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**Draft Fiscal Year 2027**

**Select Board – December 9, 2025**

**Budget Review**



# Draft Fiscal Year 2027 Budget Review

## Overview

- **Fiscal Year 2027 Budget Update**
- **Indirect Costs**
- **Public Safety Benchmarks**
- **Dispatch Opportunities**



# Draft Fiscal Year 2027 Budget Review

**Update at November 17, 2025, Select Board Meeting:**

**October 30, 2025, Finance Committee preliminary guideline:**

**2.5%**

**November 17, 2025, Select Board Meeting target:**

**3.25%**



# Draft Fiscal Year 2027 Budget Review

**December 9<sup>th</sup> update on guideline target:**

**2.95%**

**Budget changes to reduce Town target from 3.25% to 2.95%:**

- **COA Formula Grant Adjustments: (\$67,000)**
- **Planned FTE Changes: (\$40,000)**

**\$107,000 = 0.30% = \$0.01 tax rate = \$20/avg HH**



# Draft Fiscal Year 2027 Budget Review

Division	FY24	FY25	FY26	FY27
General Government	24.08	25.7	21.75	20.75
Finance	23.88	22.38	22.38	22.38
DPLM	22.16	20.75	20.75	20.75
Human Services	43.7	43.7	43.7	43.7
Public Safety	99	99	99	100
Public Works	45.99	46	45	45
<b>Total</b>	<b>258.81</b>	<b>257.53</b>	<b>252.58</b>	<b>252.58</b>

Change from Fiscal Year 2026 to 2027 – Net FTE Neutral



# Draft Fiscal Year 2027 Indirect Charges

## Direct Allocation Approach FY27

- We developed a new indirect cost allocation method for FY27 and future years. This approach creates a consistent and transparent framework the Town can rely on annually.
- We began by identifying our overhead structure, focusing on the Town departments that provide support to enterprise / revolving fund operations.
- For each of these departments, we calculated the full cost of support by combining salaries, benefits, retirement costs, and operating expenses. These totals form the overhead cost pools used in the model.



# Draft Fiscal Year 2027 Indirect Charges

- We applied a direct allocation method, meaning overhead costs are assigned to enterprise funds based on where support is provided.
- When a support department provides services to an enterprise fund, the enterprise fund is charged its proportional share of that department's total cost. This reflects how the organization truly operates.
- The result is a clear, practical model that ensures enterprise funds carry their appropriate share of Town-wide costs and establishes a reliable structure for FY27 and future budget cycles.



# Draft Fiscal Year 2027 Indirect Charges

## Draft Transfer Summary

Department	Light Plant	Water	Sewer	Solid Waste	Stormwater	Beede	Rec	Cemetery	PEG	Telecom	Department Total
Finance	\$ 72,366.41	\$ 76,277.60	\$ 41,469.04	\$ 20,115.00	\$ 7,615.58	\$ 26,571.06	\$ 13,658.93	\$ 26,571.06	\$ 2,400.96	\$ 6,105.35	\$ 293,150.99
Accounting	\$ 56,974.44	\$ 56,974.44	\$ 48,583.04	\$ 18,891.40	\$ 7,725.40	\$ 26,812.66	\$ 13,856.61	\$ 26,335.76	\$ 7,725.40	\$ 11,335.47	\$ 275,214.62
Treasurer	\$ 69,484.98	\$ 46,217.24	\$ 32,052.37	\$ 14,061.12	\$ 6,479.35	\$ 14,203.54	\$ 8,844.19	\$ 23,874.48	\$ 1,742.42	\$ 5,779.49	\$ 222,739.19
Town Managers Office	\$ 76,742.45	\$ 75,154.97	\$ 52,828.26	\$ 21,523.85	\$ 3,646.82	\$ 21,523.85	\$ 16,232.15	\$ 35,754.08	\$ 6,133.74	\$ 12,585.33	\$ 322,125.49
Information Systems	\$ 56,603.53	\$ 68,963.40	\$ 29,984.28	\$ 10,416.29	\$ 2,301.37	\$ 14,992.14	\$ 8,646.75	\$ 18,531.21	\$ 3,495.69	\$ -	\$ 213,934.67
Human Resources	\$ 47,665.09	\$ 100,659.83	\$ 31,779.79	\$ 15,889.90	\$ 2,468.58	\$ 46,591.30	\$ 41,375.77	\$ 26,842.62	\$ 4,099.09	\$ 2,468.58	\$ 319,840.56
Facilities	\$ 52,429.74	\$ 114,920.66	\$ 35,080.46	\$ 20,813.48	\$ 7,404.60	\$ 15,406.75	\$ 15,107.97	\$ 7,703.38	\$ 3,552.91	\$ -	\$ 272,419.95
Public Works Admin	\$ -	\$ 166,007.55	\$ 49,802.27	\$ 24,901.13	\$ 5,506.26	\$ -	\$ -	\$ 23,689.64	\$ -	\$ -	\$ 269,906.85
Software	\$ 13,043.85	\$ 18,822.50	\$ 11,849.20	\$ 8,313.90	\$ 1,767.65	\$ 9,113.57	\$ 8,025.93	\$ 5,302.95	\$ 2,389.30	\$ 2,962.30	\$ 81,591.15
Highway & Grounds	\$ 8,278.00	\$ 17,332.69	\$ 12,934.79	\$ 12,934.79	\$ 4,139.00	\$ 4,139.00	\$ 16,814.89	\$ 29,490.78	\$ -	\$ -	\$ 106,063.94
Snow & Ice	\$ -	\$ 13,110.00	\$ 13,110.00	\$ 6,555.00	\$ 6,555.00	\$ 13,110.00	\$ 13,110.00	\$ 13,110.00	\$ -	\$ -	\$ 78,660.00
Town Meeting	\$ 4,110.00	\$ 2,055.00	\$ 2,055.00	\$ 2,055.00	\$ 1,027.50	\$ 2,055.00	\$ 1,027.50	\$ 2,055.00	\$ 2,055.00	\$ 2,055.00	\$ 20,550.00
Engineering	\$ -	\$ 20,081.95	\$ 29,377.36	\$ -	\$ 10,040.97	\$ -	\$ 7,090.52	\$ 25,055.49	\$ -	\$ -	\$ 91,646.28
Parks & Trees	\$ 19,288.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,610.36	\$ 31,093.66	\$ -	\$ -	\$ 73,992.50
<b>FY27 Enterprise Total</b>	<b>\$ 476,986.96</b>	<b>\$ 776,577.84</b>	<b>\$ 390,905.86</b>	<b>\$ 176,470.87</b>	<b>\$ 66,678.08</b>	<b>\$ 194,518.87</b>	<b>\$ 187,401.58</b>	<b>\$ 295,410.11</b>	<b>\$ 33,594.50</b>	<b>\$ 43,291.52</b>	<b>\$ 4,296,336.20</b>
<b>FY26 Appropriations</b>	<b>\$ 662,446.00</b>	<b>\$ 925,930.00</b>	<b>\$ 319,272.00</b>	<b>\$ 147,536.00</b>	<b>\$ -</b>	<b>\$ 60,003.00</b>	<b>\$ 142,161.00</b>	<b>\$ 285,443.00</b>	<b>\$ 1,606.00</b>	<b>\$ 37,214.00</b>	<b>\$ 4,236,111.00</b>
<b>Variance</b>	<b>\$ (185,459.04)</b>	<b>\$ (149,352.16)</b>	<b>\$ 71,633.86</b>	<b>\$ 28,934.87</b>	<b>\$ 66,678.08</b>	<b>\$ 134,515.87</b>	<b>\$ 45,240.58</b>	<b>\$ 9,967.11</b>	<b>\$ 31,988.50</b>	<b>\$ 6,077.52</b>	<b>\$ 60,225.20</b>



# Draft Fiscal Year 2027 Indirect Charges

## Sample Department Allocation

Treasurer / Collector					
Personnel					
Position	Salary	Overhead	Total	%	Enterprise Transfer
Deputy Treasurer	\$ 111,796	\$ 62,446	\$ 174,242	3%	\$ 5,227.26
Senior Finance Specialist	\$ 71,942	\$ 49,912	\$ 121,853	2%	\$ 2,437.07
Senior Finance Specialist	\$ 71,942	\$ 49,912	\$ 121,853	2%	\$ 2,437.07
Finance Specialist	\$ 69,000	\$ 48,987	\$ 117,987	2%	\$ 2,359.73
Total Personnel Costs			\$ 535,935.29		
					\$ 12,461.12
Utility Lock Box	\$ 16,000	\$ -	\$ 16,000	10%	\$ 1,600.00
				<b>Total</b>	<b>\$ 14,061.12</b>



# **Draft Fiscal Year 2027 Budget Review**

**Gross Guidelines Budget @2.95%, or \$34,672,530**

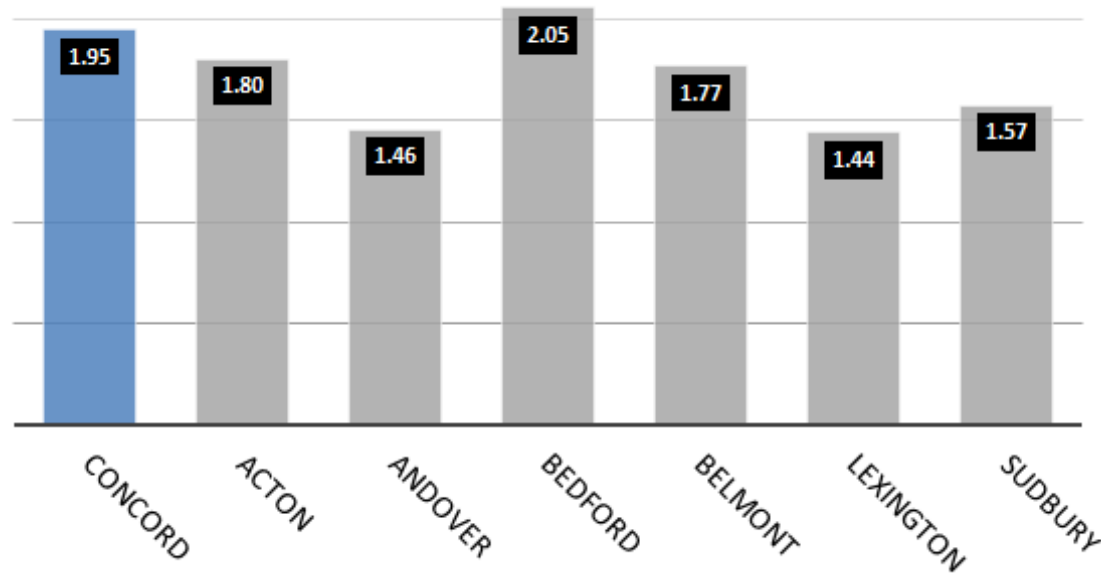
## **Potential New Revenue Offsets**

- **Ambulance Fund**
- **Community Development Updated Fee Schedules**
- **Updated Indirect Charges**



# Public Safety - Benchmarks

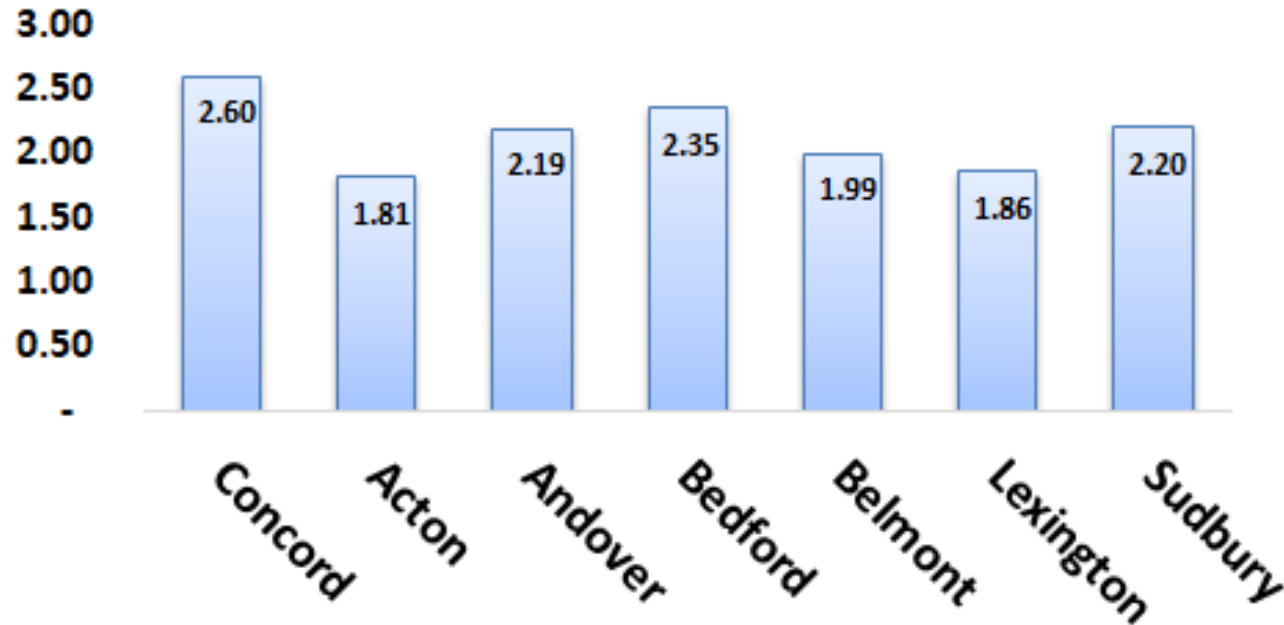
Sworn Police Officers per 1,000 Residents





# Public Safety - Benchmarks

## Firefighters per 1,000 Residents





# Public Safety - Benchmarks

	Highway	Commuter Rail	Hospital	Nursing Homes	Assisted Living	Dialysis Clinic	Medical Offices	State/County Prison	Private Schools	Private Schools with Dorms	Hotels	Airport	Tourism	Other Notable Infrastructure
Concord	1	1	1	3	2	2	5	1	6	3	3	1	Y	Walden Pond National Park New Pyramid Healthcare facility
Acton	1	1	0	1	1	0	1	0	0	0	1	0	N	
Andover														
Bedford	1	0	1	1	1	0	2	0	0	0	3	1	N	MCC
Belmont	1	1	1	1	0	0	3	0	0	0	3	0	N	
Lexington	2	0	0	4	1	0	4	0	3	1	3	1	Y	
Sudbury	0	0	0	2	2	0	3	0	2	0	1	0		



# Public Safety - Benchmarks

	Highway	Commuter Rail	Hospital	Nursing Homes	Assisted Living	Dialysis Clinic	Medical Offices	State/County Prison	Private Schools	Private Schools with Dorms	Hotels	Airport	Tourism	Other Notable Infrastructure
Concord	1	1	1	3	2	2	5	1	6	3	3	1	Y	Walden Pond National Park New Pyramid Healthcare facility
Acton	1	1	0	1	1	0	1	0	0	0	1	0	N	
Andover														
Bedford	1	0	1	1	1	0	2	0	0	0	3	1	N	MCC
Belmont	1	1	1	1	0	0	3	0	0	0	3	0	N	
Lexington	2	0	0	4	1	0	4	0	3	1	3	1	Y	
Sudbury	0	0	0	2	2	0	3	0	2	0	1	0		



# Public Safety - Benchmarks

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Acton	1	1	0	1	1	0	1	0	0	0	1	0	N	
Andover														
Bedford	1	0	1	1	1	0	2	0	0	0	3	1	N	MCC
Belmont	1	1	1	1	0	0	3	0	0	0	3	0	N	
Lexington	2	0	0	4	1	0	4	0	3	1	3	1	Y	
Sudbury	0	0	0	2	2	0	3	0	2	0	1	0		



# Public Safety - Benchmarks

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Acton	1	1	0	1	1	0	1	0	0	0	1	0	N	
Andover														
Bedford	1	0	1	1	1	0	2	0	0	0	3	1	N	MCC
Belmont	1	1	1	1	0	0	3	0	0	0	3	0	N	
Lexington	2	0	0	4	1	0	4	0	3	1	3	1	Y	
Sudbury	0	0	0	2	2	0	3	0	2	0	1	0		



# Public Safety - Benchmarks

	Highway	Commuter Rail	Hospital	Nursing Homes	Assisted Living	Dialysis Clinic	Medical Offices	State/County Prison	Private Schools	Private Schools with Dorms	Hotels	Airport	Tourism	Other Notable Infrastructure
Concord	1	1	1	3	2	2	5	1	6	3	3	1	Y	Walden Pond National Park New Pyramid Healthcare facility
Acton	1	1	0	1	1	0	1	0	0	0	1	0	N	
Andover														
Bedford	1	0	1	1	1	0	2	0	0	0	3	1	N	MCC
Belmont	1	1	1	1	0	0	3	0	0	0	3	0	N	
Lexington	2	0	0	4	1	0	4	0	3	1	3	1	Y	
Sudbury	0	0	0	2	2	0	3	0	2	0	1	0		



# Public Safety - Benchmarks

## Other Comparison Factors Police/Fire:

- **Geography:** Concord is impacted by a divided highway (Route 2), the MBTA commuter rail, and multiple rivers. It is also one of the larger communities in square miles, with Andover being the largest among the benchmark towns.



# Public Safety - Benchmarks

## Other Comparison Factors Police/Fire (continued):

- **Special Populations:** Concord's demographics include a significant student population (public schools, private institutions), senior housing and assisted living facilities, and tourism sites (Minute Man National Historical Park, Walden Pond). These groups create unique service demands ranging from school safety to elder wellness checks and visitor management.



# Public Safety - Benchmarks

## Other Comparison Factors Police/Fire (continued):

- **Events:** The Town hosts several seasonal and special events throughout the year, with a highly engaged citizenry and strong civic participation. Parades, historical commemorations, and community gatherings require dedicated police/fire presence and planning.



# Public Safety - Benchmarks

- Following a review of the FY27 budget with the Police Chief, Fire Chief, and Dispatch Director, the proposal for supplemental support to the Police Department's command structure has been withdrawn. Instead, a Public Safety Business Manager position has been added.
- The Town will need more time to undertake further analysis regarding the benchmarks – Priority Based Budgeting



# Dispatch Opportunities

## Purpose:

- Improve long-term service reliability, resilience, and staffing sustainability; Enhance public safety through consistent operations, improved service to callers, seamless mutual aid coordination, and access to advanced technologies
- Align with Massachusetts State 911's strategic direction and long-term funding priorities, ensuring Concord remains at the forefront of the Commonwealth's regionalization and modernization efforts



# Dispatch Opportunities

## Available models:

- Hosted model: one agency hosts system for others utilizing local resources
- District model: joint governance structure, independent entity



# Dispatch Opportunities

## Funding Opportunities:

- State 911 provides substantial grant funding designed to assist PSAPs in regionalization efforts
- Regional PSAPs receive significantly higher funding opportunities
- State 911 grants support reimbursement for feasibility, planning, and transition



# Dispatch Opportunities

## Next Steps:

- Identify partner communities for discussion
- Partner communities jointly express interest to State 911 of their intent to explore regionalization and become eligible applicants for grant funding
- Apply for State 911 Development Grant funding to support a feasibility study, operational assessment, and governance model evaluation



# Questions/Comments?