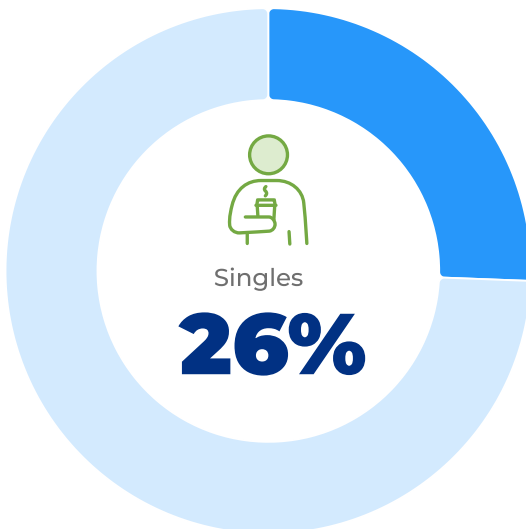
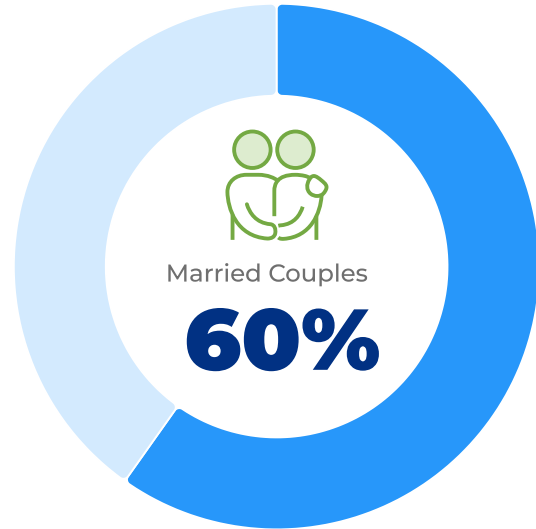
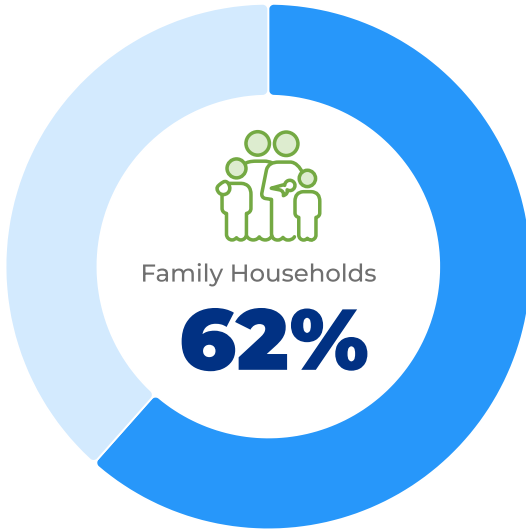
*\* Data Source: American Community Survey 5-year estimates*

# Household

TOTAL HOUSEHOLDS

# 5,869

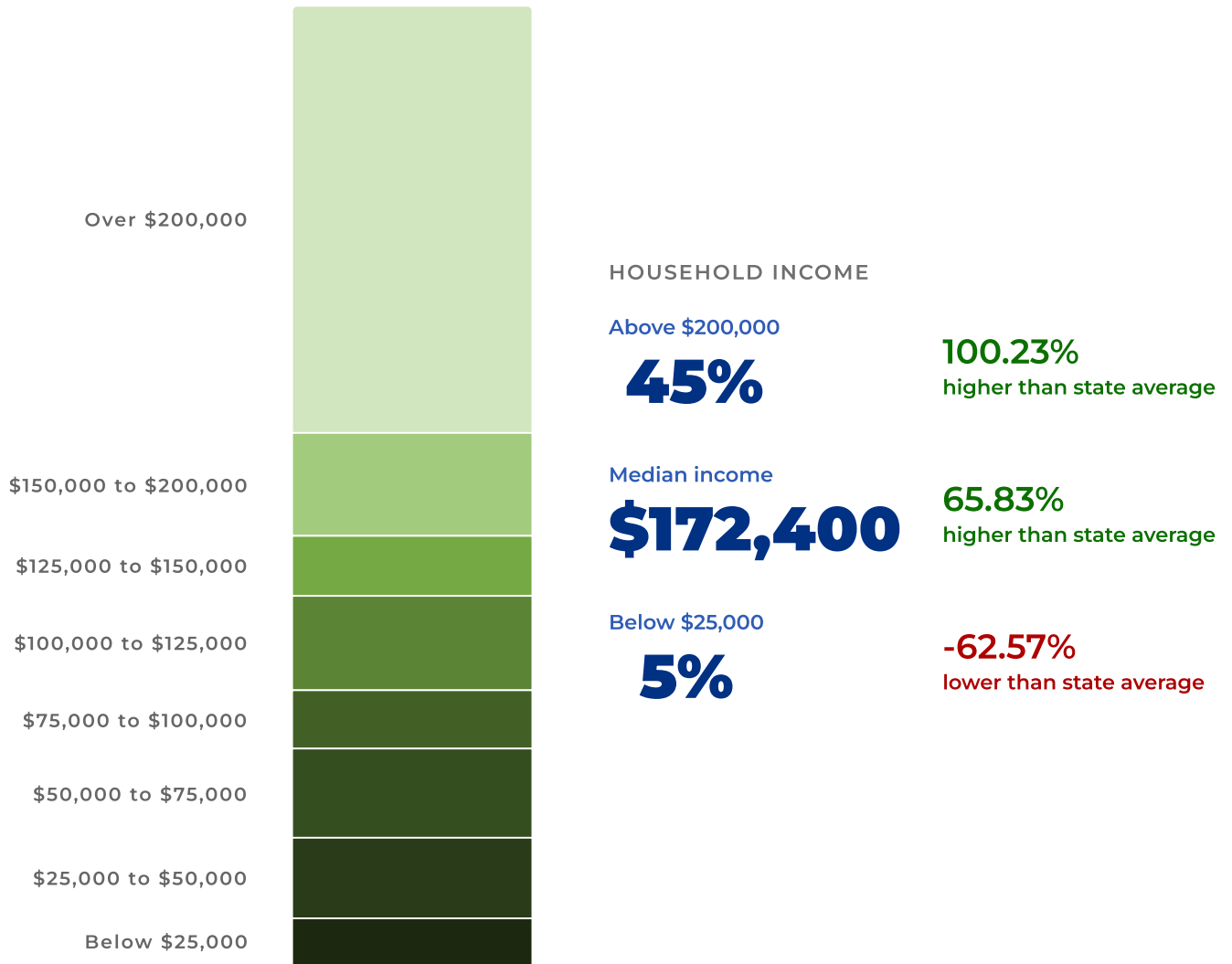
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



*\* Data Source: American Community Survey 5-year estimates*

# Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



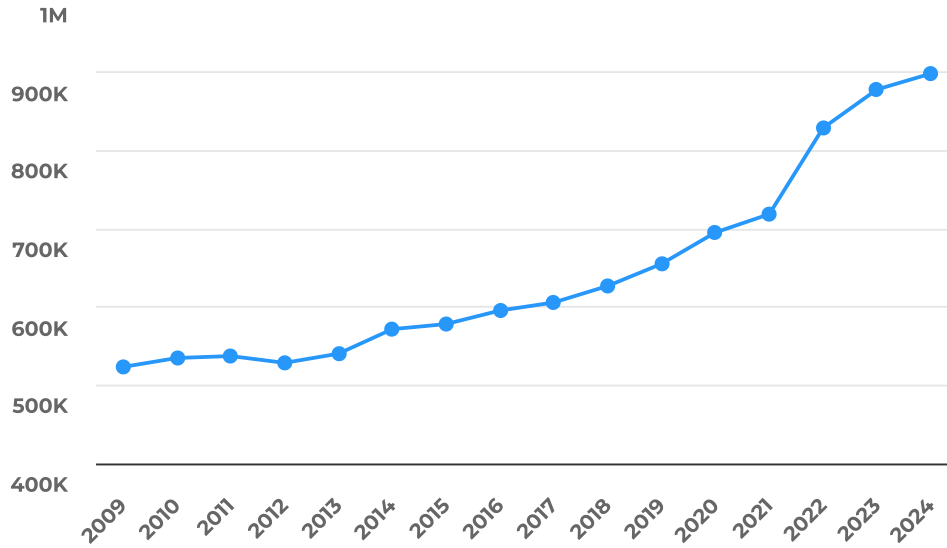
\* Data Source: American Community Survey 5-year estimates

# Housing



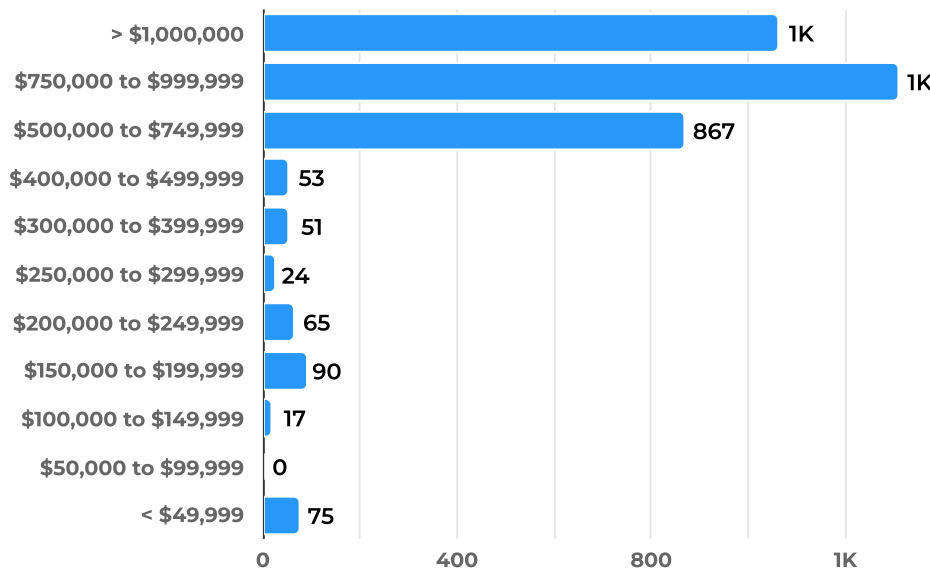
2024 MEDIAN HOME VALUE

**\$898,500**



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Bedford State Avg.



\* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

# Budget Summary

## Expenditures by Department

### Expenditures by General Government Department

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
SELECT BOARD	1,051,520	1,111,396	1,405,290	1,434,811	1,464,811	1,464,811	1,464,811
FINANCE	1,595,525	833,417	945,563	1,077,315	1,077,315	1,077,315	1,077,315
BOARD OF ASSESSORS	298,612	294,826	327,137	350,434	350,384	350,384	350,384
LEGAL SERVICES	200,300	200,300	200,300	200,300	200,300	200,300	200,300
INFORMATION TECHNOLOGY	-	1,144,129	1,221,846	1,227,000	1,227,000	1,227,000	1,227,000
TOWN CLERK	282,351	302,483	347,615	374,926	338,702	338,702	338,702
ELECTIONS AND REGISTRATIONS	73,450	77,000	29,225	54,675	54,675	54,675	54,675
FACILITIES DEPARTMENT	3,473,616	3,506,241	3,723,014	3,894,826	3,885,061	3,885,061	3,885,061
POLICE DEPARTMENT	4,262,565	4,444,061	5,471,614	5,587,665	5,587,665	5,587,665	5,744,760
FIRE DEPARTMENT	3,535,468	3,714,611	3,724,680	3,943,675	3,789,301	3,789,301	3,789,301
TOWN CENTER	120,807	130,621	118,807	-	-	-	-
CODE ENFORCEMENT	650,643	674,882	733,015	777,293	777,293	777,293	778,543
VOCATIONAL EDUCATION	1,059,598	1,118,000	1,249,018	1,249,018	1,249,018	1,249,018	1,625,701
PUBLIC WORKS TOTAL	16,391,879	17,207,013	17,330,224	17,285,140	17,255,767	17,255,767	17,255,768
HAZARDOUS WASTE	27,438	27,438	28,261	28,968	28,968	28,968	-
MOSQUITO CONTROL	42,042	43,303	44,602	44,602	44,602	44,602	-
BEDFORD LOCAL TRANSIT	66,020	68,289	72,335	124,711	73,685	73,685	73,685
COUNCIL ON AGING	269,509	281,591	314,442	329,433	303,815	303,815	303,815
YOUTH AND FAMILY SERVICES	563,832	585,753	641,186	661,167	661,167	661,167	661,167
RECREATION COMMISSION	88,000	105,601	57,108	60,456	60,456	60,456	60,456
HISTORICAL PRESERVATION	1,333	1,333	1,250	1,250	1,250	1,250	-
DEBT SERVICE	11,119,861	9,625,681	11,325,805	11,600,000	11,600,000	11,600,000	11,600,000
INSURANCE/BENEFITS	14,983,209	16,699,243	18,631,741	20,404,951	20,404,951	20,404,951	20,417,451
<b>Total Expenditures</b>	<b>60,157,578</b>	<b>62,197,212</b>	<b>67,944,078</b>	<b>70,712,616</b>	<b>70,436,186</b>	<b>70,436,186</b>	<b>70,908,895</b>

- Hazardous Waste and Mosquito Control have been moved to Board of Health.
- Historical Preservation has been moved to Code Enforcement.

# Expenditures by Department

## Expenditures by Boards and Committees

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
FINANCE COMMITTEE	551,614	551,614	751,614	751,614	751,614	751,614	751,614
PLANNING BOARD	257,321	248,699	278,062	289,481	287,629	287,629	287,629
SCHOOL	46,737,588	49,593,798	52,090,425	53,836,085	53,836,085	53,836,085	53,697,409
BOARD OF HEALTH	415,917	420,781	462,056	474,843	474,843	474,843	548,412
LIBRARY	1,453,696	1,518,205	1,668,212	1,719,795	1,719,795	1,719,795	1,719,795
<b>Total Expenditures</b>	<b>49,416,136</b>	<b>52,333,097</b>	<b>55,250,369</b>	<b>57,071,818</b>	<b>57,069,966</b>	<b>57,069,966</b>	<b>57,004,859</b>

# FTE Chart

<b>PERSONNEL SUMMARY</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Recom</b>
<b>SELECT BOARD DEPARTMENTS</b>					
122 SELECT BOARD (TOWN MANAGER)	7.00	8.00	8.00	8.00	7.00
133 FINANCE	9.50	9.50	8.00	8.00	8.00
141 ASSESSORS	3.50	3.50	3.00	3.00	3.00
155 INFORMATION TECHNOLOGY	0.00	0.00	3.00	3.00	3.00
161 TOWN CLERK	3.85	3.85	3.90	3.90	3.50
192 FACILITIES	6.75	6.75	7.25	7.25	7.30
210 POLICE	39.35	39.35	39.35	42.35	42.35
220 FIRE	28.00	28.00	28.00	27.50	26.00
231 AMBULANCE ENTERPRISE	8.00	8.50	8.50	9.00	10.00
236 TOWN CENTER	1.00	1.00	1.00	1.30	1.30
240 CODE ENFORCEMENT	7.35	7.85	7.85	7.85	7.85
400 PUBLIC WORKS	44.80	44.80	45.58	45.58	44.93
540 BEDFORD LOCAL TRANSIT	1.10	1.10	1.10	1.10	1.10
541 COUNCIL ON AGING	3.65	3.65	3.65	3.65	3.34
542 YOUTH & FAMILY SERVICES	2.90	2.90	2.90	3.00	3.00
630 RECREATION	1.00	1.00	1.00	0.50	0.50
<b>SUB TOTAL</b>	<b>167.75</b>	<b>169.75</b>	<b>172.08</b>	<b>174.98</b>	<b>172.17</b>
<b>OTHER DEPARTMENTS</b>					
175 PLANNING BOARD	3.00	3.00	3.00	3.00	3.00
300 SCHOOLS	457.60	488.40	492.10	483.33	468.08
500 BOARD OF HEALTH	4.00	4.00	4.00	4.00	4.00
610 PUBLIC LIBRARY	17.30	17.30	17.30	17.30	17.83
<b>SUB TOTAL</b>	<b>481.90</b>	<b>512.70</b>	<b>516.40</b>	<b>507.63</b>	<b>492.91</b>
<b>GROSS TOTAL</b>	<b>649.65</b>	<b>682.45</b>	<b>688.48</b>	<b>682.61</b>	<b>665.08</b>



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# General Government



The following pages comprise the General Government section.

# Select Board



## Mission Statement

The Select Board is the chief executive body of the town government. They set policy and execute all publicly advertised contracts for the departments under them. Other responsibilities include the appointment of persons to serve on various non-elected Town boards, commissions and committees, and the establishment of fees and charges under their jurisdiction. The five Select Board members are elected at-large on a non-partisan basis for staggered three-year terms. The Select Board selects a chair and a clerk from their membership. The Select Board currently meets Monday evenings as needed at Town Hall. The Select Board appoints a Town Manager on the basis of education, training and previous experience in public administration who serves at the pleasure of the Select Board. Major responsibilities of the Town Manager include policy recommendation, personnel administration, supervision of Select Board departments, budget and Town Meeting Warrant report preparation. The Town Manager appoints, with the confirmation of the Select Board, all department heads under the Select Board. Personnel in the Manager's office provide staff assistance to the Select Board.

## Significant Changes

- Autumn Ledgister-Cummins was hired to replace Kerri Ruffo as the department's Administrative Assistant.
- Elizabeth Gouveia was hired to replace Stephanie Oliver as the department's Human Resources Director.

## FY 26 Accomplishments

- Fire Station Project Oversight: Provided overall leadership on budgeting, procurement, and scheduling; construction was managed with the assistance of DPW, Facilities, and the Town's Owners Project Manager.
- Modified Work Week Pilot Program: Proposed, designed, and oversaw the implementation of the four-day work week schedule as a strategic initiative to improve recruitment, retention, and work-life balance, and then worked with the Select Board on extending the trial.
- Strategic Grant Coordination: Led and coordinated major grant efforts, aligning departmental needs with funding opportunities and Board approvals.
- Charter & Bylaw Review Support: Provided staff coordination and administrative support to advance committee recommendations to the Select Board.
- Pedestrian Safety Initiatives: Worked with the Police Department and DPW on coordinated messaging for a pedestrian and vehicle education campaign, and the design and construction of traffic safety improvements.
- Electronic Warrant Distribution: Developed bylaw change and policy development for sustainable electronic warrant distribution, keeping a hard-copy option upon request.

## **FY 27 Department Goals**

- Explore future uses of 55 The Great Road and Old Town Hall.
- Review options and recommendations for the future of PEG (Bedford TV) Access services, including alternate funding sources.
- Continue discussions with TAC and Staff regarding Roadway Safety Improvements.
- Actively support the Ad Hoc Willson Park Committee in the planning and redesign of Willson Park.
- Continue to explore Community Investments and Engagement activities such as the feasibility of electronic voting clickers for Town Meeting and additional Board and Committee training sessions.

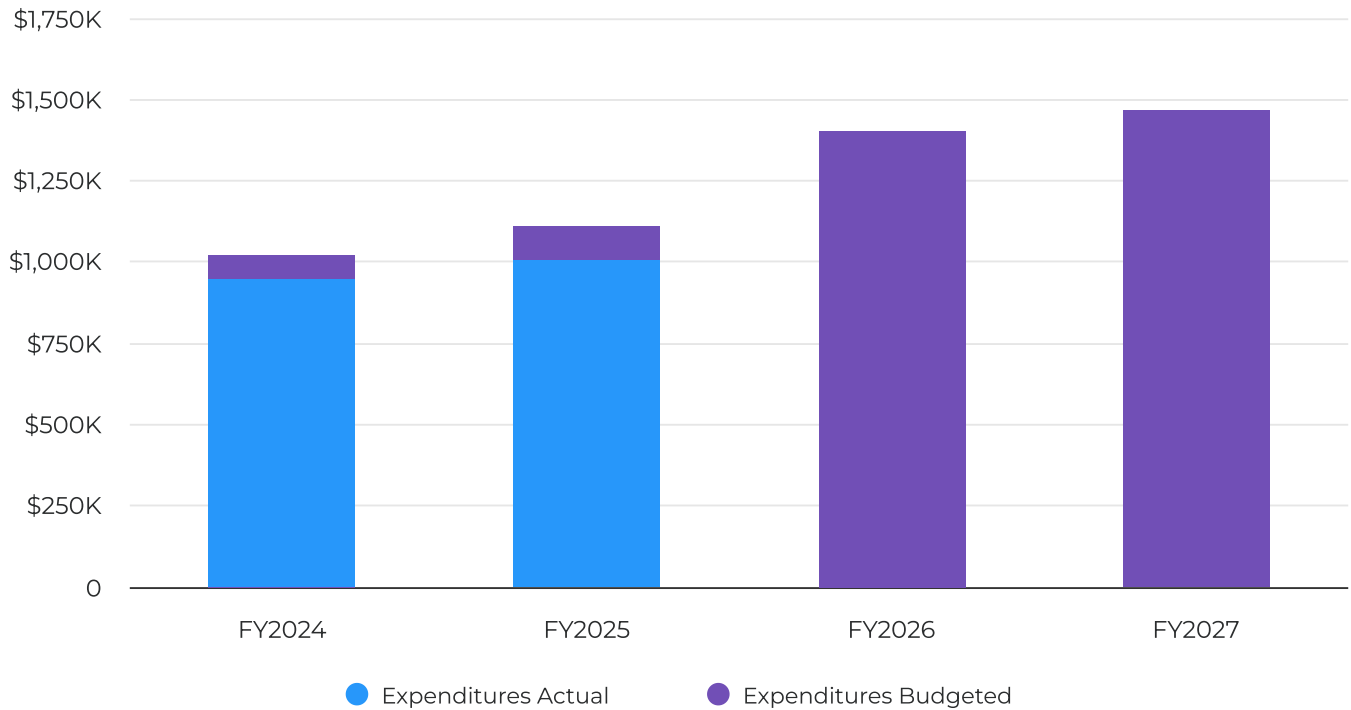
## **Personnel**

	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY2026 Actual</b>	<b>FY2027 Recom</b>
Town Manager	1.00	1.00	1.00	1.00
Executive Asst	1.00	1.00	1.00	1.00
Asst. Town Mgr.	1.00	1.00	1.00	1.00
HR Director	1.00	1.00	1.00	1.00
Housing & Econ. Dev. Director	1.00	1.00	1.00	1.00
Special Asst. TM	1.00	1.00	1.00	1.00
Energy Manager	1.00	1.00	1.00	-
HR/Benefits Coord.	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.00</b>

# Select Board Financial Page

## Expenditure Summary

### Historical Expenditures Across Department



## Expenditures by Object

The Fiscal Year Expenditures by Department for the Select Board total \$1 million, representing 100% of the expenditures.

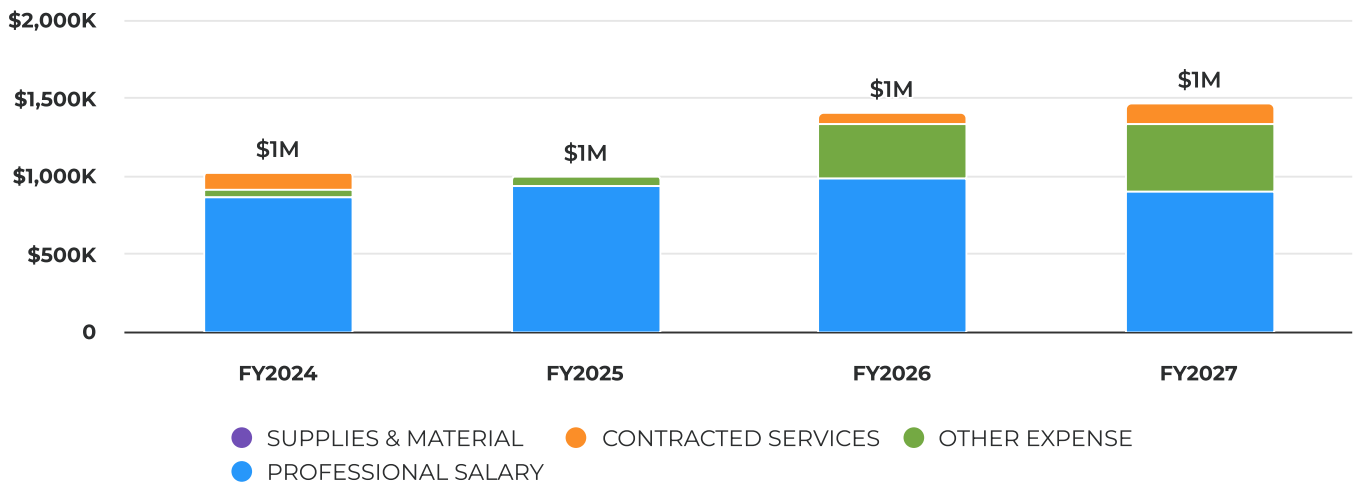
### Expenditures by Department

Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
<b>SELECT BOARD</b>					
SALARIES REGULAR	869,096	975,563	892,384	892,384	-8.53%
SALARIES REG - CHAIR BOS	2,400	2,400	2,400	2,400	0.00%
SALARIES REGULAR -- CLERK BOS	2,000	2,000	2,000	2,000	0.00%
SALARIES REGULAR - OTHER BOS	4,800	4,800	4,800	4,800	0.00%
PROFESSIONAL SERVICES	50,600	50,000	110,000	110,000	120.00%
ADVERTISING	5,300	5,600	5,600	5,600	0.00%
TOWN REPORT	16,000	16,000	16,000	16,000	0.00%
EMPLOYEE TRAINING	3,000	3,000	3,000	3,000	0.00%
SUPPLY	4,000	4,000	4,000	4,000	0.00%
OUT OF STATE TRAVEL	4,000	4,000	4,000	4,000	0.00%
DUES ONLY	10,000	10,000	12,000	12,000	20.00%
CONF, SEMINARS, MEETING	7,000	7,000	7,500	7,500	7.14%

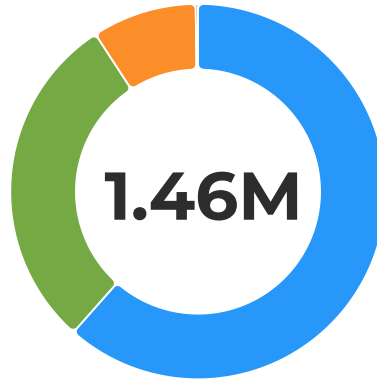
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
EXPENSES/RESERVES	110,000	285,000	240,000	240,000	-15.79%
CULTURAL COUNCIL PROGRAM	6,000	6,000	4,000	4,000	-33.33%
MERIT PAY	-	-	125,000	125,000	-
MISC-OTHER CHARGES	1,800	1,800	4,000	4,000	122.22%
PUBLIC CEREMONIES	9,500	9,500	9,500	9,500	0.00%
MAGIC DUES AND HATS	7,900	7,925	7,925	7,925	0.00%
PATRIOTIC HOLIDAY COMMITTEE	600	600	600	600	0.00%
CITIZENS OF THE YEAR PROGRAM	500	500	500	500	0.00%
POLE CAPPING DAY	900	900	900	900	0.00%
CULTURAL DISTRICT ACTIVITIES	-	12,702	12,702	12,702	0.00%
<b>Total SELECT BOARD</b>	<b>1,111,396</b>	<b>1,405,290</b>	<b>1,464,811</b>	<b>1,464,811</b>	<b>4.24%</b>
<b>Total Expenditures</b>	<b>1,111,396</b>	<b>1,405,290</b>	<b>1,464,811</b>	<b>1,464,811</b>	<b>4.24%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



### FY27 Expenditures by Expense Object Category



● PROFESSIONAL SALARY	<b>\$901,584</b>	61.55%
● OTHER EXPENSE	<b>\$428,627</b>	29.26%
● CONTRACTED SERVICES	<b>\$131,600</b>	8.98%
● SUPPLIES & MATERIAL	<b>\$3,000</b>	0.20%

For the fiscal year, the "Fiscal Year Expenditures by Expense Object Category" are as follows: PROFESSIONAL SALARY accounts for \$858,527, representing 83.8% of the total expenditures. CONTRACTED SERVICES amount to \$117,407, which is 11.46%. OTHER EXPENSE totals \$45,586, making up 4.45%. Lastly, SUPPLIES & MATERIAL is \$3,000, comprising 0.29% of the expenditures.

### Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	858,527	878,296	984,763	901,584	901,584	901,584	901,584
CONTRACTED SERVICES	79,407	71,900	71,600	101,600	131,600	131,600	131,600
SUPPLIES & MATERIAL	3,000	3,000	3,000	3,000	3,000	3,000	3,000
OTHER EXPENSE	110,586	158,200	345,927	428,627	428,627	428,627	428,627
<b>Total Expenditures</b>	<b>1,051,520</b>	<b>1,111,396</b>	<b>1,405,290</b>	<b>1,434,811</b>	<b>1,464,811</b>	<b>1,464,811</b>	<b>1,464,811</b>

# Finance

## Mission Statement

In a spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear and complete information and support to other Town departments, citizens, and the community at large.

## Description

The Finance Director/Town Accountant is responsible for the management and supervision of the Finance Department (Accounting and Treasurer/Collector's Office). In addition, the Finance Director is responsible for the financial management, multi-year financial reporting and budgeting of the Town, as well as oversight of insurance and benefits, debt, supply purchasing, mail, tax billing and collections, utility and motor vehicle collection, payroll, parking clerk, investment, and cash management, accounts payable, overseeing departmental appropriations, fixed assets, preparation of annual financial and audit reports.



## Significant Changes

- Finance Director Paul Sagarino resigned in FY26, and incoming Finance Director Al Rego will begin with the Town February 2026.

## FY 26 Accomplishments

- All receivables were fully converted to MUNIS by August 2025 from the previous financial software system.
- The Town's FY25 books were closed by September 1, 2025.

## FY 27 Department Goals

- Apply for the Annual Comprehensive Financial Report (ACFR) Award by December 2026.
- Close the Town's FY26 books by September 1, 2026.
- Identify and mitigate financial risks related to economic cycles, inflation, and state/federal policy changes.
- Support punctual, annual audits with minimal findings.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Finance Director, T/A	1.00	1.00	1.00	1.00
Treasurer/Collector	1.00	1.00	1.00	1.00
Admin. Asst. I	2.00	2.00	2.00	2.00
Asst. Town Accountant	1.00	1.00	1.00	1.00
Asst. Treas/Collector	0.50	1.00	1.00	1.00
Finance Assistant	1.00	1.00	1.00	1.00
Payroll Administrator	-	1.00	1.00	1.00
<b>TOTAL</b>	<b>9.50</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

# Finance Financials

## Expenditures by Department

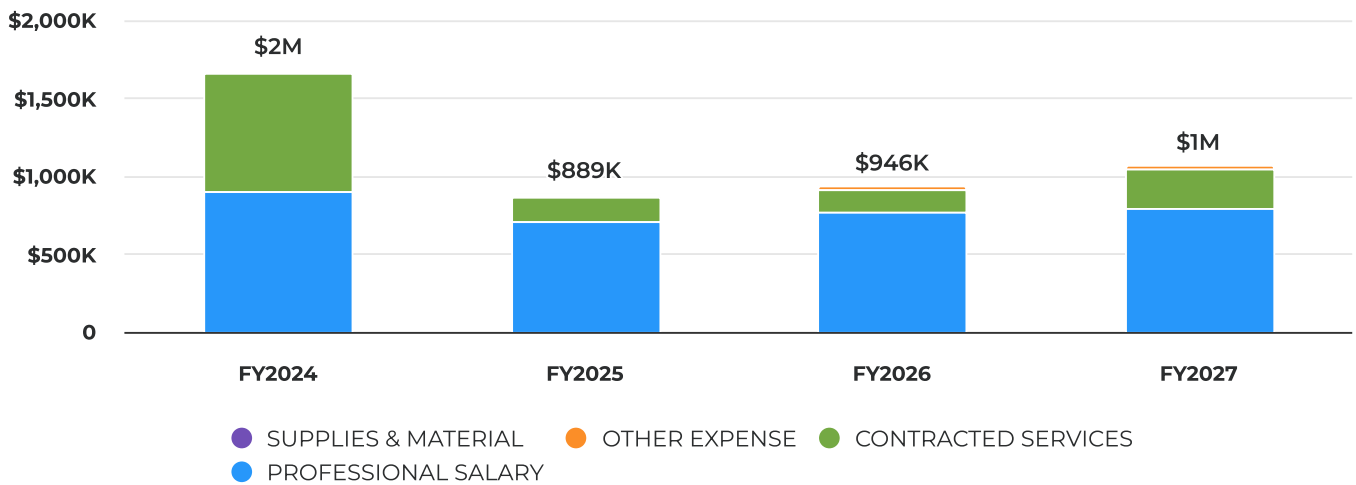
### Expenditures by Department

Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
FINANCE	833,417	945,563	1,077,315	1,077,315	13.93%
<b>Total Expenditures</b>	<b>833,417</b>	<b>945,563</b>	<b>1,077,315</b>	<b>1,077,315</b>	<b>13.93%</b>

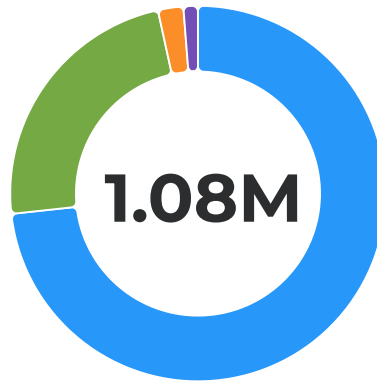
FY 2027 Budget includes the amount of \$99,000 for Financial Audit and Required Reporting, which is to be voted on at Annual Town Meeting. If the article is approved at Annual Town Meeting, this amount will be moved to the appropriate line item.

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



● PROFESSIONAL SALARY	<b>\$789,315</b>	73.27%
● CONTRACTED SERVICES	<b>\$251,000</b>	23.30%
● OTHER EXPENSE	<b>\$23,500</b>	2.18%
● SUPPLIES & MATERIAL	<b>\$13,500</b>	1.25%

Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	847,715	667,917	766,063	789,315	789,315	789,315	789,315
CONTRACTED SERVICES	721,710	133,500	138,500	251,000	251,000	251,000	251,000
SUPPLIES & MATERIAL	14,500	15,500	15,500	13,500	13,500	13,500	13,500
OTHER EXPENSE	11,600	16,500	25,500	23,500	23,500	23,500	23,500
<b>Total Expenditures</b>	<b>1,595,525</b>	<b>833,417</b>	<b>945,563</b>	<b>1,077,315</b>	<b>1,077,315</b>	<b>1,077,315</b>	<b>1,077,315</b>

# Board of Assessors

## **Mission Statement**

The Board of Assessors and the Assessing Department are charged with valuing all real and personal property in the Town of Bedford fairly and equitably in accordance with applicable Massachusetts General Laws, and with providing quality service to the public and operating departments while also ensuring excellent financial management and maximum operational efficiencies.

## **Description**

By utilizing accepted mass appraisal techniques, the Board of Assessors ensures that all real and personal property within the Town is assessed at its full and fair cash value. This results in each property owner assuming a fair share of the property tax, the largest single source of revenue for the Town. The Assessors Department performs all the administrative functions necessary for the annual approval of the tax rates by the Massachusetts Department of Revenue (DOR). In addition, the Assessors Department also administers the property tax exemption program, motor vehicle excise tax abatement process, and all appeals of real and personal property tax. The Assessors Department is responsible for the maintenance of data regarding the ownership, legal status, and descriptive land and building information for all property within the Town and serves as the clearinghouse for such information for the general public and other Town departments. The Board of Assessors is made up of three members elected to staggered three-year terms.

## **Significant Changes**

- Changed how growth is collected and reported (cyclical program now included and also new reporting method).
- Added an additional software program, CoStar, to assist with calculating the value of commercial properties.

## **FY 26 Accomplishments**

- Successfully implemented valuation process with newly selected vendor, saving the Town approximately \$10,000.
- Values and Growth were certified on time, and in compliance with all state requirements to set the tax rate.
- Started using the 'Frequently Asked Questions' form to the Assessor website.
- Incorporated a new senior exemption known as the 41C 1/2 exemption.
- Continued to educate the public on the valuation process as well as conduct annual public education seminars on personal exemptions for real estate taxes.
- Continued developing web-based interactions between Assessors to increase efficiencies
- Played significant role in new program to allow contributions from, and distribution to, low income and veteran residents.

## **FY 27 Department Goals**

- Continue to accurately assess all real and personal property to state standards and provide timely certification of values and information needed to set tax rate on time.
- Continue to build up the overlay account balance.
- Through public outreach, make the assessment and tax rate process more easily understood.
- Convert more of the routine processes to web-based interactions where feasible and useful to the public.
- Provide increased support for tax relief programs, and look for new ways to aid seniors and veterans experiencing increased tax bills.
- Provide staff with opportunities to grow their skill sets through training and seminars.

## **Personnel**

	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY2026 Actual</b>	<b>FY2027 Recom</b>
Assessing Director	1.00	1.00	1.00	1.00
Admin. Asst. I	1.50	1.00	1.00	1.00
Assistant Assessor	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>3.50</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Board of Assessors Financials

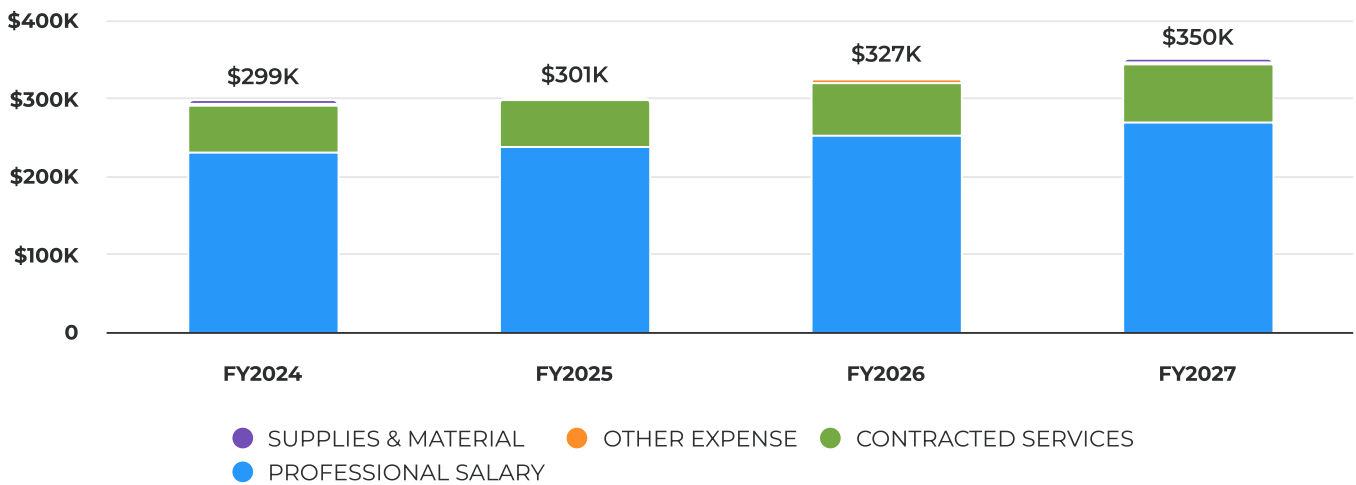
## Expenditures by Department

### Expenditures by Department

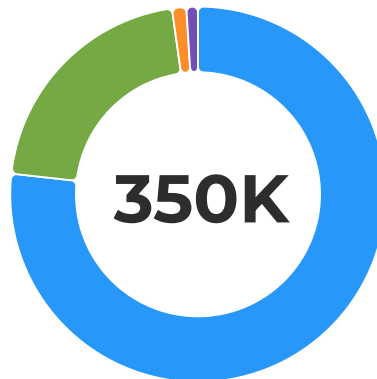
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
BOARD OF ASSESSORS	294,826	327,137	350,384	350,384	7.11%
<b>Total Expenditures</b>	<b>294,826</b>	<b>327,137</b>	<b>350,384</b>	<b>350,384</b>	<b>7.11%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$268,934	76.75%
CONTRACTED SERVICES	\$73,650	21.02%
OTHER EXPENSE	\$4,300	1.23%
SUPPLIES & MATERIAL	\$3,500	1.00%

**Expenditures by Expense Object Category**

<b>Category</b>	<b>FY24 Budget</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Dept Rec</b>	<b>FY27 TM Rec</b>	<b>FY27 SB Rec</b>	<b>FY27 FC Rec</b>
PROFESSIONAL SALARY	229,662	212,928	251,187	268,934	268,934	268,934	268,934
CONTRACTED SERVICES	59,900	72,650	68,150	73,700	73,650	73,650	73,650
SUPPLIES & MATERIAL	5,500	5,500	3,500	3,500	3,500	3,500	3,500
OTHER EXPENSE	3,550	3,748	4,300	4,300	4,300	4,300	4,300
<b>Total Expenditures</b>	<b>298,612</b>	<b>294,826</b>	<b>327,137</b>	<b>350,434</b>	<b>350,384</b>	<b>350,384</b>	<b>350,384</b>

# Legal Services

## Description

These funds provide for the legal services of both Town Counsel and various Special Counsel. The Town Counsel is the legal advisor to the Select Board, Town Manager and all departments, boards and commissions of the Town government. Services of the Town Counsel are coordinated through the Town Manager. The Town Counsel provides legal assistance for problems or questions which may arise. He or she represents the Town in general litigation matters, reviews or prepares proposed charter amendments, bylaw amendments, and warrant articles for annual and special Town Meetings, and drafts required legal documents. Funds from this account also provide for labor counsel services. Special Counsels are appointed by the Select Board when the legal matter requires specialized expertise in a particular legal field. All services are rendered on a fee basis.

## Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
CONTRACTED SERVICES	200,000	200,000	200,000	200,000	200,000	200,000	200,000
OTHER EXPENSE	300	300	300	300	300	300	300
<b>Total Expenditures</b>	<b>200,300</b>	<b>200,300</b>	<b>200,300</b>	<b>200,300</b>	<b>200,300</b>	<b>200,300</b>	<b>200,300</b>

# Information Technology

## Mission Statement

The Information Technology (IT) Department is the Town’s central technology provider whose mission is to provide systems, technologies, and services that develop and support Town personnel with information relative to their operations and respective missions, support day-to-day operations and strategic planning, promote effective data and technology resource management, and enhance their ability to serve citizens.

## Description

The Information Technology (IT) Department is the Town’s central technology provider whose mission is to provide systems, technologies, and services that develop and support Town personnel with information relative to their operations and respective missions, support day-to-day operations and strategic planning, promote effective data and technology resource management, and enhance their ability to serve citizens.

## Significant Changes

- No significant changes.

## FY 26 Accomplishments

- Added Fire and Board of Health E-Permitting modules for online permitting.
- Upgraded Cisco phone servers.
- Replaced all computer servers and storage systems at the DPW.
- Install new routers for the Police Criminal Justice Information Services, which is a State requirement.
- Upgraded Police firewall.
- All new public safety software is fully utilized as of summer 2025.
- Installed secure new network for police body cameras.
- Installed new external Wi-Fi for police cruisers to upload car videos.

## FY 27 Department Goals

- Upgrade Town Hall servers and storage.
- Upgrade the Cisco routers.

## Personnel

	FY			
	FY 2024	2025	FY2026	FY2027
	Actual	Actual	Actual	Recom
IT Director		1.00	1.00	1.00
IT Network Engineer		1.00	1.00	1.00
Tech. Support		1.00	1.00	1.00
<b>TOTAL</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Information Technology Financials

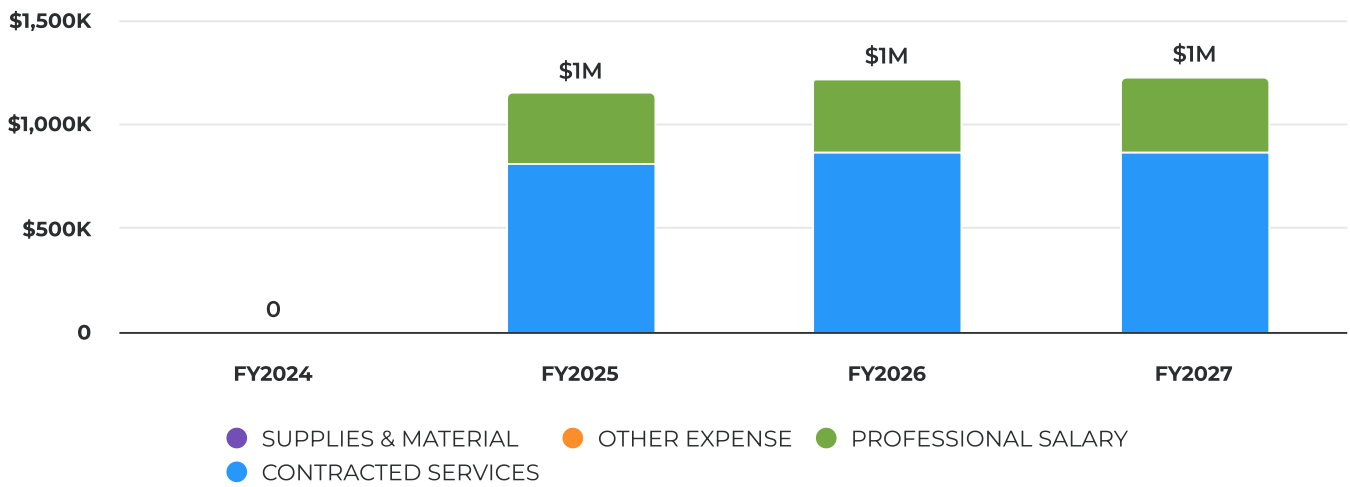
## Expenditures by Department

### Expenditures by Department

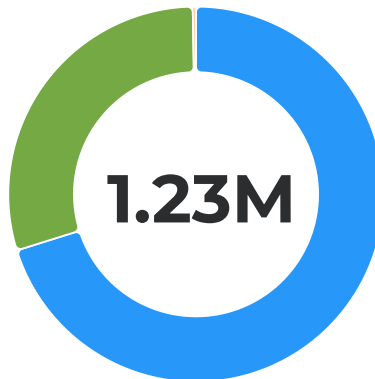
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
INFORMATION TECHNOLOGY	1,144,129	1,221,846	1,227,000	1,227,000	0.42%
<b>Total Expenditures</b>	<b>1,144,129</b>	<b>1,221,846</b>	<b>1,227,000</b>	<b>1,227,000</b>	<b>0.42%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category

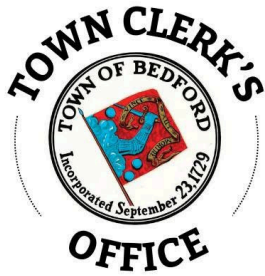


CONTRACTED SERVICES	\$860,898	70.16%
PROFESSIONAL SALARY	\$362,702	29.56%
OTHER EXPENSE	\$3,000	0.24%
SUPPLIES & MATERIAL	\$400	0.03%

**Expenditures by Expense Object Category**

Category	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	323,025	352,499	362,702	362,702	362,702	362,702
CONTRACTED SERVICES	820,704	865,947	860,898	860,898	860,898	860,898
SUPPLIES & MATERIAL	400	400	400	400	400	400
OTHER EXPENSE	-	3,000	3,000	3,000	3,000	3,000
<b>Total Expenditures</b>	<b>1,144,129</b>	<b>1,221,846</b>	<b>1,227,000</b>	<b>1,227,000</b>	<b>1,227,000</b>	<b>1,227,000</b>

# Town Clerk



## **Mission Statement**

To be a reliable provider of information and quality services to the community and its residents and to work cooperatively with all departments, boards and committees while complying with state and local statutes as well as the Town Charter and Bylaws.

## **Description**

The Town Clerk's Office serves as a central information point for local government. We respond to inquiries from the public as well as from other departments, boards, and committees. The Town Clerk's Office oversees the polls and the conduct of all elections and election-related activity for federal, state, and local elections. We also

conduct the annual census and maintain the street and voter lists.

As the Town's recording official, the Clerk keeps records of all births, marriages and deaths, all actions of Town Meeting and elections, zoning decisions, and Annual Reports. The Clerk's Office maintains the bylaws, the official Town bulletin board, records of oaths of office, appointments and resignations of all Town Officials. We also issue some state licenses and permits, including marriage licenses, business certificates and renewals, dog licenses, fuel storage licenses, raffle/bazaar permits and requests for public documents. The Town Clerk's Office is the custodian of the official records and documents of the Town, responsible for elections, minutes of Town Meetings and a Registrar of Voters.

The additional services provided by this office are information on government operations, copies of vital records, voter registration, dog licenses, marriage licenses, business certificates, raffle permits, zoning, general and sign by-laws, Town Meeting article certifications, public records requests, meeting notices and agendas, ethics and open meeting law information, and archival research.

The Town Clerk also performs duties and responsibilities under the jurisdiction of the Secretary of the Commonwealth, the Executive Office of Health and Human Services, the Department of Revenue, the Attorney General, the State Ethics Commission, the Office of Political and Campaign Finance, the Governor's Office, as well as County Courts and County Officials.

## **FY 26 Accomplishments**

- Working towards completion of the vital record disbinding, and rehousing project.
- Hired an Assistant Town Clerk.

## **FY 27 Department Goals**

- Run fair and transparent elections in FY27.
- Attend all three Massachusetts Town Clerk Conferences to stay up-to-date on everything clerk related.

## **Personnel**

	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY2026 Actual</b>	<b>FY2027 Recom</b>
Town Clerk	1.00	1.00	1.00	1.00
Asst. Town Clerk/ Asst. Archivist	1.00	1.00	1.00	1.00
Archivist	1.00	1.00	1.00	1.00
Dept. Assistant I	0.85	0.90	0.90	0.50
<b>TOTAL</b>	<b>3.85</b>	<b>3.90</b>	<b>3.90</b>	<b>3.50</b>

# Town Clerk Financials

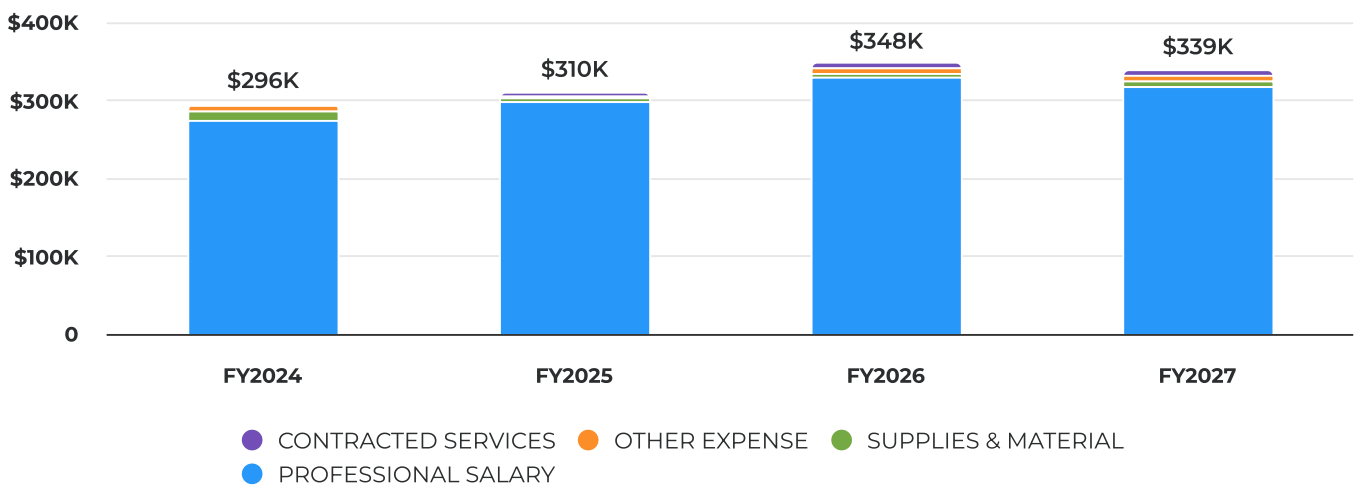
## Expenditures by Department

### Expenditures by Department

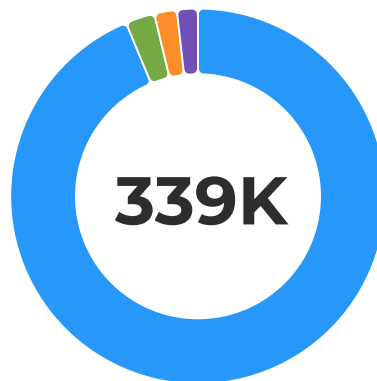
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
TOWN CLERK	302,483	347,615	338,702	338,702	-2.56%
<b>Total Expenditures</b>	<b>302,483</b>	<b>347,615</b>	<b>338,702</b>	<b>338,702</b>	<b>-2.56%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$317,517	93.75%
CONTRACTED SERVICES	\$8,520	2.52%
OTHER EXPENSE	\$6,570	1.94%
SUPPLIES & MATERIAL	\$6,095	1.80%

**Expenditures by Expense Object Category**

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	264,001	283,598	327,780	337,606	317,517	317,517	317,517
CONTRACTED SERVICES	2,650	4,525	6,130	8,520	8,520	8,520	8,520
SUPPLIES & MATERIAL	8,900	6,900	6,995	22,230	6,095	6,095	6,095
OTHER EXPENSE	6,800	7,460	6,710	6,570	6,570	6,570	6,570
<b>Total Expenditures</b>	<b>282,351</b>	<b>302,483</b>	<b>347,615</b>	<b>374,926</b>	<b>338,702</b>	<b>338,702</b>	<b>338,702</b>

# Elections and Registrations

## Mission Statement

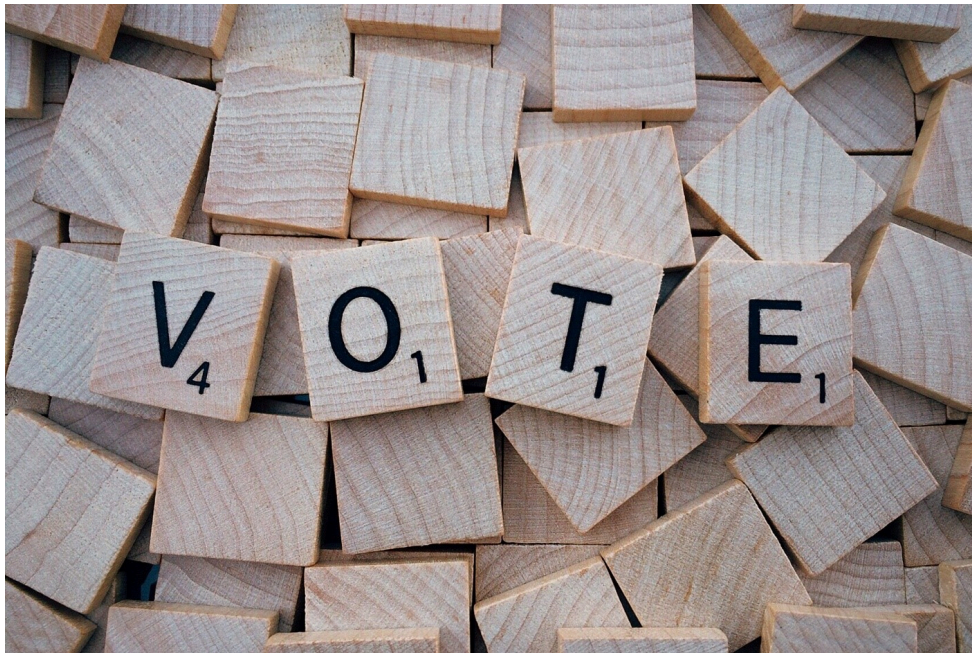
To plan and conduct elections in compliance with Town, State and Federal Laws and regulations, maintain the integrity of the voter registration process, accuracy of the lists of residents and voters based on the annual town census, communication with residents, and the Secretary of the Commonwealth in accordance with Town, State and Federal laws. Record and certify the Proceedings of the Town.

## Description

Strategic planning and execution of elections in compliance with government mandates and regulations. Record, report and certify the legislative actions of town meetings. Conduct voter registration and early in-person voter sessions. Produce and certify the official records of town meeting proceedings.

## Significant Changes

- The sole reason for the budget increase is the number of elections, increasing from one (1) in FY6 to three (3) in FY27.



# Elections and Registrations Financials

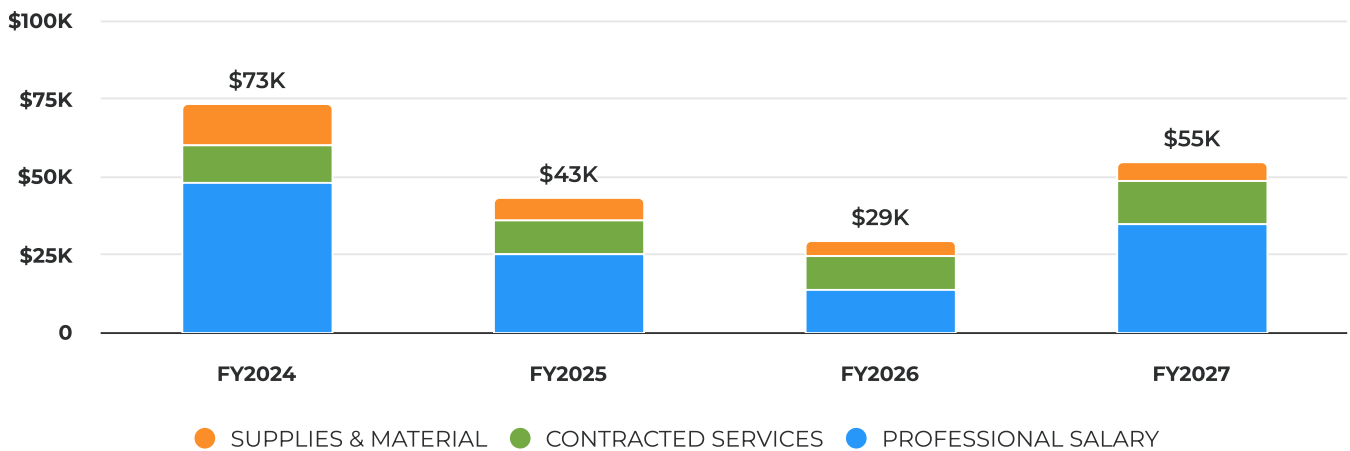
## Expenditures by Department

### Expenditures by Department

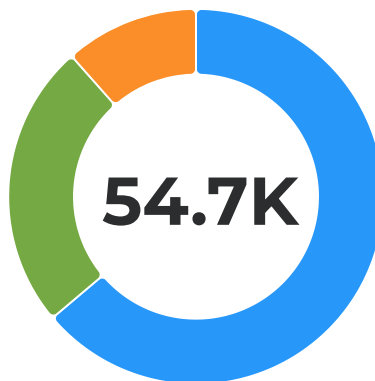
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
ELECTIONS AND REGISTRATIONS	77,000	29,225	54,675	54,675	87.08%
<b>Total Expenditures</b>	<b>77,000</b>	<b>29,225</b>	<b>54,675</b>	<b>54,675</b>	<b>87.08%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$34,900	63.83%
CONTRACTED SERVICES	\$13,475	24.65%
SUPPLIES & MATERIAL	\$6,300	11.52%

### Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	47,850	55,950	13,400	34,900	34,900	34,900	34,900

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
CONTRACTED SERVICES	12,100	13,650	11,225	13,475	13,475	13,475	13,475
SUPPLIES & MATERIAL	13,500	7,400	4,600	6,300	6,300	6,300	6,300
<b>Total Expenditures</b>	<b>73,450</b>	<b>77,000</b>	<b>29,225</b>	<b>54,675</b>	<b>54,675</b>	<b>54,675</b>	<b>54,675</b>

# Facilities Department



## Mission Statement

The mission of the Facilities Department is to provide quality custodial, maintenance, and construction management services while ensuring safety, health & efficiency in Town and School buildings in a cost effective, customer oriented manner as needed to protect the capital investment made by the residents of Bedford in their public facilities.

## Description

- Continue to monitor and audit all buildings energy use, and take corrective action where needed.
- Look for opportunities to further reduce energy to enhance Bedford's commitment and designation of "Green Community".
- To provide safe, healthy, and clean space environment while maintaining the comprehensive capital improvement program for all buildings that addresses a range of needs, including mechanical systems, structural components, space planning, electrical systems, technology systems, historic preservation, environmental sustainability, and accessibility.

## Significant Changes

- Continued to build upon the department changes initiated in FY25. New staff and responsibility changes have greatly improved the functionality of the department.
- Shifted some of the responsibilities that were once managed by the Energy and Sustainability Manager to the Project Manager in the Facilities Department. This position also was renamed to Project Manager, Municipal Energy and Sustainability.

## FY 26 Accomplishments

- Completed the Mechanical, Electrical, and Plumbing Engineering (MEP) Project at the Bedford Free Public Library.
- Successfully bid and initiated the New Fire Station Project with assistance from multiple departments, with competition of the project expected winter of 2026.
- Completed the replacement of the front exterior stairs to the Old Town Hall.
- Completed multiple energy efficiency upgrades including LED light conversions at BHS and weatherization of existing windows at the Davis School.
- Installed door access system in all school buildings to increase the safety and security of staff and students.
- Through the departments efforts toward recycling, food waste diversion, and the repurposing of furniture and equipment, Facilities was able to reduce the volume of waste from our waste stream by the following: 31 tons of food scraps diverted in the schools, 10.5 tons of food put into share fridges for students to eat at any time, 1400 lbs of food to Bedford Food Bank, 37 tons of textiles diverted townwide, 16.5 tons of furniture repurposed throughout town and school buildings.
- Managed the demolition of existing buildings on town property: 33 Shawsheen Road, 76 Loomis Street, and 190 Springs Rd. These demolished buildings will allow the Town to begin planned capital work at each location.
- In conjunction with DPW, initiated the work to rebuild the Salt Storage Shed at 108 Carlisle Road.

## FY 27 Department Goals

- Continue to monitor and audit all buildings' energy use, and take corrective action where needed.
- Look for opportunities to further work towards the Town's carbon reduction and ENZ goals.
- Successfully bid, design, and construct the ADA compliant ramps at the front of Town Hall.
- Successfully bid, design, and construct the ADA compliant bathrooms on the lower level of Town Hall.

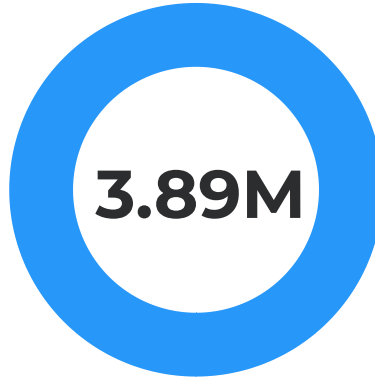
## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Director	0.30	0.30	0.30	0.30
Asst. Director	0.05	-	-	-
Admin. Assistant I	-	0.30	0.30	0.30
Admin. Assistant II	0.30	0.30	0.30	0.30
Custodian	2.35	2.35	2.35	2.35
Info/Proc Analyst	0.30	0.30	0.30	0.30
Maintenance Tech	3.45	3.45	3.45	3.45
Project Manager	-	0.25	0.25	0.30
<b>TOTAL</b>	<b>6.75</b>	<b>7.25</b>	<b>7.25</b>	<b>7.30</b>

# Facilities Financials

## Expenditures by Department

FY27 Expenditures by Department



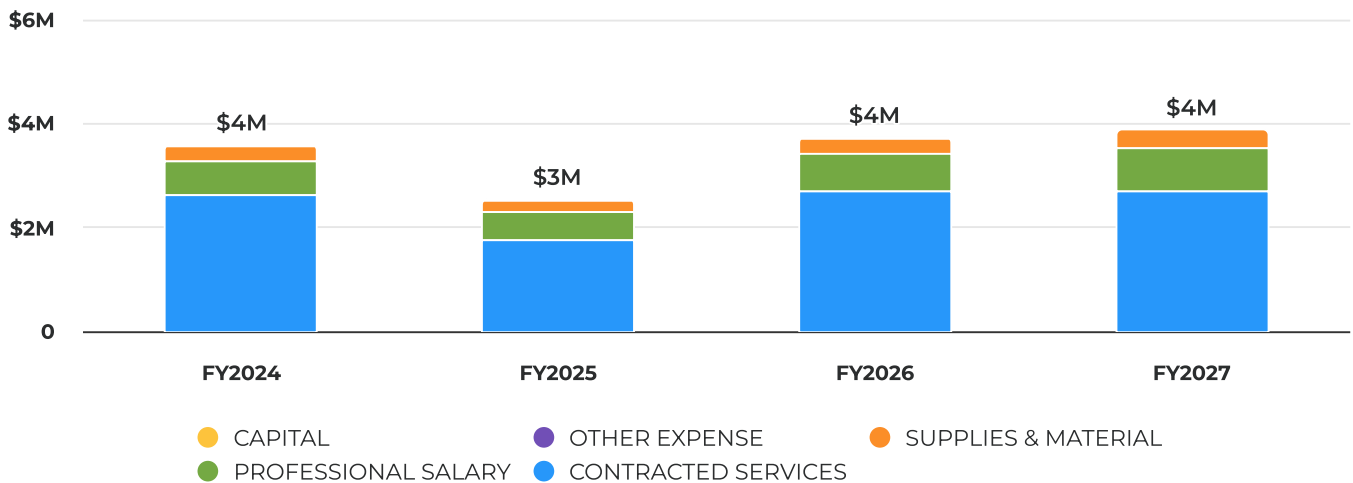
● FACILITIES DEPARTMENT      \$3,885,061    100.00%

### Expenditures by Department

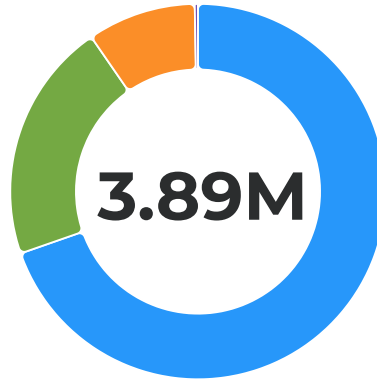
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
FACILITIES DEPARTMENT	3,506,241	3,723,014	3,885,061	3,885,061	4.35%
<b>Total Expenditures</b>	<b>3,506,241</b>	<b>3,723,014</b>	<b>3,885,061</b>	<b>3,885,061</b>	<b>4.35%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



### FY27 Expenditures by Expense Object Category



<ul style="list-style-type: none"> <li><span style="color: blue;">●</span> CONTRACTED SERVICES</li> <li><span style="color: green;">●</span> PROFESSIONAL SALARY</li> <li><span style="color: orange;">●</span> SUPPLIES &amp; MATERIAL</li> <li><span style="color: purple;">●</span> OTHER EXPENSE</li> </ul>	<table border="0"> <tr> <td style="font-weight: bold;">\$2,706,563</td> <td style="font-weight: normal;">69.67%</td> </tr> <tr> <td style="font-weight: bold;">\$804,995</td> <td style="font-weight: normal;">20.72%</td> </tr> <tr> <td style="font-weight: bold;">\$362,933</td> <td style="font-weight: normal;">9.34%</td> </tr> <tr> <td style="font-weight: bold;">\$10,570</td> <td style="font-weight: normal;">0.27%</td> </tr> </table>	\$2,706,563	69.67%	\$804,995	20.72%	\$362,933	9.34%	\$10,570	0.27%
\$2,706,563	69.67%								
\$804,995	20.72%								
\$362,933	9.34%								
\$10,570	0.27%								

### Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	629,531	615,260	692,033	814,760	804,995	804,995	804,995
CONTRACTED SERVICES	2,533,475	2,577,315	2,706,181	2,706,563	2,706,563	2,706,563	2,706,563
SUPPLIES & MATERIAL	298,128	300,985	314,521	362,933	362,933	362,933	362,933
OTHER EXPENSE	9,931	9,931	10,279	10,570	10,570	10,570	10,570
CAPITAL	2,551	2,750	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,473,616</b>	<b>3,506,241</b>	<b>3,723,014</b>	<b>3,894,826</b>	<b>3,885,061</b>	<b>3,885,061</b>	<b>3,885,061</b>

# Town Center

## **Mission Statement**

The mission of the Facilities Department is to provide quality custodial, maintenance, and construction management services while ensuring safety, health & efficiency in Town and School buildings in a cost effective, customer oriented manner as needed to protect the capital investment made by the residents of Bedford in their public facilities.



## **Description**

Town Center is a multi-service community center housing various Town Departments and non-profit organizations on a rental basis.

The Town Departments with offices in Town Center are Council on Aging, Health, Recreation, Veterans Services, Youth and Family Services. The Town Center building is also home to the Bedford Food Bank which provides food for those residents in need. Space is available for occasional rentals in the evenings and on weekends for community groups and individuals. Rentals are handled by Facilities Department Staff. Operational costs are covered through the Facilities Revolving Fund which is also offset by rental income.

## **Significant Changes**

- No significant changes

## **FY 26 Accomplishments**

- Generated over \$57,000 in rental income at Town Center.
- Converted a long term outside rental space to newer storage area with upgraded electrical capacity for the Bedford Food Bank at Town Center.
- Converted an old office space to a meeting room to accommodate the needs to the departments occupying Town Center.
- Staffed bi-weekly food bank deliveries from the Greater Boston Food Bank with custodial staff at Town Center.

## **FY 27 Department Goals**

- Continue to evaluate the Town space needs as it relates to the use of Town Center.

# Insurance/Benefits

## Mission Statement

To provide quality administration and monitoring of insurance and benefits for Town and School employees.

## Description

The insurance and benefits budgets, inclusive of all Town Departments and the School Department includes health, dental and life insurance, general, professional, fleet, building, liability and workers compensation insurances, Medicare and unemployment insurance.

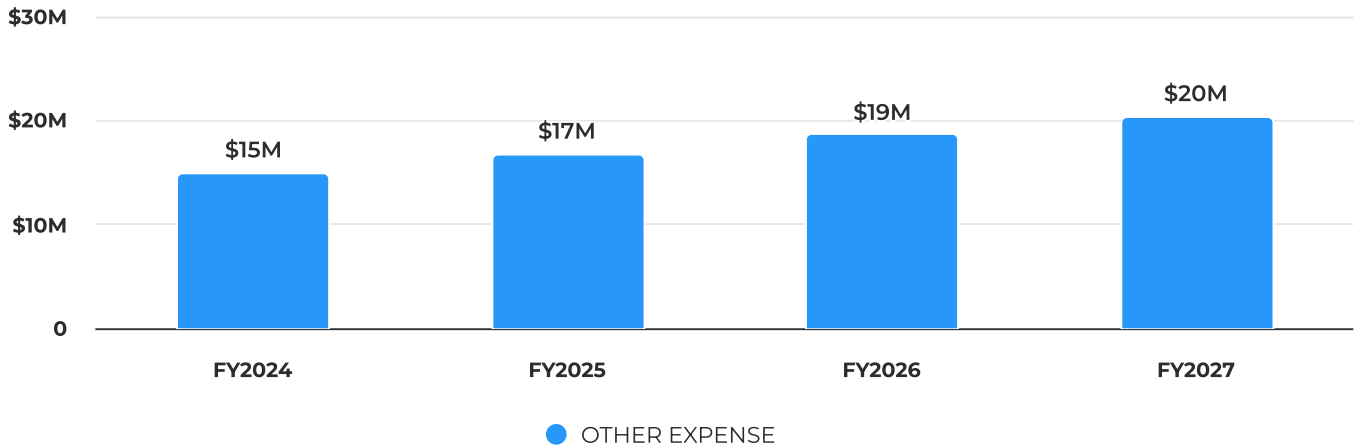
In addition, this budget funds the mandated Middlesex County Retirement System assessment to the Town.

## Expenditures by Department

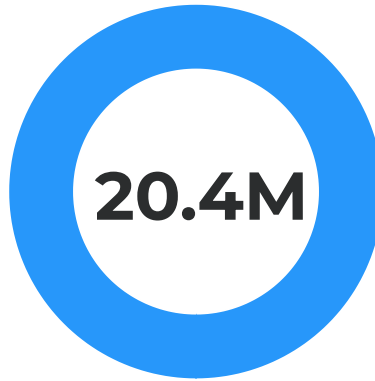
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
INSURANCE/BENEFITS	16,699,243	18,631,741	20,404,951	20,417,451	9.58%
<b>Total Expenditures</b>	<b>16,699,243</b>	<b>18,631,741</b>	<b>20,404,951</b>	<b>20,417,451</b>	<b>9.58%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



● OTHER EXPENSE **\$20,417,451** 100.00%

Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
OTHER EXPENSE	14,983,209	16,699,243	18,631,741	20,404,951	20,404,951	20,404,951	20,417,451
<b>Total Expenditures</b>	<b>14,983,209</b>	<b>16,699,243</b>	<b>18,631,741</b>	<b>20,404,951</b>	<b>20,404,951</b>	<b>20,404,951</b>	<b>20,417,451</b>



The following pages comprise the Public Safety section.

# Police Department



## **Mission Statement**

We are dedicated to our community through excellence, service and professionalism.

**Excellence** – We strive to be the best in all we do.

**Service** – We are committed to make Bedford a safe community to live and work.

**Professionalism** – We are role models within our community and are the example of what law enforcement personnel should be.

## **Description**

The Bedford Police Department (BPD) is committed to providing Bedford residents, businesses, and visitors with the highest level of professional law enforcement services while respecting the rights of all that we serve. The strength of the organization lies in its philosophy and the method of operation, which combines the effectiveness of community policing and problem-orientated policing.

The Police Department is a dedicated group of professionals who are committed to working with the community to make Bedford a safe and desirable place to live, work and visit. BPD's core mission is to partner with the community to solve problems, foster trust, and improve public safety in a manner that is fair, impartial and transparent.

## **Significant Changes**

- In FY26, Police Chief Fisher retired. A Police Chief Assessment Center will be performed and a new Chief will be hired within the fiscal year.

## **FY 26 Accomplishments**

- Achieved State Accreditation.
- Implemented new body-worn camera system and new cruiser mounted system.

## **FY 27 Department Goals**

- Continue to work towards the hiring goals outlined in the Raftelis Staffing Study report.

**Personnel**

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Chief	1.00	1.00	1.00	1.00
Admin. Asst. I			1.00	1.00
Executive Asst	1.00	1.00	1.00	1.00
Animal Control	1.00	1.00	1.00	1.00
Emer. Com. Off.	8.00	8.00	9.00	9.00
Lieutenant	2.00	2.00	2.00	2.00
MCC Officer	1.00	1.00	1.00	1.00
Patrol Officers	17.00	17.00	18.00	18.00
Resource Officer	1.00	1.00	1.00	1.00
School Traffic	0.35	0.35	0.35	0.35
Sergeant	7.00	7.00	7.00	7.00
<b>TOTAL</b>	<b>39.35</b>	<b>39.35</b>	<b>42.35</b>	<b>42.35</b>

# Police Department Financials

## Expenditures by Department

### FY27 Expenditures by Department



● POLICE DEPARTMENT **\$5,744,760** 100.00%

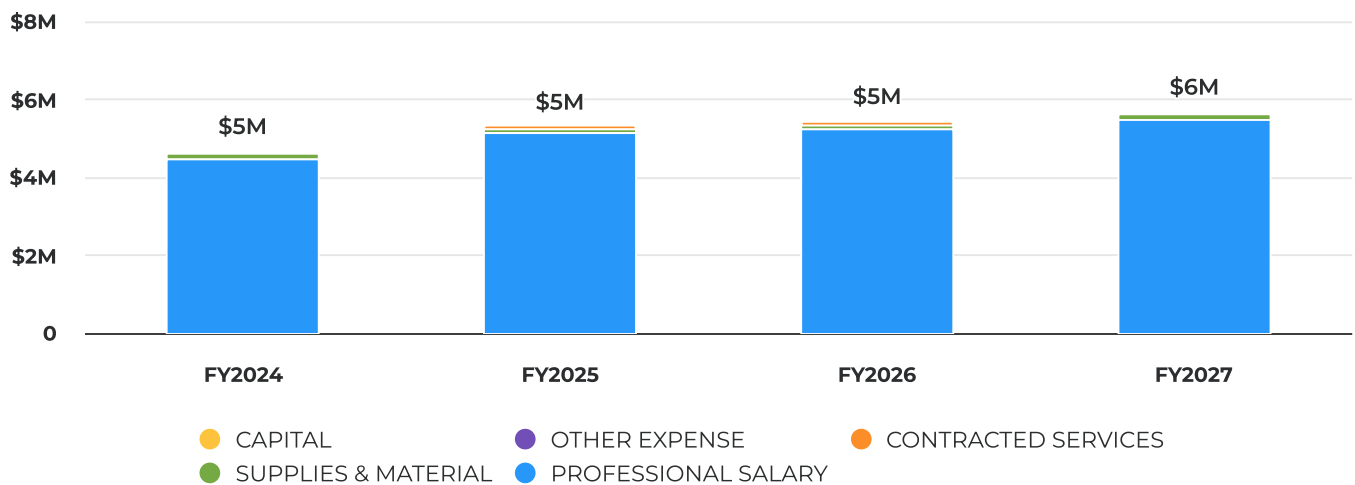
### Expenditures by Department

Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
<b>POLICE DEPARTMENT</b>					
SALARIES REGULAR	2,846,409	3,612,020	3,624,528	3,781,623	4.70%
SALARIES DISPATCHERS	497,806	619,578	634,087	634,087	2.34%
SALARIES OVERTIME	450,000	498,028	650,000	650,000	30.51%
SALARIES OVERTIME DISPATCHERS	73,101	82,726	55,000	55,000	-33.52%
SALARIES OVERTIME TRAINING	135,736	135,736	105,000	105,000	-22.64%
OVERTIME TRAINING-DISPATCHER	7,576	7,576	5,700	5,700	-24.76%
SALARIES HOLIDAYS	150,802	214,592	181,990	181,990	-15.19%
SALARIES HOLIDAY DISPATCHERS	35,187	35,608	36,442	36,442	2.34%
SALARIES TOWN EVENTS	5,000	10,000	26,235	26,235	162.35%
COMPUTER SERVICE	16,000	16,560	16,974	16,974	2.50%
PHYSICAL EXAM ALLOWANCE	800	828	3,000	3,000	262.32%
TRAINING SCHOOL	23,082	23,889	24,690	24,690	3.35%
TELEPHONE	23,000	23,805	24,400	24,400	2.50%
PRINTING	3,000	3,105	3,182	3,182	2.48%
OFFICE SUPPLY	9,000	9,315	9,547	9,547	2.49%
PHOTOCOPIER/PHOTO SUPPLY	500	517	517	517	0.00%
REPAIRS & MAINTENANCE SUPPLY	34,134	35,329	36,212	36,212	2.50%
RADIO REPAIR SUPPLY	1,500	1,552	1,590	1,590	2.45%
GENERAL EQUIPMENT	6,872	7,112	7,289	7,289	2.49%
MEDICAL SUPPLY	951	984	1,008	1,008	2.44%
UNIFORMS	28,838	29,847	30,593	30,593	2.50%
OFFICER'S SUPPLY	1,250	1,294	1,326	1,326	2.47%
ARMOURMENT	3,500	3,622	3,712	3,712	2.48%
FINGERPRINT SUPPLY	500	517	529	529	2.32%

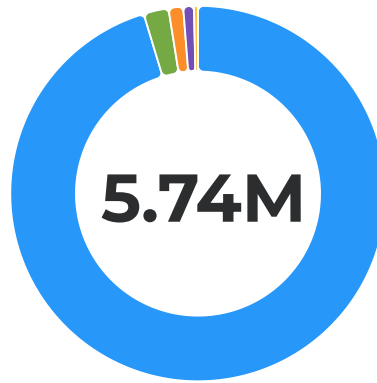
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
COMPUTER EQUIPMENT/PROGRAMS	1,500	1,552	1,590	1,590	2.45%
CONTRACT ITEMS	19,550	20,234	20,739	20,739	2.50%
PRISONER SUPPLY	1,200	1,242	1,273	1,273	2.50%
OFFICE EQUIPMENT/FURNISHINGS	7,500	7,762	7,956	7,956	2.50%
OUT OF STATE TRAVEL	1,500	1,552	1,590	1,590	2.45%
DUES AND MEMBERSHIPS	23,713	24,542	30,000	30,000	22.24%
SUBSCRIPTIONS/PUBLICATIONS	500	517	529	529	2.32%
NEMLEC	5,500	5,500	5,500	5,500	0.00%
MISC OTHER CHARGES	8,081	8,363	8,572	8,572	2.50%
VEHICLE MAINTENANCE	6,000	6,210	6,365	6,365	2.50%
CAPITAL OUTLAY EQUIPMENT	14,473	20,000	20,000	20,000	0.00%
<b>Total POLICE DEPARTMENT</b>	<b>4,444,061</b>	<b>5,471,614</b>	<b>5,587,665</b>	<b>5,744,760</b>	<b>4.99%</b>
<b>Total Expenditures</b>	<b>4,444,061</b>	<b>5,471,614</b>	<b>5,587,665</b>	<b>5,744,760</b>	<b>4.99%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



### FY27 Expenditures by Expense Object Category



● PROFESSIONAL SALARY	<b>\$5,476,077</b>	95.32%
● SUPPLIES & MATERIAL	<b>\$123,881</b>	2.16%
● CONTRACTED SERVICES	<b>\$72,246</b>	1.26%
● OTHER EXPENSE	<b>\$52,556</b>	0.91%
● CAPITAL	<b>\$20,000</b>	0.35%

### Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	4,037,781	4,201,617	5,215,864	5,318,982	5,318,982	5,318,982	5,476,077
CONTRACTED SERVICES	54,035	65,882	68,187	72,246	72,246	72,246	72,246
SUPPLIES & MATERIAL	116,695	116,795	120,879	123,881	123,881	123,881	123,881
OTHER EXPENSE	39,581	45,294	46,684	52,556	52,556	52,556	52,556
CAPITAL	14,473	14,473	20,000	20,000	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>4,262,565</b>	<b>4,444,061</b>	<b>5,471,614</b>	<b>5,587,665</b>	<b>5,587,665</b>	<b>5,587,665</b>	<b>5,744,760</b>

# Fire Department

## Mission Statement

The Bedford Fire Department is a professional and dedicated organization that is constantly evolving to meet the ever-changing demands of the community. Our organization is guided by moral and ethical principals in providing the highest level of quality of services, training/professional development, fiscal responsibility and direct community interaction and involvement. We are forever committed to successfully responding to and mitigating the challenges of fire, rescue, medical emergencies, hazardous materials, disaster preparedness and national security by promoting fire prevention, public education, and community risk reduction.

## Description

The Bedford Fire Department provides fire suppression, rescue and emergency medical services, hazardous materials mitigation, fire inspection, fire investigation, and public education to the Town of Bedford, Massachusetts. The Bedford Fire Department is consistently working to achieve and/or maintain the highest level of professionalism and efficiency on behalf of those it serves.

The history of the Department dates back to 1828 when the Select Board voted in March of that year to fund the "Bedford Fire Establishment". The Fire Department moved to its present location at 55 The Great Road on April 29, 1949. In 1957, the Town hired its first full time firefighter and the following year the Department acquired a Volkswagen bus to use as the first ambulance.

From our humble beginnings over 190 years ago, the Department now consists of 35 career firefighter/EMTs and firefighter/Paramedics. The men and women of the Department proudly serve the community responding to over 3,500 incidents annually.

## Significant Changes

- Appointed two (2) new firefighters fall 2025.
- Trained and certified three (3) firefighters as National Registered Emergency Medical -Technician Paramedic level from October 2025 to December 2025.
- Firefighter Thomas Piccirillo retired August 2025 with 32 years of service to fire department.



## **FY 26 Accomplishments**

- All department guidelines, procedures, protocols, and policies became web-based on July 1, 2025.
- Designed a replacement ambulance with the manufacturer; delivery is expected in summer 2026;
- Began construction phase for new fire station July 2025.

## **FY 27 Department Goals**

- Implement new national incident reporting system, NERIS.
- Ensure ambulance enterprise account continues to grow with staffing of 2 fire department ambulances full-time.
- Oversee construction phases for new fire station.
- Initiate Fire Department health and wellness program focused on annual medical screenings, nutrition, and functional strength training.
- Research, apply for, and obtain grant funding that can be used to supplement new station furniture, fixtures, and equipment.
- Research, apply for, and obtain grant funding that can be used to supplement fire department health and wellness programs.

## **Personnel**

	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY2026 Actual</b>	<b>FY2027 Recom</b>
Chief	1.00	1.00	0.50	0.50
Executive Assistant	1.00	1.00	1.00	0.50
Captains	2.00	2.00	6.00	6.00
Lieutenants	4.00	4.00	4.00	3.00
Firefighters	20.00	20.00	16.00	16.00
<b>TOTAL</b>	<b>28.00</b>	<b>28.00</b>	<b>27.50</b>	<b>26.00</b>

# Fire Department Financials

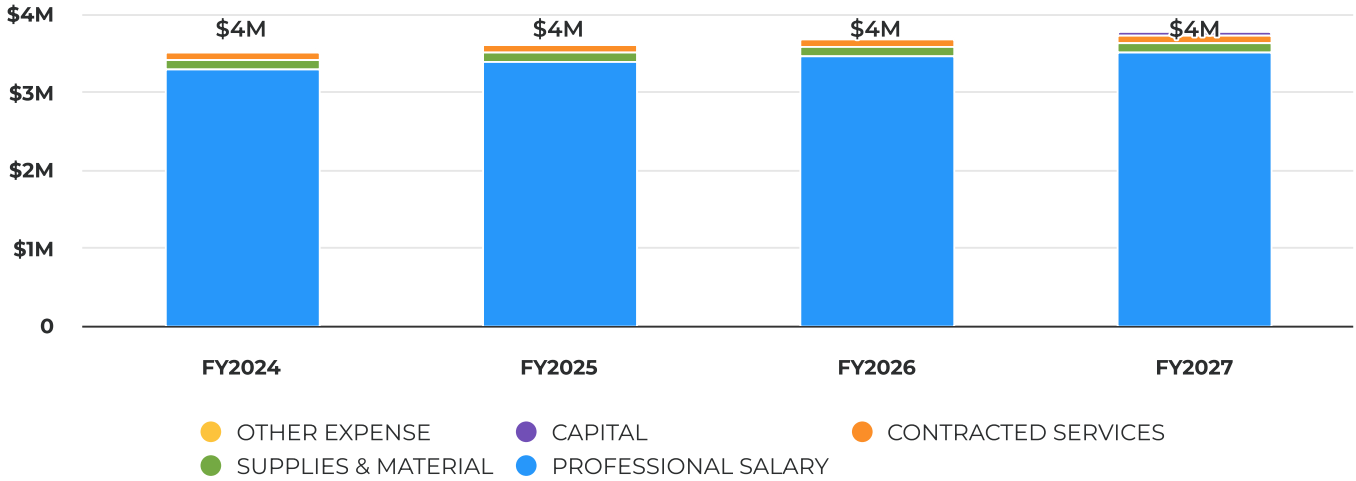
## Expenditures by Department

### Expenditures by Department

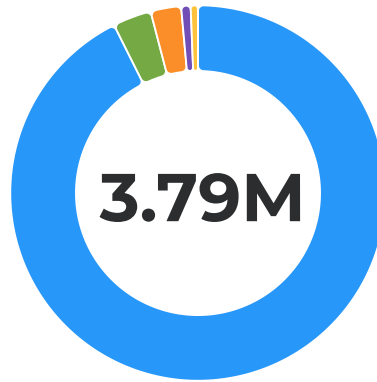
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
<b>FIRE DEPARTMENT</b>					
SALARIES REGULAR	2,888,681	2,861,143	2,912,055	2,912,055	1.78%
SALARIES OVERTIME	381,265	400,200	410,205	410,205	2.50%
SALARIES OVERTIME TRAINING	20,515	22,350	23,000	23,000	2.91%
SALARIES HOLIDAY	157,127	167,027	164,689	164,689	-1.40%
VEHICLE REPAIRS	51,990	57,000	65,900	65,900	15.61%
SCUBA MAINTENANCE	4,898	4,898	5,000	5,000	2.08%
PHYSICAL EXAM ALLOWANCE	6,300	6,500	4,500	4,500	-30.77%
FIRE FIGHTING TRAINING	8,160	8,500	8,500	8,500	0.00%
TELEPHONE	17,271	17,271	15,500	15,500	-10.25%
RADIO REPAIR SUPPLY	19,505	19,505	19,000	19,000	-2.59%
BUILDING/GROUNDS SUPPLY	3,740	4,000	2,500	2,500	-37.50%
CUSTODIAL SUPPLY	3,525	3,700	4,000	4,000	8.11%
VEHICLE PARTS/ACCESSORIES	8,750	8,750	9,560	9,560	9.26%
PERISHABLES	1,200	2,000	1,500	1,500	-25.00%
MEDICAL SUPPLY	6,182	6,300	4,000	4,000	-36.51%
AUDIO-VISUAL SUPPLY	600	600	600	600	0.00%
UNIFORMS	33,000	33,000	33,000	33,000	0.00%
FIRE ALARMS	3,125	3,125	1,500	1,500	-52.00%
HAZARDOUS MATERIALS	8,359	8,359	5,000	5,000	-40.18%
FIRE FIGHTING SUPPLY/EQUIP	21,800	21,800	25,000	25,000	14.68%
RESCUE EQUIPMENT	11,756	11,760	16,000	16,000	36.05%
OFFICE EQUIPMENT/FURNISHINGS	2,770	2,800	2,800	2,800	0.00%
ADD'L FIREFIGHTER EQUIP/SUPPLY	1,050	1,050	1,050	1,050	0.00%
OUT OF STATE TRAVEL	3,600	3,600	5,000	5,000	38.89%
DUES AND MEMBERSHIPS	2,200	2,200	2,200	2,200	0.00%
SUBSCRIPTIONS/PUBLICATIONS	4,800	4,800	4,800	4,800	0.00%
EMERGENCY PREPAREDNESS	11,660	11,660	11,660	11,660	0.00%
CAPITAL OUTLAY EQUIPMENT	30,782	30,782	30,782	30,782	0.00%
<b>Total FIRE DEPARTMENT</b>	<b>3,714,611</b>	<b>3,724,680</b>	<b>3,789,301</b>	<b>3,789,301</b>	<b>1.73%</b>
<b>Total Expenditures</b>	<b>3,714,611</b>	<b>3,724,680</b>	<b>3,789,301</b>	<b>3,789,301</b>	<b>1.73%</b>

# Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



Category	Amount	Percentage
PROFESSIONAL SALARY	\$3,509,949	92.63%
SUPPLIES & MATERIAL	\$125,510	3.31%
CONTRACTED SERVICES	\$99,400	2.62%
CAPITAL	\$30,782	0.81%
OTHER EXPENSE	\$23,660	0.62%

## Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	3,285,780	3,447,588	3,450,720	3,664,323	3,509,949	3,509,949	3,509,949
CONTRACTED SERVICES	78,828	88,619	94,169	99,400	99,400	99,400	99,400
SUPPLIES & MATERIAL	118,888	125,362	126,749	125,510	125,510	125,510	125,510
OTHER EXPENSE	21,190	22,260	22,260	23,660	23,660	23,660	23,660
CAPITAL	30,782	30,782	30,782	30,782	30,782	30,782	30,782
<b>Total Expenditures</b>	<b>3,535,468</b>	<b>3,714,611</b>	<b>3,724,680</b>	<b>3,943,675</b>	<b>3,789,301</b>	<b>3,789,301</b>	<b>3,789,301</b>

# Building Department

## **Mission Statement**

The purpose of the Building Department is to promote the general health, safety and welfare of the people of the Town of Bedford through professional, fair, consistent and unbiased enforcement of all applicable codes & regulations associated with buildings & structures and land use activities and the protection/preservation of Bedford's natural resources.

## **Description**

This department provides all administrative, supervision, clerical, inspection and managerial services required to administer and enforce the MA Building, Electrical, Plumbing and Gas Codes, Weights and Measures Regulations, Local Zoning Law, Sign Bylaw, Wetlands Protection Bylaw and state wetlands laws. Included are the salaries for personnel and all relevant expenses. The Director is the administrative supervisor of all these functions. The Conservation Commission consists of 7 volunteer members appointed by the Select Board. The primary function of the Commission is the protection of wetland resources through the administration of the MA Wetlands Protection Act and the Town of Bedford Wetlands Protection Bylaw. The Commission reviews applications for projects near wetlands and floodplains. The Commission is also actively engaged in activities related to open space acquisition, conservation land management and preservation of Bedford's natural resources. The Zoning Board of Appeals (ZBA) consists of five full and three associate members appointed by the Select Board. The primary function of the Zoning Board of Appeals is to consider petitions for zoning variances and special permits. The Historic District Commission is responsible for promoting the general welfare of the community through preservation and protection of buildings/structures within the Historic District.

## **Significant Changes**

- The Department formally changed its name from "Code Department" to "Building Department" to better represent the scope of work performed on a day-to-day basis.

## **FY 26 Accomplishments**

- Processed approximately 2,000 building, electrical, plumbing, gas and miscellaneous permits ranging from large commercial projects to small residential renovations.
- Revamped the ZBA and HDC applications to be more user-friendly with helpful information regarding the process.
- Working with the Town Archivist to continue scanning paper building plans that are currently being stored in the vault.

## **FY 27 Department Goals**

- Work with IT and Permit Eyes to allow the public to view permits and permit history (i.e. inspections, sign-offs, Certificate of Occupancies issued, etc.).
- Work with ZBA to provide training to members on proper procedures and protocol during meetings and new case law on zoning matters.
- Continue to work with staff to create policies and procedures for each position in office to promote cross-training.

**Personnel**

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Director	1.00	1.00	1.00	1.00
Admin. Assistant I	1.00	1.00	1.00	1.00
Alternate Inspector	0.25	0.25	0.25	0.15
Conservation	1.00	1.00	1.00	1.00
Dept. Assistant II	2.00	2.00	2.00	2.00
Inspector	1.00	1.00	1.00	1.00
Plumb/Gas Inspector	0.60	0.60	0.60	0.60
Wire Inspector	0.50	0.50	0.50	0.60
Local Inspector	0.50	0.50	0.50	0.50
<b>TOTAL</b>	<b>7.85</b>	<b>7.85</b>	<b>7.85</b>	<b>7.85</b>

# Building Department Financials

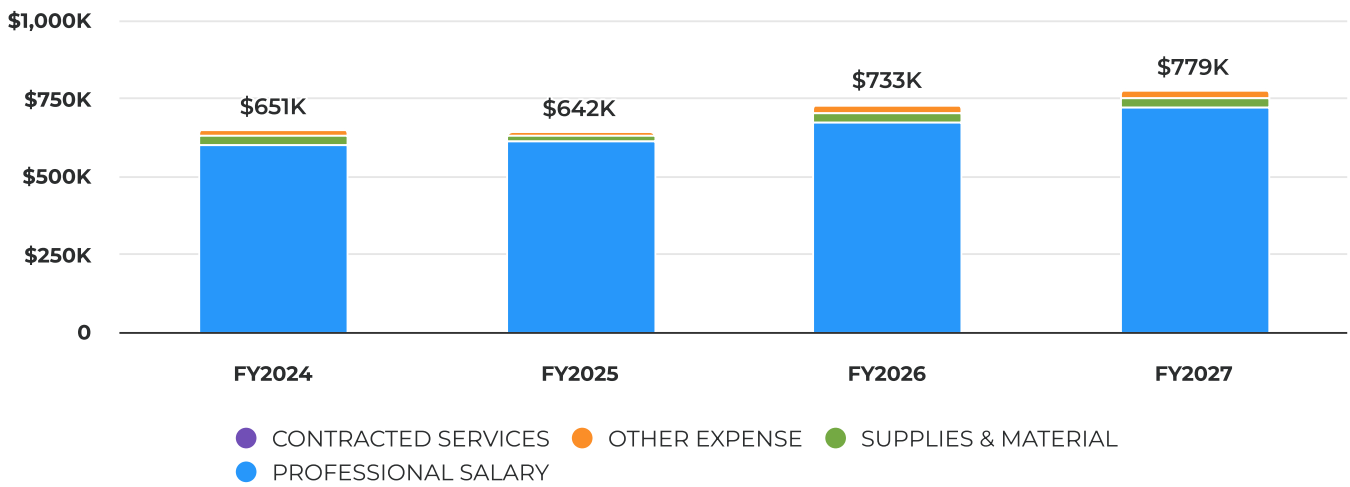
## Expenditures by Department

### Expenditures by Department

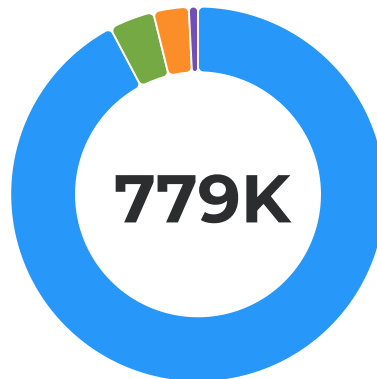
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
CODE ENFORCEMENT	674,882	733,015	777,293	778,543	6.21%
<b>Total Expenditures</b>	<b>674,882</b>	<b>733,015</b>	<b>777,293</b>	<b>778,543</b>	<b>6.21%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$718,368	92.27%
SUPPLIES & MATERIAL	\$30,305	3.89%
OTHER EXPENSE	\$23,800	3.06%
CONTRACTED SERVICES	\$6,070	0.78%

**Expenditures by Expense Object Category**

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	600,730	617,282	674,590	718,368	718,368	718,368	718,368
CONTRACTED SERVICES	5,400	8,800	9,000	5,900	5,900	5,900	6,070
SUPPLIES & MATERIAL	26,213	26,800	27,625	30,125	30,125	30,125	30,305
OTHER EXPENSE	18,300	22,000	21,800	22,900	22,900	22,900	23,800
<b>Total Expenditures</b>	<b>650,643</b>	<b>674,882</b>	<b>733,015</b>	<b>777,293</b>	<b>777,293</b>	<b>777,293</b>	<b>778,543</b>



The following pages comprise the Education section.

# Bedford Public School



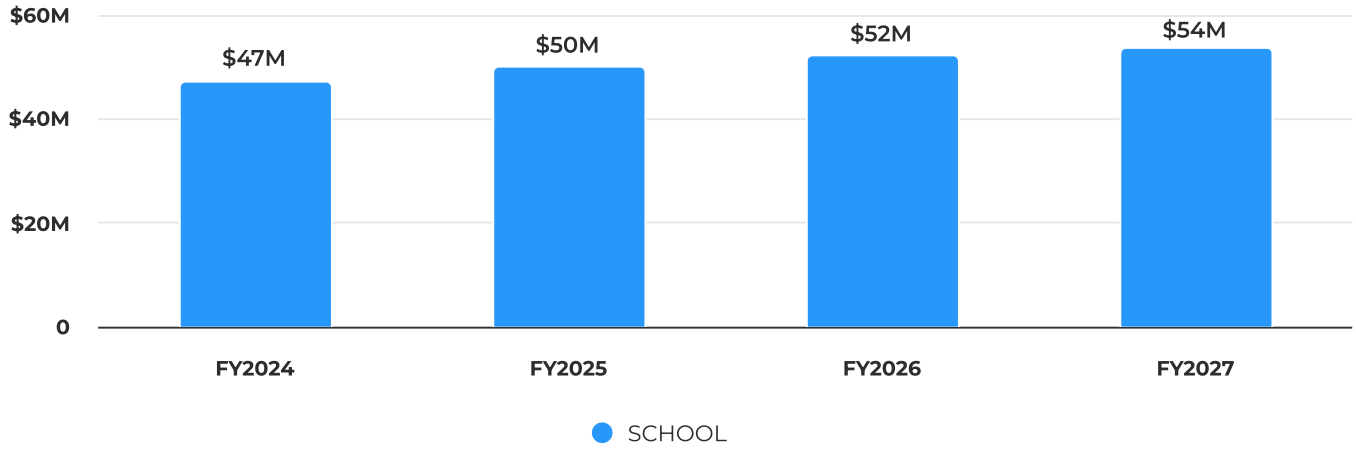
The School prepares its own Budget. You may access it using the link below.

[FY 2027 Bedford Public School Budget](#)

# Bedford Public School Financials

## Expenditures by Department

Historical Expenditures by Department

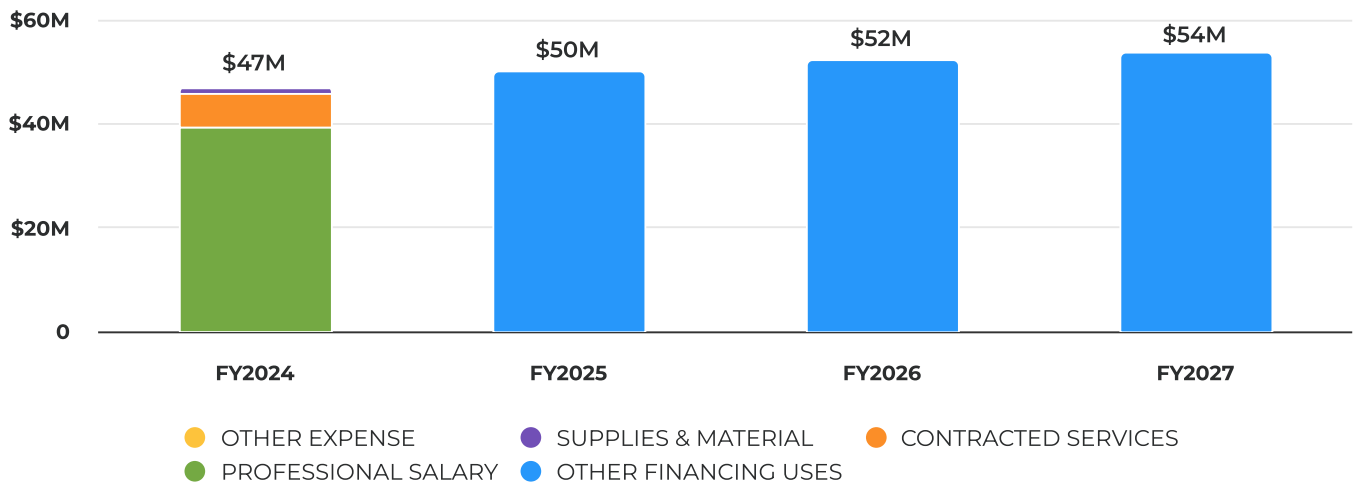


### Expenditures by Department

Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
SCHOOL	49,593,798	52,090,425	53,836,085	53,697,409	3.08%
<b>Total Expenditures</b>	<b>49,593,798</b>	<b>52,090,425</b>	<b>53,836,085</b>	<b>53,697,409</b>	<b>3.08%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



● OTHER FINANCING USES      **\$53,697,409**    100.00%

Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	38,538,615	-	-	-	-	-	-
CONTRACTED SERVICES	6,788,050	-	-	-	-	-	-
SUPPLIES & MATERIAL	974,160	-	-	-	-	-	-
OTHER EXPENSE	436,763	-	-	-	-	-	-
OTHER FINANCING USES	-	49,593,798	52,090,425	53,836,085	53,836,085	53,836,085	53,697,409
<b>Total Expenditures</b>	<b>46,737,588</b>	<b>49,593,798</b>	<b>52,090,425</b>	<b>53,836,085</b>	<b>53,836,085</b>	<b>53,836,085</b>	<b>53,697,409</b>

# Vocational Education

## **Mission Statement**

The Shawsheen Valley Regional Technical School District will offer a high school experience that optimizes student aptitude, achievement and skills by integrating vocational-technical and academic curricula in order to prepare students to begin adult life and careers immediately and independently.

Similarly, Minuteman Regional High School is designed to provide strong, career-focused high school learning and preparation for college, incorporating partnerships with many companies and colleges.

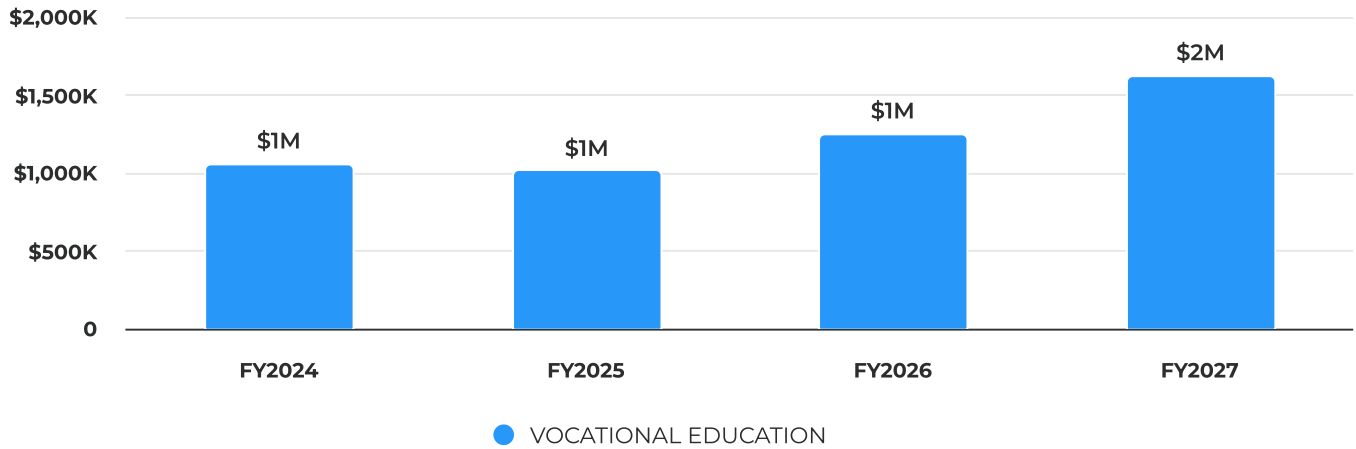
## **Description**

This budget funds the Vocational Education assessment for Bedford students. Shawsheen Valley Vocational Technical High School and Minuteman Vocational Technical High School provide educational services for most of Bedford's students, high school age, who seek a vocational education as an alternative to Bedford's own high school.

# Vocational Education Financials

## Expenditures by Department

Historical Expenditures by Department

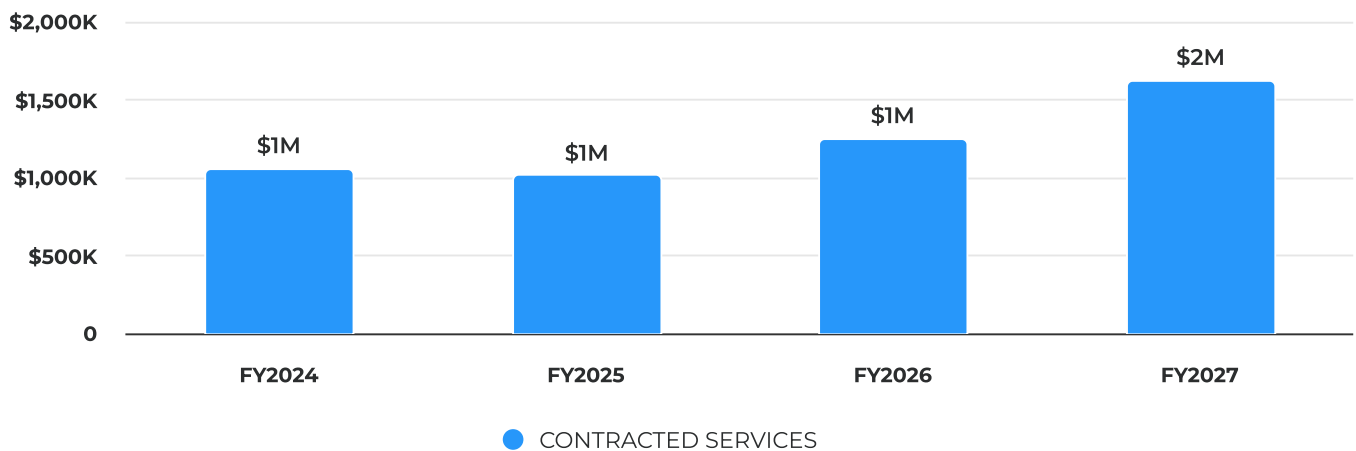


### Expenditures by Department

Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
VOCATIONAL EDUCATION	1,118,000	1,249,018	1,249,018	1,625,701	30.16%
<b>Total Expenditures</b>	<b>1,118,000</b>	<b>1,249,018</b>	<b>1,249,018</b>	<b>1,625,701</b>	<b>30.16%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



● CONTRACTED SERVICES      **\$1,625,701**    100.00%

Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
CONTRACTED SERVICES	1,059,598	1,118,000	1,249,018	1,249,018	1,249,018	1,249,018	1,625,701
<b>Total Expenditures</b>	<b>1,059,598</b>	<b>1,118,000</b>	<b>1,249,018</b>	<b>1,249,018</b>	<b>1,249,018</b>	<b>1,249,018</b>	<b>1,625,701</b>



The following pages comprise the Public Works section.

# Public Works

## **Mission Statement**

The mission of the Department of Public Works is to provide high quality essential municipal services to the residents, businesses, and visitors to Bedford in an efficient and cost-effective manner.

## **Description**

The DPW is responsible for supervising the design and construction of non-building capital infrastructure in the Town.

The Grounds Division performs interments and maintains 22 acres at two Town cemeteries in addition to the complete maintenance of 130 acres of athletic fields and parkland.

The Highway Division maintains the quality and drivability of the Town's 82 miles of paved roads and their drainage systems, as well as 32 miles of sidewalks and bikeways.

The Mechanical Division maintains and repairs most of the Town's 151 vehicles and equipment pieces.

The Water/ Sewer Divisions oversee the day-to-day operations and maintenance of the Town's 80 miles of water mains, 5,200 water service connections, approximately 4,500 sewer service connections, and 800 fire hydrants.

The trash and recycling program provides trash and recycling collection to approximately 4,700 residences as well as yard waste pickup, bulk, white good pickup, and special collection events.

DPW also provides engineering services to other Town departments and typically provides labor and support for local events such as Pole Capping, Memorial Day, Fourth of July, Bedford Day, Veterans Day, summer concerts, and holiday tree lighting.

## **FY 26 Accomplishments**

- For Department accomplishments, please reference the accomplishments of each division.

## **FY 27 Department Goals**

- For Department goals, please reference the goals for each division.



# Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Administration	13.20	13.90	14.58	14.13
Grounds	9.00	9.00	9.00	9.00
Highway	8.00	8.00	8.00	8.00
Mechanical	4.00	4.00	4.00	4.00
Recycle Admin.	0.60	0.68		
Seasonal Labor	1.00	1.00	1.00	0.80
Sewer	5.00	5.00	5.00	5.00
Water	4.00	4.00	4.00	4.00
<b>TOTAL</b>	<b>44.80</b>	<b>45.58</b>	<b>45.58</b>	<b>44.93</b>

# Public Works Financials

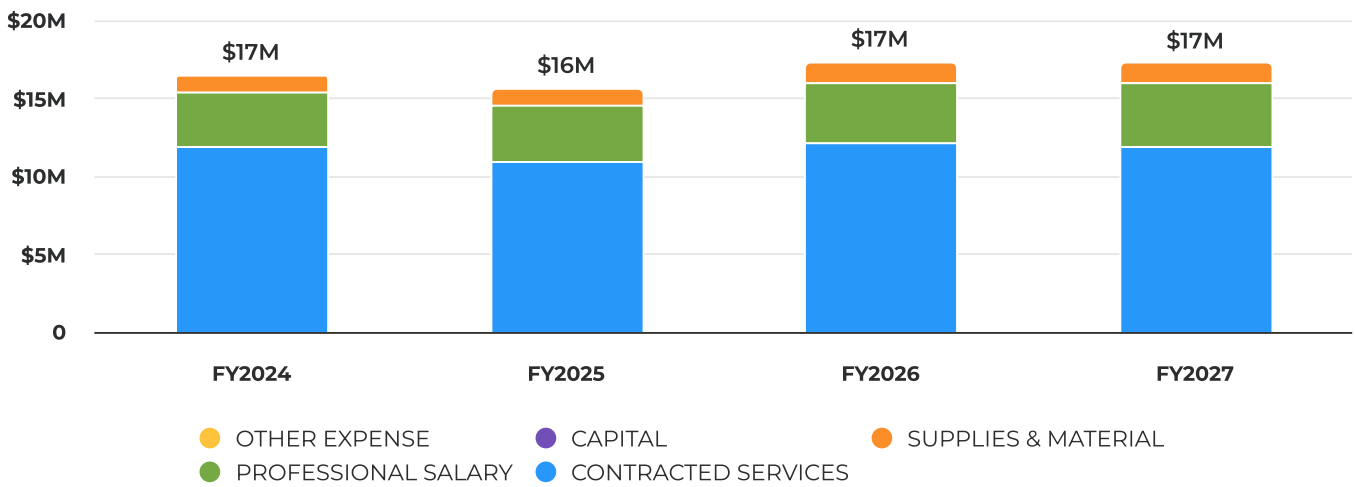
## Expenditures by Department

### Expenditures by Department

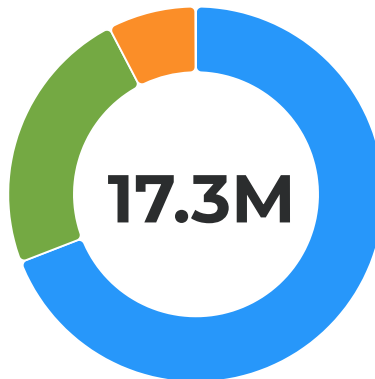
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
PUBLIC WORKS TOTAL	17,207,013	17,330,224	17,255,767	17,255,768	-0.43%
<b>Total Expenditures</b>	<b>17,207,013</b>	<b>17,330,224</b>	<b>17,255,767</b>	<b>17,255,768</b>	<b>-0.43%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



CONTRACTED SERVICES	\$11,926,270	69.11%
PROFESSIONAL SALARY	\$4,010,886	23.24%
SUPPLIES & MATERIAL	\$1,312,176	7.60%
OTHER EXPENSE	\$6,436	0.04%

### Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	3,568,644	3,716,934	3,882,959	4,040,258	4,010,885	4,010,885	4,010,886

Public Works Financials

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PUBLIC WORKS - GROUND	653,698	669,822	667,560	716,406	716,406	716,406	716,406
PUBLIC WORKS - HIGHWAY	748,347	625,587	627,570	645,022	645,022	645,022	645,022
PUBLIC WORKS - MECHANICAL	290,646	301,816	294,390	323,499	323,499	323,499	323,499
PUBLIC WORKS - SEWER	407,209	417,073	410,604	451,745	451,745	451,745	451,746
PUBLIC WORKS - WATER	327,900	341,025	328,803	345,195	345,195	345,195	345,195
PUBLIC WORKS - ADMIN	1,140,844	1,224,811	1,417,232	1,421,591	1,392,218	1,392,218	1,392,218
SNOW & ICE	-	136,800	136,800	136,800	136,800	136,800	136,800
<b>CONTRACTED SERVICES</b>	<b>11,686,373</b>	<b>12,233,600</b>	<b>12,137,948</b>	<b>11,926,270</b>	<b>11,926,270</b>	<b>11,926,270</b>	<b>11,926,270</b>
PUBLIC WORKS - REFUSE	1,926,363	1,974,522	2,042,069	2,119,510	2,119,510	2,119,510	2,119,510
PUBLIC WORKS - GROUND	1,175	6,275	6,495	6,495	6,495	6,495	6,495
PUBLIC WORKS - HIGHWAY	1,992,315	2,084,792	1,893,565	1,745,685	1,745,685	1,745,685	1,745,685
PUBLIC WORKS - MECHANICAL	78,117	78,117	80,851	92,851	92,851	92,851	92,851
PUBLIC WORKS - SEWER	4,113,926	4,251,618	4,374,503	4,504,664	4,504,664	4,504,664	4,504,664
PUBLIC WORKS - WATER	3,446,420	3,613,572	3,475,653	3,192,366	3,192,366	3,192,366	3,192,366
PUBLIC WORKS - ADMIN	128,057	138,330	178,438	178,325	178,325	178,325	178,325
SNOW & ICE	-	86,374	86,374	86,374	86,374	86,374	86,374
<b>SUPPLIES &amp; MATERIAL</b>	<b>1,116,312</b>	<b>1,235,929</b>	<b>1,302,881</b>	<b>1,312,176</b>	<b>1,312,176</b>	<b>1,312,176</b>	<b>1,312,176</b>
PUBLIC WORKS - GROUND	207,421	207,421	236,963	236,963	236,963	236,963	236,963
PUBLIC WORKS - HIGHWAY	161,717	161,717	167,379	170,179	170,179	170,179	170,179
PUBLIC WORKS - MECHANICAL	329,338	329,338	343,719	350,113	350,113	350,113	350,113
PUBLIC WORKS - SEWER	108,693	108,692	115,311	115,412	115,412	115,412	115,412
PUBLIC WORKS - WATER	235,595	235,934	240,107	240,107	240,107	240,107	240,107
PUBLIC WORKS - ADMIN	73,548	73,548	80,123	80,123	80,123	80,123	80,123
SNOW & ICE	-	119,279	119,279	119,279	119,279	119,279	119,279
<b>OTHER EXPENSE</b>	<b>6,219</b>	<b>6,219</b>	<b>6,436</b>	<b>6,436</b>	<b>6,436</b>	<b>6,436</b>	<b>6,436</b>
PUBLIC WORKS - GROUND	2,302	2,302	2,383	2,383	2,383	2,383	2,383
PUBLIC WORKS - HIGHWAY	222	222	230	230	230	230	230
PUBLIC WORKS - SEWER	364	364	375	375	375	375	375
PUBLIC WORKS - WATER	455	455	471	471	471	471	471
PUBLIC WORKS - ADMIN	2,876	2,876	2,977	2,977	2,977	2,977	2,977
<b>CAPITAL</b>	<b>14,331</b>	<b>14,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
PUBLIC WORKS - GROUND	8,831	8,831	-	-	-	-	-
PUBLIC WORKS - WATER	5,500	5,500	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,391,879</b>	<b>17,207,013</b>	<b>17,330,224</b>	<b>17,285,140</b>	<b>17,255,767</b>	<b>17,255,767</b>	<b>17,255,768</b>

# Public Works - Administration

## **Mission Statement**

The mission of the Administration Division is to manage the entire public works operations, and to provide necessary engineering services for all divisions within the Department as well as of other Town departments and committees.

## **Description**

The Administration Division budget provides personnel funding for management and administrative support, office supplies and repairs, advertising for contract bids, and professional association dues. The Public Works Administration budget are funds associated with union- contracted items such as uniform and protective clothing, license fee reimbursement, and meals during extended work periods. In addition to its functions of overseeing the entire public works operation, budget, and capital improvement to the town's infrastructure, the functions of the Public Works Administration include utility billing for water and sewer usage for 4,500 accounts; processing vehicle and property insurance claims; coordinating cemetery sales and burials; and procurement of equipment, materials and services in accordance with Massachusetts laws. Oversight of the automated refuse/ recycling collection program also falls within the Administration Division. The Engineering Division provides support for environmental, water, sewer, highway and other Public Works projects with contract specifications and construction inspections, ensuring technical competence and compliance with all current codes and regulations. The Engineering Division is continuously developing, upgrading and maintaining the Town's Geographical Information System (GIS), which is a computerized mapping system of the Town and its infrastructure.

## **Significant Changes**

- No significant changes are proposed for FY2027.

## **FY 26 Accomplishments**

- In FY26, the Department implemented additional online permitting and inspection processes.
- Continued in-house training program for AFSCME (union) employees to obtain their Commercial Driver's License (CDL). As of this report, seven employees are taking advantage of the program to obtain their CDL.
- Raised awareness of recycling programs, including a naming contest for the new cardboard compactor
- Received the MassRecycle Award in the municipal category
- Completed the first stormwater related culvert project from the Culvert Asset Management Plan
- Completed a major pump station rehabilitation project at our third-largest pump station in Town, on Middlesex Turnpike.

## FY 27 Department Goals

- The Department will continue to look at new ways to utilize existing software for efficiencies. These include Munis, AutoCAD, Bluebeam, and others.
- The Engineering Division will provide support for the redevelopment of the Carlisle Road sewer pump station.
- The Department will begin integration of the new GPS unit into multiple division work processes, including surveying, asset inventory, public tree locating, construction as-builts, and ballfield markings layout.
- The Water and Engineering Divisions will complete the inventory of all water services in town to confirm there are no lead services.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Director	1.00	1.00	1.00	1.00
Business Manager	-	-	0.68	0.80
Admin. Asst / Exec Asst	3.00	3.00	2.00	1.00
Department Assistant	-	-	-	0.48
Water/Sewer Administrator	-	-	1.00	1.00
Engineering Assistant	2.00	2.00	2.00	2.00
Town Engineer	1.20	1.20	1.20	1.00
Assistant Town Engineer	1.00	1.00	1.00	1.00
GIS Administrator	1.00	1.00	1.00	1.00
Groud Op Manager	1.00	1.00	1.00	1.00
Highway Oper. Manager	1.00	1.00	1.00	1.00
Recycle Administrator	0.60	0.68		
W/S Oper. Manager	1.00	1.00	1.00	1.00
Capital Program Manager		0.70	0.70	0.85
Info & Procurement Analst	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>13.80</b>	<b>14.58</b>	<b>14.58</b>	<b>14.13</b>

# **Public Works - Refuse**



## **Mission Statement**

The mission of the Refuse and Recycling Division is to collect all solid waste and recyclable material generated by residents, Town buildings, schools and churches in a manner that minimizes the quantity of trash to reduce costs associated with the disposal of the waste stream in order to best control costs and promote the initiatives of recycling and refuse.

## **Description**

The Refuse and Recycling budget includes funding for all costs to remove and/or recycle solid waste collected from Bedford's residences, condominiums, schools, churches, and Town departments. Annual expenses include the Department's contract with Republic Services, Inc., for the curbside collection and hauling of refuse to the Covanta waste-to-energy plant; and the curbside collection and hauling to the Waste Management material recycling facility; the weekly curbside collection of bulk goods and white goods; the annual four week (three in the fall, one in the spring) program for curbside collection and hauling of leaves to the Department's composting facility on Carlisle Road; and the collection of Christmas trees to the Department's composting facility on Carlisle Road. This collection contract will expire on June 30, 2024.

Additional expenses include a separate contract with Covanta Haverhill Associates of Haverhill, Massachusetts for tipping fees associated with only the tonnage of refuse actually delivered. The Town began a five-year contract with Covanta Haverhill Associates for disposal of Bedford's refuse in FY2011. The current five-year contract expires on June 30, 2029. The current tipping fee is \$99.77 per ton and the fee will be increased in the upcoming fiscal year based on Boston CPI-U. The Department also incurs a cost to process recyclable materials at Waste Management's Material Recovery Facility in Billerica, Massachusetts. Beginning July 1, 2019, the Town pays the variable cost of processing less the value of the materials processed.

## **Significant Changes**

- No significant changes are proposed for FY2027.

## **FY 26 Accomplishments**

- The Recycling Center has continued to evolve with the installation of a cardboard compactor in July 2025, accompanied by a successful community naming contest in partnership with The Bedford Citizen. The winning name—Trisha the Squisha—was announced ahead of the unit's debut and the launch of a new "Cardboard Fast Lane" to improve traffic flow and efficiency.

## **FY 27 Department Goals**

- Continue to provide special collection events and food waste service options.

# Public Works - Grounds

## Mission Statement

The mission of the Grounds Division is to provide quality landscaping services for all Town facilities, safe and playable athletic fields for all Town and School activities, aesthetically pleasing and hazard free trees along our roads and in our parks, and professional interment services at Shawsheen Cemetery.

## Description

The Grounds Division budget provides the funds necessary to maintain one hundred and thirty (130) acres of athletic fields, parks, school grounds and historic sites. The Grounds Division also maintains five (5) playgrounds, ten (10) hard courts and the bike paths. These areas are utilized by Town residents, the School Department, the Recreation Department and various other Town and volunteer-sponsored programs. The Division's responsibilities for these areas include turf maintenance, landscape maintenance, trash collection, as well as site amenity maintenance.

The Grounds Division maintains all public trees along the Town's eighty-two (82) miles of roadway and in all publicly owned areas to sustain an aesthetic environment while protecting the community from any hazardous situations. The Grounds Division budget also supports all operations at the Shawsheen Cemetery. These responsibilities include performing interments in cooperation with funeral homes and maintaining twenty two (22) acres of landscaping within the two cemeteries. Funding for materials and expenses associated with various Committee and community projects, Bedford Day and Springs Brook Park are included in the Grounds Division budget.

## Significant Changes

- No significant changes are proposed for FY2027.

## FY 26 Accomplishments

- The Grounds Division provided support for the completion of the Sabourin Field track and artificial turf project.
- The Division built the Shawsheen Cemetery "mini expansion" located in the section called Morningside 5.

## FY 27 Department Goals

- The Grounds Division will be trained in maintenance techniques for the new Sabourin artificial turf infill.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Work. Foreman	2.00	2.00	2.00	2.00
Ass't. Work Foreman	2.00	2.00	2.00	2.00
Heavy Equipment Op.	5.00	5.00	5.00	5.00
Seasonal Labor	0.80	0.80	0.80	0.80
<b>TOTAL</b>	<b>9.80</b>	<b>9.80</b>	<b>9.80</b>	<b>9.80</b>

# Public Works - Highway

## Mission Statement

The mission of the Highway Division is to maintain and improve a transportation network consisting of safe and efficient roadways, sidewalks, and bikeways.

## Description

The major functions of the Highway Division include snow and ice control, pavement repair and replacement, stormwater and drainage system management, traffic signal maintenance and sidewalk repairs as well as providing support to the Town's refuse and recycling program. The budget supports these functions by funding associated costs such as road patching, catch basin cleaning, repair and installation of traffic signs, roadside mowing, litter and debris collection, delivery and repair of trash and recycling carts and the street sweeping program. The cost of electricity and repairs for the Town's fifteen hundred (1,500) Town-owned streetlights is included in the Highway Division budget. Funding for the major improvements to the Town's roadways is provided in the operating budget. A detailed Pavement Management Program is updated annually and provides the guidance for the most effective use of funds. The seasonal storage facility at 108 Carlisle Road serves as the Highway and Grounds Divisions' facility to store off-season equipment. The Highway Division routinely partners with the Eastern Middlesex Mosquito Control District to improve drainage to reduce the incidence of mosquito borne illnesses. The Highway Division staff operates the composting facility on Carlisle Road, effectively converting over two-hundred fifty (250) tons of leaves into loam each year, in addition to recycling hundreds of tons of construction debris into useable gravel for Town roadway and utility projects.

## Significant Changes

- No significant change are proposed for FY2027.

## FY 26 Accomplishments

- The Highway Division worked with contractors to treat 42 of the Town's 220 roads with a roadway maintenance program that included six treatments; fog seal, microsurfacing, overlay, mill and overlay, and reclamation.

## FY 27 Department Goals

- The Highway Division coordinate paving work with drainage, culvert, water, sewer, gas, and electric infrastructure work to minimize the time roads are opened.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Work. Foreman	2.00	2.00	2.00	2.00
Ass't. Work Foreman	1.00	1.00	1.00	1.00
Heavy Equipment Op.	5.00	5.00	5.00	5.00
<b>TOTAL</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

# Public Works - Mechanical

## Mission Statement

The mission of the Mechanical Division is to provide safe and effective vehicles and equipment to all Town departments, so they can adequately carry out their respective missions. If applicable, vehicles and equipment are purchased and maintained to reduce the Town's carbon footprint.

## Description

The functions of the Mechanical Division include purchasing, diagnosing, and repairing the Town's fleet of automotive and specialized vehicles, including heavy and small equipment, coordinating outside repairs with vendors and monitoring the inventory of fleet parts. The Mechanical Division's preventive maintenance program is essential to ensuring that the Town vehicles have the least life cycle costs obtainable. The Mechanical Division is also responsible for the operation and maintenance of the fuel management and dispensing system.

## Significant Changes

- Two police vehicle are being added to the fleet, which is maintained by the Mechanical Division.

## FY 26 Accomplishments

- In FY26, the Mechanical Division continued to recycle tires, parts cleaner, and waste oil which have beneficial reuse.

## FY 27 Department Goals

- The Division is always looking at additional hybrid and electric vehicle opportunities.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Work. Foreman	1.00	1.00	1.00	1.00
Mechanic	3.00	3.00	3.00	3.00
<b>TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

# Public Works - Sewer

## Mission Statement

The mission of the Sewer Division is to maintain an efficient system of sewers, pumping stations and force mains to collect and transport the Town's wastewater to the Massachusetts Water Resource Authority interceptor system.

## Description

The Sewer Division maintains the Town's sewerage system that encompasses thirty (30) pumping stations, ninety (90) miles of sewage collection infrastructure, sixty (60) sewer pumps, and fifteen (15) standby generators. The Sewer Division's preventative sewer maintenance program includes routine cleaning of thirty (30) sewer wet-wells, biannual cleaning of six (6) sewer siphon lines, and daily inspections of sewer station pumps, controls and generators. All of these activities sustain a free-flowing system while reducing emergency sewer backups to protect water quality. The Sewer Division permits and inspects approximately forty (40) private and institutional construction sewer projects each year that include sewer line connections, relocations, replacements, and conversions. The Division also consults with contactors, utility companies, and provides technical assistance to homeowners.

## Significant Changes

- The redevelopment of the Carlisle Road sewer pump station is expected to begin in FY2027, funded through a combination of public and private funding.

## FY 26 Accomplishments

- The Sewer Division, working with contractors, completed the Middlesex Turnpike sewer pump station project. This was the final major improvement needed for the Middlesex Turnpike infrastructure expansion project started in 2020.

## FY 27 Department Goals

- The Sewer Division is working to replace the generator at The Great Road sewer pump station, with the possibility of coordinating it with the replacement of the 314 Great Road (DPW building) generator.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Chief Sys Op/Foreman	1.00	1.00	1.00	1.00
Sewer Sys. Op/Asst Foreman	1.00	1.00	1.00	1.00
Heavy Equip. Operator	2.00	2.00	2.00	2.00
Maintenance Craftsman	1.00	1.00	1.00	1.00
Seasonal Labor	0.20	0.20	0.20-	
<b>TOTAL</b>	<b>5.20</b>	<b>5.20</b>	<b>5.20</b>	<b>5.00</b>

# Public Works - Water

## Mission Statement

The mission of the Water Division is to ensure that the community has ample safe drinking water for domestic and firefighting requirements that complies with all state and federal water quality standards.

## Description

The Water Division is a municipally owned and operated water utility servicing the Town of Bedford residents and businesses. The mission of the Water Division is to provide a safe, uninterrupted water supply of the highest quality to residents at a reasonable cost. The division is dedicated to sustaining the integrity of the water systems infrastructure to ensure a continued supply of potable water for future generations. The primary function of the Water Division is to maintain and operate the Town's water system and its related facilities. This includes three ground wells, a groundwater treatment facility, the distribution system consisting of approximately 811 fire hydrants, 6,000 water meters, and three water storage tanks. Other primary functions of the Water Division include monthly, quarterly and annual water quality testing; annual backflow inspections to protect the water distribution system from non-potable sources; annual leak detection; fire hydrant upkeep; monthly water meter readings; and emergency repairs to the distribution system. Up to 15% of the water consumed may be supplied from the Shawsheen Road Wellfield, with the remaining amount being supplied by the Massachusetts Water Resource Authority (MWRA) through three interconnecting vaults.

## Significant Changes

- No significant changes are proposed for FY2027.

## FY 26 Accomplishments

- The Water Division worked with contractors to continue the investigation Town-wide for lead water service lines. To date, no lead water mains or services have been found.

## FY 27 Department Goals

- The Water Division plans to complete the lead service line investigation, and replace any lines that are found.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Chief Sys. Op/Foreman	1.00	1.00	1.00	1.00
Water Sys Op/Asst Foreman	1.00	1.00	1.00	1.00
Water Sys. Operator	2.00	2.00	2.00	2.00
<b>TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

# Snow and Ice

## **Mission Statement**

The mission of the Snow and Ice Division is to oversee winter clearing of public roads, municipal parking lots, and selected sidewalks and major trails. Roads shall be kept clear for access of emergency vehicles and for students to safely wait for school buses. Sidewalks around schools shall be kept clear for students to walk to school.

## **Description**

The Snow and Ice budget provides funding in three categories: overtime, contractual services, and material and equipment. Overtime covers all staff time outside regular work hours. Contractual services covers all contractor payments. Materials and equipment covers items such as salt, cutting blades, and other related material costs.

## **Significant Changes**

- No significant changes.

## **FY 26 Accomplishments**

- It was a below average winter for this part of the country, with the DPW responding to 12 snow and ice events, three of which were multiple day events.
- One storm was an extremely long event requiring staff to work continuously for 35 hours. This again shows the commitment and dedication our employees have to provide the highest level of service for the residents of Bedford under the most severe circumstances.
- Snowfall totals for the year measured 25 inches.

# Health & Human Services



The following pages comprise the Health & Human Services section.

# Board of Health



## **Mission Statement**

The Board of Health (BOH) strives to help neighbors lead healthy lives in Bedford. The BOH is dedicated to serve all residents and businesses of Bedford, particularly the underserved, and to promote healthy people, healthy families and a healthy environment through compassionate care, education information sharing and disease prevention. The BOH will identify emerging public health needs, create needed regulations, set policy, hold hearings and consider variances.

The Health Department mission is to prevent and reduce public health risks; promote a healthy community through vaccination clinics, health education, information sharing, and environmental mitigation; prepare the community by planning for emergencies; and protect the community by enforcing codes and regulations governing tobacco and nicotine use, the environment and environmental health, food establishments, housing, sharps/needle collection and keeping of animals.

## **Description**

The Health Department is a division of the Health and Human Services Department (HHS), formed in FY20, in conjunction with the Youth and Family Services Department, the Council on Aging (COA), and Recreation Department.

Working under the general direction of the five (5) elected BOH members, through performance of statutory and regulatory obligations and coalition building, the Health Department Staff operationally execute their mission and that of the BOH for the benefit of all Bedford residents and businesses.

## **FY 26 Accomplishments**

- Worked closely with the six other towns in the Great Meadows Health Collaborative (GMPHC) and the Regional Substance Use Prevention Coordinator, to develop and disseminate Bedford's Opioid Settlement Fund Survey.
- Coordinated, planned, and hosted a total of 20 vaccine clinics which served 703 Bedford residents and community members.
- Added four new clinics to its schedule, and flu vaccines to home-bound residents.
- Launched Bedford's Community Naloxone Program to order Narcan distribution cabinets in each of the Town buildings.
- Installed medical sharps collection kiosk in the Town Center Building. This new model locks if the kiosk is full which prevents kiosks being jammed with sharps containers.
- The hoarding task force with interdepartmental support, including the Health Department, Fire Department, Police Department, and social work team, worked together to allow people to remain in their own homes safely.

## **FY 27 Department Goals**

- Analyze and synthesize the results of Bedford's Opioid Settlement Fund Survey to make data-informed decisions about how to best spend Bedford's funds.
- Utilize the online permitting platform PermitEyes to process summer camp permit applications.
- Utilize state funded Housing Code Pro software to streamline housing inspections.

## **Personnel**

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY2026</b>	<b>FY2027</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Recom</b>
Health/Human	1.00	1.00	1.00	1.00
Executive Asst	1.00	1.00	1.00	1.00
Commun. R.N.	1.00	1.00	1.00	1.00
Asst. Health Dir	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

# Board of Health Financials

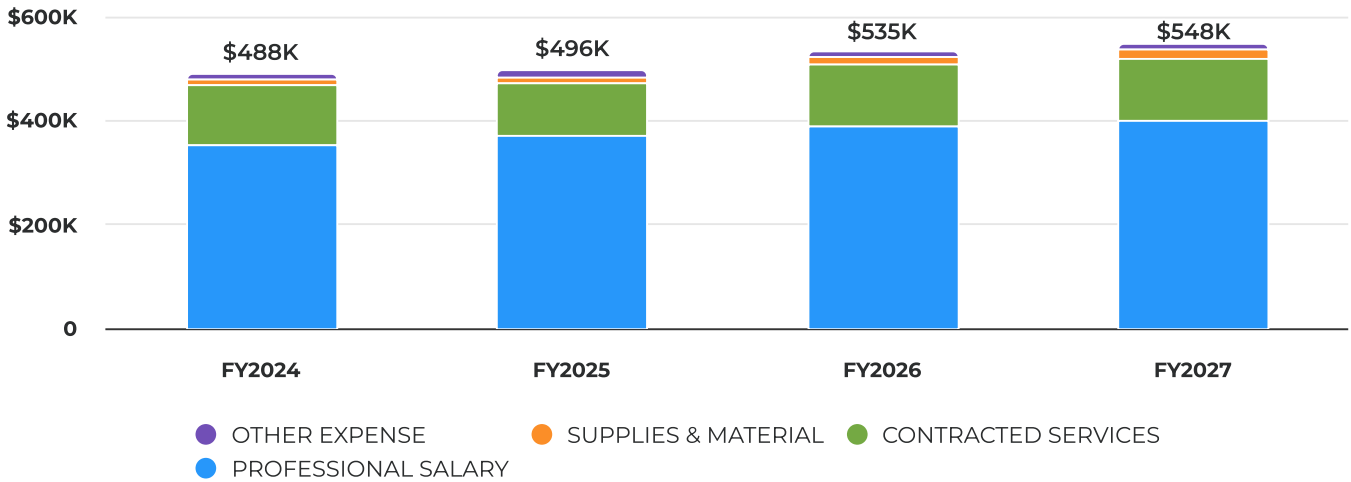
## Expenditures by Department

### Expenditures by Department

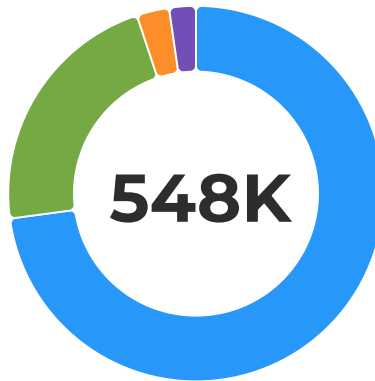
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
BOARD OF HEALTH	420,781	462,056	474,843	548,412	18.69%
HAZARDOUS WASTE	27,438	28,261	28,968	-	-
MOSQUITO CONTROL	43,303	44,602	44,602	-	-
<b>Total Expenditures</b>	<b>491,522</b>	<b>534,919</b>	<b>548,413</b>	<b>548,412</b>	<b>2.52%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$399,634	72.87%
CONTRACTED SERVICES	\$120,845	22.04%
SUPPLIES & MATERIAL	\$15,363	2.80%
OTHER EXPENSE	\$12,570	2.29%

## Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
<b>PROFESSIONAL SALARY</b>	352,390	353,173	386,848	399,635	399,635	399,635	399,634
SALARIES REGULAR	352,390	353,173	386,848	399,635	399,635	399,635	399,634
<b>CONTRACTED SERVICES</b>	112,555	113,816	120,138	120,845	120,845	120,845	120,845
PROFESSIONAL SERVICES	41,575	41,575	45,775	45,775	45,775	45,775	45,775
LABORATORY FEES	1,500	1,500	1,500	1,500	1,500	1,500	1,500
HAZARDOUS WASTE REMOVAL SRVCS	-	-	-	-	-	-	28,968
MOSQUITO CONTROL SERVICES	-	-	-	-	-	-	44,602
HAZ WASTE REMOVAL SRVCS	27,438	27,438	28,261	28,968	28,968	28,968	-
MOSQUITO CONTROL SERVICES	42,042	43,303	44,602	44,602	44,602	44,602	-
<b>SUPPLIES &amp; MATERIAL</b>	10,190	12,963	15,363	15,363	15,363	15,363	15,363
CERT - SUPPLIES	-	-	1,500	1,500	1,500	1,500	1,500
SUNDRIES	2,500	5,273	5,273	5,273	5,273	5,273	5,273
MEDICAL SUPPLY	2,764	2,764	2,764	2,764	2,764	2,764	2,764
CLOTHING ALLOWANCE	600	600	600	600	600	600	600
COMPUTER/COMMUN EQUIP	3,576	3,576	4,476	4,476	4,476	4,476	4,476
OFFICE EQUIPMENT/FURNISH	750	750	750	750	750	750	750
<b>OTHER EXPENSE</b>	10,262	11,570	12,570	12,570	12,570	12,570	12,570
IN STATE TRAVEL	6,382	6,690	6,690	7,690	7,690	7,690	7,690
OUT OF STATE TRAVEL	-	-	1,000	-	-	-	-
DUES AND MEMBERSHIPS	980	980	980	980	980	980	980
CONFERENCES, SEMINARS, MEETING	2,400	3,400	3,400	3,400	3,400	3,400	3,400
SUBSCRIPTIONS/PUBLICATIONS	500	500	500	500	500	500	500
<b>Total Expenditures</b>	<b>485,397</b>	<b>491,522</b>	<b>534,919</b>	<b>548,413</b>	<b>548,413</b>	<b>548,413</b>	<b>548,412</b>

# Hazardous Waste

## **Mission Statement**

To provide residents with a convenient, legal and affordable mechanism for proper disposal of household hazardous wastes and medical sharps.

## **Description**

On behalf of the Select Board, the Health Department represents the Town in a regional collaboration with eight other communities to provide a cost effective household hazardous waste collection and disposal program. There are eight monthly collections each year, April through November. Residents pre-register for an event, arrive at the disposal location (currently the Lexington Landfill on Hartwell Avenue) with an ID or utility bill displaying a Bedford address and their waste is collected for proper disposal. The Health Department website maintains a listing of materials approved for disposal at the events.

In response to the ban on disposal of household medical sharps in household trash which went into effect on July 1, 2012, the Health Department manages two Household Medical Sharps collection kiosks at the Police Department and the Fire Department for collection of medical sharps (lancets and needles).

## **Significant Changes**

- In FY26, initiated a new flow for waste drop off at the Minuteman Household Hazardous Waste Collaborative venue which shortened the wait time for residents by approximately 50 percent.

## **FY 26 Accomplishments**

- Hosted 8 collection events, one of which was held on a week-day evening (versus only Saturdays) to allow for more resident access.
- Bedford CERT staffed the event that Bedford was required to support as part of its membership in the collaborative.
- Successfully new on-site technology for tracking resident utilization and waste volumes.

## **FY 27 Department Goals**

- Provide cost effective, convenient and proper disposal of household hazardous wastes (HHW) for Bedford residents. Provide safe and proper disposal of medical sharps to Bedford residents in compliance with the 2012 ban on medical sharps from household trash. Provide a means of proper disposal to prevent needle sticks by trash handling personnel.
- We seek to add an additional mid-week evening event and/or a Sunday HHW collection event in FY27.
- We seek to add additional kiosks for disposal and more frequent vendor collection of sharps and prescription drugs from the kiosks due to increased utilization of these services by Bedford residents.

# Mosquito Control

## **Mission Statement**

To provide public health protection from mosquito borne diseases and to provide relief from mosquito nuisance(s).

## **Description**

On behalf of the Select Board, the Health Department collaborates with our mosquito control service provider, East Middlesex Mosquito Control Project, who provides a professional, multi-disciplined and regional approach to mosquito control. This includes all labor, equipment and overhead costs associated with, but not limited to: surveillance activities, laboratory testing, larval and adult mosquito control and ditch maintenance.

## **Significant Changes**

- No significant changes in FY26.

## **FY 26 Accomplishments**

- 700 packets of the larvacide treatment were supplied to DPW for catch basin applications.
- One helicopter application of the larvacide treatment was applied to 230 acres of wetlands in town.
- 14 locations in town were visited to inspect for mosquito larvae and when necessary, mosquito larvae were treated.
- 6 truck mounted spraying events through town to treat for adult mosquitoes.
- 33 mosquito pool samples were submitted to be tested for EEE and West Nile virus; 2 samples tested positive for WNV.
- No mosquitoes were identified with EEE. No human cases with EEE or WNV were identified in 2025.
- 22 traps were set to collect mosquitoes for population evaluation.

## **FY 27 Department Goals**

- Meet once annually with the Commissioners of the East Middlesex Mosquito Control Project to learn of trends and plans for the annual regional mosquito response. Meet as needed with Project staff to address any special activities required for prevention of mosquito-borne diseases and public health nuisances relative to mosquitoes.
- Throughout the mosquito season, typically May through November, engage in outreach via the Health Department website and social and print media, provide robust education to the public on mosquito bite prevention activities and methods to reduce mosquito populations on and around their property.

# Bedford Local Transit



## Mission Statement

The purpose of the Bedford Local Transit (BLT) service is to assist the Town in meeting the transportation needs of older adults, and people with disabilities, when the transportation is unavailable, insufficient, or inappropriate to meet these needs.

## Description

The BLT is a door-to-door, public transportation service provided by the Town of Bedford. The service is part-funded by a grant from the MassDOT and the MBTA. The BLT offers on-demand service to destinations in the town of Bedford. Same day rides must be arranged between 7:30am and 8:30am daily. In-town medical rides

require 3 days notice. Weekly trips to Market Basket in Billerica are provided every Tuesday and Thursday. These rides require advanced reservation, as seating is limited. No other out-of-town rides are available at this time. The BLT is available to all town residents. It is equipped with ADA complaint features and operates using a wheelchair-assessible van.

## Significant Changes

- The BLT conducted a summer/fall trial of 4-day service with later days Monday - Thursday. A community survey was conducted, and the hours have been adjusted based on rider preferences, which is now: Monday - Thursday from 7:30am - 3:30pm and Fridays 7:30am - 12:30pm.

## FY 26 Accomplishments

- A total of 4,475 rides were provided, including 2,863 for disabled riders, 142 for adults, and 1,470 for elders. The service operated for 224 days, covering 12,190 miles. The Town received \$11,225 in 50% service reimbursement through a Supplemental Transportation Grant from MassDOT, along with \$4,489 in rider fares.

## FY 27 Department Goals

- To address accessible transportation inequities for seniors, veterans, residents with disabilities and those with limited resources who do not qualify for alternative resources.
- To provide accessible, medical transportation to out-of-town destinations to meet rising demand.

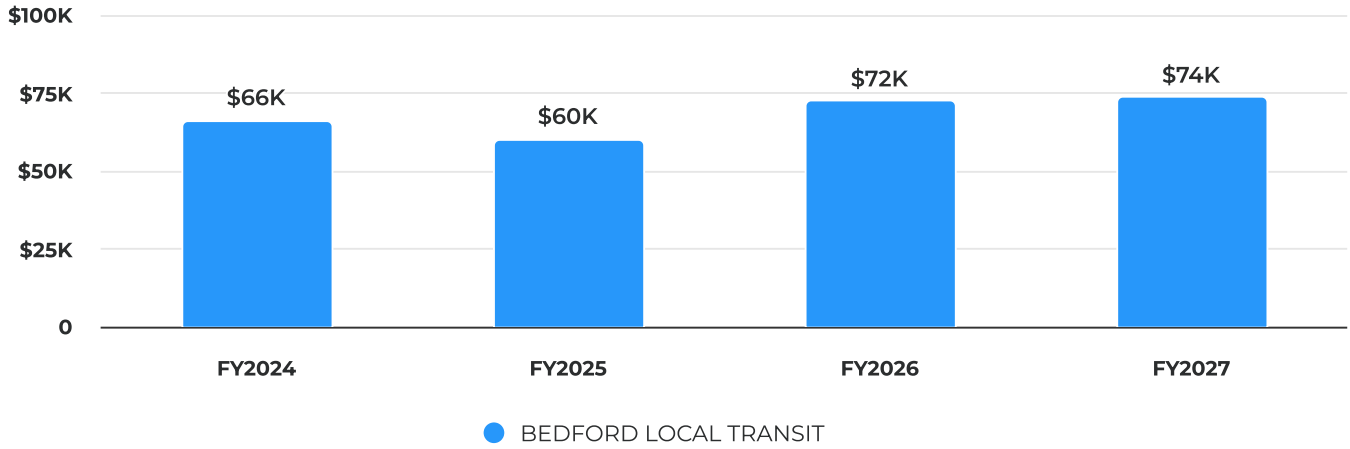
## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Oper./Cord.	1.00	1.00	1.00	1.00
Substitute	0.10	0.10	0.10	0.10
<b>TOTAL</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>	<b>1.10</b>

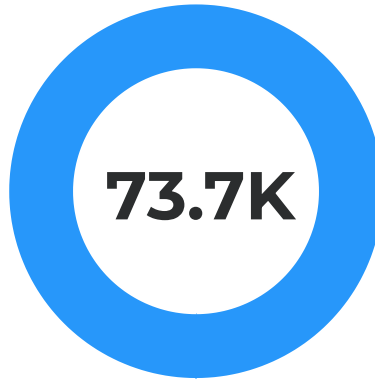
# Bedford Local Transit Financials

## Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



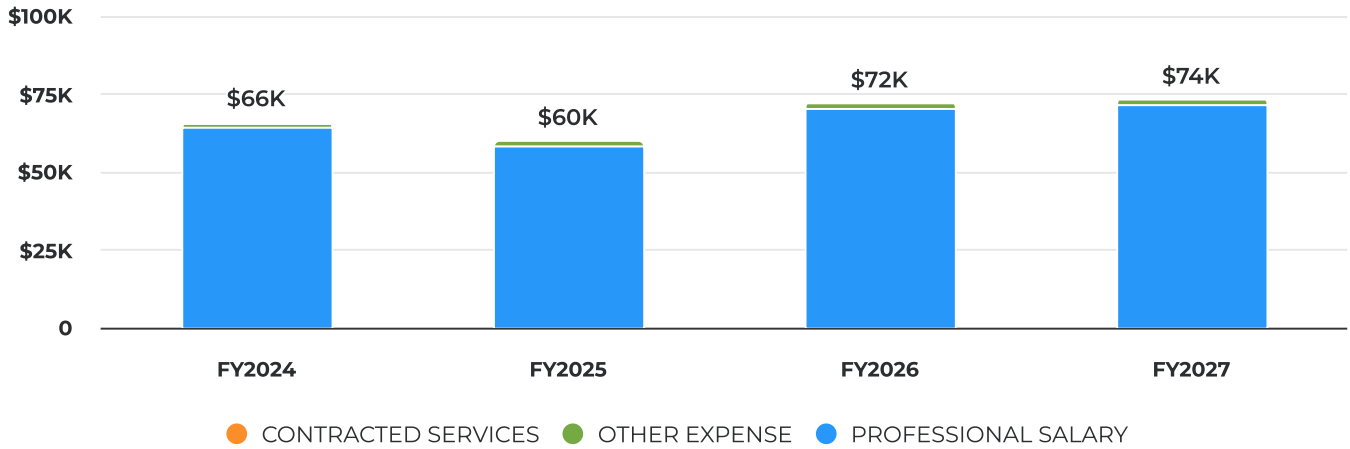
● BEDFORD LOCAL TRANSIT **\$73,685** 100.00%

### Expenditures by Department

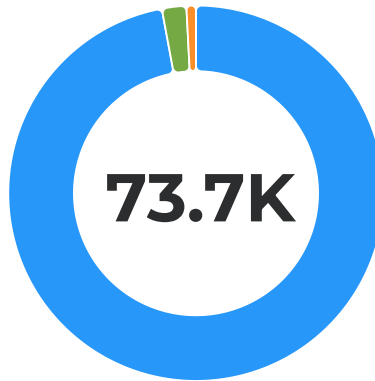
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
BEDFORD LOCAL TRANSIT	\$68,289	\$72,335	\$73,685	\$73,685	1.87%
<b>Total Expenditures</b>	<b>\$68,289</b>	<b>\$72,335</b>	<b>\$73,685</b>	<b>\$73,685</b>	<b>1.87%</b>

# Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$71,535	97.08%
OTHER EXPENSE	\$1,550	2.10%
CONTRACTED SERVICES	\$600	0.81%

## Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	\$64,034	\$66,191	\$70,185	\$103,499	\$71,535	\$71,535	\$71,535
CONTRACTED SERVICES	\$600	\$600	\$600	\$6,123	\$600	\$600	\$600
OTHER EXPENSE	\$1,386	\$1,498	\$1,550	\$15,089	\$1,550	\$1,550	\$1,550
<b>Total Expenditures</b>	<b>\$66,020</b>	<b>\$68,289</b>	<b>\$72,335</b>	<b>\$124,711</b>	<b>\$73,685</b>	<b>\$73,685</b>	<b>\$73,685</b>

# Council on Aging

## Mission Statement

The mission of the Bedford Council on Aging is to advocate for and support the well-being of people over 60 ensuring Bedford remains a vibrant and inclusive place to age with dignity, independence and purpose.



## Description

The Bedford Council on Aging is a department of the Town, under the Health and Human Services Department, dedicated to the health and well-being of Bedford's residents aged 60 and older, currently 29% of the Town's population. The senior population, aged 60 and older, grows in number every year both locally and nationally. It is the purpose of the COA Board and staff to ensure programs and services meet the needs of the older members of the Bedford Community. The COA aids and supports caregivers, families and professional elder service providers on whom Bedford elders depend. The COA also promotes an interdependent, multigenerational community by encouraging all residents aged 60 to 100+ to engage with the wide range of COA programs and essential services that are available. Younger family members and caregivers are also supported while caring for older family members at home, or in another state. All COA activities, programs and services are designed to assist older residents of Bedford and their loved ones to meet the physical, emotional, social, spiritual and financial challenges of aging. Other goals of our programs include providing opportunities for personal development, new experiences, life-long learning and overall fulfillment at later stages of life. To reach as many older adults as possible the COA is open Monday through Friday and Saturdays. In-person, virtual, hybrid and occasional cable programs are also provided to reach and encourage engagement in various forms.

## Significant Changes

- Formally recognized as a state certified COA Director/Center; this certification is valid for five years
- The COA Board developed Mission, Vision, Core Values, Operational Procedures, Marketing, Outreach and Strategic Plans.

## FY 26 Accomplishments

- Collected over \$7,400 in program fees
- Delivered 15-week workshops and support groups for individuals with hoarding disorders; developed an ongoing monthly 'Clutter Free Friends' support group for program alumni, fostering peer connection and shared accountability for clutter-free living.
- Awarded \$13,400 in Service Incentive Grants from Massachusetts Councils on Aging to fund outreach efforts and hearing technology initiatives
- Administered the second year of the Senior and Veteran Tax Work-Off Program
- Completed the fifth year of the Social Service Internship Program with the Health and Human Services Department
- Continued successful Saturday LGBTQIA+ programming in collaboration with Minuteman Senior Services and the Aging Project of Boston

## FY 27 Department Goals

- Increase the reimbursement from \$1,000 to \$1,500, per qualified household, for the Senior/Veteran Tax Work Off Program.
- Collaborate with the Disability Commission in promoting equitable access to programs, services, transport and facilities.
- To develop fundraising efforts in accordance with G.L. c.44, S 53A to fund COA programs and services.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Director	1.00	1.00	1.00	1.00
Admin. Assistant I	1.00	1.00	1.00	1.00
Dept. Assistant I	0.65	0.65	0.65	0.34
Social Worker	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>3.65</b>	<b>3.65</b>	<b>3.65</b>	<b>3.34</b>

# Council on Aging Financials

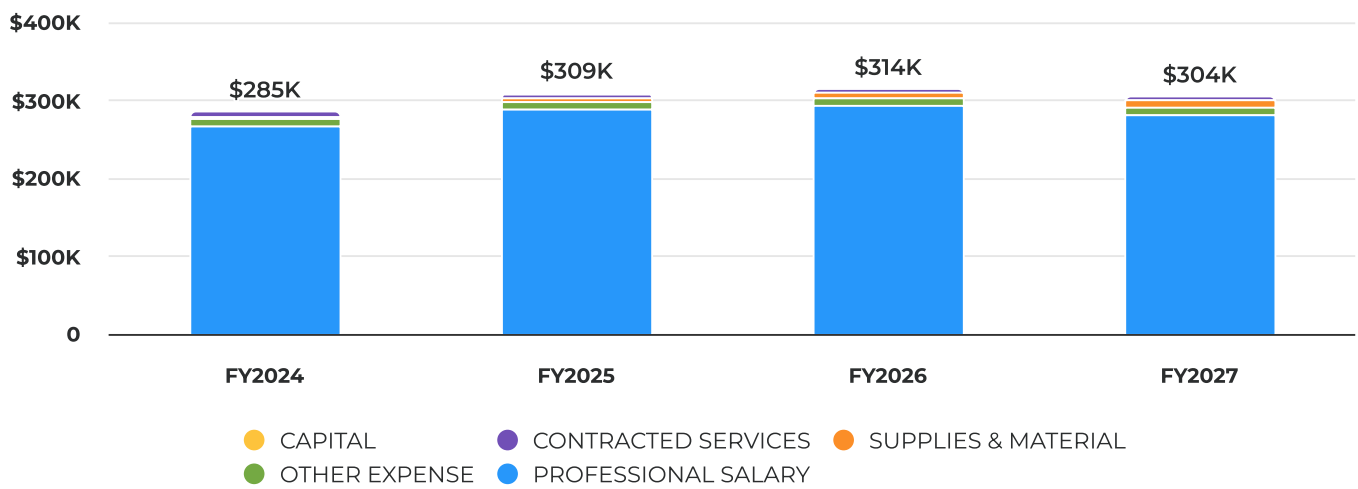
## Expenditures by Department

### Expenditures by Department

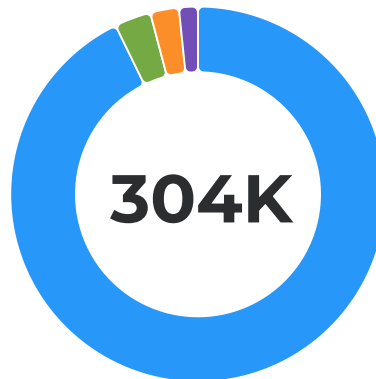
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
COUNCIL ON AGING	281,591	314,442	303,815	303,815	-3.38%
<b>Total Expenditures</b>	<b>281,591</b>	<b>314,442</b>	<b>303,815</b>	<b>303,815</b>	<b>-3.38%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$281,845	92.77%
OTHER EXPENSE	\$9,513	3.13%
SUPPLIES & MATERIAL	\$7,484	2.46%
CONTRACTED SERVICES	\$4,973	1.64%

**Expenditures by Expense Object Category**

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	249,875	259,917	292,607	307,463	281,845	281,845	281,845
CONTRACTED SERVICES	4,973	4,973	4,973	4,973	4,973	4,973	4,973
SUPPLIES & MATERIAL	4,256	6,231	7,484	7,484	7,484	7,484	7,484
OTHER EXPENSE	9,312	9,377	9,378	9,513	9,513	9,513	9,513
CAPITAL	1,093	1,093	-	-	-	-	-
<b>Total Expenditures</b>	<b>269,509</b>	<b>281,591</b>	<b>314,442</b>	<b>329,433</b>	<b>303,815</b>	<b>303,815</b>	<b>303,815</b>

# Youth and Family Services

## **Mission Statement**

Youth & Family Services (YFS) is committed to identify the social, emotional and developmental needs of children, youth, adults and families in Bedford and through programs, services, outreach and support, strive to meet those needs. The Lexington-Bedford-Carlisle Veterans District mission is to support veterans and their families in need of service and provide information and access to services for which they are eligible under the law.

## **Description**

YFS is a division of the Health and Human Services Department (HHS), formed in FY20, in conjunction with the Health Department, the Council on Aging and the Recreation Department.

In executing its mission, YFS provides supportive counseling, community education, prevention resources, social service outreach, youth empowerment and healthy community programming and wellness outreach. YFS is also the managing department of the Bedford Food Bank. YFS staff work closely with schools, police, other town departments, community agencies and citizen groups. We envision a town committed to the well-being and safety of children, youth, adults, including veterans, and families; a town that promotes community awareness of healthy lifestyles; and a community where these commitments are demonstrated in policies and actions.

The Department continues to promote inclusiveness, diversity, and cultural competence in both our individual and programmatic dealings. To that end, the 9-member YFS Committee, which typically meets 5 times annually, provides advice to the Department on programs and services that identify and address the social, emotional, and developmental needs of children, youth, adults and families in Bedford.

## **Significant Changes**

- In FY26, YFS entered into a new partnership with Edinburg Center to provide outpatient therapy, community presentations and support groups for the Bedford community.
- In FY26, utilizing Community Preservation Act Funds, HHS took over management of the Life Skills Management Program in partnership with Community Teamwork, Inc., of Lowell, offering financial coaching, tax services, and financial literacy classes.
- The grant funded Food Bank Transportation Assistant, hired in FY25, allowed the Food Bank to acquire 20% additional free product from new and existing partners, over FY25.

## **FY 26 Accomplishments**

- YFS received a \$1,500 grant from Emerson Hospital to install 'happy to chat' benches in the Town Center Circle, to encourage community and offer a welcoming place to gather.
- The Bedford Food Bank addressed increasing resident food insecurity by serving over 300 unique households.
- YFS hosted two separate community groups of 'Clear the Clutter' which is a support group for Hoarding Disorder.
- YFS hosted 2 Social Work interns from Boston University and Merrimack College who have assisted in providing community services.
- YFS, through ongoing partnerships with Cradles to Crayons, Hope and Comfort, Salvation Army, Knights of Columbus, and the Bedford Rotary, continues to supply the community with items that provide direct financial relief including diapers, winter coats/ clothing, hygiene products, holiday toys, backpacks, and emergency gift cards/grocery vouchers.

## **FY 27 Department Goals**

- YFS will continue the Social Work Internship Program with the onboarding of a social work intern. The Social Work interns assist the Social Service team with supportive programming and gain experience serving residents.
- Through the use of opioid settlement funds, expand programming to address youth mental health.
- Implement a parenting program and support group similar to the 'Parenting Journey' model.
- The Bedford Food Bank will seek other donors, collaborators and vendors to access nutrient dense food.
- The Bedford Food Bank will expand fundraising efforts to support the enduring operations of the program.

## **Personnel**

	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY2026 Actual</b>	<b>FY2027 Recom</b>
Food Bank Coordinator	0.90	0.90	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00
Youth Social Worker	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>2.90</b>	<b>2.90</b>	<b>3.00</b>	<b>3.00</b>

# Youth and Family Services Financials

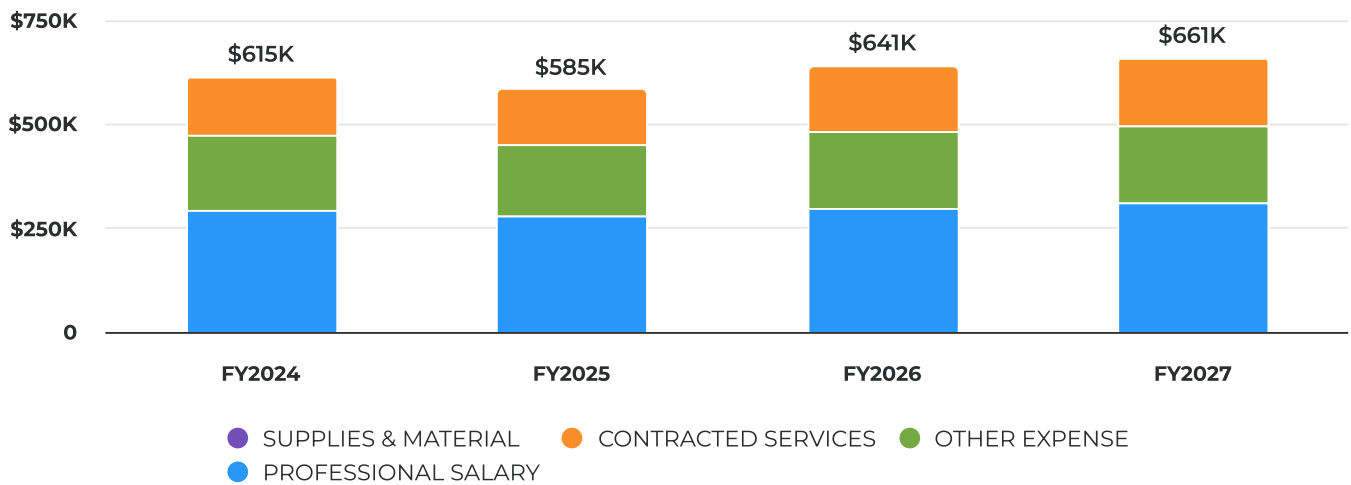
## Expenditures by Department

### Expenditures by Department

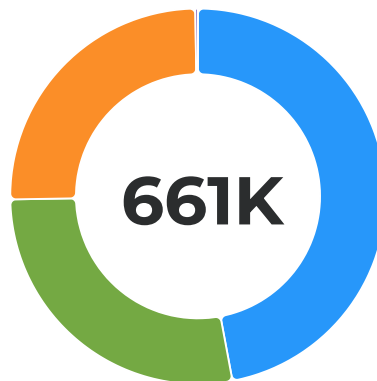
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
YOUTH AND FAMILY SERVICES	585,753	641,186	661,167	661,167	3.12%
<b>Total Expenditures</b>	<b>585,753</b>	<b>641,186</b>	<b>661,167</b>	<b>661,167</b>	<b>3.12%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$311,186	47.07%
OTHER EXPENSE	\$182,900	27.66%
CONTRACTED SERVICES	\$165,539	25.04%
SUPPLIES & MATERIAL	\$1,542	0.23%

**Expenditures by Expense Object Category**

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	239,393	251,180	298,087	311,186	311,186	311,186	311,186
CONTRACTED SERVICES	140,798	149,003	157,529	165,539	165,539	165,539	165,539
SUPPLIES & MATERIAL	950	1,542	1,542	1,542	1,542	1,542	1,542
OTHER EXPENSE	182,691	184,028	184,028	182,900	182,900	182,900	182,900
<b>Total Expenditures</b>	<b>563,832</b>	<b>585,753</b>	<b>641,186</b>	<b>661,167</b>	<b>661,167</b>	<b>661,167</b>	<b>661,167</b>

# Culture & Recreation



The following pages comprise the Culture & Recreation section.

# Library

## **Mission Statement**

The Bedford Free Public Library provides free and open access to information, knowledge, and the pursuit of ideas in an environment that is comfortable and welcoming to patrons of all ages, abilities, and cultures within and beyond its walls.



**BEDFORD**  
Free Public Library

## **Description**

The Bedford Free Public Library serves as a central resource for the town, supporting the informational, educational, and recreational needs of the Bedford community. The library is open 60 hours per week (56 hours during the summer) and provides access to materials for borrowing, study, and research.

Library collections include print and electronic books, magazines, and newspapers, as well as digital media, streaming services, DVDs, CDs, a Library of Things, and museum passes. Materials may also be borrowed through the Minuteman Library Network and other library partnerships.

Information services are a priority, with access to online databases, print resources, and assistance from professional librarians. The Children's Room offers diverse materials and year-round programs, including story times and a robust summer reading program. Adult programs such as author talks, book groups, lectures, and film screenings are offered throughout the year.

## **Significant Changes**

- Hired a new Director, Assistant Director, and Head of Technical Services.

## **FY 26 Accomplishments**

- The BFPL HVAC project was completed.
- New digital projector and assisted listening system installed in Meeting Room.
- Additional security cameras installed in the building.
- Strategic Planning process has begun, scheduled completion by June 2026.
- Main lobby and atrium painted.

## **FY 27 Department Goals**

- Paint additional areas including Local History Room, both study rooms, and hallways off of Main Lobby and atrium
- Replace meeting room tables and chairs
- Increase in-person adult programming offerings

## **Personnel**

	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY2026 Actual</b>	<b>FY2027 Recom</b>
Director/Asst Director	2.00	2.00	2.00	2.00
Executive Asst	1.00	1.00	1.00	1.00
Maint. Sup./Cust.	1.90	1.90	1.90	2.08
Children's Librarian	1.90	1.90	1.90	2.81
Library Assistant	4.35	4.35	4.35	2.23
Pages	0.95	0.95	0.95	0.88
Reference Librarian	2.20	2.20	2.20	2.83
Sr. Library Technicians	3.00	3.00	3.00	3.00
Technical Svcs Librarian				1.00
<b>TOTAL</b>	<b>17.30</b>	<b>17.30</b>	<b>17.30</b>	<b>17.83</b>

# Library Financials

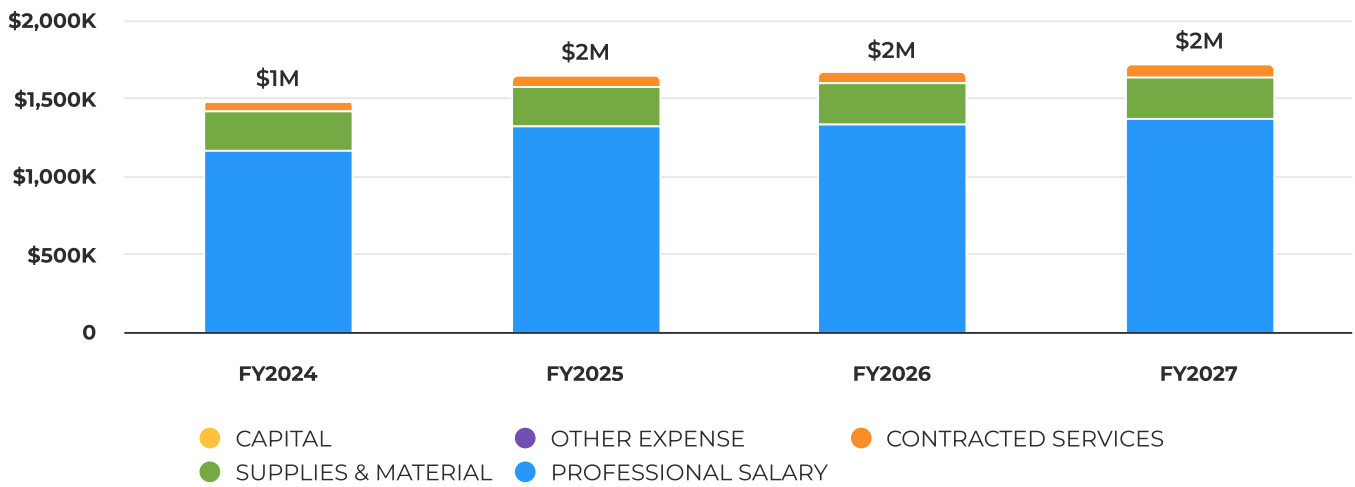
## Expenditures by Department

### Expenditures by Department

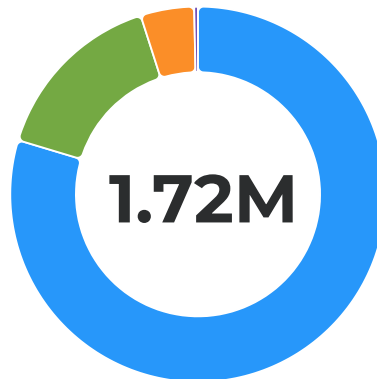
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
LIBRARY	1,518,205	1,668,212	1,719,795	1,719,795	3.09%
<b>Total Expenditures</b>	<b>1,518,205</b>	<b>1,668,212</b>	<b>1,719,795</b>	<b>1,719,795</b>	<b>3.09%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	\$1,369,895	79.65%
SUPPLIES & MATERIAL	\$265,000	15.41%
CONTRACTED SERVICES	\$79,300	4.61%
OTHER EXPENSE	\$5,600	0.33%

**Expenditures by Expense Object Category**

<b>Category</b>	<b>FY24 Budget</b>	<b>FY25 Budget</b>	<b>FY26 Budget</b>	<b>FY27 Dept Rec</b>	<b>FY27 TM Rec</b>	<b>FY27 SB Rec</b>	<b>FY27 FC Rec</b>
PROFESSIONAL SALARY	1,135,446	1,187,255	1,332,287	1,369,895	1,369,895	1,369,895	1,369,895
CONTRACTED SERVICES	59,250	61,750	61,425	79,300	79,300	79,300	79,300
SUPPLIES & MATERIAL	248,000	258,000	270,100	265,000	265,000	265,000	265,000
OTHER EXPENSE	4,000	4,200	4,400	5,600	5,600	5,600	5,600
CAPITAL	7,000	7,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,453,696</b>	<b>1,518,205</b>	<b>1,668,212</b>	<b>1,719,795</b>	<b>1,719,795</b>	<b>1,719,795</b>	<b>1,719,795</b>

# Recreation Commission

## Mission Statement

To enhance the quality of life for a thriving, cohesive community by offering a variety of recreation opportunities that meet the diverse needs and desires of the residents of Bedford.

## Description

The Town of Bedford Recreation Department offers various programs to the community. In addition to participation in the programs, opportunities abound for involvement in roles such as coach, referee, counselor, lifeguard, instructor, chaperone and more. Administrative cost of the Recreation Director is covered by funds appropriated at Annual Town Meeting. Department guidelines are established by a five-member Commission appointed by the Select Board. The Commission meets once per month.



## Significant Changes

- Long time Program Coordinator retired; the department hired her replacement in FY26.
- Hired a new Director for the Summer Adventures program.

## FY 26 Accomplishments

- Managed the Sabourin Track and Turf Field Renovation project.
- Completed the Springs Brook Park Future Use Study & Master Plan.
- Installed batting cages for baseball/softball field at Page field and C field using Community Preservation funding.
- Increased middle school aged programming.
- Offered more programming for inclusion and special needs.

## FY 27 Department Goals

- Seek funding for the replacement of the outdoor lights at the Town Center basketball and tennis courts.
- Continue to evaluate program offerings to ensure that the community's needs and desires are met to the greatest extent possible.
- Explore a field renovation project at Springs Brook Park.
- Further prioritize inclusion options and programming for children and continue to offer more programming to meet these needs.

## Personnel

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Director	1.00	1.00	0.50	0.50
<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>

# Recreation Commission Financials

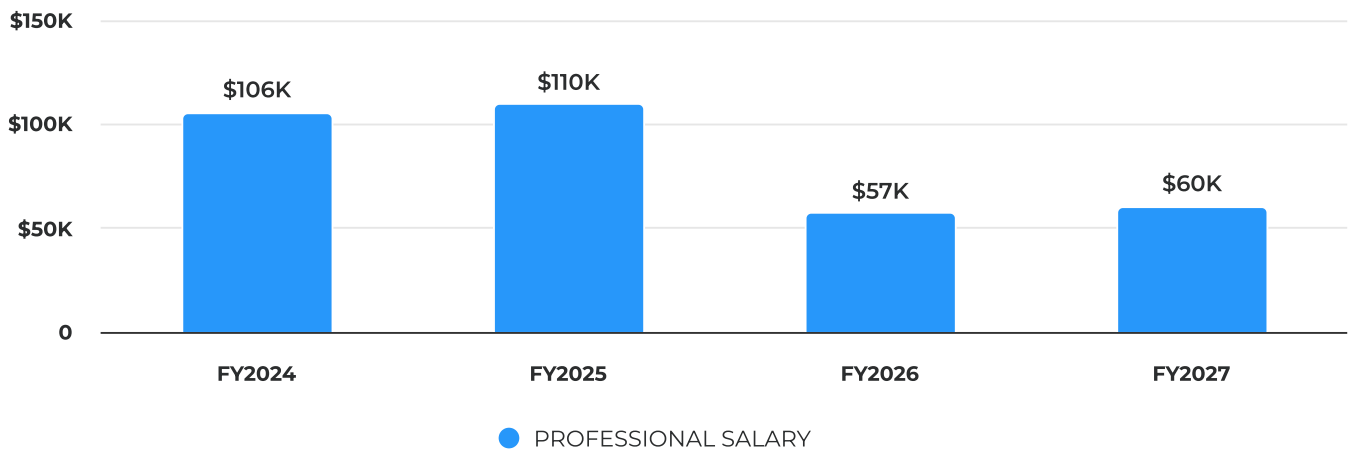
## Expenditures by Department

### Expenditures by Department

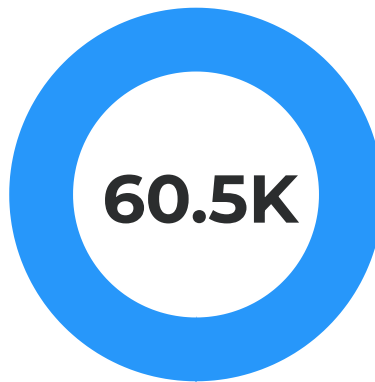
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
RECREATION COMMISSION	105,601	57,108	60,456	60,456	5.86%
<b>Total Expenditures</b>	<b>105,601</b>	<b>57,108</b>	<b>60,456</b>	<b>60,456</b>	<b>5.86%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY \$60,456 100.00%

### Expenditures by Expense Object Category

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	88,000	105,601	57,108	60,456	60,456	60,456	60,456
<b>Total Expenditures</b>	<b>88,000</b>	<b>105,601</b>	<b>57,108</b>	<b>60,456</b>	<b>60,456</b>	<b>60,456</b>	<b>60,456</b>

# Enterprise Funds



The following pages comprise the Enterprise Funds section.

# Ambulance Enterprise Fund

## **Mission Statement**

The Bedford Fire Department is a professional and dedicated organization that is constantly evolving to meet the ever-changing demands of the community. Our organization is guided by moral and ethical principals in providing the highest level of quality of services, training/professional development, fiscal responsibility and direct community interaction and involvement. We are forever committed to successfully responding to and mitigating the challenges of fire, rescue, medical emergencies, hazardous materials, disaster preparedness and national security by promoting fire prevention, public education and community risk reduction.



## **Description**

This budget is for the Town's Emergency Medical Services provided through the Fire Department. The budget is appropriated through a separate fund established by Town Meeting.

The members of the Bedford Fire Department are part of the community; as such, they have a vested interest in providing the highest level of medical care to the Town of Bedford. This starts with providing emergency medical dispatch when the call is received, responding with the appropriate level of care for the illness or injury, and using a comprehensive quality assurance and training program.

## **Significant Changes**

- Trained and certified three (3) firefighters as National Registered Emergency Medical -Technician Paramedic level from October 2025 to December 2025.

## **FY 26 Accomplishments**

- All department guidelines, procedures, protocols, and policies became web-based on July 1, 2025.
- Designed replacement ambulance with manufacturer; Delivery expected in summer 2026.

## **FY 27 Department Goals**

- Ensure ambulance enterprise account continues to grow with staffing of 2 fire department ambulances full-time.
- Initiate fire department health and wellness program focused on annual medical screenings, nutrition, and functional strength training.
- Research, apply for, and obtain grant funding that can be used to supplement fire department health and wellness programs.

**Personnel**

	FY 2024 Actual	FY 2025 Actual	FY2026 Actual	FY2027 Recom
Chief	-	-	0.50	0.50
Executive Assistant	-	-	-	0.50
PT Billing Admin	0.50	0.50	0.50	-
Lieutenants	-	-	-	1.00
Firefighters	8.00	8.00	8.00	8.00
<b>TOTAL</b>	<b>8.50</b>	<b>8.50</b>	<b>9.00</b>	<b>10.00</b>

# Ambulance Enterprise Fund Financials

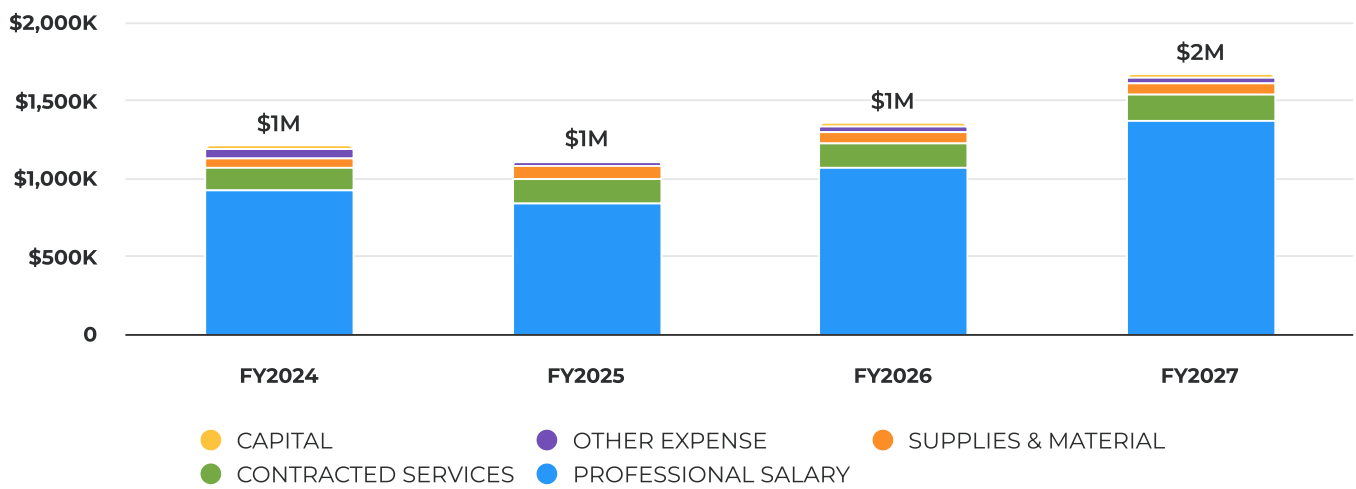
## Expenditures by Department

### Expenditures by Department

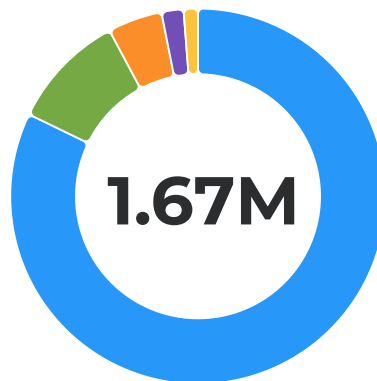
Category	FY25 Budget	FY26 Budget	FY27 SB Rec	FY27 FC Rec	FY26 Budget vs. FY27 FC Rec Budget (% Change)
AMBULANCE	1,260,018	1,354,352	1,665,864	1,665,864	23.00%
<b>Total Expenditures</b>	<b>1,260,018</b>	<b>1,354,352</b>	<b>1,665,864</b>	<b>1,665,864</b>	<b>23.00%</b>

## Expenditures by Expense Object Category

Historical Expenditures by Expense Object Category



FY27 Expenditures by Expense Object Category



PROFESSIONAL SALARY	<b>\$1,368,983</b>	82.18%
CONTRACTED SERVICES	<b>\$166,908</b>	10.02%
SUPPLIES & MATERIAL	<b>\$77,911</b>	4.68%
OTHER EXPENSE	<b>\$31,521</b>	1.89%
CAPITAL	<b>\$20,541</b>	1.23%

**Expenditures by Expense Object Category**

Category	FY24 Budget	FY25 Budget	FY26 Budget	FY27 Dept Rec	FY27 TM Rec	FY27 SB Rec	FY27 FC Rec
PROFESSIONAL SALARY	926,629	988,907	1,063,190	1,115,938	1,368,983	1,368,983	1,368,983
CONTRACTED SERVICES	135,436	144,504	157,705	166,908	166,908	166,908	166,908
SUPPLIES & MATERIAL	69,291	75,123	77,886	77,911	77,911	77,911	77,911
OTHER EXPENSE	55,943	30,943	35,030	31,521	31,521	31,521	31,521
CAPITAL	20,541	20,541	20,541	20,541	20,541	20,541	20,541
<b>Total Expenditures</b>	<b>1,207,840</b>	<b>1,260,018</b>	<b>1,354,352</b>	<b>1,412,819</b>	<b>1,665,864</b>	<b>1,665,864</b>	<b>1,665,864</b>

## FY27 PROPOSED CAPITAL PLAN

DPW	Dept	Project Total
Large Equipment Replacement	DPW	370,000
Sewer Pump Station Program (50% Carlisle Road Development)	DPW	1,625,750
Sidewalk/Municipal Hardscape Improvements	DPW	300,000
Stormwater Permit Requirements	DPW	100,000
Stormwater/Culvert/Drainage Repairs	DPW	490,000
Town Property Rehabilitation	DPW	365,000
Transportation Improvements- Traffic Calming and Safety Improvements	DPW	50,000
Vehicle and Equipment Replacement	DPW	400,000
Water Main Improvement Program	DPW	650,000
Water Meter Replacement Program	DPW	70,000
Water Quality Improvements	DPW	250,000
Water Standpipe Rehabilitation	DPW	25,000
<b>Total DPW</b>		<b>4,695,750</b>

School Facilities	Dept	Project Total
All Schools- Equipment Replacement	Fac - Sch	20,000
All Schools- Flooring	Fac - Sch	80,000
All Schools- Interior Painting	Fac - Sch	30,000
All Schools- Program Space Modifications	Fac - Sch	20,000
Bedford High School/Lane School- Intrusion Alarm System Replacement	Fac - Sch	225,000
John Glenn Middle School- Boiler Replacement (FY27 Design/FY28 Construction)	Fac - Sch	350,000
<b>Total School Facilities</b>		<b>725,000</b>

Schools Information Technology and Equipment	Dept	Project Total
All Schools- Furniture and Equipment Replacement	School	45,000
All Schools- Info Tech Plan Replacement	School	498,700
<b>Total Schools Information Technology and Equipment</b>		<b>543,700</b>

Town Facilities	Dept	Project Total
All Town Buildings- Flooring	Fac - Town	25,000
DPW- Garage Bay Door Replacement	Fac - Town	200,000
<b>Total Town Facilities</b>		<b>225,000</b>

Town Information Technology	Dept	Project Total
Town- IT Equipment & Projects	IT	185,000
<b>Total Town Information Technology</b>		<b>185,000</b>

Fire	Dept	Project Total
2017 Ambulance/2019 Ambulance Replacement	Fire	411,250
<b>Total Fire</b>		<b>411,250</b>

Police	Dept	Project Total
N/A	Police	
<b>Total Police</b>		<b>-</b>

		TOTAL
<b>FY27 PROPOSED CAPITAL PLAN TOTAL TO FUND AT ANNUAL TOWN MEETING</b>		<b>\$ 6,785,700</b>

# Appendix



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# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**ACFR:** Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Assets:** Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Flow:** The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

**Compliance:** Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equity:** The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

**Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Internal Controls:** Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Liabilities:** Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Net Income:** The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Funds:** Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

