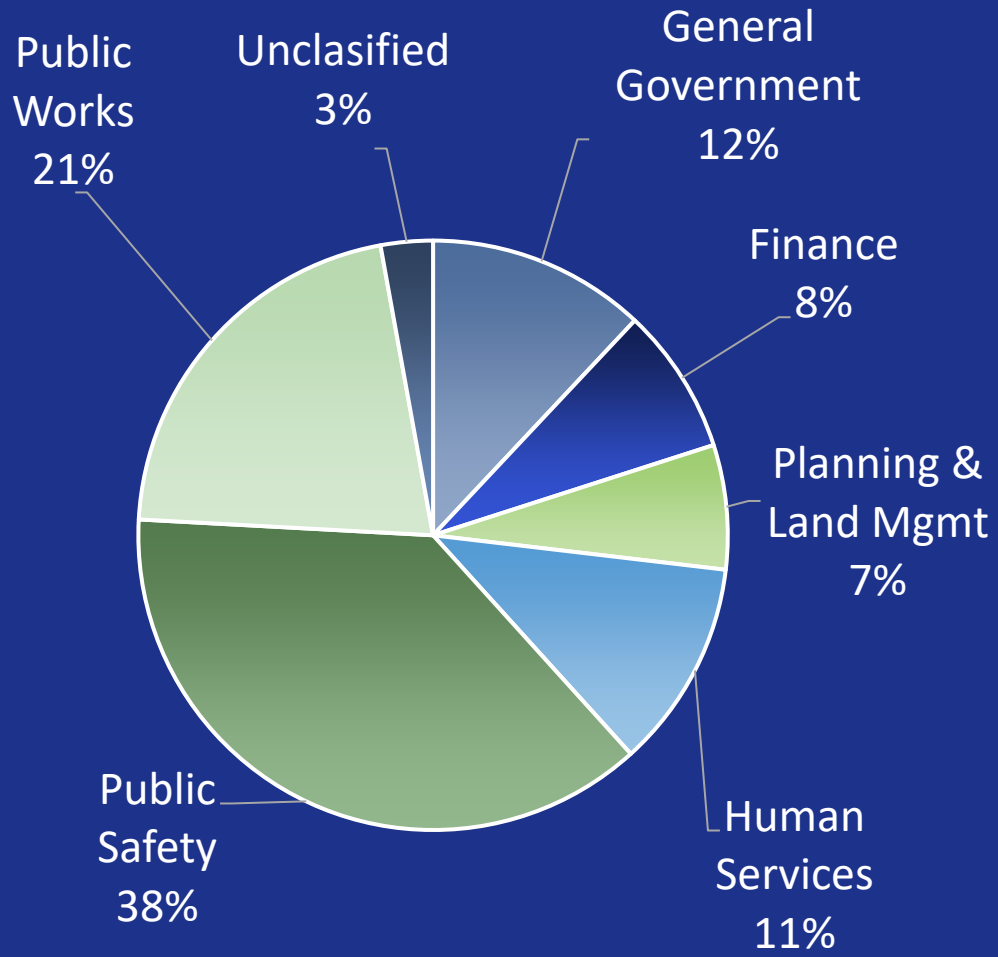




# Article 7: Fiscal Year 2026 Town Budget

Ms. Hartman moves that the Town vote to approve Article 7 as printed in the Briefing Book.

# General Fund: Summary



**FY26 Level Service: +\$1,500,000**  
**Net Reductions from Level Service: -\$600,000:**

Personnel = \$400,000 (-4.74 FTE's)  
 Expenses = \$200,000

Town Government Operating Budget				
Department	FY25	FY26	FY26 -25 \$ Change	FY26 -25 % Change
General Government	\$4,144,519	\$4,041,559	\$(102,960)	-2.48%
Finance	\$2,599,727	\$2,710,398	\$110,671	4.26%
Planning & Land Mgmt	\$2,298,834	\$2,297,065	\$(1,769)	-0.08%
Human Services	\$3,488,951	\$3,848,785	\$359,834	10.31%
Public Safety	\$12,106,896	\$12,650,246	\$543,350	4.49%
Public Works	\$7,300,206	\$7,168,703	\$(131,503)	-1.80%
Unclassified	\$806,506	\$962,133	\$155,627	19.30%
<b>Total</b>	<b>\$32,745,639</b>	<b>\$33,678,889</b>	<b>\$933,250</b>	<b>2.85%</b>

# FY26: Net Reductions

PERSONNEL: -\$400,000

EXPENSES: -\$200,000

Cost Center	Position Change	FTE
<b>General Government</b>		
Town Manager's Office	Reassignment of Duties (Deputy/Mgmt. Analyst)	-1.00
Sustainability	Eliminate Position, Director	-1.00
Sustainability	Reassignment of Duties (Deputy/Mgmt. Analyst)	+1.00
Human Resources	Eliminate Position, Senior Admin Assistant	-1.00
Human Resources	Reallocation of Director's Activity	-0.25
IT	Business Analyst Role Review	-1.00
IT	GIS Temp Hours Reduction	-0.70
<b>Total General Government:</b>		<b>-3.95</b>
<b>Human Services</b>		
Senior Services	Transfer Admin Position to Dept-Wide	-1.00
Human Services	Dept-Wide Admin Support	1.00
Human Services	Reallocation of Director's Activity	0.25
<b>Total Human Services:</b>		<b>0.25</b>
<b>Public Safety</b>		
Fire	Eliminate Fractional PT Hours	-0.04
<b>Total Public Safety:</b>		<b>-0.04</b>
<b>Public Works</b>		
Public Works Admin	Reassign Duties to Enterprise	-1.00
Park & Tree	Reassign from Parks & Playgrounds	1.00
Facilities	Reassign from Parks & Playgrounds	1.00
Parks & Playgrounds	Reassign Staff	-2.00
<b>Total Public Works:</b>		<b>-1.00</b>
<b>Total General Fund Adjustment:</b>		<b>-4.74</b>

Advertising, Vacant Positions	-\$6,700
Custodial Services	-\$20,250
Office Supplies	-\$54,584
Facilities Mtc	-\$123,615

## Personnel Changes

- 4.74 FTE reduction, 3.74 FTE voluntarily transferred to other budgeted vacancies; 1.00 FTE layoff
- Deputy Town Manager to assume the role of Director of Sustainability
- Fire shift coverage may be reduced.

## Service Reductions

- Facilities Maintenance & Custodial reductions may be too aggressive.
- IT staffing adjustments could impact efficiency.

## Future Planning Considerations

- Reductions made in anticipation of software/policy updates.
- APP #27 Vehicle Policy: Still under review

# Continuing Our Commitment to Sustainability



## Sustainable Concord Plan

Townwide framework with **actions** across departments to reduce emissions and build resilience

## Climate Action Network

A partner in **education, advocacy, and community engagement**

## Library

Earned **Certified Sustainable Library** status  
Hosts **environmental education programs** and resources

## DPLM

Applies **sustainable development standards** through permitting and zoning  
Supports conservation and long-range land-use planning

## Public Works

Runs **DropOff/SwapOff events, paint recycling, and water conservation programs**  
Uses **biodegradable hydraulic fluids** in municipal equipment

## Facilities

Implements **energy-efficient upgrades** in lighting, HVAC, and building systems  
Focuses on **sustainable operations and maintenance practices** across town buildings

## CMLP

Achieved **100% non-emitting electricity**, 7 years ahead goal  
Supports **heat pumps, EV adoption, and home energy assessments**  
Offers **rebates for solar and efficient appliances**  
Leads implementation of the **Climate Action & Resilience Plan**



# External vs. Internal Service Departments

	FY24		FY25		FY26		FY26 vs FY25		
Total: Town Govt., External	\$26,801,714	225.71	\$27,590,033	221.02	\$28,509,312	219.73	\$919,279	3.33%	-1.29
Total: Town Govt., Internal	\$4,910,119	34.78	\$5,155,606	36.58	\$5,169,577	33.13	\$13,971	0.27%	-3.45
<b>Total: Town Government</b>	<b>\$31,711,833</b>	<b>260.49</b>	<b>\$32,745,639</b>	<b>257.60</b>	<b>\$33,678,889</b>	<b>252.86</b>	<b>\$933,250</b>	<b>2.85%</b>	<b>-4.74</b>

## EXTERNAL SERVICE DEPARTMENTS



Provide public-facing services such as public safety, public works, and social services.



Includes: Human Services, Public Safety, Public Works, DPLM, Economic Vitality & Sustainability.



Town Manager's Office (50%) manages external-facing functions.



Finance (Town Clerk, Registrar) & Legal Services (67%) serve external needs.



Unclassified = 87% of total funding (majority supports external services).

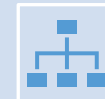
## INTERNAL SERVICE DEPARTMENTS



Support town administration, financial management, and operational efficiency.



Includes: HR, IT, Finance (accounting, payroll, procurement), Legal Services (33%).



Town Manager's Office (50%) also oversees internal governance.



Unclassified = 13% of total funding (internal reserves, benefits, etc.).

# General Government: FY26 Personnel & Expense

## Cost Center Overview

- Oversees town administration, HR, IT, legal services, and economic development.
- Facilitates public meetings, sustainability efforts, and business support.

## Notable Changes in FY26

- Staff reductions in IT & HR may impact operations.
- Increased IT funding for cybersecurity and software.

Department	FT Regular	PT Regular	Limited	Temp	Expense	FY26 Total	FY26-25 FTE Change
1A: Town Managers Office	\$707,529	\$0	\$0	\$0	\$65,976	\$773,505	-1.00
1B: Human Resources	\$488,258	\$0	\$0	\$0	\$34,400	\$522,658	-1.25
1C: Information Systems	\$784,056	\$0	\$17,500	\$0	\$933,942	\$1,735,498	-1.70
1D: Town Meetings & Reports	\$0	\$0	\$0	\$0	\$122,100	\$122,100	0.00
1E: Resource Sustainability	\$122,075	\$0	\$0	\$0	\$27,650	\$149,725	0.00
1F: Economic Vitality & Tourism	\$198,515	\$0	\$87,257	\$0	\$52,300	\$338,073	0.00
1G: Visitor's Center	\$0	\$0	\$0	\$0	\$0	\$0	0.00
<b>Sub-total:</b>	<b>\$2,300,433</b>	<b>\$0</b>	<b>\$104,757</b>	<b>\$0</b>	<b>\$1,236,368</b>	<b>\$3,641,559</b>	<b>-3.95</b>
2A: Legal Services	\$0	\$0	\$0	\$0	\$400,000	\$400,000	0.00
<b>Total: General Government</b>	<b>\$2,300,433</b>	<b>\$0</b>	<b>\$104,757</b>	<b>\$0</b>	<b>\$1,636,368</b>	<b>\$4,041,559</b>	<b>-3.95</b>
<b>Personnel:</b>						59.51%	\$2,405,191
<b>Expense:</b>						40.49%	\$1,636,368

# Finance: FY26 Personnel & Expense

## Cost Center Overview

- Manages town budgeting, accounting, payroll, tax collection, and financial planning.
- Includes Accounting, Assessing, Treasury, and Procurement functions.
- Oversees tax collection, revenue management, utility billing, and financial compliance.

## Notable Changes in FY26

- No major reductions – staffing levels remain stable.
- Efficiency improvements through financial software upgrades, reducing manual work.

Department	FT Regular	PT Regular	Limited	Temp	Expense	FY26 Total	FY26-25 FTE Change
3A: Finance Administration	\$584,563	\$0	\$0	\$0	\$65,447	\$650,010	-1.00
3B: Treasurer - Collector	\$319,197	\$0	\$0	\$0	\$173,075	\$492,272	0.00
3C: Town Accountant	\$401,874	\$0	\$0	\$0	\$112,575	\$514,449	1.00
3D: Assessors	\$369,845	\$0	\$23,985	\$0	\$94,930	\$488,760	0.00
3E: Town Clerk	\$462,883	\$0	\$14,880	\$0	\$15,168	\$492,931	0.00
3F: Elections	\$0	\$0	\$0	\$14,000	\$43,661	\$57,661	0.00
3G: Registrars	\$0	\$0	\$0	\$0	\$14,315	\$14,315	0.00
<b>Total: Finance</b>	<b>\$2,138,362</b>	<b>\$0</b>	<b>\$38,865</b>	<b>\$14,000</b>	<b>\$519,171</b>	<b>\$2,710,398</b>	<b>0.00</b>
<b>Personnel:</b>						80.85%	\$2,405,191
<b>Expense:</b>						19.15%	\$1,636,368

# Planning & Land Management: FY26 Personnel & Expense

## Cost Center Overview

- Manages land use, zoning, historic preservation, natural resources, and building inspections.
- Oversees planning initiatives, permitting, and sustainability efforts to guide town development.
- Ensures compliance with state and local regulations.

## Notable Changes in FY26

- Staff reductions in Health & Natural Resources.
- Increased funding for Planning & Inspections.
- 141 Keyes Road funding removed.

Department	FT Regular	PT Regular	Limited	Temp	Expense	FY26 Total	FY26-25 FTE Change
4A: Planning Administration	\$590,990	\$0	\$0	\$0	\$72,791	\$663,781	0
4B: Natural Resources	\$373,422	\$0	\$0	\$40,000	\$27,475	\$440,897	0
4C: Inspections	\$484,322	\$73,632	\$50,000	\$0	\$20,969	\$628,923	0
4D: Health	\$446,763	\$0	\$0	\$0	\$116,700	\$563,463	0
4F: 141 Keyes Road							0
<b>Total: DPLM</b>	<b>\$1,895,498</b>	<b>\$73,632</b>	<b>\$50,000</b>	<b>\$40,000</b>	<b>\$237,935</b>	<b>\$2,297,065</b>	<b>0</b>
					<b>Personnel:</b>	89.64%	\$ 2,059,130
					<b>Expense:</b>	10.36%	\$ 237,935

# Human Services: FY26 Personnel & Expense

## Cost Center Overview

- Provides social services, senior support, veterans' services, and public health initiatives.
- Supports affordable housing programs and community engagement efforts.

## Notable Changes in FY26

- Senior Services remains level-funded—expansion of services may be limited.
- Library staffing adjustments were made, but Sunday closures are NOT planned.
- Increased demand for public health & mental health services, requiring efficient resource allocation.

Department	FT Regular	PT Regular	Limited	Temp	Expense	FY26 Total	FY26-25 FTE Change
5A: Library	\$1,807,255	\$296,495	\$210,350	\$33,263	\$321,813	\$2,669,176	0
5B1: Senior Services	\$574,091	\$0	\$0	\$40,000	\$55,800	\$669,891	-1
5B2: Harvey Wheeler	\$62,733				\$72,074	\$134,807	0
5C: Human Services	\$208,104				\$1,575	\$209,679	1.25
5D: Veteran's Services	\$0	\$0	\$35,325	\$0	\$59,757	\$95,082	0
5E: Ceremonies & Celebrations	\$0	\$0	\$0	\$0	\$70,150	\$70,150	0
<b>Total: Human Services</b>	<b>\$2,652,183</b>	<b>\$296,495</b>	<b>\$245,675</b>	<b>\$73,263</b>	<b>\$581,169</b>	<b>\$3,848,785</b>	<b>0.25</b>
					<b>Personnel:</b>	84.90%	\$ 2,059,130
					<b>Expense:</b>	15.10%	\$ 237,935

# Public Safety: FY26 Personnel & Expense

## Cost Center Overview

- Includes police, fire, and emergency medical services (EMS).
- Responds to public safety needs and disaster preparedness.

## Notable Changes in FY26

- Shift strength in the Fire Department may be impacted at certain times of the year.
- Police and fire positions remain stable, but staffing flexibility is reduced.
- The proposed cut to fire overtime was NOT fully implemented—some reductions, but funding remains higher than originally planned.

Department	FT Regular	PT Regular	Limited	Temp	Expense	FY26 Total	FY26-25 FTE Change
6A: Police Department	\$4,039,680	\$0	\$0	\$7,800	\$819,442	\$4,866,923	-9
6B: Animal Control Office	\$0	\$0	\$0	\$0	\$30,900	\$30,900	0
6C: Police - Fire Station	\$0	\$0	\$0	\$0	\$0	\$0	0
6D: Fire Department	\$5,292,477	\$0	\$0	\$0	\$1,623,675	\$6,916,152	-0.04
6E: Emergency Management	\$0	\$0	\$0	\$0	\$14,700	\$14,700	0
6F: West Concord Fire Station	\$0	\$0	\$0	\$0	\$0	\$0	0
6G: Dispatch	\$671,571	\$0	\$0	\$0	\$150,000	\$821,571	9
<b>Total: Public Safety</b>	<b>\$10,003,729</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,800</b>	<b>\$2,638,717</b>	<b>\$12,650,246</b>	<b>-0.04</b>
					<b>Personnel:</b> 79.14%	\$10,011,529	
					<b>Expense:</b> 20.86%	\$2,638,717	

# Public Works: FY26 Personnel & Expense

## Cost Center Overview

- Maintains roads, sidewalks, water/sewer infrastructure, and public facilities.
- Oversees waste management, stormwater drainage, fleet maintenance, and town projects.

## Notable Changes in FY26

- Facilities maintenance and custodial service budget assumptions are tight, meaning some deferred maintenance could occur.
- Staffing levels remain stable, but some reliance on contracted services for efficiency.
- Capital projects may be phased or delayed based on funding prioritization.

Department	FT Regular	PT Regular	Limited	Temp	Expense	FY26 Total	FY26-25 FTE Change
7A: Public Works Admin	\$381,483	\$0	\$0	\$0	\$20,905	\$402,388	-1
7B: Engineering	\$656,085			\$0	\$42,613	\$698,698	0
7C: Highway Administration	\$1,301,991	\$0	\$0	\$0	\$738,163	\$2,040,154	0
7D: Winter Maintenance	\$0	\$0	\$0	\$0	\$655,500	\$655,500	0
7E: Parks & Trees	\$527,736	\$0	\$0	\$30,240	\$478,131	\$1,036,106	1
7F: Cemetery	\$153,629	\$0	\$0	\$0	\$116,967	\$270,596	0
7G: 133/135 Keyes Rd	\$0	\$0	\$0	\$0	\$0	\$0	0
7H: Street Lighting	\$0	\$0	\$0	\$0	\$79,703	\$79,703	0
7I: Facilities Administration	\$806,618	\$0	\$0	\$0	\$1,122,622	\$1,929,240	1
7J: Parks & Playgrounds	\$0	\$0		\$0	\$56,318	\$56,318	-2
<b>Total: Public Works</b>	<b>\$3,827,541</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,240</b>	<b>\$3,310,922</b>	<b>\$7,168,703</b>	<b>-1</b>
					<b>Personnel:</b>	53.81%	\$3,857,781
					<b>Expense:</b>	46.19%	\$3,310,922

# Unclassified & Total General Fund: 3-Year Comparison

Unclassified & Total General Fund									
Department	FY24	FY24 FTE	FY25	FY25 FTE	FY26	FY26 FTE	FY26 -25 \$ Change	FY26 -25 % Change	FY26-25 FTE Change
8: Employee Wellness	\$73,765	0	\$25,000	0	\$25,000	0	\$0	0%	0
9: Reserve Fund	\$200,000	0	\$200,000	0	\$200,000	0	\$0	0%	0
10: Salary Reserve Fund	\$755,000	0	\$581,506	0	\$737,133	0	\$155,627	27%	0
<b>Total: Unclassified</b>	<b>\$1,028,765</b>	<b>0</b>	<b>\$806,506</b>	<b>0</b>	<b>\$962,133</b>	<b>0</b>	<b>\$155,627</b>	<b>19%</b>	<b>0</b>
<b>Total: Town Government</b>	<b>\$31,711,833</b>	<b>260.49</b>	<b>\$32,745,639</b>	<b>257.6</b>	<b>\$33,678,889</b>	<b>252.86</b>	<b>\$933,250</b>	<b>3%</b>	<b>-4.74</b>

Department	FT Regular	PT Regular	Limited	Temp	Expense	FY26 Total
8: Employee Wellness	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Sub-total:	\$0	\$0	\$0	\$0	\$25,000	\$25,000
9: Reserve Fund	\$0	\$0	\$0	\$0	\$200,000	\$200,000
10: Salary Reserve Fund	\$0	\$0	\$0	\$0	\$737,133	\$737,133
<b>Total: Unclassified</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$962,133</b>	<b>\$962,133</b>
<b>Total: Town Government</b>	<b>\$22,817,746</b>	<b>\$370,127</b>	<b>\$439,298</b>	<b>\$165,303</b>	<b>\$9,886,415</b>	<b>\$33,678,889</b>

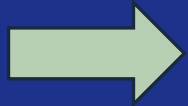
TOTAL GENERAL FUND		
Personnel:	\$23,792,474	70.65%
Expense:	\$9,886,415	29.35%
<b>Total:</b>	<b>\$33,678,889</b>	<b>100%</b>

## Fixed Cost: Town & School

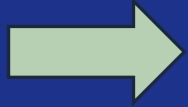
Line No.	Item No.	Department	FY25 Appropriation	FY26 Recommended Budget
<b>Joint Accounts (Town - Concord Public Schools)</b>				
12	A	Group Insurance	\$8,000,000	\$9,405,564
	B	Property/ Liability Insurance	\$539,412	\$617,087
	C	Unemployment	\$140,760	\$143,575
	D	Worker's Compensation	\$176,149	\$193,764
	E	Social Security & Medicare	\$1,028,735	\$905,172
		<b>sub-total:</b>	<b>\$9,885,056</b>	<b>\$11,265,162</b>
13	A	Retirement Assessment, General Fund	\$4,349,746	\$3,584,157
	B	Retirement Assessment, Pension Reserve	\$1,650,000	\$1,567,124
		<b>sub-total:</b>	<b>\$5,999,746</b>	<b>\$5,151,281</b>
14	A	Debt Service, Within Levy Limit		
		A1. Town, Principal & Interest	\$3,576,699	\$4,707,036
		A2. CPS, Principal & Interest	\$806,651	\$ 861,510
		A3. Interest on Short-Term Notes	\$70,000	\$ -
		<b>sub-total:</b>	<b>\$4,453,350</b>	<b>\$5,568,546</b>
	B	Debt Service, Excluded from Levy Limit		
		B1. Town, Principal & Interest	\$303,794	\$295,294
		B2. CPS, Principal & Interest	\$6,286,880	\$7,670,889
		B3. Interest on Short-Term Notes		\$ -
		<b>sub-total:</b>	<b>\$6,590,674</b>	<b>\$7,966,183</b>
		<b>total: Joint Accounts</b>	<b>\$26,928,826</b>	<b>\$29,951,172</b>
<b>Total: FY Appropriation</b>			<b>\$59,674,464</b>	<b>\$63,630,061</b>

# FY26 Summary

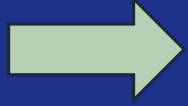
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+2.85%



Net Staffing Reductions: -4.74 FTE's



Top Challenges:

- Shift Strength, Fire Department
- Internal Service FTE cuts taken earlier than planned to meet Guideline
- Ability to meet service level demands

FY26 Budget Book:



<https://town-concord-ma-budget-book.cleargov.com/18978/introduction/budget-process>



# Article 7: Fiscal Year 2026 Town Budget

Ms. Hartman moves that the Town vote to approve Article 7 as printed in the Briefing Book.