



Article 10: Fiscal Year 2027 Town Budget

Mr. Howell moves that the Town raise and appropriate the sum of \$65,331,467 necessary to defray the expenses and charges of the Town of Concord for the Fiscal Year 2027 and transfer \$3,725,573 as printed in the Briefing Book.



Fiscal Year 2027 Focus Areas



Essential Programs & Services



Logical & Strategic Transitions



Future Positioning



Financial Stability



Fiscal Year 2027 Highlights

General
Government at
Guideline 2.5%

Town Government
including Joint
Accounts 2.7%

Estimated total
General Fund
budget increase
1.98%

Estimated Tax Levy
increase 1.96%



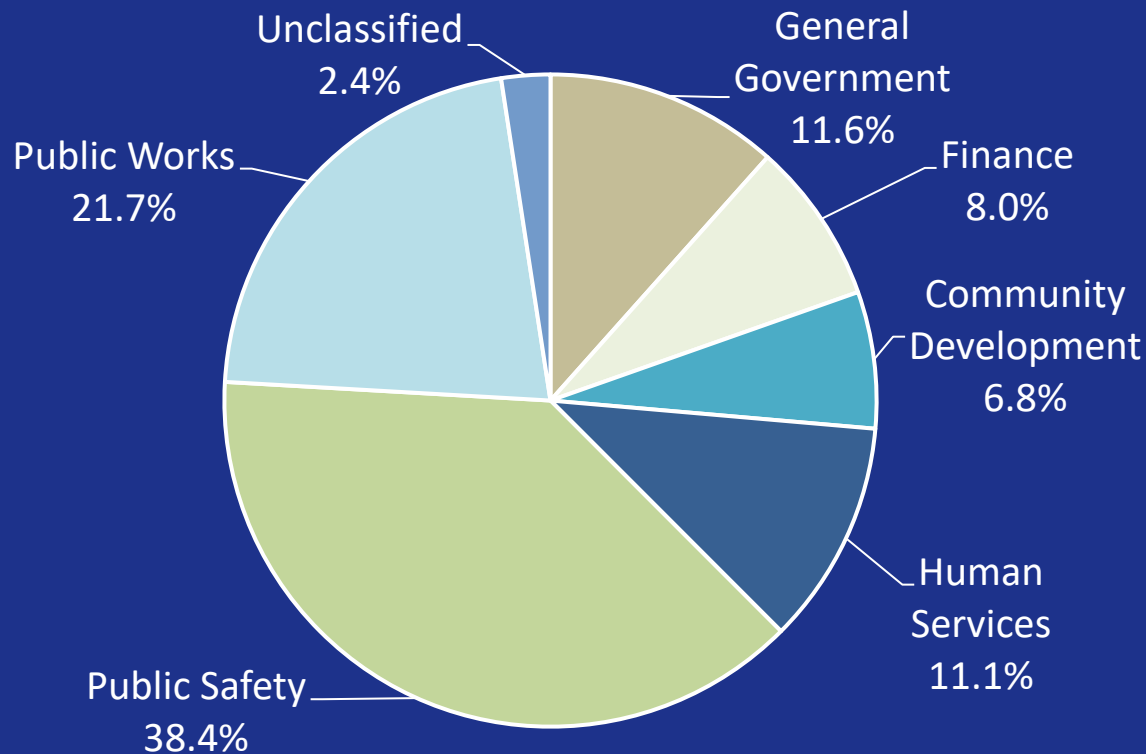
General Fund: Summary

Town Operating Budget				
	FY2026	FY2027	FY26-27	FY26-27
	Appropriation	Proposed Budget	\$Change	%Change
General Government	\$ 4,041,559	\$ 4,002,405	\$ (39,154)	-0.97%
Finance	\$ 2,710,398	\$ 2,764,786	\$ 54,388	2.01%
Community Development	\$ 2,297,065	\$ 2,339,321	\$ 42,256	1.84%
Human Services	\$ 3,848,785	\$ 3,840,691	\$ (8,094)	-0.21%
Public Safety	\$ 12,650,246	\$ 13,258,165	\$ 607,919	4.81%
Public Works	\$ 7,168,703	\$ 7,478,688	\$ 309,985	4.32%
<u>Unclassified</u>	<u>\$ 962,133</u>	<u>\$ 836,805</u>	<u>\$ (125,328)</u>	<u>-13.03%</u>
Total Town Government	\$ 33,678,889	\$ 34,520,861	\$ 841,972	2.50%



ARTICLE 10: FY2027 Town Budget

General Fund: Summary





Fiscal Year 2027 Highlights

+/- 0 FTE:
shift 1
from General
Government
to Public Safety

Elections: 112%
increase
Major election year
Statewide;
variable each year

Dispatch separated
from Police
Serves all Public Safety

Health Insurance:
4.3% increase
rates 10% lower than
estimates

Total Debt Service:
-1.7%,
includes year 1 Roads
and last phase CMS

Major salary
adjustments
Bargaining Units
settled, increases
realized in FY2027



External vs. Internal Service Departments

External Service Departments: provide public-facing services such as public safety, public works, and social services.

	FY25		FY26		FY27		FY26vFY27		
	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	% Change
Town Government External	220.95	\$ 28,174,798	219.45	\$ 29,123,684	219.95	\$ 30,051,894	0.50	\$ 928,210	3.19%
Town Government Internal	36.58	\$ 4,570,841	33.13	\$ 4,555,205	32.63	\$ 4,468,967	(0.50)	\$ (86,238)	-1.89%
Total	257.53	\$ 32,745,63	252.58	33,678,88	252.58	\$ 34,520,861	-	\$ 841,972	2.50%

Internal Service Departments: support town administration, financial management, and operational efficiency.



ARTICLE 10: FY2027 Town Budget

FT, Regular	\$ 21,833,875	81.10%
PT/Limited/Temporary	\$ 1,224,311	4.55%
OT/Stipends	\$ 3,864,782	14.35%
sub-total: Personnel	\$ 26,922,968	100.00%
Personnel	\$ 26,922,968	77.99%
Expense	\$ 7,597,893	22.01%
Total:	\$ 34,520,861	100.00%

**Total:
Town Government**

Town Government Operating Budget

Line No.	Item No.	Department	FT Regular	PT, Limit, Temp	OT & Stipends	Operating Expense	FY27 Total
Total Town Government							
		Total: Town Government	\$21,833,875	\$1,224,311	\$3,864,782	\$7,597,893	\$34,520,861



Fixed Costs: Town & School

ARTICLE 10: FY2027 Town Budget

Joint Accounts (Town - Concord Public Schools)

Line No.	Item No.	Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
11	A	Group Insurance	\$ 9,405,564	\$10,097,630	\$ 692,066	7.36%
	B	Property/ Liability Insurance	\$ 617,087	\$ 701,151	\$ 84,064	13.62%
	C	Unemployment	\$ 143,575	\$ 143,575	\$ 0	0.00%
	D	Worker's Compensation	\$ 193,764	\$ 276,175	\$ 82,411	42.53%
	E	Medicare	\$ 905,172	\$ 941,379	\$ 36,207	4.00%
		Subtotal:	\$ 11,265,162	\$ 12,159,910	\$ 894,748	7.94%
12	A	Retirement Assessment, General Fund	\$ 3,584,157	\$ 3,727,523	\$ 143,366	4.00%
	B	Retirement Assessment, Pension Reserve	\$ 1,567,124	\$ 1,618,041	\$ 50,917	3.25%
		Subtotal:	\$ 5,151,281	\$ 5,345,564	\$ 194,283	3.77%



Fixed Costs: Town & School

ARTICLE 10: FY2027 Town Budget

Joint Accounts (Town - Concord Public Schools)

Line No.	Item No.	Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
13	A	Debt Service, Within Levy Limit				
		A1. Town, Principal & Intrst	\$ 4,707,036	\$ 3,955,051	\$(751,985)	-15.98%
		A2. CPS, Principal & Interest	\$ 861,510	\$ 723,346	\$(138,164)	-16.04%
		A3. Short-Term Note Intrst	\$ 0	\$ 35,000	\$ 35,000	100.00%
		Subtotal:	\$ 5,568,546	\$ 4,713,397	\$(855,150)	-15.36%
	B	Debt Service, Excluded from Levy Limit				
		B1. Town, Principal & Intrst	\$ 295,294	\$ 937,851	\$ 642,557	217.60%
		B2. CPS, Principal & Interest	\$ 7,670,889	\$ 7,653,884	\$ (17,004)	-0.22%
		B3. Short-Term Note Intrst	\$ 0	\$ 0	\$ 0	0%
		Subtotal:	\$ 7,966,183	\$ 8,591,735	\$ 625,552	7.85%
		Total: Joint Accounts	\$29,951,172	\$ 30,810,606	\$ 859,434	2.87%



FY27 Budget: Article Total

FY27 Guidelines v Non-Guidelines





FY27 Budget: More Information





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 Town of Concord
TOWN MANAGER'S PROPOSED BUDGET
JULY 1, 2026-JUNE 30, 2027



FY2027
Town of Concord
22 Monument Square
Concord, MA 01742
www.concordma.gov

30°F Heavy snow Search 3:21 PM 3/3/2026



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Additional Information



General Government

ARTICLE 10: FY2027 Town Budget

Town Government Operating Budget

Line No.	Item No.	Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
General Government						
1	A	Town Manager's Office	\$ 773,505	\$ 686,225	\$ (87,280)	-11.28%
	B	Human Resources	\$ 522,658	\$ 546,479	\$ 23,821	4.56%
	C	Information Systems (IT)	\$ 1,735,498	\$ 1,710,381	\$ (25,117)	-1.45%
	D	Town Meetings & Reports	\$ 122,100	\$ 122,750	\$ 650	0.53%
	E	Resource Sustainability	\$ 149,725	\$ 139,512	\$ (10,213)	-6.82%
	F	Economic Vitality & Tourism	\$ 338,073	\$ 347,058	\$ 8,985	2.66%
		Subtotal:	\$ 3,641,559	\$ 3,552,405	\$ (89,154)	-2.45%
2	A	Legal Services	\$ 400,000	\$ 450,000	\$ 50,000	12.50%
		Total: General Government	\$ 4,041,559	\$ 4,002,405	\$ (39,154)	-0.97%



ARTICLE 10: FY2027 Town Budget

General Government

Town Government Operating Budget

Line No.	Item No.	Department	FT Regular	PT, Limit, Temp	OT & Stipends	Operating Expense	FY27 Total
General Government							
1	A	Town Managers Office	\$634,619		\$7,206	\$44,400	\$686,225
	B	Human Resources	\$478,579		\$3,000	\$64,900	\$546,479
	C	Information Systems	\$789,761	\$35,920	\$1,500	\$883,200	\$1,710,381
	D	Town Meetings & Reports				\$122,750	\$122,750
	G	Resource Sustainability	\$126,012			\$13,500	\$139,512
	E	Economic Vitality & Tourism	\$204,924	\$90,584		\$51,550	\$347,058
		Sub-total:	\$2,233,895	\$126,504	\$11,706	\$1,180,300	\$3,552,405
2	A	Legal Services				\$450,000	\$450,000
		Total: General Government	\$2,233,895	\$126,504	\$11,706	\$1,630,300	\$4,002,405



Finance

Town Government Operating Budget

Line No.	Item No.	Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
Finance						
3	A	Finance Administration	\$ 650,010	\$ 601,604	\$ (48,406)	-7.45%
	B	Treasurer-Collector	\$ 492,272	\$ 472,150	\$ (20,122)	-4.09%
	C	Town Accountant	\$ 514,449	\$ 501,188	\$ (13,261)	-2.58%
	D	Assessors	\$ 488,760	\$ 508,918	\$ 20,158	4.12%
	E	Town Clerk	\$ 492,931	\$ 544,033	\$ 51,102	10.37%
	F	Elections	\$ 57,661	\$ 121,178	\$ 63,517	110.16%
	G	Registrars	\$ 14,315	\$ 15,715	\$ 1,400	9.78%
		Total: Finance	\$ 2,710,398	\$ 2,764,786	\$ 54,388	2.01%



ARTICLE 10: FY2027 Town Budget

Finance

Town Government Operating Budget

Line No.	Item No.	Department	FT Regular	PT, Limit, Temp	OT & Stipends	Operating Expense	FY27 Total
Finance							
3	A	Finance Administration	\$576,954			\$24,650	\$601,604
	B	Treasurer - Collector	\$324,100			\$148,050	\$472,150
	C	Town Accountant	\$395,213			\$105,975	\$501,188
	D	Assessors	\$381,773	\$25,000	\$2,100	\$100,045	\$508,918
	E	Town Clerk	\$465,894	\$55,030	\$540	\$22,569	\$544,033
	F	Elections		\$54,650	\$8,467	\$58,061	\$121,178
	G	Registrars				\$15,715	\$15,715
		Total: Finance	\$2,143,934	\$134,680	\$11,107	\$475,065	\$2,764,786



Community Development

Town Government Operating Budget

Line Item No.	Department No.	Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
Community Development						
4	A	Planning Administration	\$ 663,781	\$ 680,876	\$ 17,095	2.58%
	B	Natural Resources	\$ 440,897	\$ 440,587	\$ (310)	-0.07%
	C	Inspections	\$ 628,923	\$ 651,028	\$ 22,105	3.51%
	D	Health	\$ 563,463	\$ 566,830	\$ 3,367	0.60%
	Total: Community Development		\$ 2,297,065	\$ 2,339,321	\$ 42,256	1.84%



ARTICLE 10: FY2027 Town Budget

Community Development

Town Government Operating Budget

Line No.	Item No.	Department	FT Regular	PT, Limit, Temp	OT & Stipends	Operating Expense	FY27 Total
Community Development							
4	A	Planning Administration	\$604,803			\$76,073	\$680,876
	B	Natural Resources	\$383,662	\$30,400	\$2,000	\$24,525	\$440,587
	C	Inspections	\$475,173	\$144,012		\$31,843	\$651,028
	D	Health	\$444,920			\$121,910	\$566,830
		Total: Community Development	\$1,908,558	\$174,412	\$2,000	\$254,351	\$2,339,321



Human Services

Town Government Operating Budget

Line Item No.	Department No.	Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
Human Services						
5	A	Library	\$ 2,669,176	\$ 2,724,187	\$ 55,011	2.06%
	B	Senior Services	\$ 669,891	\$ 730,557	\$ 60,666	9.06%
		Harvey Wheeler Comm Ctr	\$ 134,807	\$ 0	\$ (134,807)	-100.00%
	C	Human Services	\$ 209,679	\$ 226,285	\$ 16,606	7.92%
	D	Veteran's Services	\$ 95,082	\$ 86,082	\$ (9,000)	-9.47%
	E	Ceremonies & Celebrations	\$ 70,150	\$ 73,580	\$ 3,430	4.89%
		Total: Human Services	\$ 3,848,785	\$ 3,840,691	\$ (8,094)	-0.21%



ARTICLE 10: FY2027 Town Budget

Human Services

Town Government Operating Budget

Line No.	Item No.	Department	FT Regular	PT, Limit, Temp	OT & Stipends	Operating Expense	FY27 Total
Human Services							
5	A	Library	\$1,764,994	\$612,006	\$45,546	\$301,641	\$2,724,187
	B	Senior Services	\$632,557	\$40,000		\$58,000	\$730,557
	D	Human Services	\$224,710			\$1,575	\$226,285
	E	Veteran's Services		\$35,962		\$50,120	\$86,082
	F	Ceremonies & Celebrations				\$73,580	\$73,580
		Total: Human Services	\$2,622,261	\$687,968	\$45,546	\$484,916	\$3,840,691



Public Safety

Town Government Operating Budget

Line Item No.	No. Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
Public Safety					
6	A	Police Department	\$ 5,688,493	\$ 5,112,858	\$ (575,635) -10.12%
	B	Animal Control Officer	\$ 30,900	\$ 31,900	\$ 1,000 3.24%
	C	Fire Department	\$ 6,916,152	\$ 7,008,825	\$ 92,673 1.34%
	D	Emergency Management	\$ 14,700	\$ 6,284	\$ (8,416) -57.25%
	E	Dispatch	\$ 0	\$ 1,098,298	\$ 1,098,298 100.00%
		Total: Public Safety	\$12,650,246	\$ 13,258,165	\$ 607,919 4.81%



ARTICLE 10: FY2027 Town Budget

Public Safety

Town Government Operating Budget

Line No.	Item No.	Department	FT Regular	PT, Limit, Temp	OT & Stipends	Operating Expense	FY27 Total
Public Safety							
6	A	Police Department	\$3,405,745		\$1,382,956	\$324,157	\$5,112,858
	B	Animal Control Office				\$31,900	\$31,900
	D	Fire Department	\$4,776,612		\$1,931,367	\$300,846	\$7,008,825
	E	Emergency Management				\$6,284	\$6,284
	C	Dispatch	\$657,025	\$60,000	\$275,516	\$105,757	\$1,098,298
		Total: Public Safety	\$8,839,382	\$60,000	\$3,589,839	\$768,944	\$13,258,165



Public Works

ARTICLE 10: FY2027 Town Budget

Town Government Operating Budget

Line No.	Item No.	Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
Public Works						
7	A	Public Works Administration	\$ 402,388	\$ 407,410	\$ 5,022	1.25%
	B	Engineering	\$ 698,698	\$ 703,546	\$ 4,848	0.69%
	C	Highway Administration	\$ 2,040,154	\$ 2,027,810	\$ (12,344)	-0.61%
	D	Winter Maintenance	\$ 655,500	\$ 655,500	\$ 0	0.00%
	E	Parks & Trees	\$ 1,036,106	\$ 1,263,508	\$227,402	21.95%
	F	Cemetery	\$ 270,596	\$ 291,654	\$ 21,058	7.78%
	G	Street Lights & Signals	\$ 79,703	\$ 82,094	\$ 2,391	3.00%
	H	Facilities Administration	\$ 1,929,240	\$ 2,047,166	\$117,926	6.11%
		Parks & Playgrounds	\$ 56,318	\$ 0	\$ (56,318)	-100.00%
		Total: Public Works	\$ 7,168,703	\$ 7,478,688	\$309,985	4.32%



ARTICLE 10: FY2027 Town Budget

Public Works

Town Government Operating Budget

Line No.	Item No.	Department	FT Regular	PT, Limit, Temp	OT & Stipends	Operating Expense	FY27 Total
Public Works							
7	A	Public Works Admin	\$375,758		\$1,152	\$30,500	\$407,410
	B	Engineering	\$647,594	\$9,600	\$1,152	\$45,200	\$703,546
	C	Highway Administration	\$1,278,422		\$100,885	\$648,503	\$2,027,810
	D	Winter Maintenance				\$655,500	\$655,500
	E	Parks & Trees	\$736,706	\$31,147	\$59,395	\$436,260	\$1,263,508
	F	Cemetery	\$179,097		\$30,000	\$82,557	\$291,654
	H	Street Lighting				\$82,094	\$82,094
	I	Facilities Administration	\$868,268		\$12,000	\$1,166,898	\$2,047,166
		Total: Public Works	\$4,085,845	\$40,747	\$204,584	\$3,147,512	\$7,478,688



Unclassified

Town Government Operating Budget

Line Item No.	Department	FY26 Appropriation	FY27 Proposed	FY26-27 \$Change	FY26-27 %Change
Unclassified					
8	Employee Wellness	\$ 25,000	\$ 25,000	\$ 0	0.00%
9	Reserve Fund	\$ 200,000	\$ 205,000	\$ 5,000	2.50%
10	Salary Reserve Fund	\$ 737,133	\$ 606,805	\$ (130,328)	-17.68%
	Total: Unclassified	\$ 962,133	\$ 836,805	\$ (125,328)	-13.03%



ARTICLE 10: FY2027 Town Budget

Unclassified

Town Government Operating Budget

Line No.	Item No.	Department	FT Regular	PT, Limit, Temp	OT & Stipends	Operating Expense	FY27 Total
Unclassified							
8		Employee Wellness				\$25,000	\$25,000
9		Reserve Fund				\$205,000	\$205,000
10		Salary Reserve Fund				\$606,805	\$606,805
		Total: Unclassified	\$0	\$0	\$0	\$836,805	\$836,805
Total Town Government							
		Total: Town Government	\$21,833,875	\$1,224,311	\$3,864,782	\$7,597,893	\$34,520,861