



Town of Littleton

FY23 Budget Report



Budget Adopted May 2, 2022

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FY2023 Budget Executive Summary

Honorable Members of the Select Board and Citizens of the Town of Littleton:

In accordance with the provisions of the Town of Littleton, it is the Finance Committee's privilege to submit this annual Financial Plan, including detailed projections of all revenues and expenditures for Fiscal Year 2023 (the Budget) and a new 10-Year Comprehensive Capital Improvement Plan. All Massachusetts municipalities are required by MGL Chapter 44, Section 31 to prepare balanced annual budgets. This means that the annual revenues must equal the annual expenditures recommended by the Finance Committee to the Select Board and the Residents of Littleton. Expenditures are realistically budgeted and revenues are conservatively budgeted to allow for unanticipated events. The Town budget shall also support a financially sound operating position by maintaining reserves and providing for sufficient liquidity for bills. The Town was awarded the GFOA Distinguished Budget Presentation award for FY22 and will submit for FY23.

With the current financial uncertainty that the town is facing, the FY23 budget approach is grounded in a conservative but realistic outlook that aims to accomplish Littleton's goals. Throughout the budget development process, departments submitted requests that are reflective of service and operational needs to support our growing community as the top priority. The FY23 proposed budget is currently a balanced budget, which includes \$404,176 of new staffing. Many of these requests were deferred because of the pandemic, but fortunately Littleton has federal grant funds through the American Rescue Plan Act (ARPA) that can help stabilize some of the new position requests. In addition to operational needs the proposed budget also seeks to prioritize the stewardship of free cash to allocate funds into stabilization accounts, and to advance fund pension and OPEB liabilities in conformance with Littleton's Financial Policies. Below is a high-level list of the proposed budgetary changes as well as highlights of departmental requests.

- **Total Operating Budget is increasing by 5.8% or \$2.9 million**
 - Town Operating budget increasing 8.9% or \$1.16M
 - School Operating budget increasing 2.0% or \$460k
 - Facilities & Infrastructure increasing 10% or \$147k
 - Debt Service decreasing 1.2% or \$43k
 - Employee/Retiree Benefits 11.8% or \$1.18M (\$855k is additional funding from Free Cash)
- **Total Revenue/Other available funds is increasing by 11.93% or \$6.83 million**
 - Estimated Free Cash (Undesignated fund balance estimate) increase of \$2.9M
 - Local Receipts increase of \$599k
 - New growth from Assessors estimated at \$500k
- **Proposed Free Cash stabilization transfers are as follows (per Town's Financial Policy):**
 - General Stabilization \$150,000
 - Capital Stabilization \$1,322,606
 - Debt Exclusion Stabilization \$500,000
 - School Building Stabilization (new) \$450,000
 - Senior Center Stabilization \$1,000,000
- **Capital Spending: \$1.03M**
 - From free cash \$1.03 million

FY23 Budget Highlights

Staffing Requests - Proposed

Town Department	Position	Current Hrs	Requested Hours	FTE Added	Comments	Benefit Eligible	
						Addition (Y/N)	Incremental Salary
Finance	Financial Analyst	0	40	1.000	support financial operations	Y	\$ 60,085
Finance	Ast Treasurer	40	0	0.000	promotional adjustment	N	\$ 3,150
Human Resources	Admin Ast	0	40	1.000	additional hours to support payroll & benefits	Y	\$ 52,493
Conservation	Ast. Conservation Agent	0	19	0.475	support wetland regulations & open space	N	\$ 43,009
Land Use	multiple	0	0	0.000	promotional adjustments	N	\$ 9,193
Land Use	Ast Town Planner	0	40	1.000	support planning & economic development	Y	\$ 63,121
Police	Police Officers	0	80	2.000	2 additional officers (one starting Jan 2021)	Y	\$ 119,726
Fire	Fire Prevention Ofcr	0	40	1.000	Fire prevention officer	Y	\$ 67,552
Board of Health	Health Agent	0	40	1.000	in house septic and restaurant inspections	Y	\$ 83,588
Elder & Human Services	Social Worker	0	40	1.000	position to support social needs of community	Y	\$ 61,476
Library	Teen Librarian	30	37.5	0.000	additional duties; enhanced communications	N	\$ 11,358
Public Buildings	Facilities Director	0	40	1.000	manage building maintenance and new projects	Y	\$ 101,101
Building Inspections	Local Inspector	40	0	0.000	promotional adjustment	N	\$ 3,687
Total				9.475		8 Ben Elig	\$ 679,539

Staffing Requests – Approved

Town Department	Position	Current Hrs	Requested Hours	FTE Added	Comments	Benefit Eligible	
						Addition (Y/N)	Incremental Salary
Finance	Financial Analyst	0	40	1.000	support financial operations	Y	\$ 60,085
Human Resources	Admin Ast	0	19	0.475	additional hours to support payroll & benefits	N	\$ 24,934
Conservation	Ast. Conservation Agent	0	19	0.475	support wetland regulations & open space	N	\$ 43,009
Police	Police Officers	0	80	2.000	2 additional officers (one starting Jan 2021)	Y	\$ 119,726
Board of Health	Health Agent	0	40	1.000	in house septic and restaurant inspections	Y	\$ 83,588
Elder & Human Services	Social Worker	0	40	1.000	position to support social needs of community	Y	\$ 61,476
Library	Teen Librarian	30	37.5	0.000	additional duties; enhanced communications	N	\$ 11,358
Total				5.950		4 Ben Elig	\$ 404,176

Expense Requests

Many of the expense requests have been level funded for FY23. As advised by the External Auditors the Parks Recreation Community Education (PRCE) Enterprise Fund will be rescinded once fully expended, a new PRCE Departmental revolving fund will be created, and the full time PRCE Director and Asst. Director will be put in the general fund budget. Appropriations where we do not have definitive numbers yet are for the Town's insurance policies. These have been conservatively estimated with 8% increases. Likewise the State's estimated cherry sheet has not yet been finalized by the House, Senate, and Conference Committee so we used the Governor's proposal as an estimate for state aid and assessments.

It is important to remember that financial and budgetary information presented in this budget are conservative projections based on available information at the time subject to change.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Littleton
Massachusetts**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director



Select Board Goals for FY 2023

Administration (Calendar, Training, Reviews)

Revive Select Board Calendar and create a shared, interactive calendar which includes:

- Goals deliverables and due dates
- HCA payments, requirements, or other deliverables.
- Budget Calendar
- Warrant/Town Meeting due dates
- Bi-annual meeting with Dept Heads
- Training for Select Board members (in alignment with Town Clerk & HR director goals.)
- Finalize and adopt a written procedure for Annual Performance Evaluation for Town Administrator, Police Chief & Fire Chief, including required deadlines
- Create and adopt a policy for SB participation on other appointed Boards & Committees
- Plus any other scheduled items/issues that we discover.

Revise Policies & Procedures, Town Bylaws

- Draft “Areas of Responsibilities” document for Town Administrator and Select Board, in consultation with TA and Dept Heads
- Edit, discuss & adopt new Select Board Member Code of Conduct.
- Town Policies and Bylaws.
 - Update Select Board Policies and Regulations.
 - Review existing dept heads comments on town policies and update town code to implement changes.
 - Abolish/rescind obsolete by-laws.
 - Correct discrepancies between language in town code and select board regulations and policies.
 - Correct ambiguous language.

Improve Communication With The Public And Within Town Hall

- Investigate ways to make the Website interactive
- Define ways to Improve communication plans and mechanism with residents

- Communicate with citizen group working on developing education/introduction for new residents about our form of government and the work of elected and appointed boards and committees.
- Investigate implementation of Citizen Academy.
- Semi-annual All-Department Meeting with Select Board.

Fully Staff All Town Departments, Identify Potential New Positions

- Completion of compensation grid.
- Empower our dept heads to reward an employee for going above and beyond.

Long Range Fiscal Plan

- Review and adjust Budget Calendar with FinCom, Finance Director, and Town Administrator.
- Investigate how we could increase CPC Funding to address growing Conservation/Open space needs. (Town Meeting Vote) More clearly define funding mechanisms/savings account for potential purchase of parcels
- Senior Tax Relief:
 - Revamp Work-Off program based on EHS Dept goals
 - Work with Jim Arciero on Legislation
 - Find balance between senior tax relief and stable tax rate
 - Better understand the impact of developments on the Town and they will affect future needs. 550 King St: Financial Model, tax revenues, impact on services

Guide A Decision About The Future Of Town Hall

- Revisit Space Needs for Town Hall, how does the senior center build affect this?
- Determine cost & requirements for repairs/upgrades/code compliance to Town Hall
- Investigate cost to move, build and equip a new Town Hall elsewhere.
- Determine priority of both options in relation to the rest of the Capital Improvements Pipeline

Agriculture

- Lease/Rehab Nagog Hill Orchard. RFP Response Deadline is June 17th. Next Steps
 - Clean-out house and barn.
 - Electrical and plumbing inspection required.
 - Mildew in basement needs mitigation.
 - Partial roof repair and gutter replacement on house also needed.
- Support/Involve/consult AgComm as they present the needs of the farms in town (including help with grants for farmers)
- Create 1-page bios for each farmer for display in the annual Town Report *Delegate to AgComm?*

Develop/Evolve The Process Of Purchasing And/Or Protecting Land In Littleton

- Revive (potentially recharter) Open Space Plan Committee with professional assistance. Work with Conservation on developing “Right of First Refusal” prioritization and funding. Communicate with Farmers to be in the conversation, should they choose to take action with their farmland.
- Work with Planning Board on Transfer of Development Rights

Housing

- Habitat for Humanity House process moving and underway. Hopefully to begin construction in 2023
NexNext Steps: perc test at Tahattawan Rd.

- Explore new AHT initiatives
- Next Steps. Work the AHT membership to create manual/guide for the AHT Board.
- Partner with State to identify partners to help with Affordable Housing (i.e. CHAPA)

Make The EDC More Active And Functional

- Charge EDC with creating a plan
- Revive Common Revitalization Committee
- Continue working on 550 King Street *Measurable Goals will be needed as things come up*

Remove, Recharter, Reorganize & Re-Energize Existing Appointed Boards And Committees

Make one of the following recommendations on each committee

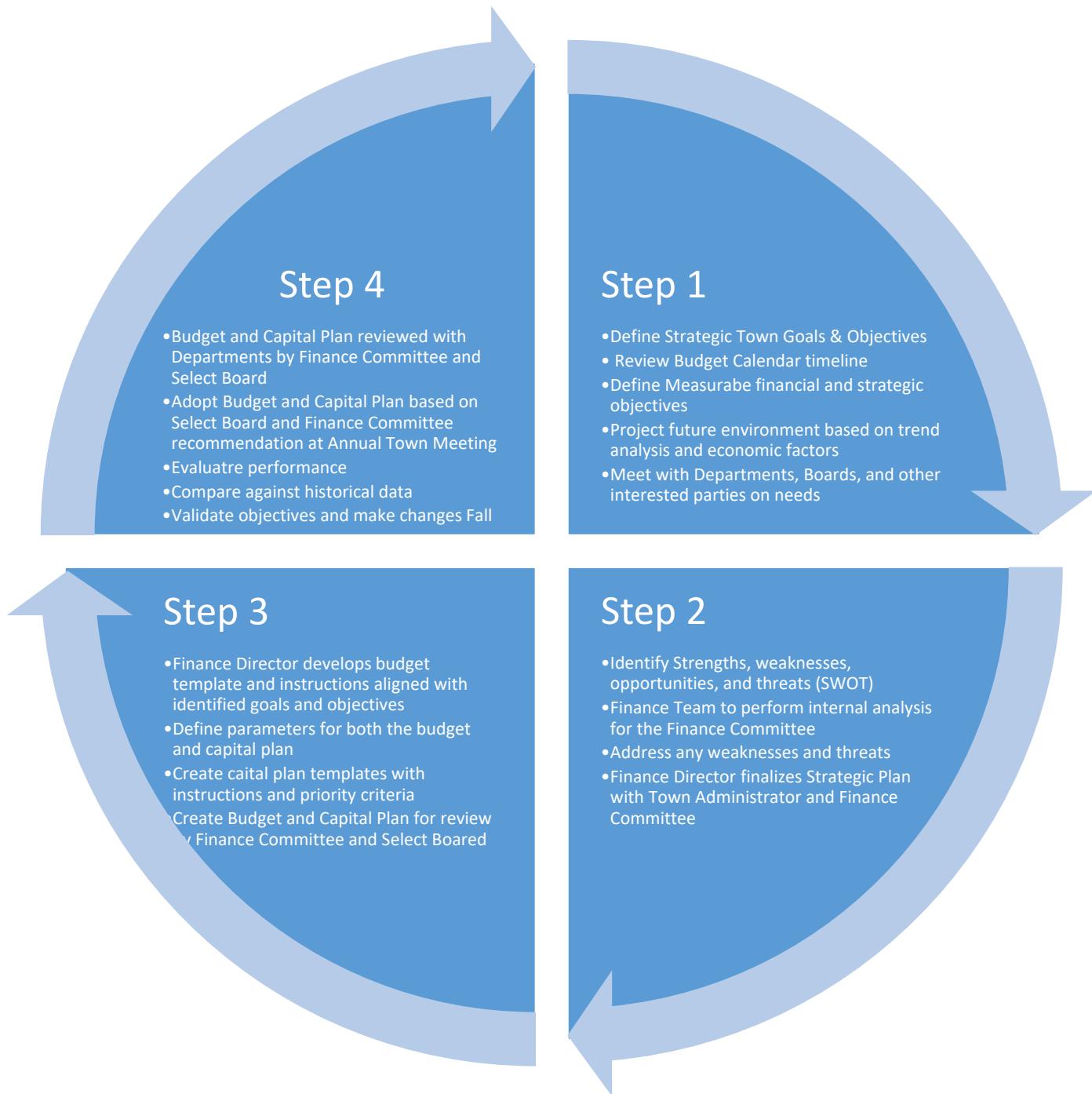
- Remove/Disband (vote right then)
- Recharter (draft due by next SB meeting)
- Re-energize by assigning a specific deliverable in line with SB Goals (schedule)
- Assign a liaison
- Leave it alone. No need for a report.
- Invite in for a progress report & FY2023 committee goals
- Review, discuss and finalize relevant new charters with input from committee members if applicable. Vote as necessary.
- Invite 1 committees to each SB meeting to hear reports, assign tasks, discuss charter change, etc. Chair will work with TA's office to schedule
- One SB meeting per year to discuss with committees performance, attendance, goals. Meeting with Chairs of all the committees.
- Try to find new ways to solicit new members to join committees with vacancies.
- Investigate common committees, charters, and which are active. Littleton Common Revitalization Roadmap: Monitor Littleton Common Infrastructure needs and increased traffic flow, while promoting a walkable Common.

Other And Miscellaneous

- Research more regional options and partnerships while pursuing grants and increased options for the town's growing population needs
- Ask Nashoba Regional to add to meeting with regional TAs and TMs to discuss regionalization.
- Talk to dept heads to ask them to be mindful of regionalization.
- Document how we are already working with other communities.
- Host a summit with surrounding communities' Boards to discuss common issues, Best Demonstrated Practices, Potential for shared resources, etc.
- Plans to better support alternative forms of transportation (bike lanes, trails, sidewalks, etc.) *Measurable Goals are needed. Delegate to TAC?*
- Work with EHS/TA/PMBC on final design for the new Center
- Revisit work done on Mental Health and substance abuse. Collaborate with EHS, LPD, LFD, Schools to educate and provide services.
- Complete the WWI monument restoration project
- Work with John Boroski to verify additional names to be added to the EPR Veterans Corner and issue RFP for vendor to replace plaque on one of the monuments
- Explore and update renovation of hardscape surrounding monument at Patriot Square

Issue of critical importance – economic recovery from the health pandemic by growing commercial base, affordable housing, building new sewer infrastructure, and new senior center as tools to the meet the needs of the Town.

Strategic Plan 2022 – 2023

**Town of Littleton
Strategic Plan Diagram**

The Strategic Plan drives many projects and goals within the Budget because the Budget provides the “Spending Authority” to complete these tasks. This is a cooperative process between the Finance Committee, Select Board, Town Administrator, Finance Director, Boards, Departments, Town Counsel, and the Public. This is directed and aligned with the Town of Littleton’s financial policies. Allows direct and broad citizen participation in government.

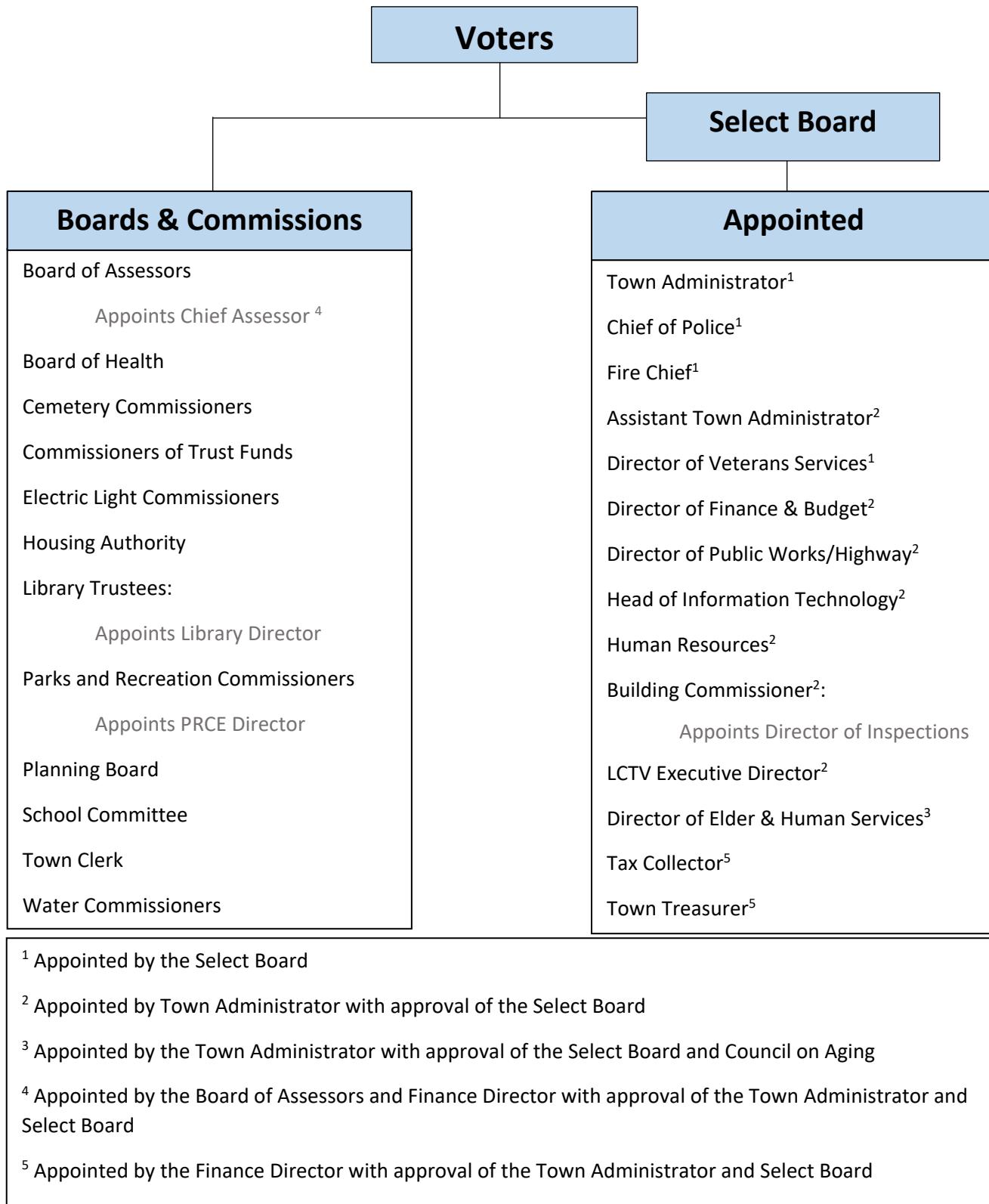
Budget Summary

Adopted FY23 on May 2, 2022 compared to amended FY2 compared to Proposed FY23 As of December 22, 2021 adopted May 2, 2022.

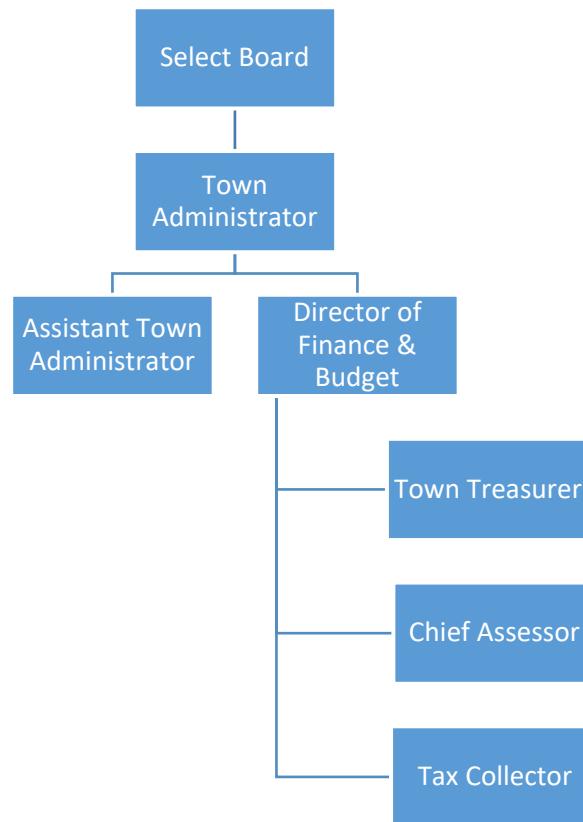
	<i>Adopted FY2023</i>		<i>Proposed FY2023</i>		<i>Amended FY2022</i>		<i>Proposed \$ Variance</i>		<i>Proposed % Variance</i>		<i>Adopted \$ Variance</i>		<i>Adopted % Variance</i>
<i>Revenue</i>													
Levy Limit	\$46,619,800		\$46,792,366		\$45,240,803		\$1,551,563		3.43%		\$1,378,997		3.05%
Other Funds													
Undesignated Fund Balance	5,485,553		5,306,811		2,603,000		2,703,811		103.87%		2,882,553		110.74%
Cherry Sheets - Town State Aid	915,210		911,203		897,083		14,120		1.57%		18,127		2.02%
Cherry Sheets - School State Aid	5,060,235		4,773,921		4,591,550		182,371		3.97%		468,685		10.21%
Stabilization/Overlay Surplus & Other	1,416,955		0		0		0		-		1,416,955		-
Other Available Funds	931,370		817,204		857,442		(40,238)		-4.69%		73,928		8.62%
Local Receipts	3,726,227		3,746,227		3,126,500		619,727		19.82%		599,727		19.18%
Total Other Funds	17,535,550		15,555,366		12,075,575		3,479,791		28.82%		5,459,975		45.22%
Total Revenue/Available Funds	\$64,155,350		\$62,347,732		\$57,316,378		\$5,031,354		8.78%		\$6,838,972		11.93%
<i>Expenses</i>													
Town Operating Budgets	\$14,276,060		\$14,275,533		\$13,114,933		\$1,160,600		8.85%		\$1,161,127		8.85%
School Appropriation	23,050,247		23,510,493		22,590,000		920,493		4.07%		460,247		2.04%
Technical School Assessments	738,406		675,000		675,000		0		-		63,406		9.39%
Other Charges, Facilities, Infrastructure	1,626,211		1,727,312		1,479,051		248,261		16.79%		147,160		9.95%
Debt Service	3,554,872		3,554,539		3,597,572		(43,033)		-1.20%		(42,700)		-1.19%
Employee/Retiree Benefits	11,237,675		11,404,403		10,049,008		1,355,395		13.49%		1,188,667		11.83%
Total Operating Budget	54,483,471		55,147,280		51,505,564		3,641,716		7.07%		2,977,907		5.78%
Capital Exclusions	0		0		0		0		-		0		-
Total Municipal Budget	54,483,471		55,147,280		51,505,564		3,641,716		7.07%		2,977,907		5.78%
Capital Plan and Warrant Articles	2,674,250		2,351,159		1,890,000		461,159		24.40%		784,250		41.49%
Total Appropriations	57,157,721		57,498,439		53,395,564		4,102,875		7.68%		3,762,157		7.05%
Other Amounts to be Raised	466,000		466,000		466,000		0		-		0		-
Payments of Previous FY Bills	8,000		8,000		8,000		0		-		0		-
Fiscal Policy Adjustments	741,583		500,000		397,109		102,891		25.91%		344,474		86.75%
Additions to General Stabilization	3,372,606		2,100,000		300,000		1,800,000		600.00%		3,072,606		1024.20%
Cherry Sheet Charges Offsets - Town	158,910		160,731		159,164		1,567		0.98%		(254)		-0.16%
Cherry Sheet Charges Offsets - School	1,750,530		1,600,221		1,575,008		25,213		1.60%		175,522		11.14%
Allowance for Abatements	500,000		500,000		700,000		(200,000)		-28.57%		(200,000)		-28.57%
Total Other Amounts	6,997,629		5,334,952		3,605,281		1,729,671		47.98%		3,392,348		94.09%
Total Expenditures	\$64,155,350		\$62,833,391		\$57,000,845		\$5,832,546		10.23%		\$7,154,505		12.55%
Net Budget Variance	\$0		-\$485,659		\$315,533								

Note: Levy Limit includes proposition 2.5% taxation plus new growth. Other funds increase attributed to higher free cash due to revenues exceeding estimates. Cherry Sheet school aid to increase due to additional funding from the State. Other available funds comprised of various special revenue funds transferred in. Stabilization is being utilized as needed for projects, debt exclusion decreases, and are in conformance with the Town's financial policies. Local receipts increased due to expected recovery from the health pandemic. Town Operating budget increase primarily due to increased government services by adding needed positions to provide residents with quality services. We were notified of technical school assessments increase. Other charges, facilities, infrastructure increased due to rising rates, usage, and costs. Debt service declined due to the Treasurer refinancing old debt at a better rate. Employee/Retiree benefits increased due to increase in health insurance and estimated increase for benefit eligible added positions. Capital increase attributed to free cash, loan authorizations, and capital stabilization that was available and needed to fund capital plan. Fiscal policy adjustments attributed to greater free cash to allocate this year. In addition, the Town funds OPEB annually this fiscal year the Town will put more funds toward pension as we are in a great financial position with OPEB. Additions to stabilization can be attributed to free cash allocation per the Town's financial policies. Cherry Sheet charges offsets for the school are expected to increase in line with the cherry sheet school aid increase. The allowance for abatements was decreased slightly but expected to be increased for senior work off abatements and veterans work off abatements increase. The allowance for abatements pays for the town's abatements and statutory exemptions.

Boards, Committees & Appointments



Town of Littleton –Financial Management Team



Governing Bodies

Local legislative decisions are made by an open town meeting consisting of all the registered voters in the Town. Subject to the legislative decisions made by the town meeting, the affairs of the Town are generally administered by a board of five members, assisted by the town administrator. Local school affairs are administered by a school committee of five persons. Local taxes are assessed by a board of five assessors all elected for staggered three-year terms on an at-large basis.

Principal Executives and Financial Officers

<u>Title</u>	<u>Name</u>	<u>Manner of Selection</u>	<u>Length of Term</u>	<u>Expiration of Term</u>
Chairman, Select Board	Charles DeCoste	Elected	3 Years	2024
Select Board, Vice Chairman	Paul Glavey	Elected	3 Years	2022
Select Board, Clerk	Matthew Nordhaus	Elected	3 Years	2023
Select Board Member	Cynthia Napoli	Elected	3 Years	2023
Select Board Member	Joseph Knox	Elected	3 Years	2022
Town Clerk	Diane Crory	Elected	3 Years	2022
Town Administrator	Anthony Ansaldi	Appointed	NA	NA
Assistant Town Administrator	Joseph Laydon	Appointed	NA	NA
Finance Director/CFO	Aleesha Nunley Benjamin	Appointed	3 Years	2024
Treasurer/Collector	Sean O'Brien	Appointed	NA	NA
Tax Collector	Deborah Richards	Appointed	NA	NA
Chief Assessor	Katherine Miller	Appointed	NA	NA
Town Counsel	Miyares & Harrington LLC	Appointed	Indefinite	NA

Demographics

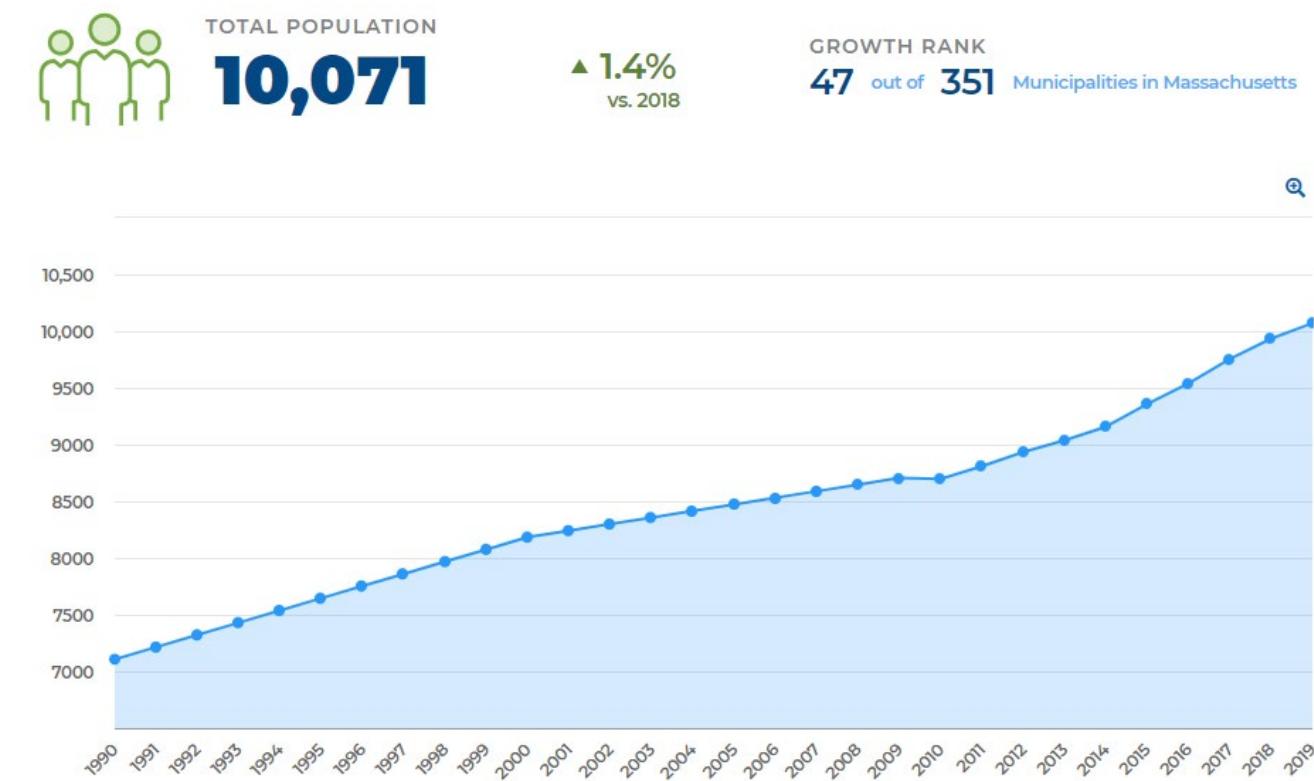
Population and income data comparing Littleton, Middlesex County and the State of Massachusetts

Population (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	% Change	Number	% Change	Number	% Change
2020	10,141	13.6	1,632,002	8.6	7,029,917	7.4
2010	8,924	9	1,503,085	2.6	6,547,629	3.1
2000	8,184	16.1	1,465,396	4.8	6,349,097	5.5
1990	7,051	1.2	1,398,468	2.3	6,016,425	4.9
1980	6,970		1,367,034		5,737,037	

(1) Source: US Department of Commerce for actuals and estimates

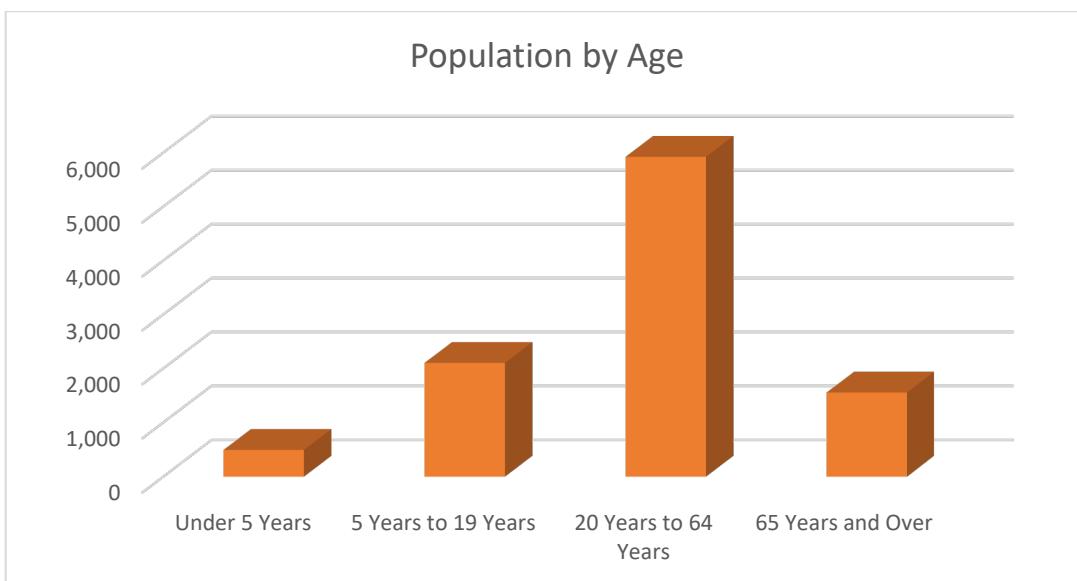
Annual Population Growth 1990-2019



Population Composition by Age (1)

Year	Littleton Number	Littleton Percent	Middlesex County Number	Middlesex County Percent	Massachusetts Number	Massachusetts Percent
Under 5 Years	497	5%	81,600	5%	351,496	5%
5 Years to 19 Years	2,353	23%	326,400	20%	1,405,983	20%
20 Years to 64 Years	5,780	56%	962,881	59%	4,077,352	58%
65 Years and Over	1,511	15%	261,120	16%	1,195,086	17%
Total	10,141	100%	1,632,002	100%	7,029,917	100%
Median Age	44.7		38.8		39.7	
Median Age (2000)	37.9		36.4		36.5	

(1) Source: US Department of Commerce 2020 5 Year estimates

**Per Capita Income Levels (1)**

Year	Littleton		Middlesex County		Massachusetts	
	Number	% Change	Number	% Change	Number	% Change
2017 5-year estimate	\$49,934	60.7	\$47,616	52.6	\$39,913	53.8
1999	31,070	58.8	31,199	53.4	25,952	50.7
1989	19,560	134.7	20,343	141.1	17,224	131
1979	8,333		8,439		7,457	
% Below Poverty Level (2017 5-Year Estimates)	3.70%		8.20%		11.10%	

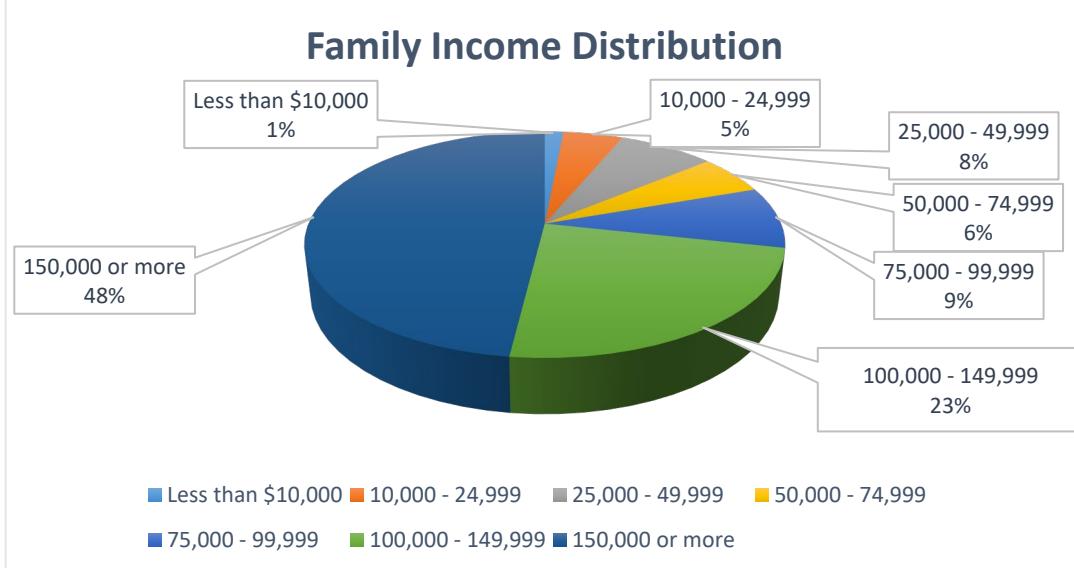
(1) Source: US Department of Commerce

Family Income Distribution (1)

Family Income	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Less than \$10,000	42	2%	6,157	2%	43,290	3%
10,000 - 24,999	135	5%	12,700	3%	89,910	5%
25,000 - 49,999	216	8%	35,405	9%	208,126	13%
50,000 - 74,999	157	6%	40,793	11%	214,786	13%
75,000 - 99,999	247	9%	40,408	11%	204,796	12%
100,000 - 149,999	659	24%	77,352	20%	354,646	21%
150,000 or more	1345	48%	171,637	45%	549,452	33%
Total	2,800	100%	384,452	100%	1,665,005	100%

Median Income \$143,233 \$136,187 \$108,587

(1) Source: US Department of Commerce 2019 5 Year estimates



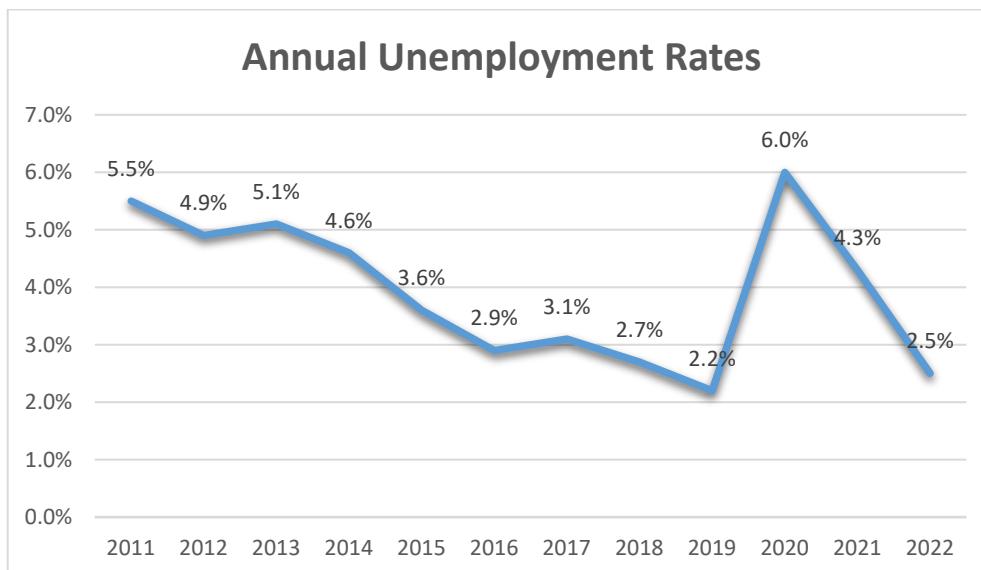
Unemployment Rates – The unemployment rate has been declining from an average of 6% in 2020 to 2.5% in 2022.

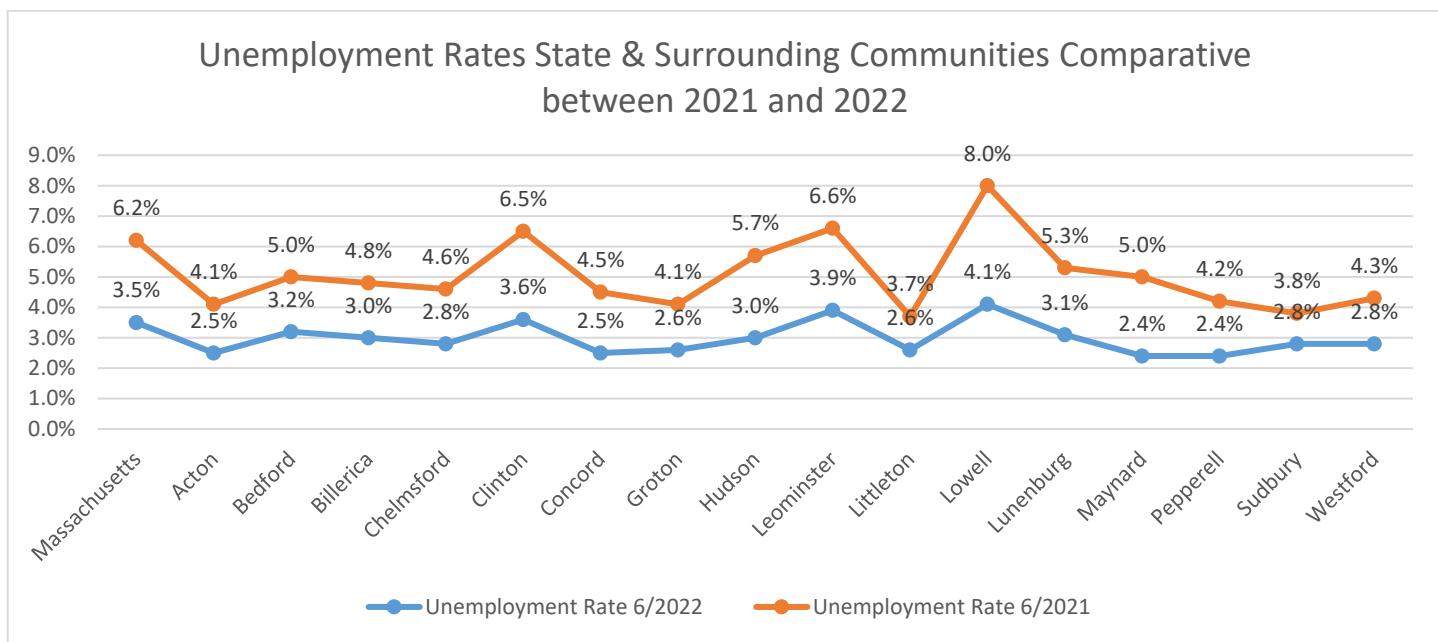
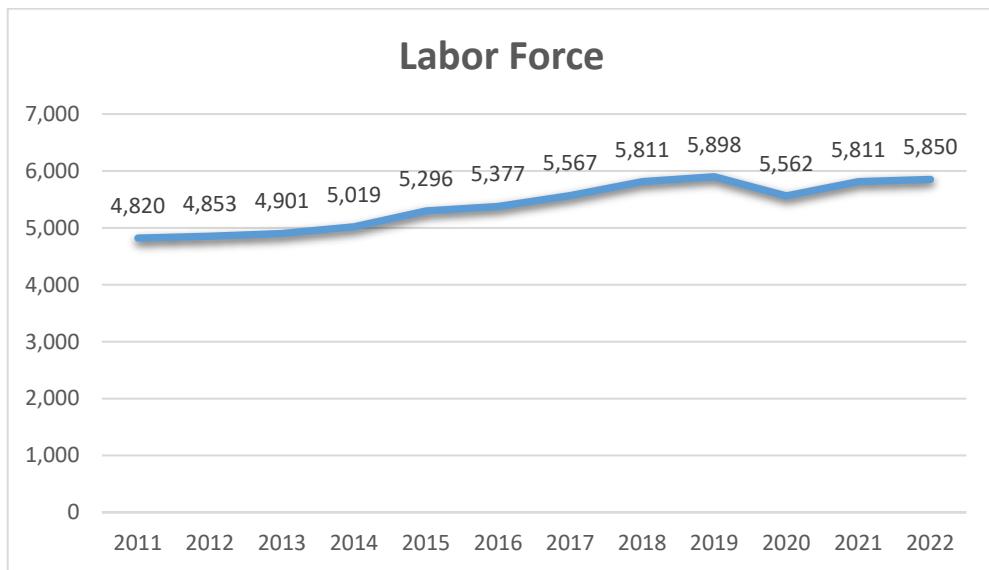
Employment Data (Not Seasonally Adjusted) (1)

Month	Year	Labor Force	Employed	Unemployed	Unempl Rate	Massachusetts Rate
January	2021	5,727	5,448	279	4.9%	7.7%
February	2021	5,741	5,449	292	5.1%	7.2%
March	2021	5,717	5,468	249	4.4%	6.7%
April	2021	5,741	5,515	226	3.9%	6.1%
May	2021	5,725	5,517	208	3.6%	5.8%
June	2021	5,797	5,581	216	3.7%	6.2%
July	2021	5,888	5,610	278	4.7%	5.9%
August	2021	5,973	5,629	344	5.8%	5.4%
September	2021	5,854	5,552	302	5.2%	5.0%
October	2021	5,907	5,620	287	4.9%	4.6%
November	2021	5,840	5,682	158	2.7%	4.2%
December	2021	5,822	5,689	133	2.3%	4.1%
January	2022	5,814	5,632	182	3.1%	5.0%
February	2022	5,843	5,691	152	2.6%	4.3%
March	2022	5,902	5,758	144	2.4%	3.8%
April	2022	5,818	5,695	123	2.1%	3.3%
May	2022	5,817	5,691	126	2.2%	3.4%
June	2022	5,906	5,751	155	2.6%	3.5%

Annual	Year	Labor Force	Employed	Unemployed	Unempl Rate
Average	2022	5,850	5,703	147	2.5%
Average	2021	5,811	5,563	248	4.3%
Average	2020	5,562	5,231	331	6.0%
Average	2019	5,898	5,767	131	2.2%
Average	2018	5,811	5,655	156	2.7%
Average	2017	5,567	5,395	172	3.1%
Average	2016	5,377	5,222	155	2.9%
Average	2015	5,296	5,106	190	3.6%
Average	2014	5,019	4,786	233	4.6%
Average	2013	4,901	4,652	249	5.1%
Average	2012	4,853	4,614	239	4.9%
Average	2011	4,820	4,555	265	5.5%

(1) Source: MA Department of Unemployment Assistance





In comparison to neighboring communities and the Commonwealth of Massachusetts Littleton has a very low unemployment rate which is declining year over year. An excellent indicator of further economic recovery as the rate is more in line with what was reflected prior to pandemic.

Educational Attainment (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Less than 9th Grade	73	1	33,428	2.9	203,412	4.2
9th to 12th Grade, No Diploma	108	1.5	35,922	3.2	217,529	4.5
High School Graduate	1,316	18.4	216,402	19.08	1,158,066	23.9
Some College, No Degree	1,112	15.6	135,451	11.9	729,016	15
Associate's Degree	535	7.5	65,620	5.8	360,810	7.4
Bachelor's Degree	2,060	28.9	320,544	28.2	1,197,208	24.7
Graduate or Professional Degree	1,936	27.1	330,527	29	984,535	20.3
Total	7,140	100	1,137,894	100	4,850,576	100
High School Graduate or Higher	6,959	97.5	10,068,544	93.9	4,248,456	91.3
Bachelor's Degree or Higher	3,996	56	651,071	57.2	1,980,861	45

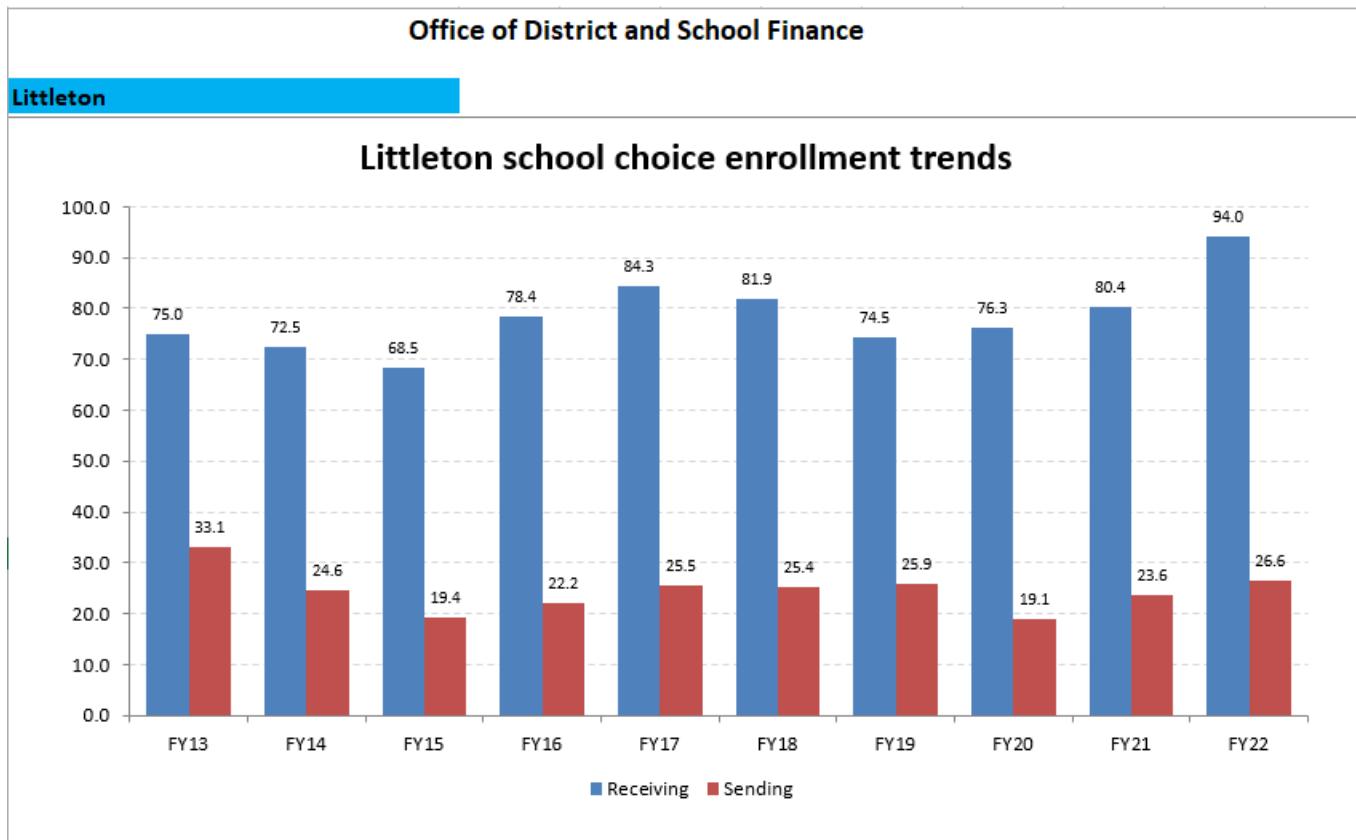
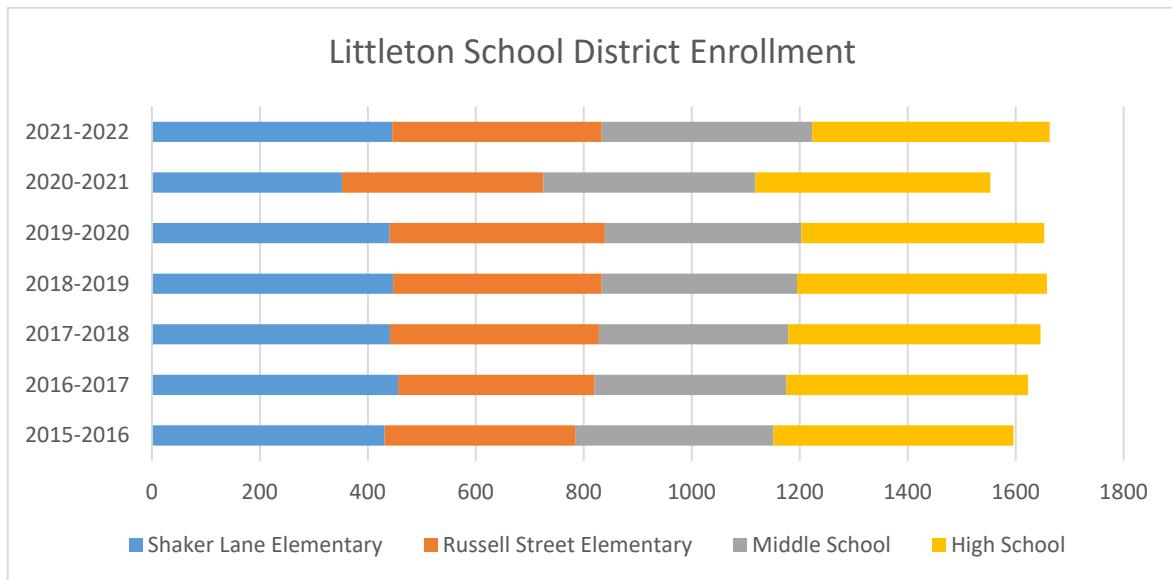
(1) Source: US Department of Commerce 2019 5 Year estimates

School	Grade	Date Built	Added to (remodeled)	Capacity	Current Enrollment (1)
Shaker Lane Elementary	Pre-K - 2	1964	1994 (1998)	600	445
Russell Street Elementary	3 - 5	1969	(1991 (1994, 2009))	450	388
Middle School	6 - 8	1957	1991 (1994, 2000, 2007)	500	390
High School	9 - 12	2002		500	440
Totals				2,050	1,663

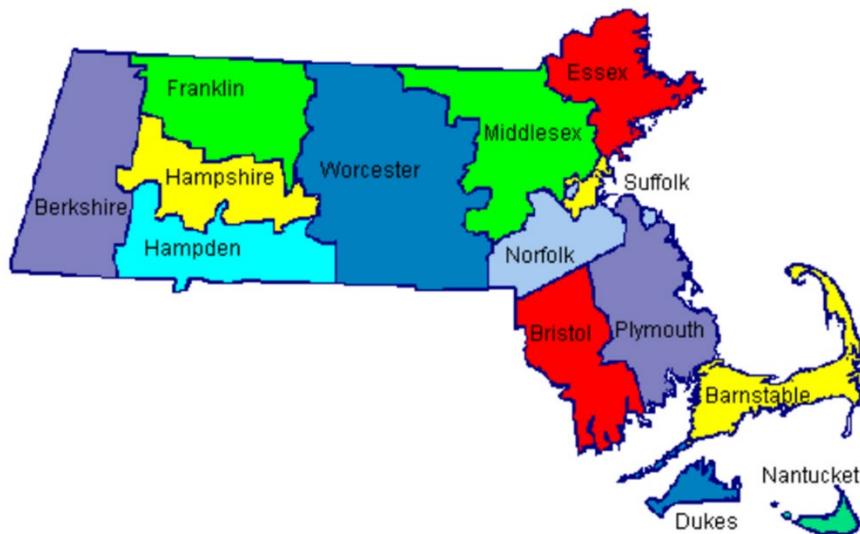
(1) Source: Massachusetts Department of Elementary and Secondary Education

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Shaker Lane Elementary	431	456	441	447	440	352	445
Russell Street Elementary	354	364	387	386	399	373	388
Middle School	366	355	351	362	364	393	390
High School	445	448	467	463	450	435	440
Totals	1,596	1,623	1,646	1,658	1,653	1,553	1,663
Enrollment Change		27	23	12	-5	-100	110
Percentage Change		1.69%	1.42%	0.73%	-0.30%	-6.05%	7.08%
Enrollment Change - 6 year period 2015-2016 to 2021-2022							67
Percentage Change - 6 year period 2015-2016 to 2021-2022							4.20%
Average Annual Growth Rate - 6 year period 2015-2016 to 2021-2022							0.76%

(1) Source: Massachusetts Department of Elementary and Secondary Education



Littleton is located in Middlesex County below is a map of all counties in the Commonwealth of Massachusetts.



Top Employers in Littleton other than the Town, Schools, Light, Water, & Sewer:

Company name	Address	City	State	# of employees
Middlesex Corp	Spectacle Pond Rd	Littleton	MA	250-499
Acton Toyota of Littleton	Great Rd	Littleton	MA	100-249
Aggregate Industries	Ayer Rd	Littleton	MA	100-249
Dolphin Enterprise Solutions	Nicole Ln	Littleton	MA	100-249
Donelan's Supermarkets Inc	Great Rd	Littleton	MA	100-249
Dover Saddlery Inc	Great Rd	Littleton	MA	100-249
Hanscom Federal Credit Union	Porter Rd # 100	Littleton	MA	100-249
Life Care Ctr of Nashoba Vly	Foster St	Littleton	MA	100-249
Market Basket	Constitution Ave	Littleton	MA	100-249
Mevion Medical Systems	Foster St # 3	Littleton	MA	100-249

Budget Calendar

ACTION STEP	RESPONSIBILITY	DATE
1 Issue Capital Plan (CIP) Documents/Instructions to Departments	DFB/Asst. DFB/TA	Monday August 23, 2021
2 Final Capital requests due to DFB	DFB /Asst. DFB/TA	Monday September 27, 2021
3 Town Administrator meets with Departments to review CIP Requests for recommendation to SB and FinCom	DFB/Asst. DFB/TA	Monday October 4, 2021 (Completed by date above)
4 FY2023 Financial Forecast	Board of Selectmen Finance Committee School Committee	Tuesday October 12, 2021 (delayed until 11/22/2021)
5 Select Board meet with department heads & committees to discuss Town wide goal setting	Select Board & Dept. heads	October 2021 (delayed until 11/22/2021)
6 Issue Budget Documents/Instructions to Departments	DFB/Asst. DFB/TA	Tuesday October 12, 2021
7 Finance Committee visits with Town Departments	Finance Committee	November/December 2021
8 Tax Classification Hearing (Info Session 11/8 & Public Hearing 11/22)	Select Board Board of Assessors	Monday November 8, 2021 & Monday November 22, 2021
9 Final Budget requests due to DFB	DFB/Asst. DFB/TA	Friday November 12, 2021
10 Internal Review of Budget Requests	DFB/Asst. DFB/TA Department Heads	Monday Nov. 15- Dec. 3, 2021
11 School Department submits preliminary detailed budget	School Committee	Friday December 10, 2021
12 Requested preliminary FY2023 Budget Book submitted to SB/Finance Committee	DFB/Asst. DFB/TA	By December 31, 2021
13 Finance Committee & SB joint meetings to discuss smaller dept. budgets	FinCom/SB/Dept. heads/DFB/TA	Tuesday Jan. 18 th & 25 th 2022 and February 1, 2022
14 Joint Capital and Budget Work session with Major Dept. Heads & others as requested	DFB/ASST. DFB/TA Finance Committee School Committee Select Board	Saturday February 5, 2022
15 Joint Meeting with SB, FinCom and School Committee to review budget recommendations as necessary	DFB/SB/FinCom/ SC/ASST. DFB/TA	Monday February 28, 2022
16 May 2022 Annual/Special Town Meeting warrants open	Select Board	TBD
17 Final Budget Book produced & distributed to SB/Finance Committee/School Committee	TA/DFB/Asst. DFB	By March 31, 2022
18 Finance Committee joint meeting with SB and School Committee - FY2022 Budget Update/Town Meeting Discussion as necessary	Finance Committee Select Board School Committee	March/April
19 ATM/STM Warrant Closes	Select Board	TBD
20 Finance Committee ATM Recommendations due	FinCom & DFB/ASST. DFB/TA	TBD
21 Finance Committee Meeting vote on Financial Articles for ATM	Finance Committee	TBD

The Budget Calendar and process is decided jointly by the Town Administrator, Finance Committee, Board of Selectmen and Finance Director. Recommendations to changes in the process should be made after a discussion of the prior year process to determine process improvements and strategies based on particular projects or the financial needs of the Town. Town officials and department heads adhere to the budget calendar. Dates may be adjusted to reflect actual dates for each budget cycle. This policy will be reviewed annually by the Select Board, Finance Committee and the Finance Director. Regardless of changes, this policy must be approved by vote of the Select Board and Finance Committee annually.

The budget process is a continuous, cyclical process that is the means by which local officials and Town Meeting decide how and where available municipal funds will be spent. Many of the Select Board's goals are strategically addressed in the budget. Adding additional funds to Human Resources for awards, an additional finance position to support finance for calendar review and policy planning, increase community engagement and citizen services through the funding of several new positions. Invested over \$250k in capital reallocation article for space needs and the Nagog orchard study. There are several steps to the budget process. The Steps are listed below as follows:

The first step is the planning stage where revenue and expenditure estimates are developed for the coming budget year. Revenue estimates are developed by the Director of Finance and Budget based on actual revenues from previous years, projections based on year-to-date collections and other factors effecting revenue collections. Expenditure estimates take into account fixed costs such as debt service, insurance, contractual agreements and prior year deficits. In examining revenue and expenditure estimates it is possible to determine the amount of discretionary funding available in any given year. This planning phase generally takes place between July and September.

In October and November, the Selectmen and the Finance Committee jointly develop budget guidelines to assist the departments in preparing budgets that fall within expectations. A budget kickoff meeting is generally held in November where prior year budget information and new budget forms are distributed to all departments. Additionally, previous year's revenue or capital planning data is distributed. Experience has shown that using a common format results in more meaningful budget data.

In December, budget requests are submitted to the Town Administrator. The Finance Committee does review of the budget requests during January and February. By March, the final budget recommendations are incorporated into the Town Meeting warrant. At Annual Town Meeting in May, the Selectmen and the Finance Committee present the recommended budget to Town Meeting members who have the final say on the budget. Following town Meeting and throughout the year, departments monitor their spending and keep expenses within their approved budgetary line items.

***Acronyms:** ATM – Annual Town Meeting, STM – Special Town Meeting, FinCom – Finance Committee, DFB – Director of Finance and Budget, SB – Select Board, SC – School Committee, TA – Town Administrator, TBD – To Be Determined, and CIP – Capital Improvement Plan.

**Please note that the budget may be amended during the fiscal year at Fall special town meeting (STM) prior to setting the tax rate in December.

In consultation with the Finance Committee and departments, the Director of Finance and Budget shall prepare revenue projections for the upcoming fiscal year and gather budget requests from all Town departments. The Finance Committee's budget proposal shall provide a complete financial plan of all general and enterprise funds and activities for the ensuing fiscal year, an accompanying budget message, and supporting documents.

The budget message from the Finance Committee shall explain the proposed budget for the Town in fiscal terms. It shall outline the proposed financial policies for the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major differences from the current fiscal year in financial policies, expenditures, and revenues,

together with the reason(s) for such changes, summarize the Town's debt position, and include such other material as the Finance Committee deems desirable or the Board of Selectmen and Town Meeting may reasonably require.

Each year the Town shall prepare and maintain a five-year Financial Forecast for General Fund operations based on current service levels and current funding sources and including the five- year Capital Improvement Plan. This year the Town created its first comprehensive ten year capital plan. The forecast shall include 3 to 5 years of historic data for trend analysis purposes. The forecast shall be used as a budget tool to enable the Town to review operating needs, identify fiscal challenges and opportunities, and develop long-term budgeting policies as part of an overall strategic plan. The forecast shall be designed to provide an outlook on the implications of changes in revenues and expenditures and allow for analyzing multiple scenarios. The forecast will:

- 1) Provide insight into whether the current mix and level of resources in the General Fund are likely to continue to be sufficient to cover current service levels and capital projects.
- 2) Identify the resources needed to maintain required enterprise fund operations.
- 3) Estimate the impact on rate payers.

The largest segment of a town's budget is its personnel costs. The Town shall maintain a personnel system that accurately tracks authorized, filled and unfilled positions as well as their funding source. Annual budgets shall be prepared that account for all the costs necessary to cover positions that the Town intends to have during that budget period. The budget will be presented to the Select Board and Residents at Annual Town Meeting.



FTE Town Initial Budget Requests

Town Department	Position	Current Hours	Req Hours	FTE Added	Comments	Benefit Eligible Addition (Y/N)	Salary
Finance	Financial Analyst	0	40	1.000	support financial operations	Y	\$60,085
Finance	Asst Treasurer	40	0	0.000	promotional adjustment	N	\$3,150
Human Resources	Admin Asst	0	40	1.000	additional hours to support payroll & benefits	Y	\$52,493
Conservation	Asst. Conservation Agent	0	19	0.475	support wetland regulations & open space	N	\$43,009
Land Use	multiple	0	0	0.000	promotional adjustments	N	\$9,193
Land Use	Asst Town Planner	0	40	1.000	support planning & economic development	Y	\$63,121
Police	Police Officers	0	80	2.000	2 additional officers (one starting Jan 2021)	Y	\$119,726
Fire	Fire Prevention Officer	0	40	1.000	Fire prevention officer	Y	\$67,552
Board of Health	Health Agent	0	40	1.000	in house septic and restaurant inspections	Y	\$83,588
Elder & Human Services	Social Worker	0	40	1.000	position to support social needs of community	Y	\$61,476
Library	Teen Librarian	30	37.5	0.000	additional duties; enhanced communications	N	\$11,358
Public Buildings	Facilities Director	0	40	1.000	manage building maintenance and new projects	Y	\$101,101
Building Inspections	Local Inspector	40	0	0.000	promotional adjustment	N	\$3,687
Total				9.47		8 Ben Elig	\$679,539

Note: In fiscal 2022 one of the two police officer positions requested was funded using the American Rescue Plan Act (ARPA) grant funding from January to June. This approval was with the understanding that the new officer would be funded by the general fund public safety budget in fiscal 2023. The second police officer was a true new request.

FTE Town Approved Budget Requests

Town Department	Position	Current Hours	Req Hours	FTE Added	Comments	Benefit Eligible Addition (Y/N)	Salary
Finance	Financial Analyst	0	40	1.00 0	support financial operations	Y	\$ 60,085
Human Resources	Admin Asst	0	19	0.47 5	additional hours to support payroll & benefits	N	\$ 24,934
Conservation	Asst. Conservation Agent	0	19	0.47 5	support wetland regulations & open space	N	\$ 43,009
Police	Police Officers	0	80	2.00 0	2 additional officers (one starting Jan 2021)	Y	\$ 119,726
Board of Health	Health Agent	0	40	1.00 0	in house septic and restaurant inspections	Y	\$ 83,588
Elder & Human Services	Social Worker	0	40	1.00 0	position to support social needs of community	Y	\$ 61,476
Library	Teen Librarian	30	37.5	0.00 0	additional duties; enhanced communications	N	\$ 11,358
Total				5.95 0		4 Ben Elig	\$ 404,176

After much deliberation between the Select Board and the Finance Committee the above positions were incorporated in the fiscal 2023 budget which was approved by the Town of Littleton Resident Voters at Annual Town Meeting on May 2, 2022. These positions were deemed necessary to provide quality services to the Residents of Littleton. These positions are strategically aligned with the Select Board goals referenced earlier and can be accessed by the link below.

<https://www.littletonma.org/select-board/pages/select-board-goals>

3 Year Financial Forecast Assumptions

Note: 3 Year Financial Forecast appears on the following page

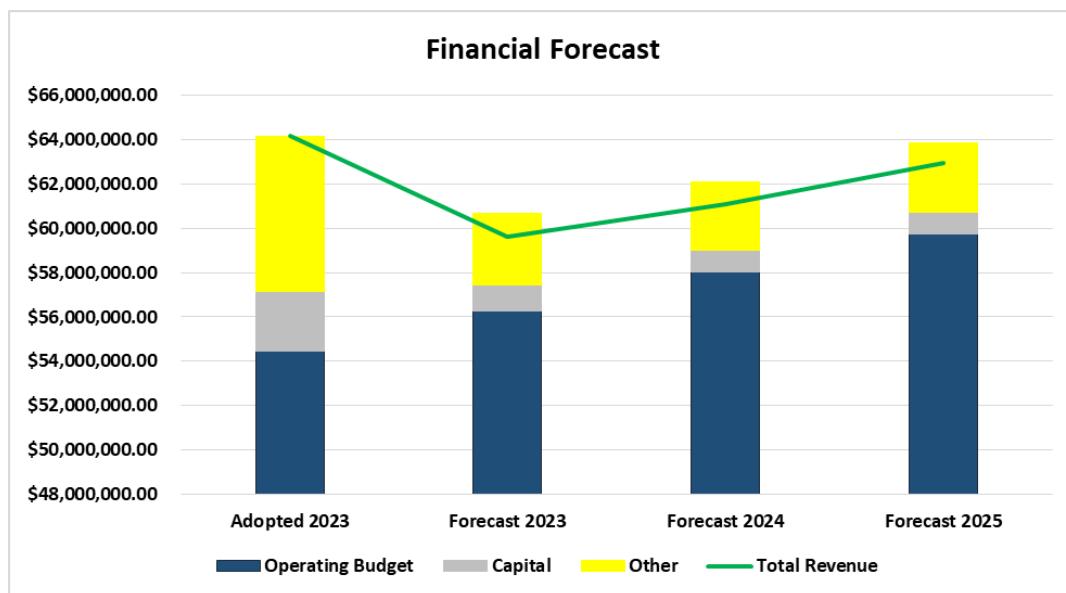
The 3 Year Financial Forecast is a planning tool that helps to outline future scenarios for the town. The forecast outlines a gradual recovery from the pandemic with short-term shocks to local receipts. Projecting ahead, the town will look into updating assumptions as more information becomes available. Major assumptions used in this model are as follows:

Revenues:

- Tax Levy
 - Normal Levy increase of 2 ½%;
 - New Growth remains level at \$500,000 which is primarily from the residential market
 - Debt exclusions remain flat with a slight decline during the period due to planned withdrawals from the debt stabilization account.
- Undesignated fund balance
 - Estimates for future years has available Free Cash leveling off around the \$750k to \$1 million level.
- Cherry Sheets (State Aid)
 - Assume modest growth in state aid with income tax trends
- Local Receipts
 - Assumed continued gradual recovery from pandemic economic impacts

Expenditures:

- Salaries
 - Town salaries are assumed to increase 2.5% to 4.0% annually based on step and COLA assumptions
- Operating Expenses
 - Town expenses are assumed to grow at 1.5% to 2.0% each year.
- School
 - The school appropriation is assumed to grow at 3-5% annually
- Debt Service
 - Current debt service schedule not including potential Senior Center
- Employee Benefits
 - Assumed 5% growth in health insurance premiums
 - OPEB - OPEB funding remains stable at around \$1.8M annually; will change based on actuarial reports
 - Retirement
 - Assumes a 6.5% annual assessment increase based on Middlesex Retirement's funding schedule.



3 Year Financial Forecast Summary

As of 12-22-21	Forecast FY2023	Forecast FY2024	Forecast FY2025
Revenue			
Levy Limit	\$48,368,788	\$50,048,850	\$51,724,364
Other Funds			
Undesignated Fund Balance	950,000	750,000	750,000
Cherry Sheets - Town State Aid	915,869	925,029	934,278
Cherry Sheets - School State Aid	4,804,706	4,852,753	4,901,280
Stabilization/Overlay Surplus & Other	0	0	0
Other Available Funds	806,675	731,433	748,858
Local Receipts	3,761,827	3,771,827	3,884,982
Total Other Funds	11,239,077	11,031,042	11,219,398
Total Revenue/Available Funds	\$59,607,865	\$61,079,892	\$62,943,762
Expenses			
Town Operating Budgets	\$14,769,698	\$15,186,944	\$15,600,381
School Appropriation	24,915,705	26,161,491	27,469,566
Technical School Assessments	700,000	700,000	700,000
Other Charges, Facilities, Infrastructure	1,756,410	1,786,033	1,816,191
Debt Service	3,480,942	3,299,645	2,993,524
Employee/Retiree Benefits	10,621,291	10,879,932	11,151,507
Total Operating Budget	56,244,046	58,014,045	59,731,169
Capital Exclusions	0	0	0
Total Municipal Budget	56,244,046	58,014,045	59,731,169
Capital Plan and Warrant Articles	1,177,578	981,565	977,044
Total Appropriations	57,421,624	58,995,610	60,708,213
Other Amounts to be Raised	466,000	466,000	466,000
Payments of Previous FY Bills	0	0	0
Fiscal Policy Adjustments	322,702	331,645	355,820
Additions to General Stabilization	150,000	0	0
Cherry Sheet Charges Offsets - Town	162,334	163,958	165,598
Cherry Sheet Charges Offsets - School	1,620,776	1,636,985	1,653,354
Allowance for Abatements	500,000	500,000	500,000
Total Other Amounts	3,221,812	3,098,588	3,140,772
Total Expenditures	\$60,643,436	\$62,094,198	\$63,848,985
Net Budget Variance	-\$1,035,571	-\$1,014,306	-\$905,223

Note: Net Budget Variance is preliminary projection which Littleton brings to zero during the budget process.

Littleton Bond Rating

Financial Management Policy - Section 6 – Maintenance of the Town’s Credit Rating

The continued maintenance of the Town’s AAA credit rating is important to its ongoing financial health by decreasing future debt service costs. While there are some external economic factors beyond the control of the Town that are included in the evaluation and rating process, a large component is directly related to management practices, financial controls and reserve levels instituted and followed by the Town. This policy is intended to provide those financial guidelines and controls that will enable the Town to do its part in achieving the goals stated above. The Town, therefore, will follow the financial policies outlined in this document.

S&P Affirms Town of Littleton's bond rating of AAA

Littleton's Bond Rating (Standard & Poor's - latest report October 2021) is:

- Long Term Rating - AAA
- Outlook - Stable

Standard and Poor's has affirmed the Town of Littleton's bond rating of AAA, its highest rating. S&P defines its AAA rating as "Extremely strong capacity to meet financial commitments. Highest Rating." The rating reflects S&P's assessment of the following factors for the town:

- Very strong economy – with access to a broad and diverse metropolitan statistical area (MSA)
- Very strong management, with strong financial policies and practices under our Financial Management Assessment methodology
- Strong budgetary performance – with operating surpluses in the general fund and total governmental fund level in fiscal 2020
- Very strong budgetary flexibility – with an available fund balance in fiscal 2020 of 24% of operating revenues
- Very strong liquidity – with total government available cash at 92.8% of total governmental fund expenditures and 16.0x governmental debt service, and access to external liquidity we consider strong
- Adequate debt profile – debt service charges at 5.8% of expenditures

S&P Rating History- Major Movements in Rating

Date	Rating	Note
10/27/21	AAA / Stable	AAA rating affirmed
5/7/2020	AAA / Stable	AAA rating
2/27/2014	AAA / Stable	Increase to AAA from AA
8/25/2009	AA / Stable	Increase to AA from A+
1/10/2008	A+ / Stable	Increase to Stable outlook
5/10/2005	A+ / Negative	Decrease to Negative outlook
12/21/1999	A+	Initial S&P rating

Link below to Littleton's Bond Rating Report (Standard & Poor's)

<https://www.littletonma.org/treasurer/files/littleton-bond-rating-report-standard-poors>

Reserves and Stabilization

Stabilization

Financial Management Policy - Section 13 - Stabilization

The Stabilization Fund is a special reserve account allowed by Massachusetts General Laws to allow savings to be set aside and available for emergency expenditures. In the case of an emergency expenditure a community with a Stabilization Fund balance may use the available fund balance rather than spiking its property tax rate. The tax rate may be therefore "stabilized". Bond rating agencies rate municipalities more highly if they maintain a healthy reserve balance in this and other reserve accounts.

The funds appropriated to a Stabilization account can also be earmarked for specific capital needs, however, in this instance, the establishment of a specific Capital Stabilization account (*see Special Stabilization section*) to support future capital needs is the preferred method. The Town should endeavor to avoid the use of stabilization fund balances, or any reserve balance for a recurring expense. A two-thirds vote at town meeting is required to appropriate funds from this account. The Fund balance may not exceed ten percent of the equalized valuation of the Town and all interest shall be added to and become part of the fund. The Treasurer may invest the proceeds in keeping with the regulations as set in M.G.L. Ch. 40 s 5B.

Therefore the following policy is recommended:

1. A minimum balance of 5% of the current operating budget must be maintained in the Stabilization Fund;
2. Withdrawals from Stabilization should only be used to mitigate a catastrophic or emergency event(s) (such as substantial damage to a municipal facility due to fire, or infrastructure compromised by a major storm event) that cannot be supported by current general fund appropriations;
 - a. Withdrawals of funds should be limited when possible to the amount available above the 5% minimum reserve previously referenced;
 - b. Withdrawals from stabilization that drive the balance below the minimum level should be avoided. If, however this was deemed necessary, the withdrawal should be limited to 1/3 of the Stabilization Fund balance. A detailed plan must be developed that will replenish the fund to the minimum levels within the next 2 fiscal years.

Debt Exclusion Stabilization

The debt exclusion stabilization fund sets aside dollars to be applied to the excluded debt position of the Town. This coverage of outside the levy debt with inside the levy dollars reduces the tax rate for the Town's residents and businesses. Generally, the excluded debt level of a future year is targeted. Funds are applied from this account to "pay down" the excluded debt level of the current year to the future targeted year. It is important when targeting a future year that the process continue for all years in between. If the plan is stopped before the target year is reached, the tax rate will increase above the normal year to year levels. This spike in the tax rate should be avoided.

The Town began this approach in FY17 and is planning on using \$127,435 in FY23 to lower the tax rate as well as contribute another \$500,000 to the fund to reduce tax burdens on residents and businesses in the future.

Capital Stabilization & Senior Center Stabilization

These stabilization accounts are specific purpose stabilization accounts established to hold funds for capital related projects, pieces of capital equipment or debt service payment related to capital projects or equipment. The Town began funding Capital Stabilization in May 2013. Funds have been applied to the construction of the Fire Station, for example, reducing the bonding amount from \$9 million to \$6 million, saving the Town millions in future interest costs.

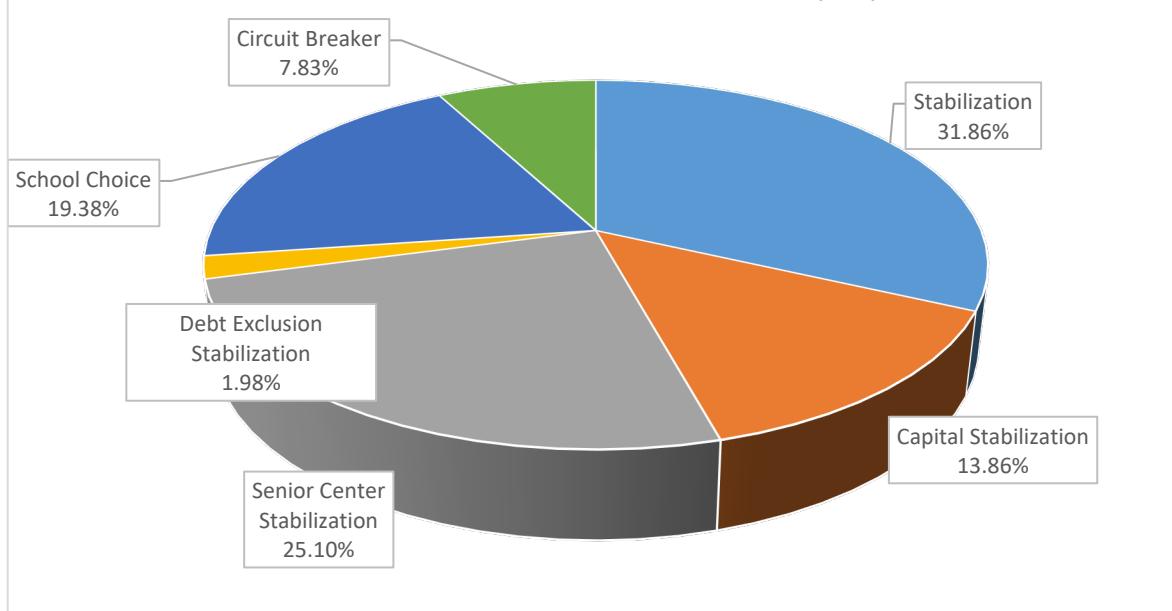
The Senior Center Stabilization account holds funds designated for a single project, the funding of a senior center. This fund was established in May 2019.

For FY23 the proposed plan is to dedicate \$1,322,606 to the capital stabilization fund for future needs.

Ending Balances of Town Reserves by Year

	FY19	FY20	FY21	FY22 *	FY23 (Estimated)
Stabilization	\$2,272,908	\$2,417,215	\$3,656,979	\$3,867,045	\$4,112,409
Capital Stabilization	\$155,046	\$462,047	\$1,362,884	\$1,681,933	\$3,007,529
Senior Center Stabilization	\$3,004,953	\$3,039,313	\$3,044,314	\$3,045,591	\$4,056,989
Debt Exclusion Stabilization	\$706,118	\$413,118	\$250,446	\$240,095	\$614,397
Total Town Reserves	\$6,139,025	\$6,331,693	\$8,314,623	\$8,834,664	\$11,791,324
<i>Reserves % Total Operating Budget</i>	13.59%	12.93%	17.27%	17.63%	21.64%
<i>* estimated interest income</i>					
Undesignated Fund Balance *	\$8,140,763	\$5,143,949	\$7,834,593	\$9,278,814	\$6,825,814
<i>* Certified free cash available to end of fiscal year.</i>					

Reserves and Stabilization - FY23 (est)



Ending Balances of Major School Reserves by Year

	FY19	FY20	FY21	FY22	FY23 (Estimated)
School Choice	\$1,548,300	\$1,845,662	\$2,259,644	\$2,351,664	\$2,658,765
Circuit Breaker	\$837,337	\$1,058,336	\$1,167,879	\$949,833	\$987,332
Total School Reserves	\$2,385,637	\$2,903,998	\$3,427,523	\$3,301,497	\$3,646,096
<i>Reserves % School Appropriation</i>	12.64%	14.67%	16.23%	15.03%	15.82%

Reserves and Stabilization Accounts (Town & School) –estimated year-end balances

Reserve Activity - Town

	FY19	FY20	FY21	FY22 *	FY23 (Estimated)
<u>Stabilization</u>					
Beginning balance	\$2,100,172	\$2,272,908	\$2,417,215	\$3,656,979	\$3,867,045
Transfers In	\$664,146	\$108,045	\$1,050,000	\$150,000	\$150,000
Transfers Out	(\$622,146)		\$0	\$0	\$0
Interest	\$130,736	\$36,262	\$189,764	\$60,066	\$95,364
<i>Ending Balance</i>	<i>\$2,272,908</i>	<i>\$2,417,215</i>	<i>\$3,656,979</i>	<i>\$3,867,045</i>	<i>\$4,112,409</i>
<u>Capital Stabilization</u>					
Beginning balance	\$430,802	\$155,046	\$462,047	\$1,362,884	\$1,681,933
Transfers In	\$2,698,502	\$300,000	\$1,378,548	\$318,500	\$1,322,606
Transfers Out	(\$3,000,000)	\$0	(\$479,132)	\$0	\$0
Interest	\$25,742	\$7,000	\$1,421	\$549	\$2,990
<i>Ending Balance</i>	<i>\$155,046</i>	<i>\$462,047</i>	<i>\$1,362,884</i>	<i>\$1,681,933</i>	<i>\$3,007,529</i>
<u>Senior Center Stabilization</u>					
Beginning balance	\$0	\$3,004,953	\$3,039,313	\$3,044,314	\$3,045,591
Transfers In	\$3,000,000	\$0	\$0	\$0	\$1,000,000
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest	\$4,953	\$34,361	\$5,001	\$1,277	\$11,398
<i>Ending Balance</i>	<i>\$3,004,953</i>	<i>\$3,039,313</i>	<i>\$3,044,314</i>	<i>\$3,045,591</i>	<i>\$4,056,989</i>
<u>Debt Exclusion Stabilization</u>					
Beginning balance	\$793,943	\$706,118	\$413,118	\$250,446	\$240,095
Transfers In	\$242,871			\$150,000	\$500,000
Transfers Out	(\$338,236)	(\$295,891)	(\$164,204)	(\$161,137)	(\$127,435)
Interest	\$7,541	\$2,891	\$1,532	\$786	\$1,736
<i>Ending Balance</i>	<i>\$706,118</i>	<i>\$413,118</i>	<i>\$250,446</i>	<i>\$240,095</i>	<i>\$614,397</i>

Reserve Activity - Schools

	FY19	FY20	FY21	FY22 *	FY23 (Estimated)
<u>School Choice</u>					
Beginning balance	\$1,338,341	\$1,548,300	\$1,845,662	\$2,259,644	\$2,351,664
Receipts	\$449,357	\$400,021	\$748,505	\$187,860	\$532,628
Expenses	(\$239,399)	(\$102,659)	(\$334,523)	(\$95,840)	(\$225,527)
<i>Ending Balance</i>	<i>\$1,548,300</i>	<i>\$1,845,662</i>	<i>\$2,259,644</i>	<i>\$2,351,664</i>	<i>\$2,658,765</i>
<u>Circuit Breaker</u>					
Beginning balance	\$856,658	\$837,337	\$1,058,336	\$1,167,879	\$949,833
Receipts	\$837,446	\$1,138,283	\$953,901	\$265,857	\$786,014
Expenses	(\$856,767)	(\$917,284)	(\$844,358)	(\$483,903)	(\$748,515)
<i>Ending Balance</i>	<i>\$837,337</i>	<i>\$1,058,336</i>	<i>\$1,167,879</i>	<i>\$949,833</i>	<i>\$987,332</i>

* Note FY22 - Receipts - per Cherry Sheet & DESE / FY22 expenses and FY23 estimates

Revolving Funds/Program Fees

Town Revolving Funds

Town Revolving Funds	FY19	FY20	FY21	FY22 (Estimated)
<u>Inspectional Services</u>				
Beginning balance	\$162,960	\$117,201	\$79,408	\$0
Receipts	\$84,227	\$91,462	\$160,756	\$0
Expenses	(\$129,986)	(\$129,255)	(\$185,311)	\$0
<i>Ending Balance</i>	<i>\$117,201</i>	<i>\$79,408</i>	<i>\$54,853</i>	<i>\$0</i>
<u>Sealer of Weights & Measures</u>				
Beginning balance	\$14,994	\$16,364	\$16,084	\$17,969
Receipts	\$14,750	\$6,720	\$8,885	\$10,118
Expenses	(\$13,380)	(\$7,000)	(\$7,000)	(\$9,127)
<i>Ending Balance</i>	<i>\$16,364</i>	<i>\$16,084</i>	<i>\$17,969</i>	<i>\$18,961</i>
<u>Spectacle Pond Cell Tower/Clean Lakes</u>				
Beginning balance	\$468,222	\$356,388	\$348,241	\$487,887
Receipts	\$114,824	\$118,268	\$265,846	\$166,313
Expenses	(\$226,658)	(\$126,415)	(\$126,200)	(\$159,758)
<i>Ending Balance</i>	<i>\$356,388</i>	<i>\$348,241</i>	<i>\$487,887</i>	<i>\$494,442</i>
<u>Cemetery Revolving</u>				
Beginning balance	\$48,731	\$20,666	\$18,835	\$0
Receipts	\$60,959	\$1,500	\$3,090	\$0
Expenses	(\$89,024)	(\$3,332)	(\$1,238)	\$0
<i>Ending Balance</i>	<i>\$20,666</i>	<i>\$18,835</i>	<i>\$20,687</i>	<i>\$0</i>
<u>Permitting Software</u>				
Beginning balance	\$75,632	\$64,177	\$71,946	\$0
Receipts	\$28,590	\$29,354	\$0	\$0
Expenses	(\$40,045)	(\$21,585)	(\$21,426)	\$0
<i>Ending Balance</i>	<i>\$64,177</i>	<i>\$71,946</i>	<i>\$50,520</i>	<i>\$0</i>
<u>Alarm Box Repairs</u>				
Beginning balance	\$26,996	\$31,501	\$41,039	\$45,444
Receipts	\$8,700	\$9,538	\$6,300	\$8,179
Expenses	(\$4,195)	\$0	(\$1,895)	(\$2,030)
<i>Ending Balance</i>	<i>\$31,501</i>	<i>\$41,039</i>	<i>\$45,444</i>	<i>\$51,593</i>
<u>CPR Courses</u>				
Beginning balance	\$5,970	\$5,970	\$5,090	\$5,090
Receipts	\$0	\$0	\$0	\$0
Expenses	\$0	(\$880)	\$0	(\$293)
<i>Ending Balance</i>	<i>\$5,970</i>	<i>\$5,090</i>	<i>\$5,090</i>	<i>\$4,796</i>
<u>MART Bus Fees</u>				
Beginning balance	(\$6,018)	(\$8,621)	(\$6,985)	(\$15,581)
Receipts	\$60,507	\$56,869	\$10,169	\$42,515
Expenses	(\$63,111)	(\$55,233)	(\$18,765)	(\$45,703)
<i>Ending Balance</i>	<i>(\$8,621)</i>	<i>(\$6,985)</i>	<i>(\$15,581)</i>	<i>(\$18,769)</i>

Pet Cemetery

Beginning balance	\$4,901	\$4,901	\$5,701	\$6,001
Receipts	\$0	\$800	\$300	\$367
Expenses	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	<i>\$4,901</i>	<i>\$5,701</i>	<i>\$6,001</i>	<i>\$6,368</i>

ZBA Legal Advertisemenst

Beginning balance	\$0	\$177	\$454	\$596
Receipts	\$2,342	\$1,613	\$620	\$1,525
Expenses	(\$2,165)	(\$1,336)	(\$478)	(\$1,326)
<i>Ending Balance</i>	<i>\$177</i>	<i>\$454</i>	<i>\$596</i>	<i>\$795</i>

Composting Bins

Beginning balance	\$1,080	\$1,180	\$1,230	\$1,230
Receipts	\$100	\$50	\$0	\$50
Expenses	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	<i>\$1,180</i>	<i>\$1,230</i>	<i>\$1,230</i>	<i>\$1,280</i>

LCTV Boxborough

Beginning balance	\$74,293	\$75,293	\$123,893	\$123,893
Receipts	\$61,000	\$48,600	\$0	\$36,533
Expenses	(\$60,000)	\$0	\$0	(\$20,000)
<i>Ending Balance</i>	<i>\$75,293</i>	<i>\$123,893</i>	<i>\$123,893</i>	<i>\$140,426</i>

Community Gardens

Beginning balance	\$636	\$733	\$700	\$509
Receipts	\$277	\$195	\$270	\$247
Expenses	(\$180)	(\$228)	(\$461)	(\$290)
<i>Ending Balance</i>	<i>\$733</i>	<i>\$700</i>	<i>\$509</i>	<i>\$466</i>

Total Town Revolving Funds

Beginning balance	\$878,398	\$685,929	\$705,635	\$673,037
Receipts	\$436,275	\$364,969	\$456,236	\$265,848
Expenses	(\$628,743)	(\$345,263)	(\$362,774)	(\$238,527)
<i>Ending Balance</i>	<i>\$685,929</i>	<i>\$705,635</i>	<i>\$799,097</i>	<i>\$700,358</i>

School Revolving Funds/Program Fees

Note FY22 - estimated activity - average activity prior 3 years

School Revolving Funds / Program Fee	FY19	FY20	FY21	FY22 (Estimated)
<u>Athletic Gate Receipts</u>				
Beginning balance	\$0	\$0	\$1,534	\$415
Receipts	\$28,690	\$26,585	\$0	\$18,425
Expenses	(\$28,690)	(\$25,051)	(\$1,119)	(\$18,286)
<i>Ending Balance</i>	<i>\$0</i>	<i>\$1,534</i>	<i>\$415</i>	<i>\$554</i>
<u>Student Activity Fees</u>				
Beginning balance	\$15,606	\$557	\$4,056	\$7,555
Receipts	\$13,425	\$10,900	\$10,900	\$0
Expenses	(\$28,474)	(\$7,401)	(\$7,401)	\$0
<i>Ending Balance</i>	<i>\$557</i>	<i>\$4,056</i>	<i>\$7,555</i>	<i>\$7,555</i>
<u>Pre-K Tuition</u>				
Beginning balance	\$47,557	\$151,975	\$250,616	\$290,352
Receipts	\$309,634	\$98,641	\$44,814	\$45,000
Expenses	(\$205,216)	\$0	(\$5,078)	(\$100,000)
<i>Ending Balance</i>	<i>\$151,975</i>	<i>\$250,616</i>	<i>\$290,352</i>	<i>\$235,352</i>
<u>Athletic Fund</u>				
Beginning balance	\$1,362	\$3,400	\$5,105	\$24,711
Receipts	\$128,966	\$90,488	\$85,895	\$26,075
Expenses	(\$126,928)	(\$88,783)	(\$66,289)	(\$25,000)
<i>Ending Balance</i>	<i>\$3,400</i>	<i>\$5,105</i>	<i>\$24,711</i>	<i>\$25,786</i>
<u>Group Home</u>				
Beginning balance	\$91,953	\$89,540	\$71,957	\$71,957
Receipts	\$0	\$0	\$0	\$0
Expenses	(\$2,413)	(\$17,583)	\$0	\$0
<i>Ending Balance</i>	<i>\$89,540</i>	<i>\$71,957</i>	<i>\$71,957</i>	<i>\$71,957</i>
<u>Full Day Kindergarten</u>				
Beginning balance	\$208,056	\$172,933	\$237,886	\$231,314
Receipts	\$189,720	\$64,953	\$9,309	\$87,994
Expenses	(\$224,843)	\$0	(\$15,881)	(\$100,000)
<i>Ending Balance</i>	<i>\$172,933</i>	<i>\$237,886</i>	<i>\$231,314</i>	<i>\$219,307</i>
<u>Bus Fees</u>				
Beginning balance	\$83,700	\$91,625	\$38,221	\$107,919
Receipts	\$115,548	\$124,820	\$111,796	\$117,388
Expenses	(\$107,623)	(\$178,224)	(\$42,098)	(\$109,315)
<i>Ending Balance</i>	<i>\$91,625</i>	<i>\$38,221</i>	<i>\$107,919</i>	<i>\$115,992</i>
<u>Chromebook fees</u>				
Beginning balance	\$6,600	\$14,200	\$22,170	\$33,970
Receipts	\$7,600	\$10,550	\$12,050	\$6,850
Expenses	\$0	(\$2,580)	(\$250)	(\$5,000)
<i>Ending Balance</i>	<i>\$14,200</i>	<i>\$22,170</i>	<i>\$33,970</i>	<i>\$35,820</i>

Tigers' Den

Beginning balance	\$631,437	\$764,841	\$718,687	\$391,941
Receipts	\$806,271	\$624,146	\$71,694	\$500,704
Expenses	(\$672,867)	(\$670,300)	(\$398,440)	(\$580,536)
<i>Ending Balance</i>	\$764,841	\$718,687	\$391,941	\$312,109

School Lunch

Beginning balance	\$21,535	\$21,535	\$11,983	(\$24,726)
Receipts	\$0	\$406,690	\$453,991	\$430,341
Expenses	\$0	(\$416,242)	(\$490,700)	(\$453,471)
<i>Ending Balance</i>	\$21,535	\$11,983	(\$24,726)	(\$47,857)

LHS Auditorium

Beginning balance	\$21,912	\$21,912	\$37,952	\$22,939
Receipts	\$0	\$96,866	\$4,749	\$2,185
Expenses	\$0	(\$80,826)	(\$19,762)	(\$8,812)
<i>Ending Balance</i>	\$21,912	\$37,952	\$22,939	\$16,312

Total School Revolving/Program Funds

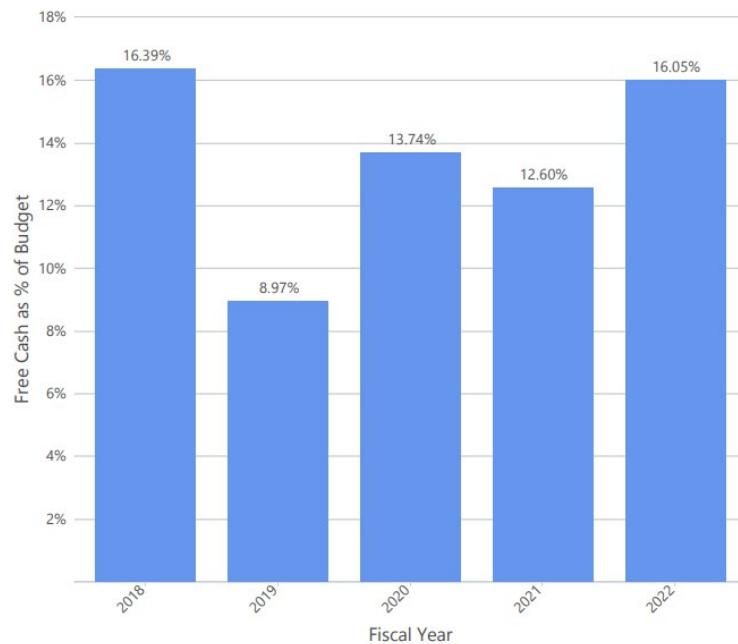
Beginning balance	\$1,184,076	\$1,405,901	\$1,491,911	\$1,264,076
Receipts	\$1,646,117	\$1,592,772	\$854,023	\$1,239,011
Expenses	(\$1,424,292)	(\$1,506,762)	(\$1,081,858)	(\$1,431,511)
<i>Ending Balance</i>	\$1,405,901	\$1,491,911	\$1,264,076	\$1,071,575

Note FY22 - estimated activity

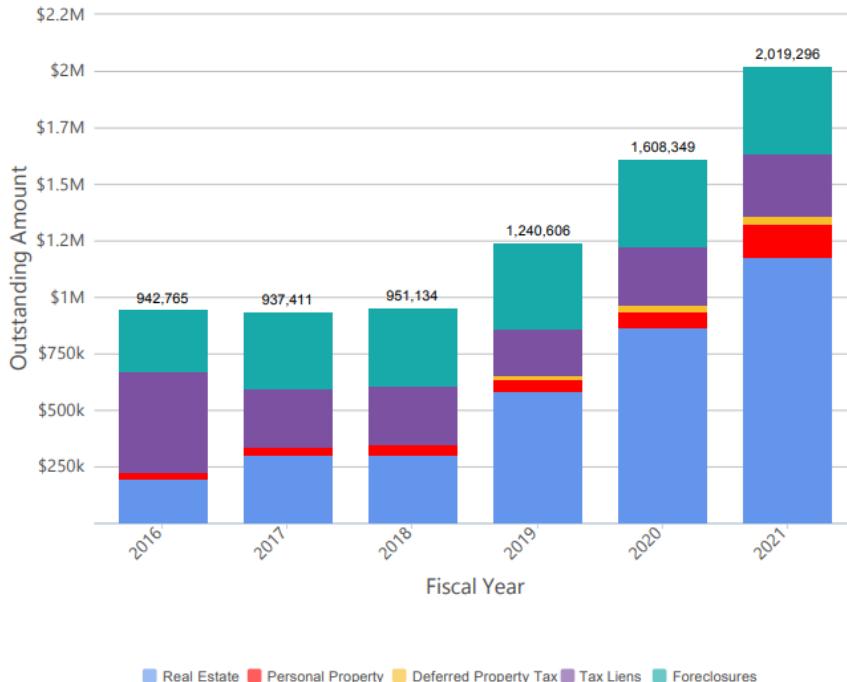
Financial Health Analysis

The Division of Local Services has compiled a set of indicators where local financial and demographic data can be used to monitor the status of a municipality's fiscal health.

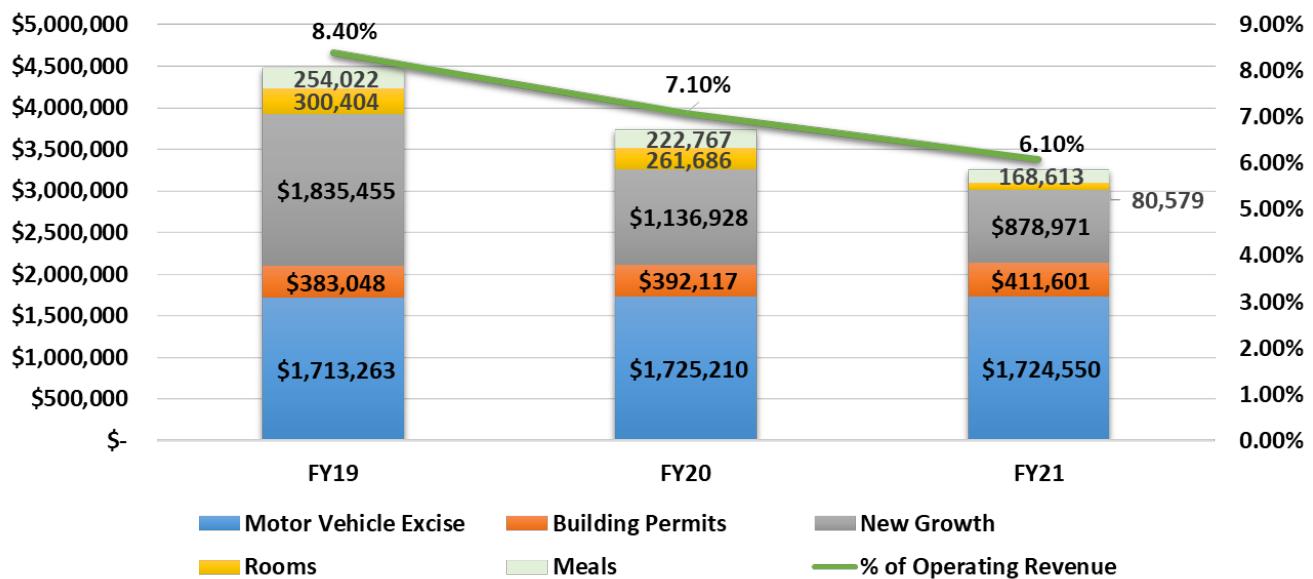
Town of Littleton



Town of Littleton



Economic Development Revenues & % of Operating Revenues



Town of Littleton Other Postemployment Benefits Program

The Town of Littleton administers the retiree health care benefits program - a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. The Town provides health care benefits for retirees and their dependents. Benefits are provided through the Town, and the full cost of benefits is shared between the Town and retirees.

Other Post-Employment Benefits

Littleton Plan Data

Valuation Date (1)	2013	2015	2018	2019	2020	2021
Total OPEB Liability	\$31,316,268	\$23,823,488	\$25,609,877	\$28,339,744	\$33,199,756	\$27,713,069
Value of Assets	\$3,461,975	\$7,109,137	\$9,003,920	\$12,089,224	\$14,626,403	\$21,650,957
Unfunded Liability	\$27,854,293	\$16,714,351	\$16,605,957	\$16,250,520	\$18,573,353	\$6,062,112
Discount rate	5.50%	7.50%	7.50%	7.50%	6.70%	6.50%
Percent Funded	11.05%	29.84%	35.16%	42.66%	44.06%	78.13%
Accrued Liability Growth		-23.93%	7.50%	10.66%	29.64%	-16.53%
Value of Assets Growth		105.35%	26.65%	34.27%	62.44%	48.03%

(1) valuations starting in 2017 are conducted as of June 30th of the year listed under GASB 74
 2012 & 2014 valuations are as of July 1st of the year listed under GASB 45

As you can see in the percent funded due to the Town's aggressive excess funding in compliance with the Town's financial policies as of 2021 OPEB is 78% funded. The Town will be continue dedicating more than the minimum contribution but with more of a focus on pension.

Fiscal Year Ended June 30	2021	2020
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Trust Fund Composition at Fiscal Year-End		
Domestic Equity	\$8,692,860	\$5,793,842
International Equity	4,470,923	3,383,600
Domestic Bond	5,074,984	3,739,206
Alternative	2,338,303	927,817
International Bond	980,788	701,342
Cash & Equivalents	93,099	80,596
Total Market Value of Assets	\$21,650,957	\$14,626,403
Asset Activity		
Market value, beginning of year	\$14,626,403	\$12,089,224
Employer Premiums	1,141,254	1,179,063
OPEB Trust Contributions	2,698,610	2,262,374
Benefit Payments	(1,141,254)	(1,179,063)
Administrative Expenses	-	-
Investment Return	4,325,944	274,805
Market value, end of year	\$21,650,957	\$14,626,403
Money-Weighted Rate of Return	26.99%	2.11%
(Gain) / Loss on OPEB Plan Investments		
Projected earnings	\$1,085,049	\$976,971
Actual earnings	4,325,944	274,805
(Gain) / Loss on OPEB plan investments	(\$3,240,895)	\$702,166

SECTION 1 - PRINCIPAL VALUATION RESULTS

Exhibit 1.3 - Development of Actuarially Determined Employer Contributions

FYE June 30	(1) Normal Cost	(2) Actuarial Accrued Liability	(3) Expected Benefit Payments	(4) Actuarial Value of Assets	(5) Unfunded Actuarial Accrued Liability		(6) Amortization (2) - (4)	(7) Interest	(8) ADEC (1) + (6) + (7)	(9) OPEB Trust Contributions	(10) Total Employer Contributions
					(2) - (4)	Amount					
2021	1,225,955	33,199,756	1,141,254	14,626,403	18,573,353	1,437,566	179,788	2,843,309	2,698,610	3,839,864	
2022	1,062,792	27,713,069	1,278,494	21,650,957	6,062,112	466,675	99,415	1,628,882	350,388	1,628,882	
2023	1,099,990	29,326,901	1,328,274	23,367,760	5,959,141	466,652	101,832	1,668,474	340,200	1,668,474	
2024	1,138,490	31,033,875	1,380,534	25,184,375	5,849,500	466,467	104,322	1,709,279	328,745	1,709,279	
2025	1,178,337	32,838,874	1,459,387	27,105,944	5,732,930	466,851	106,937	1,752,125	292,738	1,752,125	
2026	1,219,579	34,722,259	1,527,042	29,113,885	5,608,374	466,587	109,601	1,795,767	268,725	1,795,767	
2027	1,262,264	36,702,168	1,573,186	31,226,185	5,476,003	466,837	112,392	1,841,493	268,307	1,841,493	
2028	1,306,443	38,808,611	1,698,473	33,473,849	5,334,762	466,733	115,256	1,888,432	189,959	1,888,432	
2029	1,352,169	40,969,728	1,831,525	35,785,277	5,184,451	466,647	118,223	1,937,039	105,514	1,937,039	
2030	1,399,495	43,182,708	1,904,623	38,158,247	5,024,461	466,524	121,291	1,987,310	82,687	1,987,310	
2031	1,448,477	45,514,498	2,002,706	40,660,295	4,854,203	466,750	124,490	2,039,717	37,011	2,039,717	
2032	1,499,174	47,948,799	2,122,033	43,276,162	4,672,637	466,797	127,788	2,093,759	-	2,093,759	
2033	1,551,645	50,472,178	2,205,304	45,992,958	4,479,220	466,585	131,185	2,149,415	-	2,149,415	
2034	1,605,953	53,129,524	2,291,283	48,856,067	4,273,457	466,535	134,712	2,207,200	-	2,207,200	
2035	1,662,161	55,928,706	2,408,908	51,874,334	4,054,372	466,556	138,367	2,267,084	-	2,267,084	
2036	1,720,337	58,848,308	2,450,247	55,027,284	3,821,024	466,547	142,147	2,329,031	-	2,329,031	
2037	1,780,549	61,976,981	2,583,223	58,404,462	3,572,519	466,386	146,051	2,392,986	-	2,392,986	
2038	1,842,868	65,235,913	2,757,229	61,927,882	3,308,031	466,577	150,114	2,459,559	-	2,459,559	
2039	1,907,368	68,593,474	2,783,522	65,567,325	3,026,149	466,998	154,334	2,528,700	-	2,528,700	
2040	1,974,126	72,210,835	2,830,463	69,485,339	2,725,496	466,695	158,653	2,599,474	-	2,599,474	
2041	2,043,220	76,085,979	2,910,117	73,680,356	2,405,623	466,206	163,113	2,672,539	-	2,672,539	
2042	2,114,733	80,204,390	3,038,277	78,138,911	2,065,479	466,248	167,764	2,748,745	-	2,748,745	
2043	2,188,749	84,534,399	3,146,632	82,831,218	1,703,181	466,625	172,599	2,827,973	-	2,827,973	
2044	2,265,355	89,112,865	3,311,678	87,795,933	1,316,932	466,997	177,603	2,909,955	-	2,909,955	
2045	2,344,642	93,900,191	3,369,486	92,995,011	905,180	466,588	182,730	2,993,960	-	2,993,960	
2046	2,426,704	99,023,477	3,507,761	98,556,376	467,101	467,101	188,097	3,081,902	-	3,081,902	
2047	2,511,639	104,424,474	3,557,485	104,424,474	-	-	163,257	2,674,896	-	2,674,896	
2048	2,599,546	110,215,677	3,654,217	110,215,677	-	-	168,970	2,768,516	-	2,768,516	
2049	2,690,530	116,377,103	3,724,894	116,377,103	-	-	174,884	2,865,414	-	2,865,414	
2050	2,784,699	122,962,980	3,874,331	122,962,980	-	-	181,005	2,965,704	-	2,965,704	

SECTION 9 - BREAKOUT OF RESULTS BY DEPARTMENT

Department	Town	Public Safety	Teachers	Dispatch	Water	Total
Summary of Member Data Used in Valuation						
Active Members	58	37	247	8	10	360
Average Age	48.9	38.0	46.5	39.1	45.5	45.8
Average Service	8.0	7.4	8.4	5.7	12.1	8.3
Covered Payroll	3,553,089	3,301,407	13,786,074	532,346	907,054	22,079,971
Retired Members and Survivors	35	13	116	0	4	168
Average Age	73.7	67.5	73.3	-	67.1	72.8
Covered Spouses	14	5	64	0	3	86
Expected Benefit Payments	245,177	115,698	727,883	2,265	50,231	1,141,254
OPEB Trust contributions	437,224	362,734	1,827,051	21,601	50,000	2,698,610
Total Employer Contributions	682,401	478,432	2,554,934	23,866	100,231	3,839,864
Beginning Net OPEB Liability - June 30, 2020						
Total OPEB Liability	4,805,735	3,750,835	23,082,611	193,525	1,367,050	33,199,756
Fiduciary Net Position	2,126,033	1,659,350	10,211,631	85,614	543,775	14,626,403
Net OPEB Liability	2,679,702	2,091,485	12,870,980	107,911	823,275	18,573,353
Total OPEB Liability, beginning of year	4,805,735	3,750,835	23,082,611	193,525	1,367,050	33,199,756
Service cost	189,017	317,926	669,597	22,184	27,231	1,225,955
Interest	328,871	270,737	1,578,707	14,484	92,419	2,285,218
Changes of benefit terms	0	0	0	0	0	0
Differences between expected and actual experience	(999,860)	(844,330)	(7,645,509)	(28,624)	(358,149)	(9,876,472)
Changes of assumptions	305,917	258,038	1,364,218	17,309	74,384	2,019,866
Benefit payments	(245,177)	(115,698)	(727,883)	(2,265)	(50,231)	(1,141,254)
Net change in total OPEB liability	(421,232)	(113,327)	(4,760,870)	23,088	(214,346)	(5,486,687)
Total OPEB Liability, end of year	4,384,503	3,637,508	18,321,741	216,613	1,152,704	27,713,069
Ending Net OPEB Liability - June 30, 2021						
Total OPEB Liability	4,384,503	3,637,508	18,321,741	216,613	1,152,704	27,713,069
Fiduciary Net Position	3,198,094	2,520,569	15,049,790	133,337	749,167	21,650,957
Net OPEB Liability	1,186,409	1,116,939	3,271,951	83,276	403,537	6,062,112

The Town OPEB (Other Post-Employment Benefits) Valuation Report June 30, 2021 can be found online at
<https://www.littletonma.org/treasurer/pages/opeb>

The Pension Plan consists of all employees of the Town (except teachers and administrators under contract employed by the School Department) are members of the Middlesex County Contributory Retirement System (the system), a cost sharing, multiple employer public employee retirement system (PERS). Eligible employees must participate in the system. The pension plan provides benefits, deferred allowances, and death and disability benefits. Chapter 32 of Massachusetts General Laws establishes the authority of the system, contribution percentages and benefits paid. The system retirement board does not have the authority to amend benefit provisions. Reports are available on the System's website at www.middlesexretirement.org

Exhibit 5 – Determination of Proportionate Share

Employer Name	FY 2020 Total Contributions	Share of NPL as of January 1, 2020	Percent of Total NPL	FY 2021 Total Contributions	Share of NPL as of January 1, 2021 ¹	Percent of Total NPL
Middlesex County Retirement Board	\$351,211	\$0	0.000000%	\$356,333	\$0	0.000000%
Middlesex County	0	0	0.000000%	0	0	0.000000%
Middlesex Hospital	0	0	0.000000%	0	0	0.000000%
Town of Acton	4,236,342	54,966,604	3.435292%	4,615,717	52,615,628	3.436475%
Town of Ashby	237,579	1,941,210	0.121321%	251,979	1,775,392	0.115956%
Town of Ashland	3,086,828	37,703,972	2.356416%	3,243,063	35,887,576	2.343919%
Town of Ayer	1,687,582	20,395,526	1.274676%	2,087,745	19,150,544	1.250776%
Town of Bedford	4,470,165	54,291,514	3.393101%	4,787,530	51,394,381	3.356712%
Town of Billerica	11,921,516	157,213,941	9.825526%	12,782,396	152,215,238	9.941605%
Town of Boxborough	943,152	12,546,753	0.784145%	1,008,914	12,166,423	0.794623%
Town of Burlington	10,023,321	137,604,549	8.599982%	10,675,811	133,422,263	8.714183%
Town of Carlisle	991,823	11,101,958	0.693848%	1,057,819	10,349,764	0.675972%
Town of Chelmsford	9,272,242	114,671,152	7.166695%	9,511,562	110,931,084	7.245221%
Town of Dracut	5,348,633	68,887,607	4.305325%	5,727,860	66,580,110	4.348534%
Town of Dunstable	275,072	3,317,391	0.207330%	292,296	3,218,104	0.210183%
Town of Groton	1,973,053	25,513,416	1.594533%	2,090,290	24,595,262	1.606386%
Town of Holliston	2,332,595	26,676,612	1.667230%	2,385,594	25,050,502	1.636119%
Town of Hopkinton	2,341,404	26,084,382	1.630217%	2,486,832	24,095,505	1.573745%
Town of Hudson	5,804,347	69,381,303	4.336180%	6,207,788	66,148,477	4.320343%
Town of Lincoln	2,274,023	27,767,333	1.735398%	2,434,721	26,477,563	1.729324%
Town of Littleton	3,086,111	26,056,611	1.628481%	3,281,774	23,466,261	1.532648%
Town of North Reading	4,161,014	52,178,434	3.261038%	4,401,955	50,095,267	3.271863%
Town of Pepperell	1,455,491	18,312,861	1.144514%	1,531,884	17,612,899	1.150348%

¹ Net Pension Liability for each employer was determined on an individual basis.

Note: NPL – Net Pension Liability

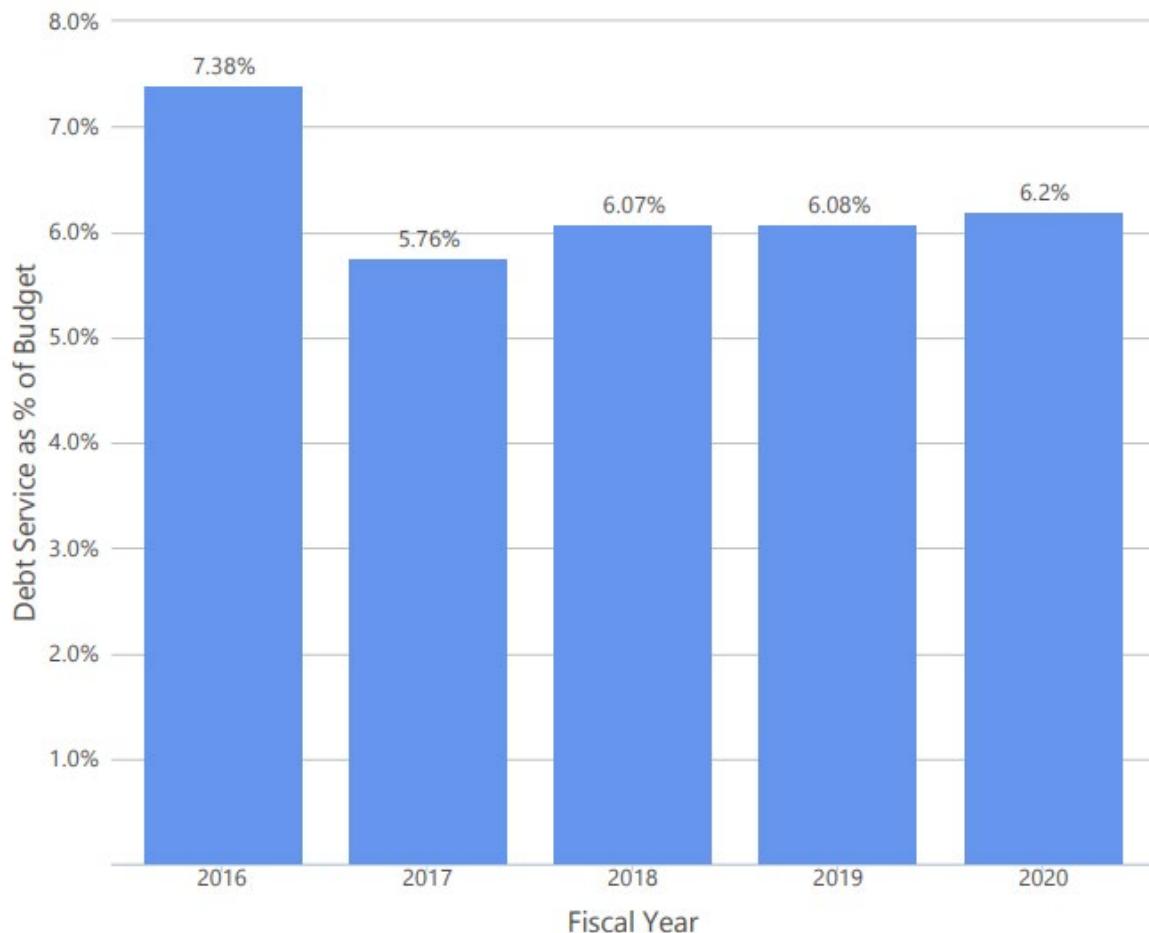
Exhibit 6 – Determination of Proportionate Share Amounts by Employer

Employer Name	2021 Share of Cost Allocation (1)	Net Pension Liability (2)	Covered Employee Payroll (3)	Discount Rate Sensitivity		
				1% Decrease (6.30%) (4)	Current Discount Rate (7.30%) (5)	1% Increase (8.30%) (6)
Middlesex County Retirement Board	0.000000%	\$0	1,401,093	\$0	\$0	\$0
Middlesex County	0.000000%	0	0	0	0	0
Middlesex Hospital	0.000000%	0	0	0	0	0
Town of Acton	3.438475%	52,615,628	15,204,987	65,584,739	52,615,628	41,721,292
Town of Ashby	0.115956%	1,775,392	1,160,138	2,212,330	1,775,392	1,407,788
Town of Ashland	2.343919%	35,887,576	15,134,292	44,719,784	35,887,576	28,456,869
Town of Ayer	1.250776%	19,150,544	7,568,121	23,863,640	19,150,544	15,185,325
Town of Bedford	3.356712%	51,394,381	20,438,300	64,042,933	51,394,381	40,752,910
Town of Billerica	9.941605%	152,215,238	38,618,991	189,676,577	152,215,238	120,698,290
Town of Boxborough	0.794623%	12,166,423	3,536,280	15,160,673	12,166,423	9,647,303
Town of Burlington	8.714183%	133,422,263	36,934,043	166,258,508	133,422,263	105,796,498
Town of Carlisle	0.675972%	10,349,764	6,020,631	12,896,921	10,349,764	8,206,792
Town of Chelmsford	7.245221%	110,931,084	29,108,756	138,232,077	110,931,084	87,962,233
Town of Dracut	4.348534%	66,580,110	17,454,816	82,965,987	66,580,110	52,794,356
Town of Dunstable	0.210183%	3,218,104	1,504,932	4,010,104	3,218,104	2,551,779
Town of Groton	1.606386%	24,595,262	8,305,473	30,648,345	24,595,262	19,502,687
Town of Holliston	1.636119%	25,050,502	11,860,989	31,215,623	25,050,502	19,863,667
Town of Hopkinton	1.573745%	24,095,505	17,002,761	30,025,594	24,095,505	19,106,407
Town of Hudson	4.320343%	66,148,477	22,598,280	82,428,126	66,148,477	52,452,095
Town of Lincoln	1.729324%	26,477,563	11,002,408	32,993,895	26,477,563	20,995,248
Town of Littleton	1.532648%	23,466,261	13,713,395	29,241,488	23,466,261	18,607,451
Town of North Reading	3.271863%	50,095,267	14,347,517	62,424,097	50,095,267	39,722,785
Town of Pepperell	1.150348%	17,612,899	5,064,259	21,947,569	17,612,899	13,966,058

Employer Name	Schedule of Contributions					Pension Expense		
	Statutory Required Contribution (7)	Contributions In Relation to the Statutory Required Contribution (8)	Contribution Deficiency/ (Excess) (9)	Contributions as a Percentage of Covered Employee Payroll (10)	Proportionate Share of Plan Pension Expense (11)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions (12)	Total Employer Pension Expense (13)	
Middlesex County Retirement Board	\$356,333	\$356,333	\$0	25.43%	\$356,333	\$0	\$356,333	
Middlesex County	0	0	0	0.00%	0	0	0	
Middlesex Hospital	0	0	0	0.00%	0	0	0	
Town of Acton	4,615,717	4,615,717	0	30.36%	6,017,439	-221,259	5,796,180	
Town of Ashby	251,979	251,979	0	21.72%	203,045	21,073	224,118	
Town of Ashland	3,209,995	3,243,063	-33,068	21.43%	4,104,319	729,031	4,833,350	
Town of Ayer	1,787,745	2,087,745	-300,000	27.59%	2,190,171	-122,402	2,067,769	
Town of Bedford	4,786,602	4,787,530	-928	23.42%	5,877,770	-827,170	5,050,600	
Town of Billerica	12,782,396	12,782,396	0	33.10%	17,408,240	-404,712	17,003,528	
Town of Boxborough	1,008,914	1,008,914	0	28.53%	1,391,426	402,845	1,794,271	
Town of Burlington	10,675,811	10,675,811	0	28.91%	15,258,971	954,544	16,213,515	
Town of Carlisle	1,057,819	1,057,819	0	17.57%	1,183,661	46,834	1,230,495	
Town of Chelmsford	9,511,562	9,511,562	0	32.68%	12,686,744	-51,174	12,635,570	
Town of Dracut	5,727,650	5,727,860	-210	32.82%	7,614,501	534,168	8,148,669	
Town of Dunstable	292,296	292,296	0	19.42%	368,042	85,680	453,722	
Town of Groton	2,090,290	2,090,290	0	25.17%	2,812,862	146,886	2,959,748	
Town of Holliston	2,385,594	2,385,594	0	20.11%	2,864,926	-304,593	2,560,333	
Town of Hopkinton	2,486,832	2,486,832	0	14.63%	2,755,706	399,656	3,155,362	
Town of Hudson	6,204,177	6,207,788	-3,611	27.47%	7,565,136	-220,380	7,344,756	
Town of Lincoln	2,434,008	2,434,721	-713	22.13%	3,028,133	-257,082	2,771,051	
Town of Littleton	2,355,174	3,281,774	-926,600	23.93%	2,683,743	638,992	3,322,735	
Town of North Reading	4,401,955	4,401,955	0	30.68%	5,729,195	-534,216	5,194,979	
Town of Pepperell	1,530,300	1,531,884	-1,584	30.25%	2,014,317	332,236	2,346,553	

The Town remains committed to funding OPEB and Pension liabilities. The Town was 78% funded in regard to their OPEB liability in comparison other cities and towns in Massachusetts who are only between 0%-10% funded. The Town was 63% funded in regard to their pension liability, in comparison to the overall Middlesex Retirement System which is only 49% funded, this is a direct result of the Town's commitment to pay its liabilities down, which creates significant long-term savings.

Town of Littleton



https://dlsgateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Dashboard.Category_6_Debt

<https://www.littletonma.org/treasurer/pages/financial-statements>

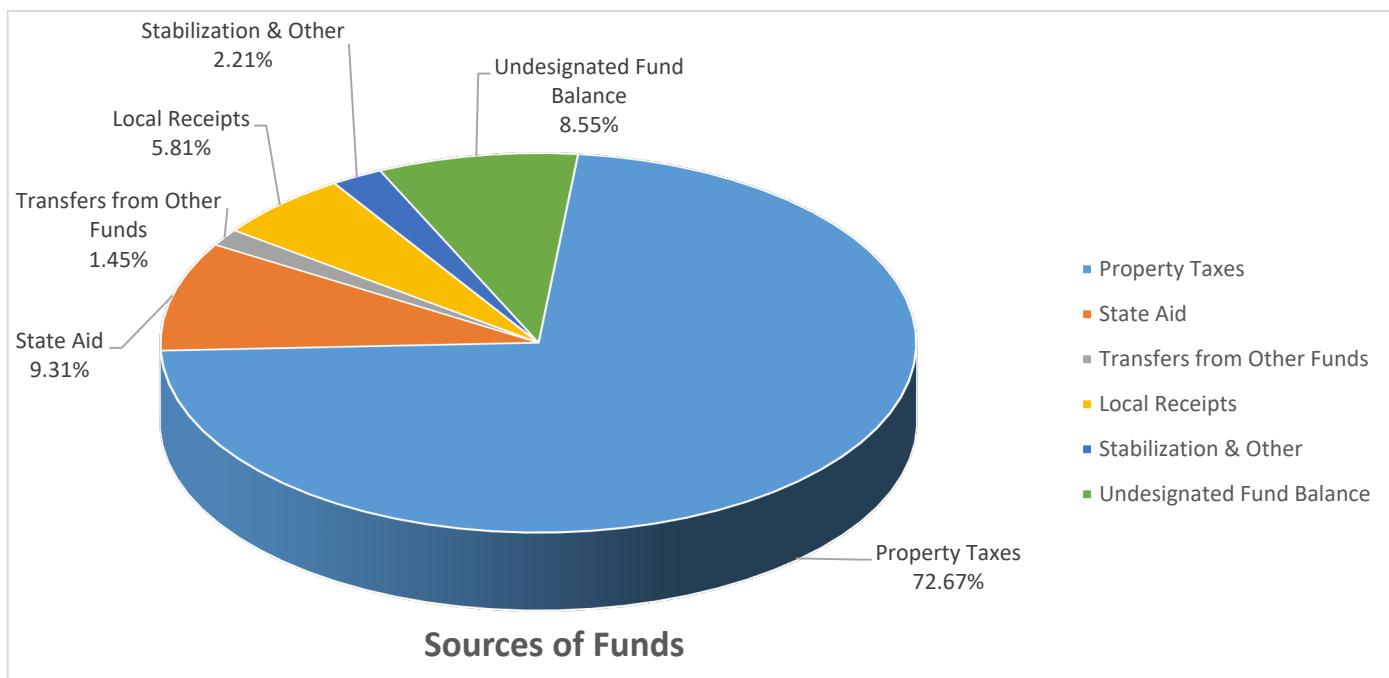
Massachusetts Department of Revenue Division of Local Services Municipal Databank/Local Aid Section														
Fiscal Year 2021 Municipal Debt														
Municipality	DOR Code	FY	Long Term Retired	Long Term Interest	Short Term Interest	Total Debt Service	Debt Service as % of Budget	Bond Anticipation Notes	Equalized Valuation	Debt as % of EQV	Debt Limit	Total Outstanding Debt	Operating Budget	Debt Percentage
Littleton	158	2021	2,710,699	1,006,186	46,959	3,763,844	5.86	21,257,400	2,226,110,600	0.17	111,305,530	28,021,040	64,226,252	5.00%

Revenues - Sources of Funds

Adopted May 2, 2022

Revenue Source	FY23	Comments
Property Taxes	\$46,619,800	2 1/2% levy increase plus new growth
State Aid	\$5,975,445	Cherry Sheet estimate
Transfers from Other Funds	\$931,370	Transfers such as ambulance, debt offsets, choice funds
Local Receipts	\$3,726,227	Estimate based on prior years trend
Stabilization & Other	\$1,416,955	Estimate stabilization & Other
Undesignated Fund Balance	\$5,485,553	Estimated free cash available
Total Town Revenue	\$64,155,350	

The Major fund type for the Town is the General Fund representing 98.27% as shown below.



Historical Revenues by Source

Fiscal Year	Tax Levy	State Aid	Local Receipts	All Other	Total Receipts	Tax Levy as % of Total	State Aid as % of Total	Local Receipts as % of Total	All Other as % of Total
2017	34,838,451	5,420,343	2,581,232	9,069,838	51,909,864	67.11	10.44	4.97	17.47
2018	36,759,269	5,618,648	3,232,116	4,059,164	49,669,197	74.01	11.31	6.51	8.17
2019	39,385,788	5,630,375	3,216,116	9,095,106	57,327,385	68.7	9.82	5.61	15.87
2020	41,490,620	5,689,343	3,744,116	6,111,091	57,035,171	72.8	10	6.6	10.7
2021	43,301,920	5,416,256	2,886,102	12,621,973	58,296,344	74.3	9.3	5	11.5

Source: MA Department of Revenue / Division of Local Services

Property Tax Revenues

Comparative Data for Tax Rates will be available in the next version of the budget book

Split Tax Rate

The Town utilizes a split tax rate which is set at a tax classification hearing held by the Board of Selectmen. The Town began splitting the tax rate in FY88 as residential property values began to grow in relation to total property values. Proposition 2 ½ limits the overall growth of the property tax burden. It does not address the allocation of that burden across the different classes of property.

Utilizing the split tax rate is therefore a method of controlling the increases in rates on the different segments of property classifications; residential, commercial, industrial and personal property. The split tax rate shifts the tax burden between the residential property owners and the remaining property segments (CIP).

The effects of the split tax rate depend on a number of factors such as overall property values including any new growth recognized in the current fiscal year, year over year changes in overall value and the changes in overall value as a percentage of total value between the property classifications.

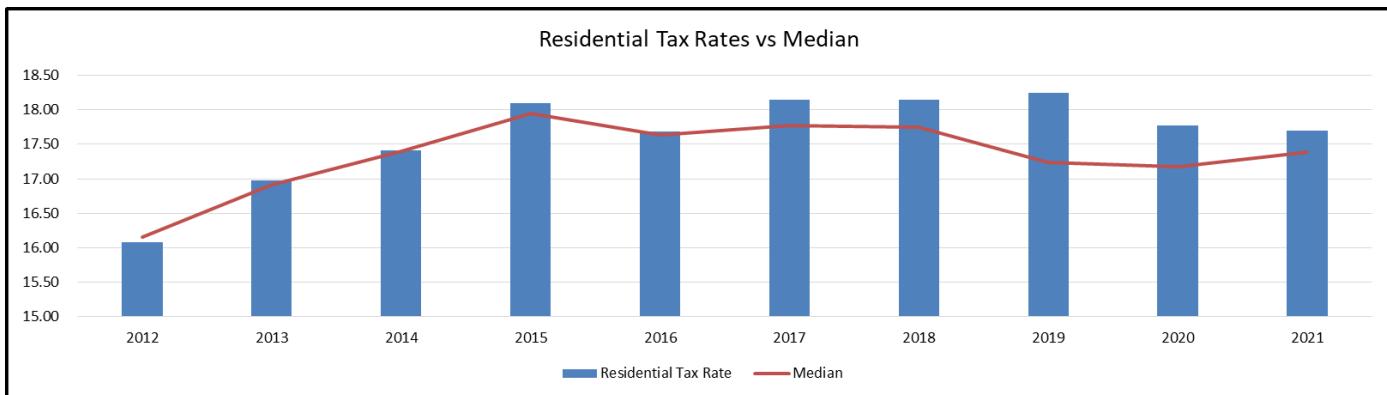
Single Family Tax Rate (2017-2022):

For FY22 the Residential Tax Rate is \$17.71 and the Commercial Rate is \$28.05 per \$1,000

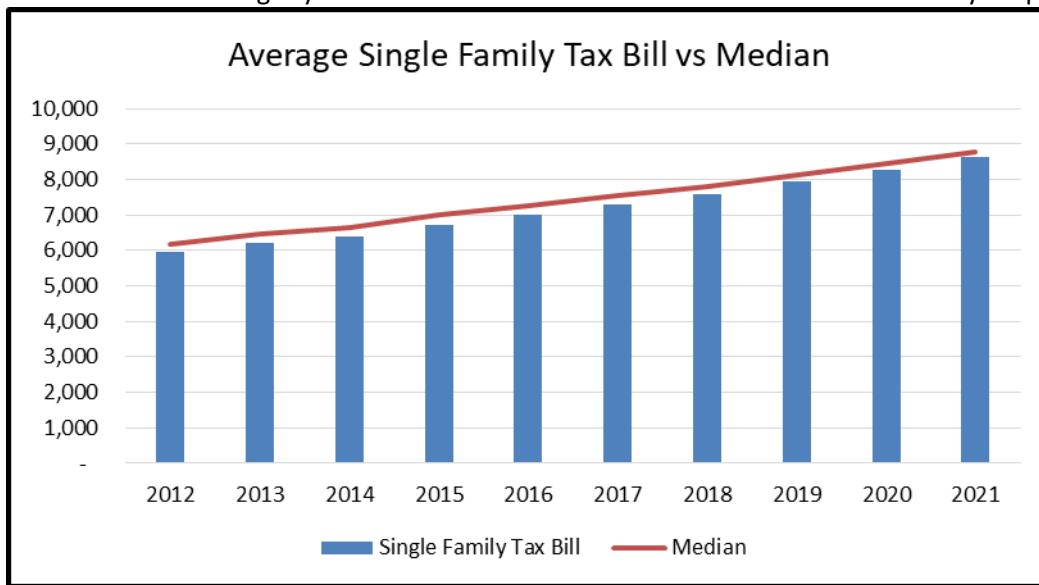
Town	2017	2018	2019	2020	2021
Acton	19.06	19.38	19.37	19.24	20.23
Ayer	14.39	14.43	13.63	14.10	14.14
Bolton	21.20	20.66	20.47	20.39	20.86
Boxborough	16.81	16.44	16.42	16.72	17.17
Carlisle	17.62	18.17	18.29	18.36	16.28
Chelmsford	17.92	17.96	16.35	16.45	15.74
Concord	14.07	14.29	14.19	14.23	14.71
Dunstable	17.02	17.54	17.06	16.84	16.41
Groton	18.26	18.67	18.11	17.38	17.60
Harvard	18.10	17.15	17.42	18.47	18.78
Lancaster	19.79	19.98	19.75	19.85	19.98
Littleton	18.15	18.14	18.24	17.77	17.70
Maynard	22.01	22.64	21.04	20.64	20.15
Pepperell	15.89	16.39	16.59	16.98	17.92
Shirley	16.52	16.42	16.08	16.11	16.53
Stow	20.59	20.98	20.13	20.61	19.98
Tyngsborough	17.16	17.11	16.93	16.25	16.07
Westford	16.41	16.18	16.56	16.33	16.64
Littleton Rank	7	8	7	8	8
Median	17.77	17.75	17.24	17.77	17.39
Littleton +/-	0.38	0.39	1.00	0.59	0.31
Average	17.83	17.92	17.59	17.60	17.61
Littleton +/-	0.32	0.22	0.65	0.17	0.09

The table above shows the single family tax rates the 17 communities within a 10 mile radius of Littleton. In 2021, Littleton's residential tax rate is the median value of these communities. The average annual growth rate of Littleton's single family rate over the 5 year period of 2017 – 2021 is 0.13% while the median average annual growth rate for all 18 communities (including Littleton) is 0.13%. (Please note this will be updated on the next publication after all of the comparative communities have set their tax rates)

Rates, however only tell half of the story. Values are the other major component in calculating tax rates and ultimately the resident's tax bill. In FY22 Littleton as well as much of the state experienced a significant shift in values with the residential values increasing by 7% and the commercial/industrial/personal property classifications dropping by 7%. Unfortunately, this places additional tax burden on the residential sector until the commercial can recover. With future potential mixed use development at the 550 King St (IBM) the town should stabilize in terms of the residential and commercial values.



Littleton has been at or slightly above the median of the 18 communities over this 10 year period.



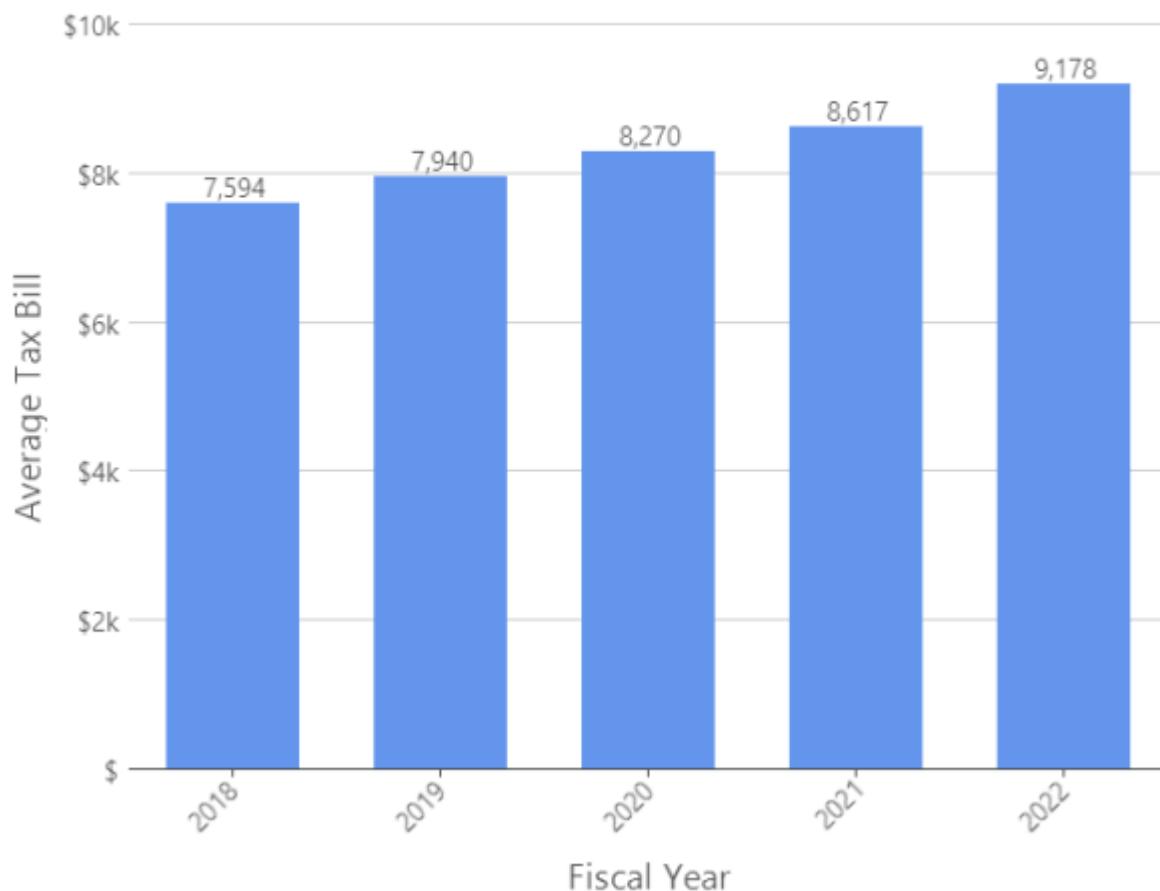
Littleton has been consistently below the median of the 18 communities.

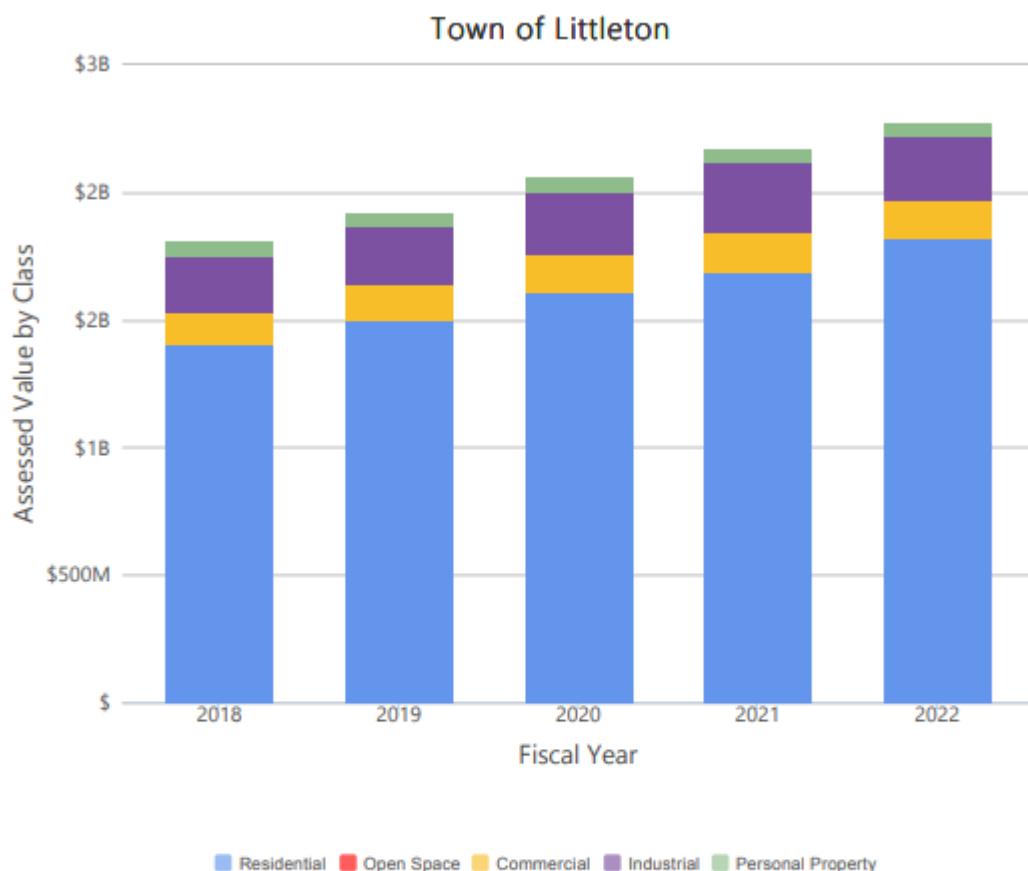
Below is a table of the tax rates from DOR DLS Analytics and Resource Bureau. It's important to note that values have been increasing.

Town of Littleton

Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
2018	18.14	0.00	28.03	28.03	28.03
2019	18.24	0.00	28.27	28.27	28.27
2020	17.77	0.00	28.49	28.49	28.49
2021	17.70	0.00	27.44	27.44	27.44
2022	17.71	0.00	28.05	28.05	28.05

Town of Littleton



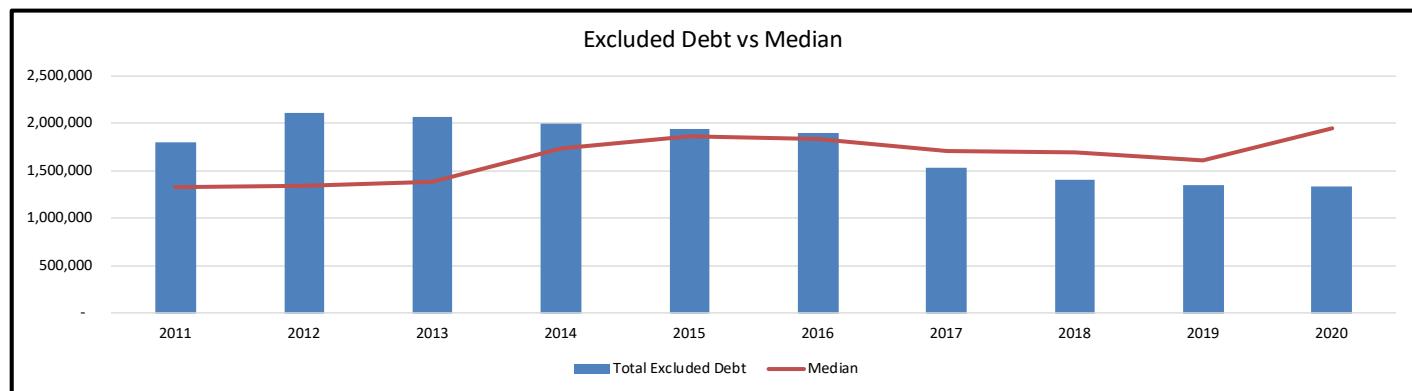
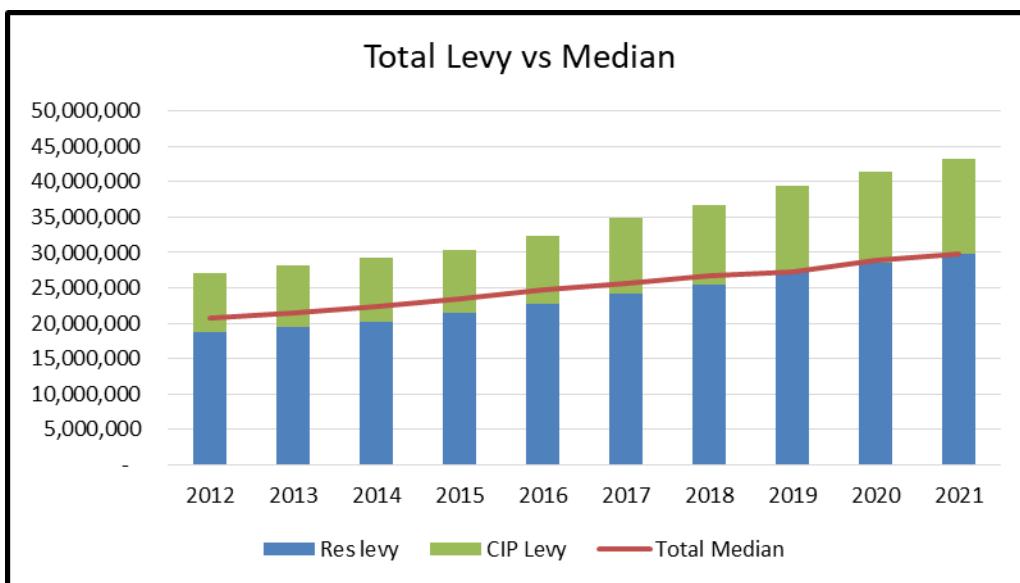


CLASS	2018	2019	2020	2021	2022
Residential	1,404,648,240	1,500,388,264	1,606,645,605	1,689,273,315	1,812,860,459
Open Space	0	0	0	0	0
Commercial	124,934,849	138,111,481	148,418,047	156,105,153	156,160,468
Industrial	216,025,000	225,638,900	247,129,600	269,001,800	247,996,225
Personal Property	61,428,670	61,389,570	58,665,340	63,296,210	61,290,790
Annual Total	1,807,036,759	1,925,528,215	2,060,858,592	2,177,676,478	2,278,307,942

Tax Levy and New Growth

Adopted May 2, 2022

	FY19	FY20	FY21	FY22	FY23 (Estimated)
Prior Year Levy Limit	\$35,349,968.00	\$38,069,647.00	\$40,158,316.00	\$42,041,245.00	\$43,986,244.00
PY Amended New Growth	\$463.00	\$0.00	\$0.00	\$0.00	\$0.00
Allowed 2 1/2% Increase	\$883,761.00	\$951,741.00	\$1,003,958.00	\$1,051,031.00	\$1,099,656.00
New Growth	\$1,835,455.00	\$1,136,928.00	\$878,971.00	\$893,968.00	\$500,000.00
Permanent 2 1/2 override (underride)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Tax Levy Limit	\$38,069,647.00	\$40,158,316.00	\$42,041,245.00	\$43,986,244.00	\$45,585,900.00
Total Exclusions	\$1,344,256.00	\$1,335,959.00	\$1,294,821.00	\$1,254,559.00	\$1,033,900.00
<i>Total Tax Levy</i>	<i>\$39,413,903.00</i>	<i>\$41,494,275.00</i>	<i>\$43,336,066.00</i>	<i>\$45,240,803.00</i>	<i>\$46,619,800.00</i>
Dollar Increase from previous FY		\$2,080,372.00	\$1,841,791.00	\$1,904,737.00	\$1,378,997
% Increase from previous FY		5.28%	4.44%	4.40%	3.05%



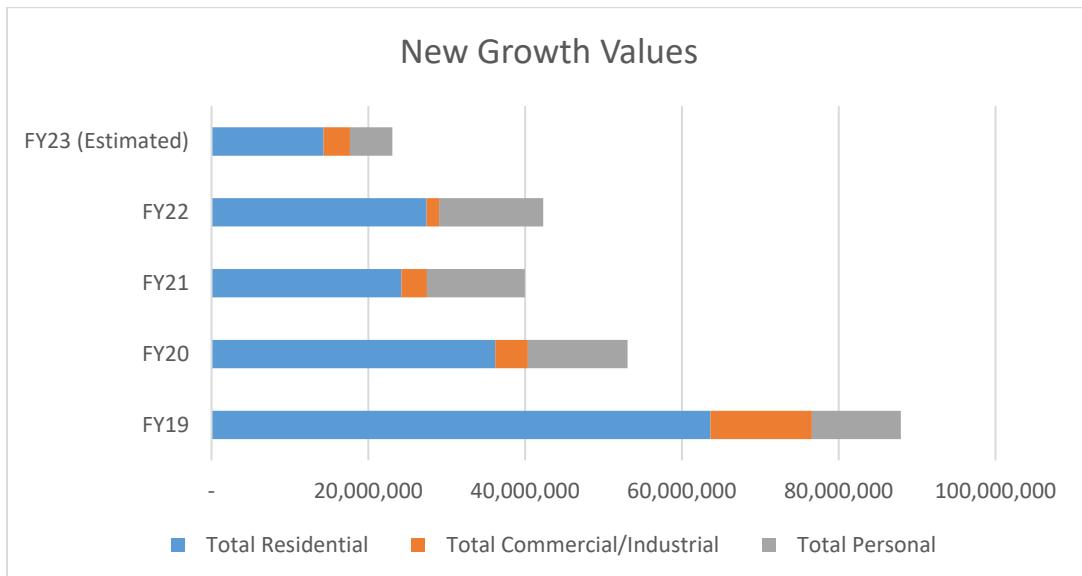
Excluded debt has gone below the median of the 18 communities since first utilizing the Debt Exclusion Stabilization account in FY17.

Levy Collections	FY17	FY18	FY19	FY20	FY21
Total Tax Levy	\$34,838,000	\$36,759,000	\$39,386,000	\$41,490,620	\$42,041,245
Overlay Reserve	\$848,000	\$854,000	\$848,000	\$822,570	\$853,089
Net Tax Levy (1)	\$33,990,000	\$35,905,000	\$38,538,000	\$40,668,050	\$41,188,156
Amount Collected (2)	\$35,007,797	\$36,764,909	\$39,290,459	\$40,363,527	\$40,363,527
Percent of Net Tax Levy	102.99%	102.39%	101.95%	99.25%	98.00%

(1) Net after deductions of overlay reserve for abatements

(2) Actual collections of levy less refunds and amounts refundable but including proceeds of tax titles and tax possessions attributed to such levy but not including abatements or other credits

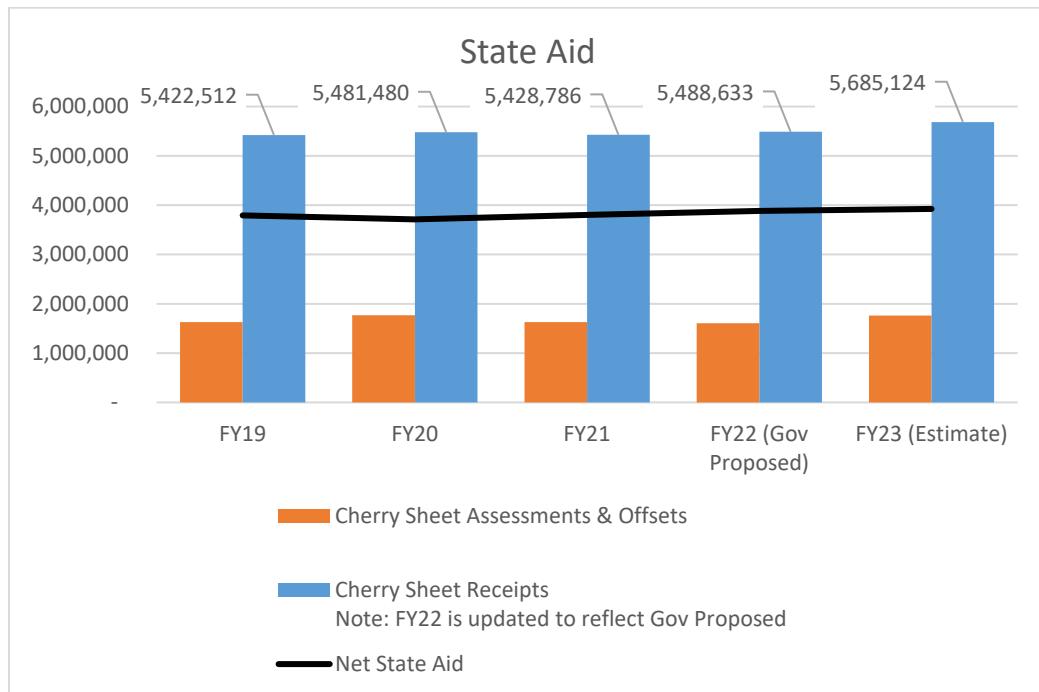
New Growth Values	FY19	FY20	FY21	FY22	FY23 (Estimated)
Total Residential	\$63,625,646	\$36,182,000	\$24,231,200	\$27,426,000	\$14,292,559
Total Commercial/Industrial	\$12,939,524	\$4,161,450	\$3,241,100	\$1,603,700	\$3,368,327
Total Personal	\$11,366,070	\$12,710,390	\$12,497,140	\$13,284,370	\$5,402,135
<i>Total New Growth Property Value Increase</i>	\$87,931,240	\$53,053,840	\$39,969,440	\$42,314,070	\$23,063,021
<i>New Growth - Tax Value</i>	\$1,835,455	\$1,136,928	\$878,971	\$893,968	\$500,000



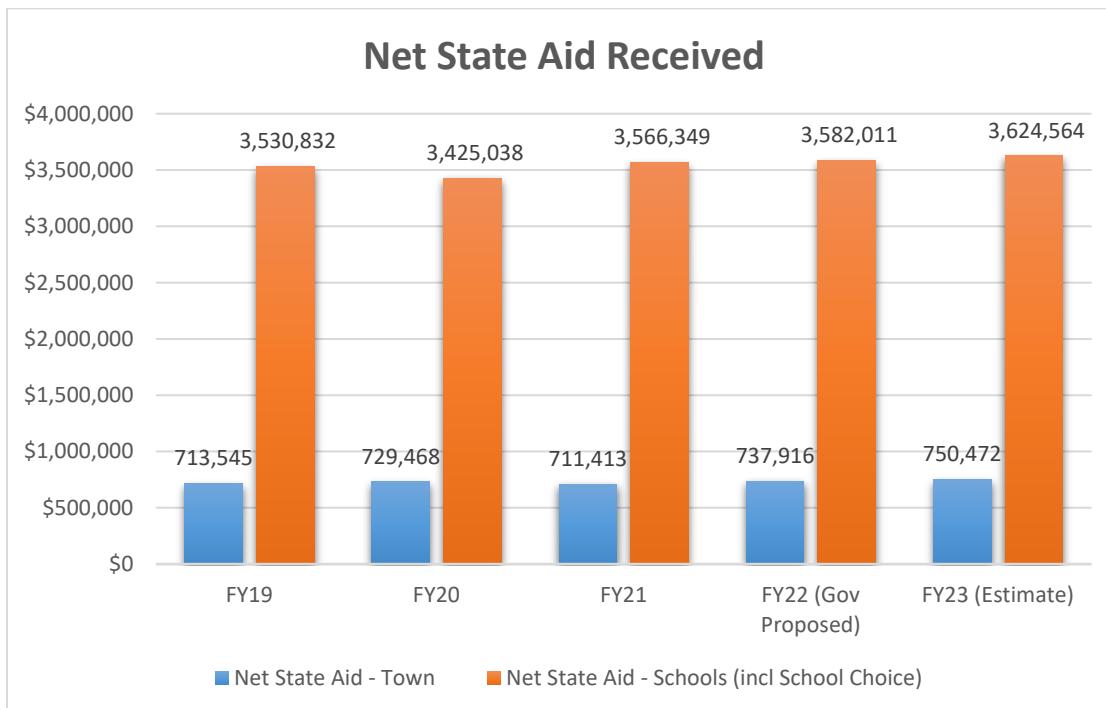
State Aid

As of December 22, 2021 adopted May 2, 2022

Cherry Sheet Receipts	FY19	FY20	FY21	FY22 (Gov Proposed)	FY23 (Estimate)
<i>Note: FY22 is updated to reflect Gov Proposed</i>					
Chapter 70	3,991,548	4,039,908	4,039,908	4,085,358	4,146,638
Charter Tuition Reimbursements (c 71 s 89) <i>School Lunch - Offset Item (1970 c 871)</i>	77,369	121,447	45,953	69,161	176,419
<i>School Choice - Offset Item (c 76 s 12b, 1993, c71)</i>	495,088	435,799	476,286	437,031	450,864
Additional Assistance	-	-	-	-	-
General Municipal Aid	734,973	754,817	754,817	781,236	792,955
Veterans Benefits (Ch. 115, s. 6)	83,869	83,878	58,788	73,527	74,630
Exemption Reimbursement Total	20,985	24,539	30,823	18,663	18,943
State-Owned Land (Ch. 58, ss. 13-17)	4,839	5,702	5,850	5,952	6,821
<i>Public Libraries - Offset Item</i>	13,841	15,390	16,361	17,705	17,854
Total Receipts	5,422,512	5,481,480	5,428,786	5,488,633	5,685,124
Cherry Sheet Assessments & Offsets	FY19	FY20	FY21	FY22 (Gov Proposed)	FY23 (Estimate)
Mosquito Control (c252 s5a)	49,318	54,025	54,033	55,756	56,314
Air Pollution Districts (GL. c.111, ss 142B-142C)	3,452	3,574	3,694	3,776	3,814
MAPC (c40s26,29)	5,164	5,308	5,497	5,634	5,690
RMV Non-Renewal Surcharge (G.L. c. 90; c.60A)	5,440	6,400	6,220	6,220	6,282
Mass. Bay Transit Authority (G.L. c. 161A, ss. 8 & 9)	40,254	38,454	26,919	34,000	34,340
Regional Transit Authority (G.L. c. 161B, ss.9,10,23)	25,944	29,392	42,502	36,076	36,437
Special Education (c71b s10,12)	14,932	5,157	0	0	0
School Choice Sending Tuition (c76s12b, 1993, ch71)	147,987	147,180	153,952	146,138	169,943
Charter School Sending Tuition (c71s89)	885,186	1,024,936	841,846	863,401	979,414
STATE AID OFFSET - School Choice - above	435,799	437,031	476,286	437,031	450,864
STATE AID OFFSET - Public Libraries - above	15,390	17,705	16,361	17,705	17,854
Total Assessment & Offsets	1,628,866	1,769,162	1,627,310	1,605,737	1,760,952
Net State Aid	3,793,646	3,712,318	3,801,476	3,882,896	3,924,172
Dollar Increase (decrease) from Prev FY		(81,328)	89,158	81,420	41,276
Pct Increase (decrease) from Prev FY		-2.14%	2.40%	2.14%	1.06%
Total Revenues	54,114,923	51,643,554	62,907,524	53,869,086	58,794,146
Net State Aid % Total Revenues	7.01%	7.19%	6.04%	7.21%	6.67%
Net State Aid - Town	713,545	729,468	711,413	737,916	750,472
Net State Aid - Schools (incl School Choice)	3,530,832	3,425,038	3,566,349	3,582,011	3,624,564



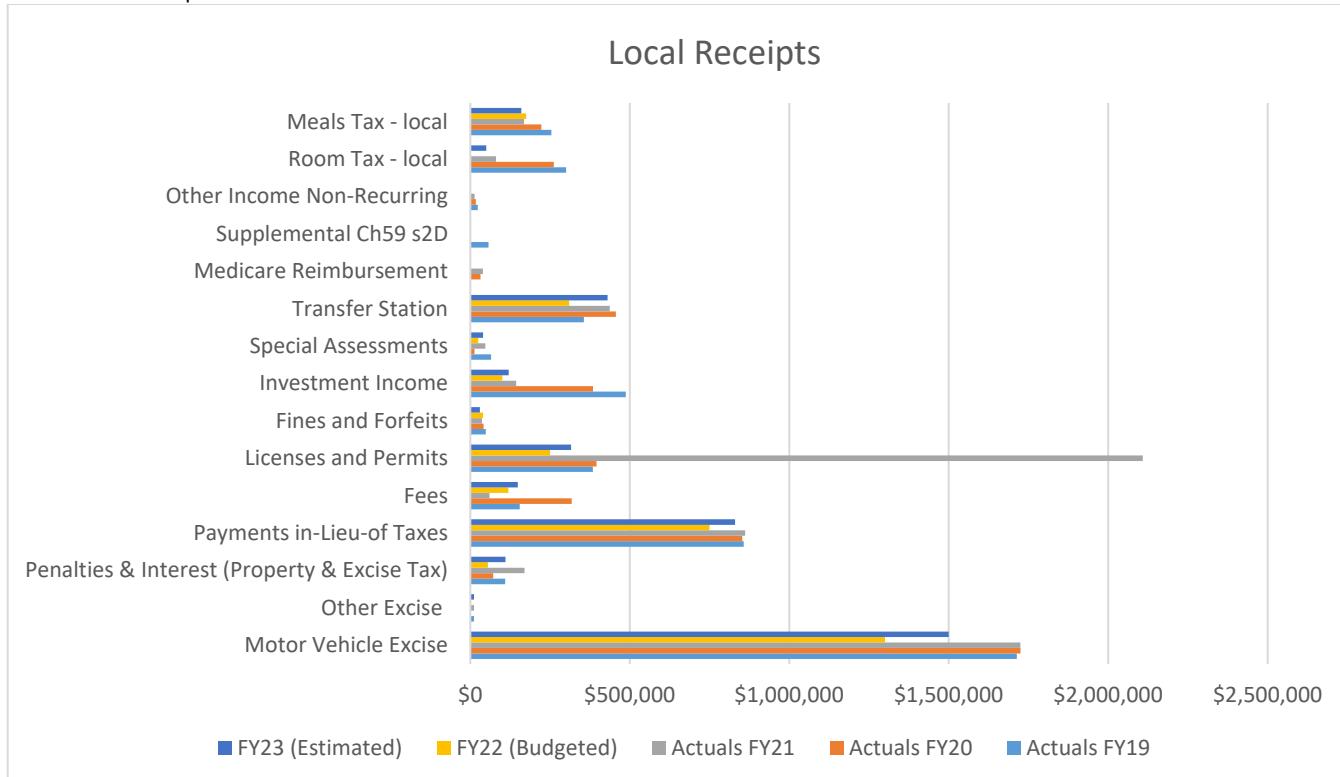
State Aid numbers for FY22 are based on the Governor's proposed budget.



Local Receipts

As of December 18, 2020

Local Receipts	Actuals FY19	Actuals FY20	Actuals FY21	FY22 (Budgeted)	FY23 (Estimated)
Motor Vehicle Excise	\$1,713,263	\$1,725,210	\$1,724,550	\$1,300,000	\$1,500,000
Other Excise	\$11,232	\$0	\$11,232	\$2,500	\$11,232
Penalties & Interest (Property & Excise Tax)	\$109,001	\$71,453	\$170,061	\$55,000	\$110,000
Payments in-Lieu-of Taxes	\$857,264	\$852,588	\$861,485	\$750,000	\$830,000
Fees	\$154,681	\$318,035	\$60,000	\$119,000	\$148,995
Licenses and Permits	\$384,048	\$395,570	\$2,108,189	\$250,000	\$316,000
Fines and Forfeits	\$48,480	\$41,483	\$36,646	\$40,000	\$30,000
Investment Income	\$487,430	\$384,513	\$143,931	\$100,000	\$120,000
Special Assessments	\$65,126	\$12,662	\$47,117	\$25,000	\$40,000
Transfer Station	\$355,988	\$456,122	\$437,231	\$310,000	\$430,000
Medicare Reimbursement	\$0	\$31,721	\$39,240	\$0	\$0
Supplemental Ch59 s2D	\$57,266	\$0	\$0	\$0	\$0
Other Income Non-Recurring	\$23,253	\$17,633	\$13,331	\$0	\$0
Room Tax - local	\$300,404	\$261,686	\$80,579	\$0	\$50,000
Meals Tax - local	\$254,022	\$222,767	\$168,613	\$175,000	\$160,000
Total Local Receipts	4,821,458	4,791,443	5,902,205	3,126,500	3,746,227
Dollar Increase from previous FY		(\$30,015)	\$1,110,762	(\$2,775,705)	\$619,727
% Increase from previous FY		-0.62%	23.18%	-47.03%	19.82%



Strategic Planning/Policy Issues & Initiatives

The Financial Plan is a legal document that budgets the Town's funds for the ensuing fiscal year. It is also a financial planning tool, incorporating the capital improvement plan for the next ten years and making a 5-year projection of the budget. The Financial Plan also has a strategic role in identifying major policy issues and trends of the Town, and linking financial resources to address them. The Town Meeting of Littleton has been active in advocating and promoting many policy issues. Below, please find a review of these major policy priorities and how the FY 2023 budget addresses them.

Undesignated Fund Balance

Adopting a Free Cash Policy- Commonwealth of MA / Division of Local Services Best Practices

Adopting a policy regarding the use of certified free cash is a best practice. The Division of Local Services (DLS) encourages the adoption of such a policy and advises that:

- communities understand the role free cash plays in sustaining a strong credit rating
- a free cash goal helps deter free cash from being depleted in any particular year and enables the following year's calculation to begin with a positive balance
- a free cash policy should avoid supplementing current-year departmental operations. By eliminating the expectation of additional resources later in the fiscal year to backfill budgets, department heads will produce more accurate and realistic annual appropriation requests

DLS recommends that free cash:

- be restricted to paying one-time expenditures, funding capital projects, reducing OPEB or pension liabilities, or replenishing other reserves
- be maintained at 5% of the annual budget

Financial Management Policy - Undesignated Fund Balance – “Free Cash”

The accumulation and use of “Free Cash” now referred to in Massachusetts Accounting Statutes as the Undesignated Fund Balance (UFB) of the General Fund, is an important component of the Town’s overall financial management policies. The available amount is calculated and certified each year by the Massachusetts Department of Revenue using data submitted by the Town.

The UFB is comprised of year-end revenues in excess of projections and year-end expenditures less than appropriations. The UFB is also impacted by the resolution of contingencies or deficits since the UFB is reduced in order to cover any deficits at year-end. Therefore, it is imperative that the Town maintain a minimum balance of 5% of the operating budget in order to provide a reserve for unexpected financial crisis during the year. Further, the undesignated fund balance should not be relied upon as a mechanism for funding the Town’s operating budget.

Therefore the following policy must be applied in each budget cycle:

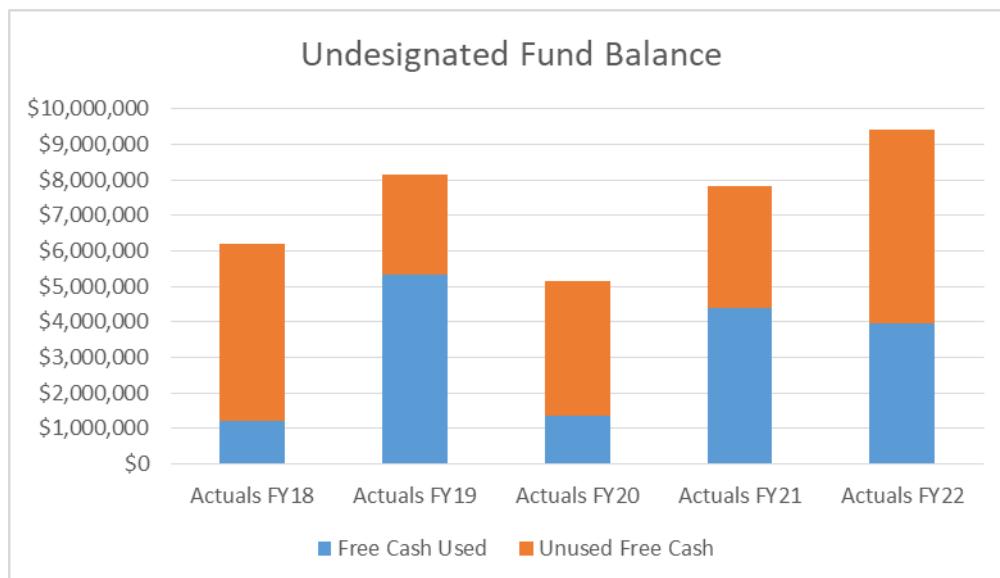
1. Maintain a minimum UFB balance of 5% of the Total Operating Budget;
2. Benchmark balance noted in item (e)below is 7.5% of the Total Operating Budget;
3. Benchmark balance must be met before funding of items f-h.
4. Appropriate amounts above the 5% minimum threshold in the following order:

Use	Description
a. Stabilization	appropriate amounts from the UFB to maintain the minimum balance of the Stabilization fund as detailed in the section below;
b. Capital Projects	appropriate amounts up to 2.5% of the operating budget for capital items for which long-term borrowing is authorized or for other expenditures of a non-recurring nature;
c. OPEB Additional contribution	Appropriate amounts up to 20%, with a minimum of 10%, of the excess balance of the benchmark identified in item (e) to the OPEB fund.

	Use	Description
d.	Other Reserve Additional Contributions	Appropriate amounts up to 60%, with a minimum of 30%, of the excess balance of the benchmark identified in item (e) to augment any combination of the following reserves - stabilization, debt exclusion stabilization and/ or capital stabilization funds;
e.	Benchmark balance	the remaining balance of the UFB must meet the 7.5% threshold as defined above before any additional funds may be appropriated
f.	Extraordinary Deficits	use the UFB to fund extraordinary deficits that cannot be funded either by budgetary transfers or by the reserve fund, and would otherwise be carried to the following year;
g.	Additional Capital Projects	Appropriate amounts up to 20% of the excess balance of the benchmark identified in item (e) to fund additional capital projects (see item b above)
h.	Extraordinary Uses	Exception only – with approval of Board of Selectmen and Finance Committee upon the recommendation of the Finance Director.

Historical Usage of Undesignated Fund Balance

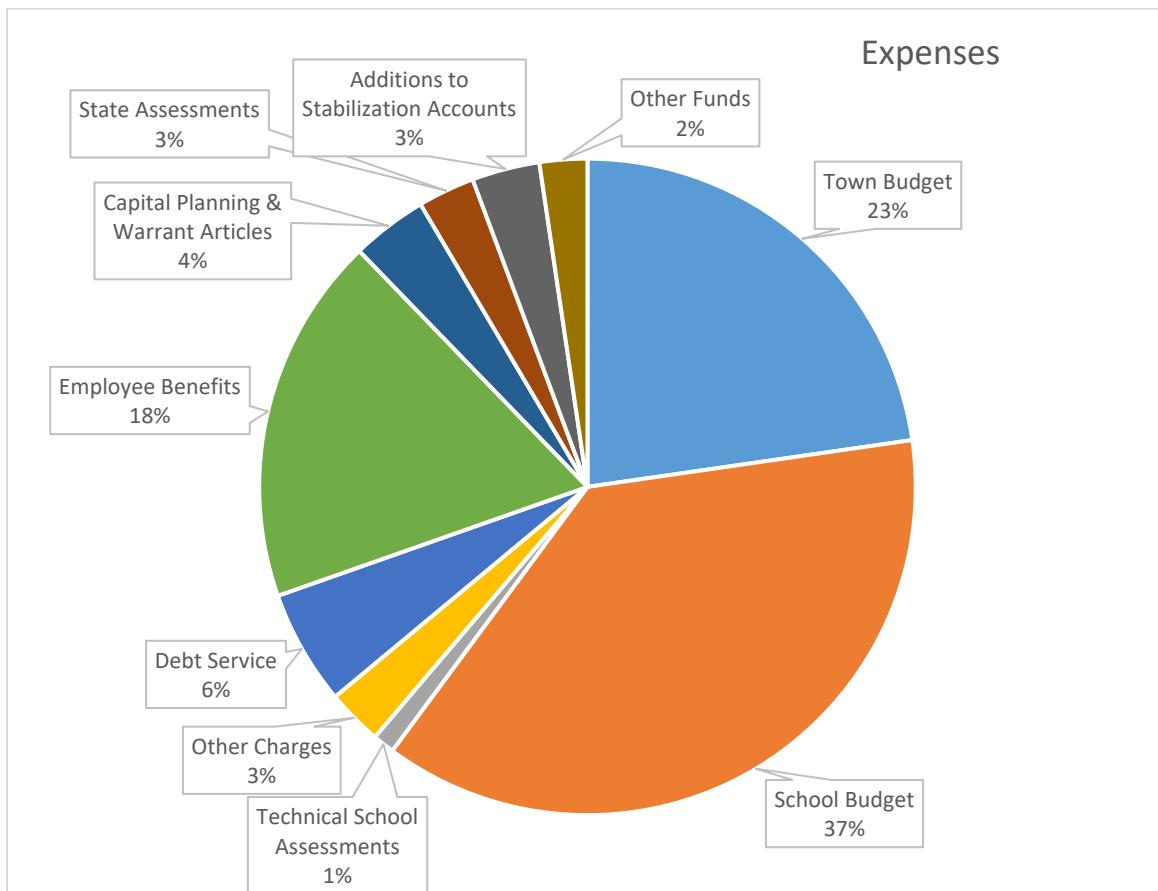
Undesignated Fund Balance	Actuals FY18	Actuals FY19	Actuals FY20	Actuals FY21	Actuals FY22
Certified Free Cash	\$6,192,679	\$8,140,763	\$5,143,949	\$7,834,593	\$9,428,814
Free Cash Used	\$1,219,509	\$5,316,026	\$1,348,023	\$4,408,782	\$3,972,151
% of Free Cash Used to Certified Amount	19.69%	65.30%	26.21%	56.27%	42.13%
Operating Budget	\$45,179,604	\$48,959,366	\$46,821,819	\$48,128,985	\$51,505,564
% of Free Cash Used to Total Operating Budget	2.70%	10.86%	4.00%	9.16%	7.71%
Unused Free Cash	\$4,973,170	\$2,824,737	\$3,795,926	\$3,425,811	\$5,456,663
% of Unused Free Cash to Total Operating Budget	11.01%	5.77%	8.11%	7.12%	10.59%



Expenditures - Uses of Funds

As of December 22, 2021 adopted May 2, 2022

Expenditures	FY23	Comments
Town Budget	\$14,275,533	proposed budget
School Budget	\$23,510,493	proposed budget
Technical School Assessments	\$675,000	includes Nashoba Tech est and Essex Agricultural
Other Charges	\$1,727,312	Roadway, reserve fund and other Town budgets
Debt Service	\$3,554,539	bond payments and estimated BAN interest
Employee Benefits	\$11,404,403	estimates for health insurance & benefit costs
Capital Planning & Warrant Articles	\$2,351,159	estimated available for capital & capital stabilization
State Assessments	\$1,760,952	Cherry Sheet assessments
Additions to Stabilization Accounts	\$2,100,000	Est minimum contribution
Other Funds	\$1,474,000	Snow & ice, allowance for abatements
Total Town Expenditures	\$62,833,391	



Town Budget Summary by Function

Under the Uniform Massachusetts Accounting System (UMAS), municipal budgets are separated by functional categories. All cities, towns, regional school districts, educational collaboratives and special purpose districts are required to use a standard system for classifying and coding accounting transactions. Generally, all funds received by the Town belong to the General Fund under G.L. c. 44, § 53, unless otherwise directed by Massachusetts General Laws or by Special Acts of the Massachusetts Legislature. The Uniform Chart of Accounts has been designed to improve the financial reporting, budgeting, accounting and management reporting of local governments in Massachusetts. It provides a comprehensive, flexible and systematic arrangement of accounts for use in classifying and reporting financial transactions. In Massachusetts we use the modified accrual basis of accounting meaning that revenues are recorded on a cash basis during the fiscal year and year end adjusting entries are allowed for certain late payments as determined by the MA Division of Local Services (DLS). For example the Finance Director can accrue revenue for federal/state grant reimbursements received by September 30th. The modified accrual basis of accounting is the same basis of accounting used in Littleton's audited financial statements.

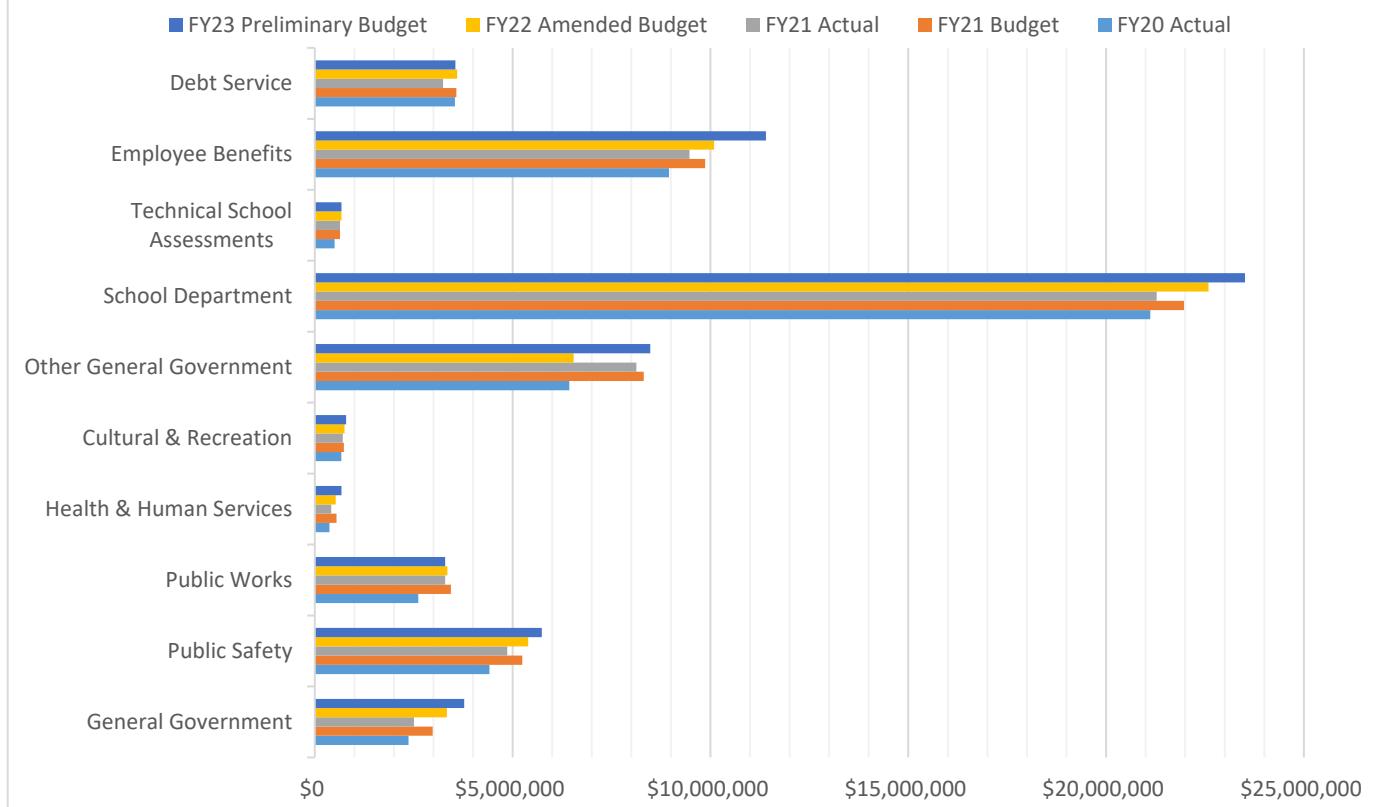
As of December 22, 2021 adopted May 2, 2022

Operating Budget Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Amended Budget	FY23 Preliminary Budget	\$ Variance	% Variance
Total Budgets							
General Government	\$2,367,725	\$2,979,450	\$2,506,539	\$3,339,641	\$3,776,516	\$436,875	13.08%
Public Safety	\$4,415,447	\$5,242,362	\$4,862,213	\$5,392,448	\$5,735,711	\$343,263	6.37%
Public Works	\$2,614,365	\$3,439,424	\$3,293,463	\$3,352,156	\$3,296,734	(\$55,422)	-1.65%
Health & Human Services	\$371,434	\$547,359	\$415,047	\$530,473	\$674,624	\$144,151	27.17%
Cultural & Recreation	\$669,723	\$734,857	\$706,862	\$750,758	\$791,948	\$41,190	5.49%
Other General Government	\$6,431,160	\$8,311,975	\$8,125,898	\$6,542,657	\$8,480,876	\$1,938,219	29.62%
Total Town Departments	\$16,869,854	\$21,255,428	\$19,910,021	\$19,908,133	\$22,756,409	\$2,848,276	14.31%
School Department							
Technical School Assessments	\$21,117,881	\$21,969,762	\$21,279,033	\$22,590,000	\$23,510,493	\$920,493	4.07%
	\$502,080	\$636,116	\$637,883	\$675,000	\$675,000	\$0	0.00%
Total Schools	\$21,619,961	\$22,605,878	\$21,916,916	\$23,265,000	\$24,185,493	\$920,493	3.96%
Employee Benefits							
Debt Service	\$8,954,372	\$9,865,537	\$9,471,935	\$10,091,008	\$11,404,403	\$1,313,395	13.02%
	\$3,540,896	\$3,577,144	\$3,242,043	\$3,597,573	\$3,554,539	(\$43,034)	-1.20%
Total Other Expenses	\$12,495,267	\$13,442,681	\$12,713,978	\$13,688,581	\$14,958,942	\$1,270,361	9.28%
Total Operating Budget	\$50,985,082	\$57,303,986	\$54,540,915	\$56,861,714	\$61,900,844	\$5,039,130	8.86%

Note: FY21 amended budget includes Fall STM budget adjustments

FY22 vs FY23 Budget Comparison by Function

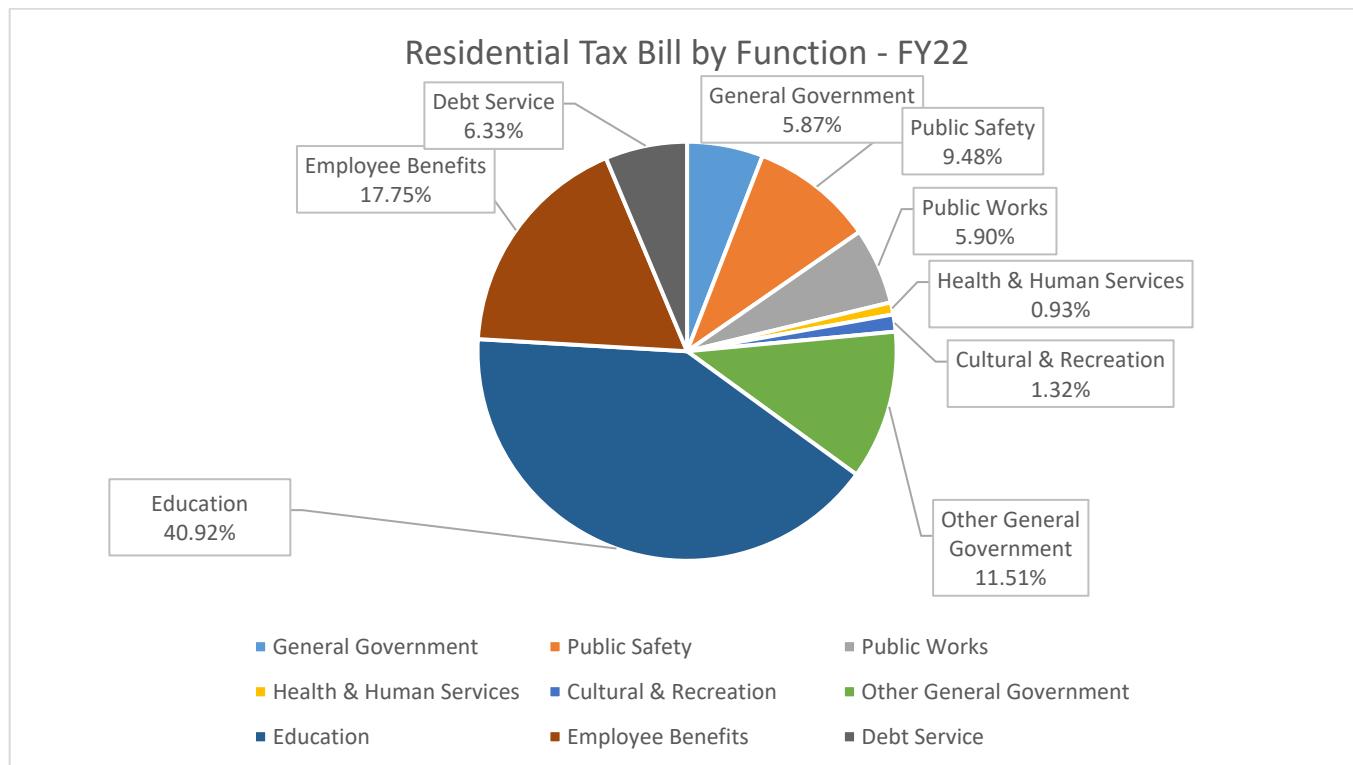
Operating Budgets by Government Function



Budget Comparison by Function	FY22 Amended Budget	FY22 Amended Budget %	FY23 Preliminary Budget	FY23 Preliminary Budget %	\$ Variance	% Variance
General Government	\$3,339,641	5.87%	\$3,776,516	6.10%	\$436,875	8.67%
Public Safety	\$5,392,448	9.48%	\$5,735,711	9.27%	\$343,263	6.81%
Public Works	\$3,352,156	5.90%	\$3,296,734	5.33%	(\$55,422)	-1.10%
Health & Human Services	\$530,473	0.93%	\$674,624	1.09%	\$144,151	2.86%
Cultural & Recreation	\$750,758	1.32%	\$791,948	1.28%	\$41,190	0.82%
Other General Government	\$6,542,657	11.51%	\$8,480,876	13.70%	\$1,938,219	38.46%
Education	\$23,265,000	40.92%	\$24,185,493	39.07%	\$920,493	18.27%
Employee Benefits	\$10,091,008	17.75%	\$11,404,403	18.42%	\$1,313,395	26.06%
Debt Service	\$3,597,573	6.33%	\$3,554,539	5.74%	(\$43,034)	-0.85%
Total Operating Budget	\$56,861,714	100.00%	\$61,900,844	100.00%	\$5,039,130	100.00%

Approximate Breakdown of FY22 Residential Tax Bill by Function

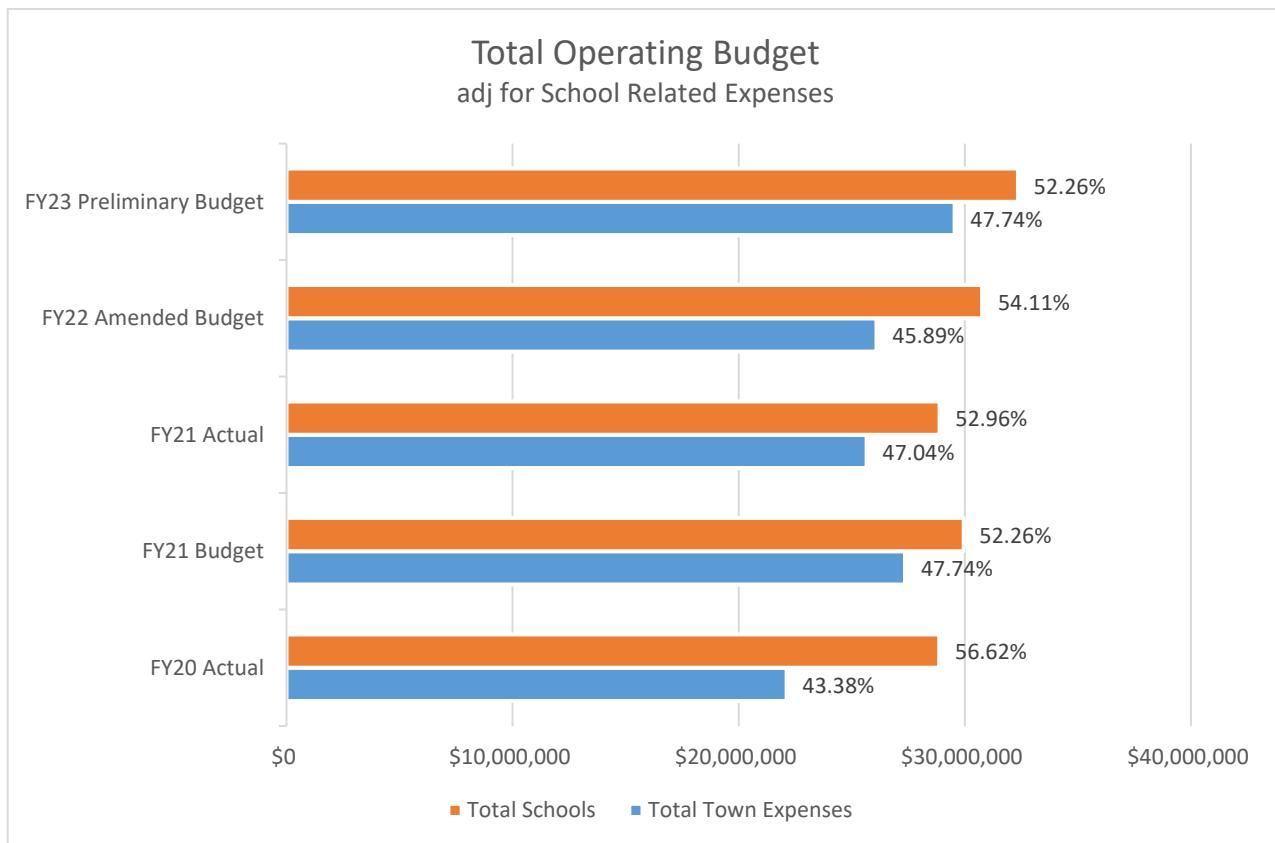
Cost of Services - Average Homeowner - FY22	FY20 Actual %	FY20 Actual-Average Tax Impact	FY21 Actual %	FY21 Actual - Average Tax Impact	FY22 Amended Budget %	FY22 Amended Budget - Average Tax Impact
General Government	4.64%	\$384	4.60%	\$396	5.87%	\$539
Public Safety	8.66%	\$716	8.91%	\$768	9.48%	\$870
Public Works	5.13%	\$424	6.04%	\$520	5.90%	\$541
Health & Human Services	0.73%	\$60	0.76%	\$66	0.93%	\$86
Cultural & Recreation	1.31%	\$109	1.30%	\$112	1.32%	\$121
Other General Government	12.61%	\$1,043	14.90%	\$1,284	11.51%	\$1,056
Education	42.40%	\$3,507	40.18%	\$3,463	40.92%	\$3,755
Employee Benefits	17.56%	\$1,452	17.37%	\$1,497	17.75%	\$1,629
Debt Service	6.94%	\$574	5.94%	\$512	6.33%	\$581
Total Operating Budget	100.00%	\$8,270	100.00%	\$8,617	100.00%	\$9,178
<i>Ave Single Family Home Value</i>		\$465,384		\$486,858		\$518,250
<i>Residential Tax Rate</i>		\$17.77		\$17.70		\$17.71
<i>Ave Single Family Home Bill</i>		\$8,270		\$8,617		\$9,178



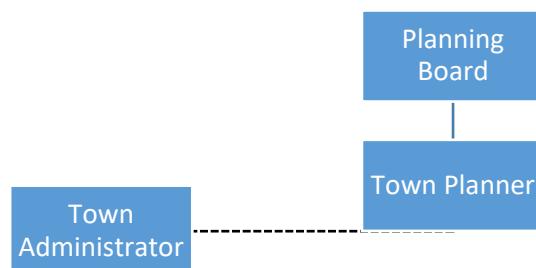
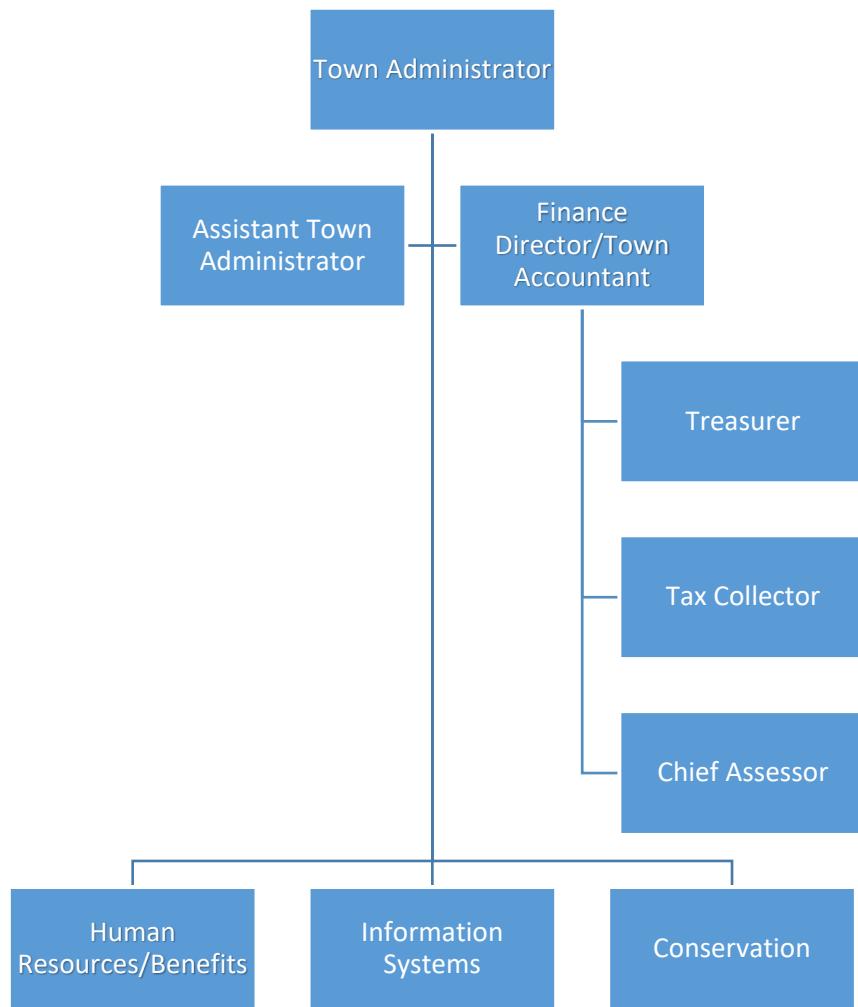
School Related Expenses

Every city, town and school district is required to submit an End-of-Year report to the Department of Elementary and Secondary Education (DESE). As part of this report certain expenses incurred by the Town on behalf of the school department are allocated and reported to the DESE. This amount is included in the calculation of the costs of operating the school system. The chart below adjusts the totals shown above, essentially separating costs for running the Town and school system separately.

Operating Budget Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Amended Budget	FY23 Preliminary Budget
<i>Total Town Expenses</i>	\$22,116,157	\$27,355,235	\$25,658,025	\$26,096,416	\$29,550,370
<i>Total Schools</i>	\$28,868,925	\$29,948,752	\$28,882,890	\$30,765,298	\$32,350,474
<i>Total Operating Budget</i>	\$50,985,082	\$57,303,986	\$54,540,915	\$56,861,714	\$61,900,844
Town Exp Percentage	43.38%	47.74%	47.04%	45.89%	47.74%
School Expense Percentage	56.62%	52.26%	52.96%	54.11%	52.26%



General Government

General Government Organizational Chart

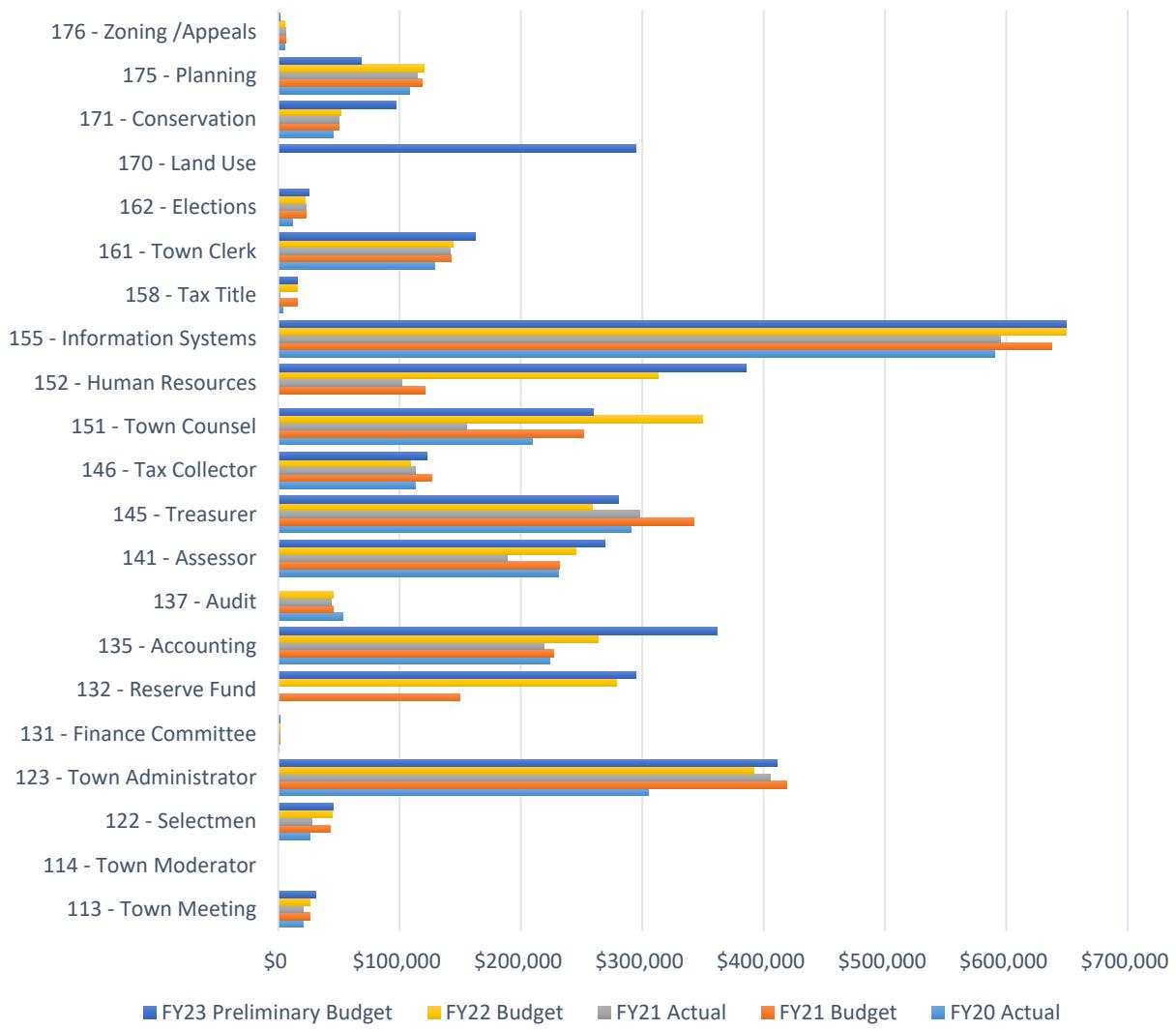
General Government – Budget Summary

Under the Uniform Massachusetts Accounting System (UMAS), the General Government category consists of budgets falling under the Legislative, Executive, Financial Administration, Operations Support, Licensing and Registration, Land Use, Development and Other, which consists of property insurance, public building maintenance and other smaller budgets.

As of December 22, 2021 adopted May 2, 2022

General Government Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Adopted Budget	\$ Variance	% Variance
<i>Total Budgets</i>							
113 - Town Meeting	\$20,529	\$26,000	\$20,566	\$26,370	\$30,866	\$4,496	17.05%
114 - Town Moderator	\$0	\$100	\$20	\$100	\$100	\$0	0.00%
122 - Selectmen	\$26,373	\$42,900	\$27,877	\$44,311	\$44,800	\$489	1.10%
123 - Town Administrator	\$305,271	\$419,371	\$405,086	\$392,290	\$411,159	\$18,869	4.81%
131 - Finance Committee	\$491	\$1,650	\$1,185	\$1,300	\$1,300	\$0	0.00%
132 - Reserve Fund	\$0	\$149,855	\$0	\$278,900	\$295,000	\$16,100	5.77%
135 - Accounting	\$223,648	\$227,239	\$219,183	\$263,960	\$361,379	\$97,419	36.91%
137 - Audit	\$53,631	\$45,000	\$43,725	\$45,000	\$0	(\$45,000)	-100.00%
141 - Assessor	\$230,603	\$231,794	\$189,081	\$245,584	\$269,196	\$23,612	9.61%
145 - Treasurer	\$290,992	\$342,233	\$297,918	\$259,183	\$280,078	\$20,895	8.06%
146 - Tax Collector	\$112,985	\$126,870	\$113,165	\$109,377	\$122,194	\$12,817	11.72%
151 - Town Counsel	\$209,593	\$251,973	\$155,415	\$350,000	\$260,000	(\$90,000)	-25.71%
152 - Human Resources	\$0	\$120,956	\$101,556	\$313,211	\$383,328	\$70,117	22.39%
155 - Information Systems	\$590,637	\$637,716	\$594,810	\$649,638	\$650,752	\$1,114	0.17%
158 - Tax Title	\$4,058	\$16,000	\$1,790	\$16,000	\$16,000	\$0	0.00%
161 - Town Clerk	\$128,655	\$142,282	\$141,841	\$144,395	\$162,730	\$18,335	12.70%
162 - Elections	\$11,577	\$22,600	\$22,600	\$22,200	\$25,000	\$2,800	12.61%
170 - Land Use	\$0	\$0	\$0	\$0	\$289,166	\$289,166	100.00%
171 - Conservation	\$45,293	\$50,009	\$49,944	\$52,031	\$109,544	\$57,513	110.54%
175 - Planning	\$108,144	\$118,683	\$114,618	\$120,090	\$4,370	(\$115,720)	-96.36%
176 - Zoning /Appeals	\$5,246	\$6,220	\$6,160	\$5,700	\$1,400	(\$4,300)	-75.44%
Total General Government	\$2,367,725	\$2,979,450	\$2,506,539	\$3,339,641	\$3,718,362	\$378,722	11.34%

General Government



GENERAL GOVERNMENT: Executive – Town Administrator

MISSION OF THE OFFICE

The Select Board and Town Administrator provide executive leadership for the Town of Littleton. Together, we pursue collaborative processes, ethical, and professional procedures to ensure that Town resources are directed to providing the best services possible to protect public safety, public assets and a special quality of life in Littleton. This office supports the Board and the Town Administrator as they work toward this mission.

DESCRIPTION OF SERVICES

The Select Board is the chief executive officer of the Town government. The Board consists of five members, each elected for a three-year term. The Select Board acts as the primary policy-making body for the Town and annually establishes goals and objectives for the organization. The Board provides oversight for matters in litigation, act as the licensing authority for a wide variety of licenses, and adopts policies, rules, and regulations to guide the Administration. The Select Board is gatekeeper to the use of Town Counsel and Labor Counsel Services, in accordance with the Select Board's adopted policy.

The Town Administrator, appointed by the Select Board for a three-year term, is the chief administrative officer of the Town, responsible for the administration of all Town affairs placed under his authority. The Town Administrator provides executive leadership for the Town in areas of policy formulation, fiscal affairs, economic development, labor relations, and organizational development. The Town Administrator supervises all town departments under the purview of the Select Board, and those requested by other boards and approved by the Select Board. By Town by-law, the Town Administrator appoints (subject to the Select Board's approval) the Assistant Town Administrator, the Director of Finance & Budget, Building Commissioner, Director of Public Works, Information Technology Director, Littleton Community Television Executive Director, Building Maintenance Supervisor, and Director of Elder and Human Services. The Town Administrator also appoints the Executive Assistant to the TA.

The Town Administrator is responsible for overseeing all budgetary, financial, personnel administration, economic development, and labor relations activities of the Town. This includes oversight of the annual budget, formulating and implementing personnel policies, and negotiating contracts, alongside members of the Select Board, for all the Town's union employees.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	FY2020	FY2021	Projected FY2022
License/Permit Receipts	Dollars	\$384,048	\$395,570	\$360,365	\$316,000
Select Board's Meetings	Count	41	42	42	42
Town Meetings	Count	3	2	2	2
Department Staff Meetings	Count	12	50	50	50

DEPARTMENTAL SERVICES

The Department, through the Select Board, acts as the licensing authority for a wide variety of licenses (alcoholic beverages, class I and II auto sales, common victuallers, automatic amusement devices, entertainment, lodging house, and second hand items), and adopts policies, rules, and regulations to guide the Administration. The Town Administrator is responsible for the day to day operations of the town, including providing executive leadership for the Town in areas of policy formulation, fiscal affairs, economic development, labor relations, and organizational development to departments under the Select Board and/or Town Administrator, and also to those departments who are guided by a separately elected board/commission.

MAJOR ACCOMPLISHMENTS

The Department filled many key positions including the hiring of a new Director of Finance & Budget/Chief Finance Officer/Town Accountant Aleesha Nunley Benjamin, Director of Elder and Human Services Liz Tretiak, HR Director Michelle Vibert, HR Generalist/Benefits Coordinator Caitlin White, Assistant Assessor April Ianncone, and Assistant to the

Town Administrator Dawn McDowell. Implemented a highly successful covid-19 vaccination program making Littleton the second highest vaccinated municipality in Massachusetts.

DEPARTMENTAL GOALS

- **Retirements, On-Boarding, Training** – Support the Finance Department by providing training and support to new department hires. Provide support to new Town staff to ensure they receive guidance and support to succeed.
- **Finances** – Continue to Littleton's budget, process, goals and assist in the direction setting.
- **Staff/Departments** – Regularly working towards ensuring that employees have manageable/healthy levels of work (e.g. too little and too much work does not usually result in positive outcomes). Support the good work of our Departments and the projects that they are working on.
- **Major planning projects (Space Needs/Senior Center/Library, Sewer/Common Vitalization, etc.)** – Assist with planning (where appropriate) and in partnership with the Finance Director, the financing of the projects to ensure that if approved by Town Meeting, the projects are well planned.
- **Overhaul procurement procedures** – Establish a system and train employees to utilize resources, leaving final approvals to TA or designee.

BUDGET NARRATIVE

In addition to the general department expenses, this office includes the budget for Legal services for all Town departments.

Personal Services –FY2023 staffing budget is increasing by \$10,869 or 2.86%, compared to the FY 2022 budget. This budget provides for an increase in personnel from 3 FTEs to 3.5 FTEs. In addition, the TA and ATA and other wages lines are higher due to contractual agreements and Step increases. All non-union employees of the Town, including the employees of this office, have been budgeted for a 1.5% cola and any steps that are due effective July 1, 2022, as part of the wage and classification plan.

Expenses - The FY2023 expense line is increasing by \$8,000 over FY22 this is primarily due to a \$3,000 increase in conferences and a \$5,000 matching grant funds line. The expense budget has been brought more in-line with actual expenses and expense categories

The overall budget increased by \$18,869 or 2.89% above FY22.

123 - Town Administrator	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Town Administrator Wages</u>							
Town Administrator - Salary	\$147,700	\$256,141	\$256,140	\$151,142	\$157,227	\$6,085	4.03%
Asst Town Admin - Salary	\$69,407	\$76,529	\$74,678	\$111,876	\$116,386	\$4,510	4.03%
Exec Asst - Ta Hourly Wages	\$63,789	\$64,701	\$64,700	\$105,372	\$104,646	(\$726)	-0.69%
Wages-Ta-Other	\$9,428	\$10,400	\$8,789	\$11,400	\$12,400	\$1,000	8.77%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Total Town Administrator Wages</i>	<i>\$290,324</i>	<i>\$407,771</i>	<i>\$404,308</i>	<i>\$379,790</i>	<i>\$390,659</i>	<i>\$10,869</i>	<i>2.86%</i>
<u>Town Administrator Expenses</u>							
Conferences And Meetings	\$4,395	\$8,000	\$170	\$5,000	\$8,000	\$3,000	60.00%
Ta - Matching Grant Funds	\$9,755	\$0	\$0	\$0	\$5,000	\$5,000	
Travel	\$555	\$0	\$0	\$4,500	\$4,500	\$0	0.00%
Dues & Subscriptions	\$242	\$3,600	\$608	\$3,000	\$3,000	\$0	0.00%
<i>Total Town Administrator Expenses</i>	<i>\$14,946</i>	<i>\$11,600</i>	<i>\$778</i>	<i>\$12,500</i>	<i>\$20,500</i>	<i>\$8,000</i>	<i>64.00%</i>
Total Town Administrator	\$305,271	\$419,371	\$405,086	\$392,290	\$411,159	\$18,869	4.81%

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
TOWN ADMINISTRATOR	\$147,700.16	\$256,140.18	\$151,142.00	\$157,227.00
ASST TOWN ADMIN	\$69,407.03	\$74,678.48	\$111,876.00	\$116,386.00
EXEC ASST - TA	\$63,788.83	\$64,700.41	\$105,372.00	\$104,646.00
Department Total	\$280,896.02	\$395,519.07	\$368,390.00	\$378,259.00

General Government: Finance Department – Accounting

MISSION OF THE OFFICE

The Mission of the Finance Department Town Accountant's Office is to protect the Town's financial interests and ensure that Town resources are expended and received in accordance with generally accepted accounting principles (GAAP), the governmental accounting standards board (GASB), according to local bylaws, Massachusetts General Laws, Federal Laws and sound internal controls. The Finance Department is comprised of three divisions: Accounting, Assessing, and Treasury/Collector, all overseen by the Chief Finance Officer/Director of Finance & Budget/Town Accountant.

The Finance Department, under the direction of the Chief Financial Officer/Director of Finance & Budget/Town Accountant, is responsible for the oversight, integrity, planning, and reporting of the Town's operating and capital finances. The Chief Finance Officer/Director of Finance & Budget/Town Accountant and Assistant Finance Director/Treasurer prepare the Town's annual budget to ensure the budget is aligned with the Select Board's goals and comply with all federal, state, local and government finance officers' association (GFOA) requirements. The Chief Financial Officer/Director of Finance & Budget/Town Accountant is responsible for the coordination of the annual independent audit and financial reporting. Charged with maintaining and examining all financial records, the Accounting Office provides Town officials and the public with a transparent, complete, and accurate statement of the Town's financial condition to facilitate the effective management of the Town.

DESCRIPTION OF SERVICES

The Town Accountant's Office maintains all the financial records for the Town. Accounts payable for all departments are processed with a bi-weekly warrant. The bi-weekly payroll warrant for the Town is reviewed and then signed off on by the Town Accountant. As mandated by law, the Town Accountant examines and approves all financial transactions verifying compliance with all local, state and federal laws. The office is the Town's chief financial officer and is required to stay updated on Massachusetts General Laws and ensure compliance across the organization.

The office maintains the Town's general ledger, and monitors all budgets and provides a monthly budget statement to all departments and boards. It is also responsible for managing the Town's annual independent financial audit process and for filing of a myriad reports with the Department of Revenue and various governmental agencies. The Town Accountant prepares the Balance Sheet for Free Cash Certification annually. The Town Accountant also prepares the Schedule-A by November 30th. The Town Accountant also serves as the Director of Finance, and as such is responsible for the timely setting of the Tax Rate no later than the beginning of December in accordance with Department of Revenue requirements.

The Chief Financial Officer/Director of Finance & Budget/Town Accountant ensures that strategic planning is coordinated to be in line with the Board of Selectmen's goals and objectives; has general oversight in monitoring payments and is the custodian of contracts for compliance with all relevant procurement laws; manages the General Liability Insurance and is responsible for reconciling accounts with the Assessor, Tax Collector, and the Treasurer. The Town Accountant's Office is responsible for recording all Town Meeting warrant articles and setting up of appropriate funds and accounts as voted per Massachusetts General Laws in conformity with the Uniform Massachusetts Accounting System (UMAS). The Accounting office is also in charge of issuing 1099 tax forms, maintenance, and support of the Town's financial software and all requests across the entire Town for anything related to the financial system.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	FY2020	FY2021	Estimated FY2022	Projected FY2023
Total GF Dollars Expended	Dollars	\$55,775,788	\$50,820,068	\$53,688,375	\$57,862,748	62,347,732
Total GF Dollars Received	Dollars	\$57,327,385	\$57,035,170	\$55,007,547	\$57,862,748	62,347,732
# of Users Maintained in Munis	Count	91	94	97	106	110
# of Accounts on GL Maintained	Count	6,615	6,946	7,293	8,556	8,800
# of Receipts Posted	Count	39,411	31,745	30,293	31,223	31,553
# of Journals entered	Count	6,965	7,906	7,491	7,492	7,494
Active Vendor Files	Count	3,394	4,453	5,937	6,639	6,645
1099s Issued	Count	153	122	164	204	205
Town Meetings	Count	3	2	2	2	2
Department Staff Meetings	Count	12	60	60	24	24

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to the Finance Department – Accounting Office. While not an exhaustive list, the top services provided by the department in order of priority are as follows:

1. Timely processing of Payroll and Accounts payable in accordance with Massachusetts General Laws
2. Coordinating, managing budgetary and financial information, forecasting revenues for the forthcoming fiscal year and preparation of budget and ten year capital plan
3. Ensuring the Town's timely reporting to the Massachusetts Department of Revenue (DOR):
Balance Sheet October, Schedule-A November, Tax Recap December, 1099's & W-2's January
4. Ensuring coordination to meet the requirements to be awarded the GFOA Distinguished Budget Presentation Award and create an Annual Comprehensive Financial Report (ACFR) to be submitted to the GFOA for the Certificate of Achievement for Excellence in Financial Reporting Award for FY22
5. Continual Improvement in transparency regarding annual budget document and ten year capital plan

MAJOR ACCOMPLISHMENTS

The Balance Sheet was done in-house and submitted to DLS October 20, 2021 and Free Cash was certified October 25, 2021 versus the Balance Sheet submission November 4, 2020 and Free Cash being certified January 1, 2021. In addition, 5-year capital plan changed to comprehensive 10-year capital plan.

Tax rate informational hearing was held on November 8, 2021 and public hearing on November 22, 2021 versus the tax rate information hearing on November 23, 2020 and public hearing on December 1, 2020.

Schedule-A submitted November 5, 2021 in-house versus November 13, 2020; worked in tandem with LELWD on sewer system expansion project presentation and co-presented at Special Town Meeting which passed and eliminated the Town as the only user and shifts majority of cost to other users; this project will be fully funded by betterments instead of a line item in the general fund budget as historically done. Implementation of a purchase order system for any purchase at or above \$500 to substantially reduce or eliminate bills of prior year needing to be voted at annual town meeting or special town meeting. Balance Sheet, Fixed Assets, and Schedule-A Reporting now all done in-house versus being out sourced. Overseeing conversion of the Chart of Accounts to be in compliance with the Uniform Massachusetts Accounting System (UMAS) & Department of Elementary and Secondary Education (DESE) End of Year (EOY) Reporting. Cross training staff on proper procedures and controls in compliance with Massachusetts Finance Laws. Ensure documentation for all accounting entries is attached to each journal entry and uploaded. Departmental Budget Training & guidance on budgeting and utilizing Munis Budgeting Tool. Added new accounts lines in conformance with UMAS to aide in transparent and accurate budgeting.

DEPARTMENTAL GOALS

Propose hiring a new financial analyst to reconcile grants and act as a backup to the assistant town accountant and assisting treasury for better efficiencies.

Upgrading assistant treasurer to include payroll manager to oversee payroll streamlining processes and controls between treasury, human resources, accounting and the schools.

Streamlining budget process for departments

Increased documentation for all special revenue funds including award letter, contract, or minutes of acceptance.

Additional Munis training for department heads on Tyler Enterprise Resource Management (ERP) System

Continued roll-out of Modules in Munis including but not limited to Munis Cashiering at the transfer station and in the treasurer's office, general billing for departments to track outstanding receivables, and possible use of the human resource module.

BUDGET NARRATIVE

This office provides accounting services for all Town and School departments, as well as Littleton Electric Light and Water Department (LELWD). This includes payroll and vouchers processed, procurement oversight, tax filings and vendor maintenance.

Personal Services – The requested FY23 Staffing is increasing by \$67,803 – or 30.4% on wages - compared to the FY22 budget. This budget provides for an added Financial Analyst position to assist with the increasing workload of the accounting department in the areas of receipt processing, grant management, and AP Processing. This person will also serve as the back-up to the Assistant Town Accountant for the AP warrant process, assist Treasury when someone is on vacation, and to allow for resiliency in the Accounting department. The current office structure required a reorganization to provide sufficient basic level back-up support to the Accounting office which is supported by the Finance Committee. All non-union employees of the Town, including the employees of this office, are subject to Step increases that may be due under the implementation of the wage and classification plan. Employees are due step increases and are budgeted as such. A 1.5% COLA adjustment has also been budgeted as instructed by the Select Board.

The FY23 Budget request of an additional positon to be titled Financial Analyst is vital to accounting operations. This position has been budgeted for 40 hours per week, as the workload has increased not only by volume of transactions, but in required needs to take on more of the Accounts payable process to allow the Assistant Town Accountant to focus time on learning journal entries, time to provide financial software support and oversight to all departments, and to cross train with the Town Accountant. The Finance Department lost a part-time collector and the addition of a part-time Intern which was cut from the FY21 Budget due to Covid-19. The Financial Analyst will assist the Accounting office with preparation for the audit, learn the accounts payable process, reconcile grants, post receipts timely, and update and create process documents as assigned.

Expenses - The FY23 Accounting department expense budget is increasing by \$125,595 or 53%, compared to the FY22 budget. This is primarily due to eliminating audit department by placing audit expenses in the audit and accounting services line, adding a new position for much needed support, and an increase in conferences and training. This level of budget allows for adequate and appropriate investment in professional development, required annual audit services and single audits for large federal grants, and addressing needed accounting support as the Town continues to expand and grow.

BUDGET HIGHLIGHTS**Personal Services:**

Salaries - Increase of 35% includes a proposed new financial analyst position \$60,085, 1.5% COLA for two positions, and CFO at highest step for a total increase of \$75,625.

Ordinary Expenses:

Expenses - Increase of 246% includes conferences and meeting increase of \$2,770 to invest in the necessary needed professional development of the Office. Eliminated Audit Department "137" in the amount of \$45,000 to be in conformance with UMAS and put an audit and accounting service line with an increase of \$15,000 for single audits or accounting services. Dues and Subscriptions increased \$1,200 for MCTA dues, GFOA dues and application fees, MMA dues and EMMAAA dues. Includes Annual Accounting School at UMASS Amherst in March. Shifted from the budget to the capital plan investment in Tyler Munis Cashiering at \$50,000 to provide greater cash internal controls.

Overall increase in the Finance Department – Accounting Office is \$125,595, or 53% above FY22.

135 - Accounting	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Accounting Wages</u>							
Town Accountant - Salaries	\$95,959	\$118,109	\$118,109	\$130,238	\$134,990	\$4,752	3.65%
Asst Town Accountant-Wages	\$63,445	\$62,630	\$62,630	\$73,768	\$76,734	\$2,966	4.02%
Financial Analyst Wages	\$0	\$0	\$0	\$0	\$60,085	\$60,085	
Accounting - Wages Hourly	\$12,673	\$9,882	\$9,881	\$13,290	\$13,290	\$0	0.00%
Wages-Other	\$0	\$4,200	\$4,200	\$5,280	\$5,280	\$0	0.00%
Longevity-Non Union	\$0	\$700	\$700	\$750	\$750	\$0	0.00%
<i>Total Accounting Wages</i>	<i>\$172,077</i>	<i>\$195,521</i>	<i>\$195,520</i>	<i>\$223,326</i>	<i>\$291,129</i>	<i>\$67,803</i>	<i>30.36%</i>
<u>Accounting Expenses</u>							
Conferences And Meetings	\$1,160	\$1,045	\$300	\$1,145	\$3,915	\$2,770	241.92%
Professional Services	\$44,116	\$27,963	\$22,609	\$34,354	\$60,000	\$25,646	74.65%
Postage	\$422	\$150	\$66	\$150	\$150	\$0	0.00%
Office Supplies	\$5,193	\$564	\$563	\$550	\$550	\$0	0.00%
Travel	\$555	\$1,811	\$0	\$4,250	\$4,250	\$0	0.00%
Dues & Subscriptions	\$125	\$185	\$125	\$185	\$1,385	\$1,200	648.65%
<i>Total Accounting Wages</i>	<i>\$51,570</i>	<i>\$31,718</i>	<i>\$23,663</i>	<i>\$40,634</i>	<i>\$70,250</i>	<i>\$29,616</i>	<i>72.89%</i>
Total Accounting	\$223,648	\$227,239	\$219,183	\$263,960	\$361,379	\$97,419	36.91%

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
TOWN ACCOUNTANT	\$95,959.12	\$118,108.60	\$130,238.00	\$134,990.00
ASST TOWN ACCOUNTANT	\$63,444.96	\$62,629.96	\$73,768.00	\$76,734.00
FINANCIAL ANALYST	\$0.00	\$0.00	\$0.00	\$60,085.00
Department Total	\$159,404.08	\$180,738.56	\$204,006	\$271,809.00

General Government: Finance Department – Assessor

MISSION OF THE OFFICE

To ensure an equitable share of the tax burden to all taxable real and personal property entities, by regular review and analysis.

DESCRIPTION OF SERVICES

The Assessor's Office is responsible for the valuation and assessment of property taxes. To accomplish this, all real and personal property is re-valued annually by Department staff – recently with the assistance of outside vendors. The valuations are used to fairly allocate the taxes necessary to fund the Town's annual budget.

Additionally, this office is responsible for calculating the annual new growth and other factors to determine the Town's tax levy limit. The Assessors' set the annual tax levy and implement the rates for the year after the Board of Selectmen vote the tax shift factor at the Classification Hearing. They employees also prepare the annual tax rolls, and administer the State's RMV Motor Vehicle Excise tax program. This office is also responsible for administering the tax exemption/deferral program and act on all abatement and exemption applications, including those administered within the Community Preservation Act Surcharge program. The Assessing Department interacts constantly with the public, and provides a variety of data to numerous Town Departments, committees and State agencies.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2021	FY2022	Projected FY2023
Real & Personal Property values maintained (LA4)	Output	4,728	4,742	4,785
Properties measured and listed	Output	114	145	200
New Growth tax dollars	Effectiveness	878,971	893,968	900,000
ATB Cases pending	Effectiveness	13	9	20
Town Values Certified	Effectiveness	12/2/2020	10/29/2021	10/20/2022
Exemptions Processed	Output	68	77	70

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units that are most essential. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

1. Maintain and update assessing database to ensure all properties are valued at their full and fair market values so that taxes are distributed equitably.
2. Perform sale/permit/cyclical inspections to ensure all property record cards are up to date.
3. Itemize and maintain inspection information for an accurate calculation of the LA-13 (New Growth)
4. Enter recorded Deeds and plans and ensure Ownership, maps & GIS are current and accurate.
5. Process applications for Abatements and Exemptions.
6. Maintain files for all Chapter Land and Charitable organizations.
7. Respond to the public's questions about assessing and assessing practices.

MAJOR ACCOMPLISHMENTS

- Completed Department of Revenue Directives for a successful FY2022 Certification
- Completed neighborhood consolidation per DOR directives.
- Collaborated with Patriot Properties and Finance to adjust properties affected by Covid to minimize potential abatement/ATB cases.
- Filled Assistant Assessor and Field Lister vacancy. Continuing to train and bring positions up to par.

DEPARTMENTAL GOALS

- Successful & Timely FY2023 Recertification
- Work with Patriot to continue monitoring covid impact on C/I valuations.
- Complete neighborhood directive by reconfiguring existing neighborhoods.
- Work with Munis to ensure CPA tax is being calculated correctly on mixed use properties.
- Look into various options to ensure public is being updated on inspections and procedures.
- Ensure education in office is made a priority

BUDGET NARRATIVE

The town depends heavily on property taxes for our primary source of revenue. Therefore, this is a mission critical office. The budget for this office is for the staff, materials and contracts needed to perform their mission. A primary expense for this office is education that is necessary for the Chief Assessor to maintain accreditation and stay current with DOR mandates and legislature. Education is also required for the Assistant Assessor to gain certifications that are necessary to the position.

Another primary expense is mileage and vehicle maintenance, as DOR requires a constant presence in the field to ensure that cyclical, sale and permit inspections are up to date. The Assessor's office acquired a vehicle for FY2022 that is new to the office. Additional expenses are for postage, office supplies and memberships and attendance fees for various meetings of state assessing organizations.

Personal Services - The FY23 level staffing budget is increasing by appropriate step increases for two staff. This budget provides for the same level of personnel as the FY22 budget. Non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Town bylaw. All three current positions in this department will receive a step increase in FY23.

Expenses - The FY23 level staffing budget is increasing by \$4,935 compared to the FY22 budget. Meetings and Conferences has been increased by \$2,555 as the past two years there has been minimal courses put on by the MAAO due to Covid. The Chief Assessor needs several courses for recertification and the Assistant Assessor is required to have her designation which requires 6 courses including USPAP. Travel has increased by \$1,000 as the office acquired a new vehicle that will need maintenance along with mileage reimbursements for inspections. Personal Property contract has increased for FY2023.

BUDGET HIGHLIGHTS

- Salaries increased per warranted steps using FY22 grid plus 1.5% COLA as instructed by the Select Board
- Additional \$2,555 for Education
- Additional \$1,000 for Travel
- Additional \$880 for Personal Property Contracted Services and Professional Services

141 - Assessor	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Assessor Wages</u>							
Chief Assessor - Salary	\$92,392	\$96,216	\$96,215	\$99,603	\$102,625	\$3,022	3.03%
Asst Assessor-Wages	\$55,665	\$57,915	\$50,290	\$55,690	\$65,521	\$9,831	17.65%
Assessors - Hourly Wages	\$41,625	\$44,773	\$11,621	\$48,401	\$54,225	\$5,824	12.03%
Longevity-Non Union	\$0	\$1,400	\$1,400	\$700	\$700	\$0	0.00%
<i>Total Assessor Wages</i>	<i>\$189,681</i>	<i>\$200,304</i>	<i>\$159,526</i>	<i>\$204,394</i>	<i>\$223,071</i>	<i>\$18,677</i>	<i>9.14%</i>
<u>Assessor Expenses</u>							
Meetings & Conferences	\$0	\$2,169	\$660	\$3,445	\$6,000	\$2,555	74.17%
Professional Services	\$0	\$14,580	\$14,580	\$19,700	\$20,000	\$300	1.52%
Personal Prop Valuation	\$37,260	\$11,420	\$11,420	\$15,420	\$16,000	\$580	3.76%
Postage	\$1,073	\$1,000	\$946	\$1,000	\$1,000	\$0	0.00%
Office Supplies	\$142	\$225	\$186	\$225	\$225	\$0	0.00%
Travel	\$1,064	\$420	\$130	\$1,000	\$2,500	\$1,500	150.00%
Dues & Subscriptions	\$350	\$400	\$400	\$400	\$400	\$0	0.00%
Other Expenses	\$1,032	\$1,276	\$1,233	\$0	\$0	\$0	
<i>Total Assessor Expenses</i>	<i>\$40,921</i>	<i>\$31,490</i>	<i>\$29,555</i>	<i>\$41,190</i>	<i>\$46,125</i>	<i>\$4,935</i>	<i>11.98%</i>
Total Assessor	\$230,603	\$231,794	\$189,081	\$245,584	\$269,196	\$23,612	9.61%

Position	FY 20	FY 21	FY 22	FY 23
CHIEF ASSESSOR	\$92,391.68	\$96,215.04	\$99,603.00	\$102,625.00
ASST ASSESSOR	\$55,664.84	\$50,290.46	\$55,690.00	\$65,521.00
FIELD LISTER	\$41,624.79	\$11,620.69	\$48,401.00	\$54,225.00
Department Total	\$189,681.31	\$158,126.19	\$203,694.00	\$222,371.00

General Government: Finance Department – Treasurer

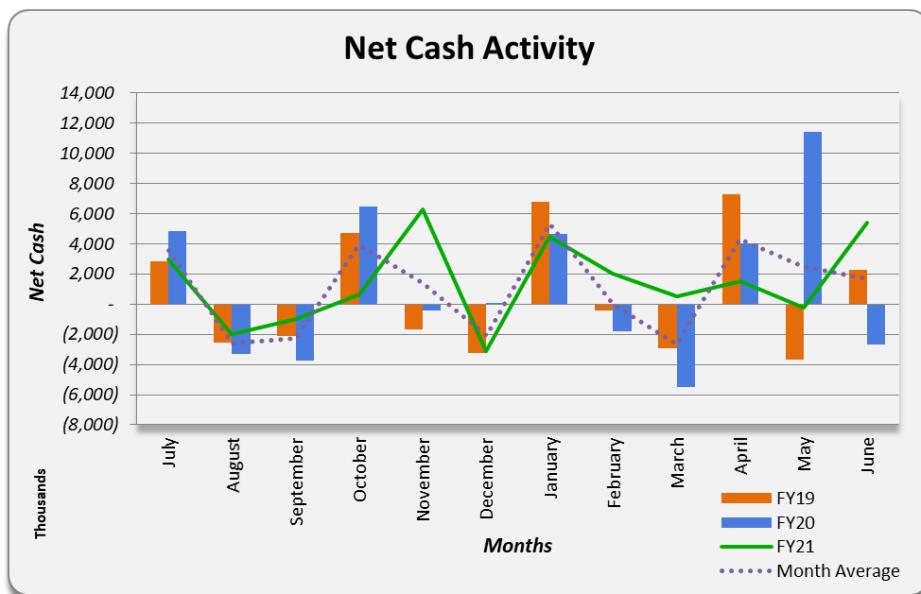
MISSION OF THE OFFICE

To provide collection, deposit, investment and financial reporting for all funds due to the Town in an efficient and effective manner. To provide all financial custodial services for the Town and Light Department in compliance with all State and local regulations, in a manner that best meets the needs of the individual taxpayer and the community, as a whole.

DESCRIPTION OF SERVICES

In the area of Treasury management, the Treasurer's office is responsible for the receipt, investment and disbursement of all Town funds. Staff manages all Town bank accounts, conducts both short term and long term borrowing for the Town and invests all available funds to produce investment income. The Treasurer, along with the Trust Fund Committee, is a Trustee of Town Trusts, and invests and reports on all Trust Fund Activities. The Treasurer is also the Trustee and custodian of all OPEB funds for both the Town and Light Department and is responsible for the prudent investment of the funds. The department also provides Human Resource/Benefit Management services for town employees and retirees. The Treasurer maintains Tax Title accounts on all delinquent tax accounts.

PERFORMANCE/WORKLOAD INDICATORS



- Processed 43 payroll files in FY21 including senior tax workers, school summer, and veteran tax work off
- Reconciled \$104,050,701.14 to the general ledger and state cash report
- Financed the new Library, and conducted short term borrowings for water/sewer infrastructure
- Refinanced 2011 GOBs to provide for a present value savings of over \$800k
- Maintained AAA bond rating

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

Treasury services – The investment and monitoring of all cash deposited by the Town, Light & Water Departments. This includes all operating cash accounts, invested funds, Trust Funds, OPEB funds. The total of these funds is averaging over \$80 million so far in FY21. In addition, the Treasurer's office processes over \$95 million in annual receipts for the Town, Light & Water Departments as well as the disbursements of all funds.

Bond/BAN issuance – Responsible for the issuance and ongoing monitoring and payments associated with all Bond/BAN issues for the Town, Light & Water Departments. Currently, the Town as a whole has over \$27.5 million in bonds outstanding.

Payroll – Process bi-weekly payroll for all active employees. Employee turnover in all departments, especially the school department, adds an additional burden on the staff in processing new hires, enrolling them in the selected benefits and coordinating with all benefit providers.

Tax Title – Oversees tax title proceedings; contacts and collects delinquent real estate taxes from property owners; develops and negotiates payment plans with taxpayers and/or attorneys; maintains detailed records on all correspondence with taxpayers; Records appropriate documents with the Registry of Deed; Coordinates and monitors the foreclosure process with the Town's Tax Title attorney. Performs tasks related to Land Court foreclosures including any documents required to petition for foreclosure. Responsible for the sale of tax title parcels per town policy via auction or sale through the Tax Title Abutters Program.

MAJOR ACCOMPLISHMENTS

- 1)** Processed 43 payroll files
- 2)** Refinanced 2011 bonds to save \$800k (present value \$)
- 3)** Completed all state reporting accurately and on time

DEPARTMENTAL GOALS

- 1)** Continue to cross train and develop backups for core financial functions
- 2)** Support the financing of the Senior Center project
- 3)** Improve on budget process & timeline

BUDGET NARRATIVE

The Treasurer's office is a mission critical office, as are all the offices in the Finance Department. The budget for this office is for the staff, materials and contracts needed to perform their mission. General expense for this department consists primarily of office supplies, banking and other service fees. Personnel in this department also maintain memberships and attend meetings of the Massachusetts Collector and Treasurer Association and other professional management and human resource organizations.

Treasurer Personal Services – This budget provides for 3 FTEs the Treasurer/Assistant Finance Director, the Finance & Payroll Coordinator, and the Assistant Treasurer. As part of the proposed the budget the Finance Department is proposing a promotion to the Assistant Treasurer based on production, skills in managing the payroll, and supporting key control functions with accounting.

Treasurer Expenses – The FY23 expenses are focused on continued training and development with funds to support conferences and educational sessions.

BUDGET HIGHLIGHTS

Salaries – Increasing based on steps/COLAs; also includes proposed promotion

Longevity included budget. Previously paid under employee benefit line.

Meeting & Conferences - attending an additional Mass Collectors & Treasurer meeting and MMA training seminars.

Professional Services – additional consulting services to assist staff

145 - Treasurer	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Treasurer Wages</u>							
Treasurer - Salaries	\$103,335	\$128,121	\$119,669	\$97,178	\$106,212	\$9,034	9.30%
Asst Treasurer-Wages	\$86,439	\$102,119	\$95,211	\$73,495	\$81,558	\$8,063	10.97%
Treasurer - Salaries Staff	\$96,641	\$89,488	\$61,292	\$64,735	\$67,983	\$3,248	5.02%
Longevity-Non Union	\$0	\$2,200	\$2,200	\$750	\$750	\$0	0.00%
<i>Total Treasurer Wages</i>	<i>\$286,415</i>	<i>\$321,928</i>	<i>\$278,371</i>	<i>\$236,158</i>	<i>\$256,503</i>	<i>\$20,345</i>	<i>8.61%</i>
<u>Treasurer Expenses</u>							
Conferences And Meetings	\$0	\$950	\$950	\$1,300	\$1,850	\$550	42.31%
Professional Services	\$0	\$14,384	\$14,384	\$13,500	\$13,500	\$0	0.00%
Postage	\$3,326	\$2,865	\$2,865	\$4,500	\$4,500	\$0	0.00%
Office Supplies	\$835	\$1,300	\$1,128	\$1,300	\$1,300	\$0	0.00%
Travel	\$0	\$381	\$0	\$2,000	\$2,000	\$0	0.00%
Dues & Subscriptions	\$416	\$425	\$220	\$425	\$425	\$0	0.00%
<i>Total Treasurer Expenses</i>	<i>\$4,577</i>	<i>\$20,305</i>	<i>\$19,546</i>	<i>\$23,025</i>	<i>\$23,575</i>	<i>\$550</i>	<i>2.39%</i>
<i>Total Treasurer</i>	<i>\$290,992</i>	<i>\$342,233</i>	<i>\$297,918</i>	<i>\$259,183</i>	<i>\$280,078</i>	<i>\$20,895</i>	<i>8.06%</i>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
TOWN TREASURER	\$103,335.36	\$119,668.74	\$97,178.00	\$106,212.00
ASST TREASURER	\$86,439.04	\$95,210.76	\$73,495.00	\$81,558.00
FINANCE & PAYROLL COORDINATOR	\$96,640.77	\$61,291.72	\$64,735.00	\$67,983.00
<i>Department Total</i>	<i>\$286,415.17</i>	<i>\$276,171.22</i>	<i>\$235,408.00</i>	<i>\$255,753.00</i>

General Government: Finance Department – Tax Collector

MISSION OF THE OFFICE

To provide collection for all taxes and betterments due to the Town in an efficient and effective manner, in compliance with all State and local regulations, in a manner that best meets the needs of the individual taxpayer, mortgage companies, lawyers and the community, as a whole.

DESCRIPTION OF SERVICES

The Collector's office issues over 24,000 new bills each fiscal year, including real estate and personal property taxes quarterly, and motor vehicle excise tax annually. This includes original bills, demands, and other notices necessary to collect the monies due. We also prepare MLC's for sales and refinances, amounts due for banks and mortgage companies and tax services. The office pursues timely collection of all bills and maintains a collection rate of nearly 99% of all property tax bills.

PERFORMANCE/WORKLOAD INDICATORS

Municipality	Fiscal Year	Total Receivables as % of Tax Levy
Littleton	2017	2.69%
Littleton	2018	2.59%
Littleton	2019	3.15%
Littleton	2020	3.88%
Littleton	2021	4.66%

Increase in 2021 likely due to an increase in refinanced mortgages

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

Printing and Mailing Tax Bills – Timely collection of bills is critical to the financial health and cash management of the town.

Proper staffing – Providing adequate coverage for taxpayer inquiries.

Providing hours five days a week – hours posted include one late night (Monday) and a Friday closure at noon. All other hours are 8am-4pm.

Three mailings a year with real estate and personal property – saving on postage which is the only place I could save money when requested.

Assisting the public – While the primary focus is to be here to collect for the town, we also do our best to assist the public whenever possible.

MAJOR ACCOMPLISHMENTS

Implemented the Lockbox with Eastern Bank to process most mailed in payments

DEPARTMENTAL GOALS

To educate the public in using CSS (Community Self-Serve) as another way to get tax information.

Implement Tyler Cashiering to support financial controls

BUDGET NARRATIVE

The budget for this office is for the staff, materials and contracts needed to perform their mission. Tax collection expense consists of bill processing costs, document-recording fees at the Registry of Deeds, advertising and other collection costs. General expense for this department consists primarily of office supplies and other service fees. Mandated personnel in this department also maintain memberships and attend meetings of state collection management organizations.

Personnel Services – The FY23 budget provides the salary for the Tax Collector / Ast Treasurer.

Expenses - The FY23 provides for additional funds to cover the operating costs of the lockbox as well as Tyler Cashiering

BUDGET HIGHLIGHTS

Longevity for Tax Collector

Meeting & Conferences - attending the Mass Collectors & Treasurer annual meeting and the Munis User Groups Annual remote conference

146 - Tax Collector	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Tax Collector Wages</u>							
Collector - Salaries	\$78,400	\$81,577	\$81,577	\$84,419	\$84,444	\$25	0.03%
Collector - Wages Hourly	\$23,111	\$23,257	\$13,931	\$0	\$0	\$0	
Longevity-Non Union					\$700	\$700	
Total Tax Collector Wages	\$101,511	\$104,834	\$95,507	\$84,419	\$85,144	\$725	0.86%
<u>Tax Collector Expenses</u>							
Conferences And Meetings	\$29	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%
Other Services	\$10,536	\$17,236	\$16,574	\$21,900	\$34,000	\$12,100	55.25%
Postage	\$784	\$568	\$567	\$400	\$400	\$0	0.00%
Office Supplies	\$126	\$732	\$516	\$908	\$900	(\$8)	-0.93%
Travel	\$0	\$2,500	\$0	\$750	\$750	\$0	0.00%
Total Tax Collector Expenses	\$11,474	\$22,036	\$17,657	\$24,958	\$37,050	\$12,092	48.45%
Total Tax Collector	\$112,985	\$126,870	\$113,165	\$109,377	\$122,194	\$12,817	11.72%

Position	FY 20	FY 21	FY 22	FY 23
COLLECTOR	\$78,399.96	\$81,576.82	\$84,419.00	\$84,444.00
Department Total	\$78,399.96	\$81,576.82	\$84,419.00	\$84,444.00

General Government: Operations Support- Information Systems

MISSION OF THE OFFICE

The mission of the Information Systems Office is to increase productivity by streamlining the flow of information through the Town's internal and external network, website and document stores, and provide technical support and training to all Town offices. The Department's role is to provide strategic direction on technology issues and to lead technology innovation initiatives while managing the town's technology systems and maintaining a reliable level of service to the community.

DESCRIPTION OF SERVICES

The information systems division of the Town is responsible for administering and maintaining the Town's network infrastructure, which includes all network and wireless connectivity, users, servers, computers, software, backup, data store, email, and security. The IT Department manages the Town's Website as well as Telecommunications, including all telephone systems, email, cellular technology and mobile devices. The IT Department also provides computer training, software support, system maintenance and repairs. Assist with any new buildings or existing renovations. Provides project management services to procure, implement and utilize new software platforms.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY2022	Projected FY2023
Town Buildings	7	8
Town Departments	17	18
Computers	130	150
Email Accounts	140	156

DEPARTMENTAL SERVICES

The IT Department is responsible for providing a variety of core services including common server, storage, networking and messaging platforms.

1. Maintaining the Town's (Town Hall, Library, Cemetery, Highway, and Transfer Station) LAN/WAN infrastructure in good working condition
2. Maintaining the email systems in good working order to have immediate access to new data and retrieval and backup of old data
3. Maintenance of Town's financial software licenses and systems
4. Maintenance of Town's Public Safety (Police/Fire) software and systems
5. Maintenance of Town's Assessing Program
6. Maintenance of Town Website
7. Maintenance of Library systems
8. Maintenance of Highway and Transfer Station systems including Cemetery
9. Maintenance of Town's Cloud Office Phone System

MAJOR ACCOMPLISHMENTS

- Phone system replacement from on premise to cloud based. Eliminated approximately 2K per month, lowering monthly communication expenses.
- Installation/Production of new Library network, fiber, wireless, computers.
- Replacement of end of life switches
- Planning/Purchasing/Installation of all network, wireless, computers at new Library

DEPARTMENTAL GOALS

- Implementation of Document Management
- Implementation of new Community Communication Service
- Refresh, feature enhancement of Website
- Reduce leasing expenses on copy/printers

BUDGET NARRATIVE

Personal Services - This budget provides for the same level of personnel as the FY22 budget. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. The IT Technician in this department will receive a step increase in FY23. The IT Manager has reached top step so will only receive a COLA.

Expenses - The FY23 budget is relatively the same with a few minor decreases which then allowed for a few new applications. There have been other increases in some services and contracts, but there have also reductions or elimination of others.

155 - Information Systems	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Information Systems Wages</u>							
Info Sys Mgr - Salaries	\$107,168	\$108,869	\$108,869	\$109,936	\$111,585	\$1,649	0.15%
Info Sys Staff - Wages Hourly	\$63,530	\$66,169	\$66,169	\$68,518	\$70,367	\$1,849	2.70%
Longevity-Non Union	\$0	\$750	\$750	\$750	\$800	\$50	6.67%
<i>Total Information Systems Wages</i>	<i>\$170,698</i>	<i>\$175,788</i>	<i>\$175,788</i>	<i>\$179,204</i>	<i>\$182,752</i>	<i>\$2,063</i>	<i>1.15%</i>
<u>Information Systems Expenses</u>							
It Leasing & Print Mgmt	\$47,817	\$42,508	\$38,847	\$47,000	\$40,000	(\$7,000)	-14.89%
Software & System Contracts	\$334,885	\$375,420	\$343,761	\$393,300	\$393,000	(\$300)	-0.08%
Training Services	\$7,625	\$0	\$0	\$0	\$0	\$0	
It Supplies/Hardware/Software	\$29,612	\$44,000	\$36,415	\$30,134	\$35,000	\$4,866	16.15%
<i>Total Information Systems Expenses</i>	<i>\$419,939</i>	<i>\$461,928</i>	<i>\$419,022</i>	<i>\$470,434</i>	<i>\$468,000</i>	<i>(\$2,434)</i>	<i>-0.52%</i>
<i>Total Information Systems</i>	<i>\$590,637</i>	<i>\$637,716</i>	<i>\$594,810</i>	<i>\$649,638</i>	<i>\$650,752</i>	<i>\$1,114</i>	<i>0.17%</i>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
INFO SYS MGR	\$107,168.48	\$108,869.20	\$109,936.00	\$111,585.00
INFO SYS TECH	\$63,529.79	\$66,168.72	\$68,518.00	\$70,367.00
<i>Department Total</i>	<i>\$170,698.27</i>	<i>\$175,037.92</i>	<i>\$178,454.00</i>	<i>\$181,952.00</i>

General Government: Operations Support -Human Resources

MISSION OF THE OFFICE

The mission of the Human Resources Department is to provide guidance, direction and leadership to Town Officials, Managers, and employees; build and maintain a professional productive workforce; ensure a fair, equitable and safe work environment, and serve as a resource for employee relations and development.

DESCRIPTION OF SERVICES

The Human Resources Department is responsible for personnel and policy development and management to create a welcoming, safe and positive work environment to attract and retain high quality personnel as well as ensure overall compliance to Federal and State employment law. This effort begins with pre-employment functions identifying needs, developing staffing plans, finding and hiring qualified candidates, onboarding employees and educating them on their rights, benefits and responsibilities, connecting employees with personal and professional resources, developing and administering training and professional development, and managing labor relations and support for contract negotiations. Key elements of this function also include managing employee benefits, leave management including workers compensation, Section 111F, FMLA, and short and long term disability plans as well as maintaining and administering competitive classification and compensation plans. Supporting services include compliance activities required by Town policy, State and Federal mandates such as Medical Screening, Random Drug and Alcohol Testing program, EEOC, Affordable Care Act, Creditable Coverage and Mass Fair Share, OSHA and unemployment filings.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	Estimated FY2022	Projected FY2023
Number of Employees - June 15	Count	786	725	730
Number of Retirees - June 15	Count	254		258
Number of New Hires - June 30	Count	144	91	

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

1. Continue the initiative to develop organizational sustainability by passing on institutional knowledge, engaging mid-level managers in organization decision-making and selecting and training qualified individuals.
2. Maintaining a competitive compensation and classification system - support #1
3. Implement additional tools in MUNIS to provide efficiencies to all departments.
4. Maintain and evaluate current suite of benefits - support #1
5. Implement training program with specific, measurable and tracked outcomes. Institute a sharing mechanism after employee training to maximize ROI of training costs.
6. Ensure compliance with State and Federal mandates in this auditing atmosphere by IRS and others.
7. Continue to professionalize all systems and procedures by documenting and upgrading where possible - support #1. Example is development of unused sections of By-Law.
8. Institute better union negotiation format, documentation and results.
9. Work to support the high-performance culture in the organization by providing directed team building to the Senior Management Team.
10. Continue the work on internal controls by revising existing policies and developing new policies that may be necessary.

MAJOR ACCOMPLISHMENTS

With the support of the Select Board, former Personnel Board, Finance Committee, and Town Administrator, the Human Resources Department has successfully become an individual department comprised of a Human Resources Director and an HR Generalist/Benefits Coordinator. The department has developed into a high-functioning, full-service office for all

employees, retirees, and former employees engaged in benefits, retirement, payroll, labor relations, personnel matters, and all other human resources related functions.

DEPARTMENTAL GOALS

In fiscal year 2023, the Human Resources Department will be focused on auditing and reconciling the full suite of current benefits. We are fully engaged in implementing more functions of the Employee Self Service system through MUNIS, such as attendance/time off requests, employee contact information changes, and the MUNIS HR module. The department will move towards applicant tracking through the MUNIS system and complete all ACA functions in house using MUNIS. We will work in conjunction with other departments to complete the Compensation and Classification Study and implement for 7/1/2022. We are working to improve the pre-employment process and continuing to centralize functions. The Human Resources Department is requesting funding for a full-time, 40 hour/week benefit eligible administrative assistant.

BUDGET NARRATIVE

This Human Resources Department budget is fairly new and was successfully separated from the Finance Department. Under a concerted effort started by the previous TA, we have consolidated much of the HR functions from all departments to a central area, but there is still more to do in this area. This was essential for consistency and control especially with regard to Federal and State mandates that were not being met at that time. Records retention, onboarding policies and procedures, incomplete offers of employment, policy compliance and the like were creating a liability for the Town. Now, the HR department supports all departments including the School and LELWD in both specific functions as well as a resource and the workload is often unknown because of that aspect. The school department is one of the heaviest users of the Human Resources Department with a constant stream of employees to onboard throughout the entire fiscal year. To accurately forecast the HR staffing needs we need a better window into the school staffing plan as even moving a non-benefit eligible employee to a benefit eligible position has an impact on our time. With the new push for information sharing and transparency, data input and management has increased, requiring additional manpower. In addition, the added mandates for compliance, be it Affordable Care Act, EEOC, Worker's Compensation Audits, benefits audits and reconciliation, the new OSHA regulations, all bring added duties, independent of staffing additions. With the newly developed Human Resources Department, HR modules within the MUNIS payroll system have yet to be implemented in the HR segment so this will be a major effort for FY2023. This will include applicant tracking for all departments and especially the school so that we can stem the constant increase of onboarding time and expense on the HR side.

This budget assumes an HR Generalist/Benefits Coordinator to work under the direction of the HR Director plus a 40 hour a week administrative assistant function for accrual/payroll, onboarding, data entry, and daily foot traffic in the office.

Salary Expenses – Increased by \$60,101 or 32% over FY22 primarily due to a new administrative assistant position and includes a 1.5% cola and steps for the department.

The Expenses increased by 12,575 or 10% over FY22 due to Professional Development for MUNIS and a need for employment appreciation.

The overall increase to the HR budget is \$72,676 or 23% above FY22.

BUDGET HIGHLIGHTS

Salaries - Added full-time 40 hour/week Human Resources Administrative Assistant to focus on accrual/payroll functions and daily human resources related duties. Expense budget includes an additional amount for employee appreciation to boost morale. The Human Resources Department will be focused on implementing the MUNIS HR module and other functions that MUNIS provides for more efficiency across all departments. A policy is needed for determining allocation each year for employee professional development and self-improvement. Monthly auditing and reconciliation for all current benefits needs to be a top priority for the department to maintain the appropriate contribution percentages for the Town.

152 - Human Resources	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Human Resources Wages</u>							
Wages - Manager/Dept Head	\$0	\$60,992	\$57,089	\$107,261	\$111,583	\$4,322	4.03%
Wages - Hourly	\$0	\$16,619	\$16,618	\$63,605	\$91,145	\$27,540	43.30%
<i>Total Human Resources Wages</i>	<i>\$0</i>	<i>\$77,611</i>	<i>\$73,707</i>	<i>\$170,866</i>	<i>\$202,728</i>	<i>\$31,862</i>	<i>18.65%</i>
<u>Human Resources Expenses</u>							
Pre-Employment Medical	\$0	\$15,320	\$7,227	\$19,320	\$20,000	\$680	3.52%
Advertising	\$0	\$4,600	\$3,437	\$4,600	\$5,000	\$400	8.70%
Meetings & Conferences	\$0	\$600	\$56	\$600	\$1,000	\$400	66.67%
Professional Services Other	\$0	\$18,175	\$12,827	\$29,158	\$30,000	\$843	2.89%
Education/Prof. Develop	\$0	\$1,825	\$1,539	\$10,843	\$20,000	\$9,158	84.46%
Employee Recognition	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Postage	\$0	\$355	\$354	\$400	\$400	\$0	0.00%
Office Supplies	\$0	\$2,184	\$2,184	\$2,000	\$2,000	\$0	0.00%
Travel	\$0	\$61	\$0	\$200	\$200	\$0	0.00%
Dues/Memberships/Conference	\$0	\$225	\$225	\$225	\$500	\$275	122.22%
Personnel Reserve Fund	\$0	\$0	\$0	\$75,000	\$100,000	\$25,000	33.3%
<i>Total Human Resources Expenses</i>	<i>\$0</i>	<i>\$43,345</i>	<i>\$27,849</i>	<i>\$142,345</i>	<i>\$180,600</i>	<i>\$38,255</i>	<i>26.87%</i>
Total Human Resources	\$0	\$120,956	\$101,556	\$313,211	\$383,328	\$70,117	22.39%

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
HR MANAGER	\$0.00	\$57,088.79	\$80,370.00	\$111,583.00
BENEFITS COORDINATOR	\$0.00	\$16,618.16	\$63,605.00	\$66,211.00
ADMIN ASSISTANT	\$0.00	\$0.00	\$0.00	\$24,934.00
<i>Department Total</i>	\$0.00	\$73,706.95	\$143,975.00	\$202,728.00

General Government: Licensing and Registration - Town Clerk / Elections

MISSION OF THE OFFICE

The Town Clerk's office serves as a central information center for the Town by collecting, maintaining and disseminating public records; providing a direct link between the residents of Littleton and their local government. The mission of this office is to preserve and protect the Town records, including vital records, and to conduct fair and impartial elections for registered voters, in accordance with Massachusetts General Laws, and rendering equal service to all. The office strives to serve the public and all Town departments by being versatile, alert, accurate and patient, thereby meriting public confidence.

DESCRIPTION OF SERVICES

The Town Clerk is the official keeper of the Town Seal and the Town's Oath Book. The Town Clerk oversees and ensures statutory and by-law required functions are performed correctly and efficiently. In conjunction with the Executive Assistant to the Town Administrator, Town Moderator and Town Counsel, the Town Clerk insures well run Town Meetings and submits general and zoning bylaw amendments at the close of Town Meeting to the Attorney General for approval.

Other duties include the following:

Records and certifies all official actions of the Town, including Town Meeting legislation and appropriations, Planning, Zoning Board and Board of Appeals decisions and signs all notes for borrowing. Chief election official, overseeing polling places, election officers, and the general conduct of all elections. Administers campaign finance laws, certifies nomination papers and initiative petitions and serves on the local Board of Registrars. Conducts the annual Town census and prepares the street list of residents. Custodian of Town records and official documents, responsible for the maintenance, preservation, public inspection of and disposition of Town records.

New Election Duties include "Early Voting" which proved to be very accepted in this community, but very taxing on the office. This is unfunded, but mandated by the State. As this has become Law, this affected State Elections and Primaries. 2021 proved to be a big year with the September Primary and Presidential Election's Early Voting as the State expected the Clerk's Office to offer more "non-office" hours for early voting to allow for more access to voting outside of voting day. Covid, as well, has made things a bit of a challenge this year with our Town meeting and Town Election. We were very successful with both Town Meetings being held on Alumni Field. June's proved to be a perfect day and well attended. With the assistance of the School Dept., Highway, Police & Fire, LCTV and IT we were able to pull it off and have a safe meeting. October was a bit cool, but it also went off without a hitch on Alumni Field, again with much assistance from others. We will look to continue to do the Meetings on the Alumni Field should we continue to have the restrictions that are currently on us, so we will continue to have to look at the extra measures that we had to take these last meetings. We were able to charge off costs to the "CARES ACT", but I am not sure that will be something that we will have in the future, so some costs will come back to us.

Each year all Boards/Committees/Commissions (almost 60 at last count) receive notifications of Conflict of Interest and every two years they receive notification of doing the online training. Maintaining these records has proved an issue with space. This also goes out to all employees of the Town and these records as well are maintained in the Clerk's Office. This is coordinated through the Town Clerk and these records are kept for 7 years. Coordinating with new members any training that is available to them to attend off -site Conflict of Interest training and possible on-site training whenever available. With Covid it is now being done through ZOOM. The AG's Office offers many opportunities to do training.

With the new Open Meeting Law coming into effect January 1, 2017 the Clerk is now RAO which will mean maintaining more requests and records of the public. This will mean coordinating with departments in the building ensuring that requests are being done in a timely manner according to the new law. Also, maintaining the records on the website are true and accurate and up-to-date; including but not limited to Minutes. Based on the New Public Records Law we must

have as much information on the website as humanly possible. Our minutes must be posted within two meetings whether approved or not.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	FY2020	Actual FY2022	Projected FY2023
Certified Vital Records & Burial Permits	Output	800	900	1100*	1100*
Business Certificates Issued	Output	100	150	150	150
Yearly Census Generated & Mailed	Output	5000	5000	5000	5000
Number of New Registered Voters	Output	100	950	450	200
Census returned and processed	Effectiveness	97%	97%	97%	97%
Current Number of Voters	Output	6600	6875	7331	7600
Absentee Ballot Applications Received	Output	150	478	300	500
Absentee Ballot Applications processed	Effectiveness	100%	100%	100%	100%
Early Voting	Output	N/A	1769	6820	2000
Mail In Voting Applications received	Output	N/A	N/A	4237	2000
Mail in Voting Applications processed	Effectiveness	N/A	N/A	4237	3000
Meeting postings received/posted	Effectiveness		100%	100%	100%
Official Population	Output	9000	9576	9800	10,000
Registered Dogs	Output	800	750	800	850
Average Election Costs	Efficiency	3000	4200	4200	4350*

*Early Voting is August for the September State Primary and October for the November 8, 2022 General State Election. Mail In Applications and processing will continue to be done this year due to Covid. As I have stated before this is only being done for State - General Elections/Primaries. This was widely accepted in Littleton by many voters; however it put a huge strain on the office. If this continues to be mandated the office will need to look into a way to put part time help to assist us with the work load.

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top services provided by the department in order of priority are as follows:

1. Records and certifies all official actions of the Town, including Town Meeting legislation and appropriations, Planning, Zoning Board and Board of Appeals decisions and signs all notes for borrowing.
2. Chief election official, overseeing polling places, election officers, and the general conduct of all elections.
3. Administers campaign finance laws, certifies nomination papers and initiative petitions and serves on the local Board of Registrars.
4. Conducts the annual Town census and prepares the street list of residents.
5. Now RAO for new Open Meeting Law requirements.
6. Maintains births, deaths, marriages and the upkeep of the new programs with the State.

MAJOR ACCOMPLISHMENTS

The Clerk's Office abides by the Laws of the Commonwealth, the Federal Government and most importantly the Town of Littleton. There are no grey areas. We must be the ones that see things as black and white. The Clerk being an elected position is an autonomous position and must make the tough calls and sometimes not the "popular" call, but it is the legal and correct one. Such as when a meeting posting is not given in enough time and a meeting cannot be held. Now that the Federal Census is complete we look to the next hurdle and try to figure where the "extra" persons/bodies are in the Town that so many of other cities and towns have stated they too deal with. Though the State relies on the Federal Census for the population numbers, we as Town Clerks, know what is tangible and provable is what we need to use.

DEPARTMENTAL GOALS

To continue to work with the residents to see what they are looking for in terms of information from my office and to keep them better informed of what is happening by keeping the calendar and my homepage up to date. Working with IT closely and making sure that what we have is new, fresh and user friendly for the public.

BUDGET NARRATIVE

The budget for this office is for the staff, materials and contracts needed to perform their mission. Town Clerk/Elections expense consists of data processing costs, postage and other items associated with running Town Meetings and elections. General expense for this department consists primarily of office supplies and other service fees. This office is finding that mailing costs are on the rise with census and follow-up mailings to keep our census at a 97% return rate. Mandated personnel in this department also maintain memberships.

Personal Services – Level Staffing Budget request reflects an increase - as non-union employees of the Town, including the employees in this department. Trying to fill the position of the Assistant Town Clerk has proved to be a challenging one, but hoping to have one in place by January, so this will affect the bottom line of the wages, but staying within the level budget scenario as requested. While the Elected Town Clerk is not mandated to do so, she also follows the same wage and classification schedule. The Clerk will move up a step in FY23. The Asst Town Clerk moves up a step and is factored and budgeted. We are changing the Asst Town Clerk's to 40 hours per week in order to maintain the consistency of the new hires across the board and to keep with the needs of the Clerk's Office and the resident demands on the office, especially knowing that we will have three elections this fiscal year.

Expenses - The Clerk FY22 budget increased last fy due to taking back of the "ECode" which occurs twice a year after each of the two Town Meetings. We did some large changes in the last couple of Town Meetings that changed the ECode quite considerably and the costs were substantial. We need to continue to keep that level at the highest level possible knowing the changes that keep occurring at Town Meetings and the costs continue to grow as we continue to change and grow. General expense provides for only a minimal amount of binding and preserving of permanent records. As with everyone, storage space remains to be inadequate however, and additional funding may be sought to remedy in future years. This year I will be looking to possibly bind several more years of vital records and will first seek grants to do that.

BUDGET HIGHLIGHTS

I have decided to put off the replacement of voting machines (again), as I have been able to purchase a replacement machine, so after 15 years the Town finally has a spare machine and I am looking to do the same this year as another one is said to be coming available mid FY. As well, I have been able to procure some voting booths from another Town to keep from having to purchase them, saving the Town close to \$5000. With the assist of the DPW I will be picking them up this month, barring snow.

Salaries - increased steps as warranted using FY23 grid. There are three elections this Fiscal Year thus the jump in the Elections budget, so every even year the Elections budget increases.

161 - Town Clerk	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Town Clerk Wages</u>							
Salaries Elected Officials	\$84,322	\$87,822	\$87,821	\$90,935	\$94,587	\$3,652	4.02%
Asst Town Clerk - Wages	\$41,603	\$48,960	\$48,564	\$47,960	\$60,093	\$12,133	25.30%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	
Total Town Clerk Wages	\$125,925	\$136,782	\$136,385	\$138,895	\$154,680	\$15,785	11.36%
<u>Town Clerk Expenses</u>							
Other Services	\$237	\$3,087	\$3,086	\$1,200	\$3,500	\$2,300	191.67%
Postage	\$1,810	\$1,619	\$1,618	\$3,000	\$3,000	\$0	0.00%
Office Supplies	\$637	\$553	\$552	\$300	\$550	\$250	83.33%
Dues & Subscriptions	\$45	\$241	\$200	\$1,000	\$1,000	\$0	0.00%
Total Town Clerk Expenses	\$2,730	\$5,500	\$5,457	\$5,500	\$8,050	\$2,550	46.36%
Total Town Clerk	\$128,655	\$142,282	\$141,841	\$144,395	\$162,730	\$18,335	12.70%

162 - Elections	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Elections Wages</u>							
Salaries Staff	\$2,842	\$3,400	\$3,400	\$3,000	\$4,000	\$1,000	33.33%
Total Elections Wages	\$2,842	\$3,400	\$3,400	\$3,000	\$4,000	\$1,000	33.33%
<u>Elections Expenses</u>							
Other Services	\$2,850	\$6,582	\$6,582	\$6,000	\$6,000	\$0	0.00%
Town Mtg&Elect Data Processing	\$0	\$9,282	\$9,282	\$7,500	\$9,300	\$1,800	24.00%
Postage	\$1,891	\$1,487	\$1,487	\$3,500	\$3,500	\$0	0.00%
Office Supplies	\$3,570	\$1,102	\$1,102	\$1,800	\$1,800	\$0	0.00%
Other Supplies	\$425	\$746	\$746	\$400	\$400	\$0	0.00%
Total Elections Expenses	\$8,736	\$19,200	\$19,200	\$19,200	\$21,000	\$1,800	9.38%
Total Elections	\$11,577	\$22,600	\$22,600	\$22,200	\$25,000	\$2,800	12.61%

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
TOWN CLERK	\$84,322.08	\$87,821.28	\$90,935.00	\$94,587.00
ASST TOWN CLERK	\$41,602.85	\$48,563.68	\$51,797.00	\$60,093.00
<i>Department Total</i>	\$125,924.93	\$136,384.96	\$142,732.00	\$154,680.00

General Government: Land Use- Conservation

MISSION OF THE OFFICE

The Littleton Conservation Commission was established in 1961 to protect local natural resources and features and to act as stewards of the Town's conservation properties. The Conservation Commission's primary mission is to protect the ecological integrity of Littleton's wetlands and the surrounding landscape.

DESCRIPTION OF SERVICES

The Commission is responsible for implementing and enforcing the Massachusetts Wetlands Protection Act and the Littleton Wetlands Protection Bylaw. The Conservation Commission also manages over 900 acres of the Town's conservation lands for public enjoyment. These properties and the 5 Lakes/Ponds offer many opportunities for outdoor recreation. One major goal is to increase public awareness and appreciation of the many ways in which our local plants, wildlife, and natural landscape add to the quality of life in our community. The Conservation Commission is responsible for input to the Open Space and Recreation Plan for the Town, which enables the Town to receive state reimbursement for land acquisition projects, and assists in review and negotiations for new land purchases. Two community gardens are overseen by the Commission.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	FY2020	FY2021	Projected FY2022
Permit Applications (NOI and RDA)	Applications	77	33	46	39
Permit Hearings and Meetings Held	Output	81	74	100	99
Site Inspections/Call Responses	Output	67	64	206	195
Commission Meetings	Output	24	24	24	24
Regulatory Enforcement Actions	Number issued	6	2	3	2

FY2022 is projected from information from 7/1/2021 thru 10/30/2021

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top six services provided by the department in order of priority are as follows:

1. Priority – Office Staff –answer phones, pull files, post public hearings. Answer public's questions on processes and initial project review. Prepare permits, Enforcement Orders and Administrative Reviews. Apply for grants.
2. Priority - Site visits –when there is a site review required. Evaluate vegetation and soils and review plans. In emergency a Commission member can go if there is availability. Monitor construction and compliance with permits.
3. Priority - Attend meetings – provide professional support, write minutes and update the Commission on items that have occurred throughout the week.
4. Priority – Monitor approximately 20 Conservation Restrictions
5. Priority - Open Space - oversee management of Open Space areas, public education, trail maintenance, access, invasive control, grant writing, manage Land Use Permit applications
6. Priority – Public Education – provide information on the state and local Wetlands Protection Acts and natural resources values, management and use.

MAJOR ACCOMPLISHMENTS

Timely issuance of permits and provision of assistance to the public; advancement of the knowledge and inspections of the Town's Conservation Restrictions; opening up Town Forest for public access (trails and boardwalks); purchase and installation of signs and kiosks for Open Space areas; boardwalks for Newtown Hill/Williams trails and Cloverdale extension; coordination with Scouts; preparation of MassTrails grant application

DEPARTMENTAL GOALS

The Littleton Conservation Commission have had discussions of goals for the Commission/Department. While these discussions will be ongoing and mostly focused on needs, two goals in particular rose to the top:

Goal 1 - Staffing: There is currently a part-time Conservation Agent. The Commission has two main areas of oversight – (1) State and local wetland regulation and (2) open space. The first area is an absolute necessity as permits need to be accepted, reviewed and issued in a timely fashion; construction oversight provided; and enforcement actions taken. The vast majority of staff hours are taken up with this role, leaving little time for open space issues. An Assistant Conservation Agent position has been approved but needs to be advertised and filled.

Goal 2 – Open Space Committee: Revitalization of this Committee is seen as very important, as well as providing it possibly with the staffing it needs. An active Open Space Committee could greatly contribute to several of the other goals discussed, below.

Other goals that were discussed:

Open Space: Several goals were discussed, in no particular order

1) Current Open Space Management/Improvements: Currently the Littleton Conservation Trust (LCT) and the Land Stewards provide the majority of the management of the town's open space areas, while the Commission focuses on larger projects such as the new parking areas for Oak Hill and Cloverdale. Mowing of some of the fields and trails has become increasingly difficult for volunteers to manage with their own equipment. Department of Public Works is doing an annual mow of many of the fields, but they are strained by staffing needs. Establishing a town-wide mowing program, which would include Conservation lands as well as Park and Recreation lands would be critical in resolving this.

2) Land Acquisition: This is an ongoing goal, and could be improved by development of a parcel evaluation mechanism, whether it be a general evaluation rubric or identifying site specific parcel targets. Planning Board has a \$12,000 budget for a "rapid response" protocol to be set up for when a piece of property becomes available.

3) Invasive Species Control: This is an ongoing challenge which is being led by the LCT but which needs formal town support and guidance. The Department is moving forward to help get a baseline program of volunteers, prioritization and public education established.

4) Sustainability. Work with the Committee to update the MVP goals.

Public Education: Again LCT provides the majority of this service, bringing in events and guiding open space walks. Public outreach/education could be expanded through the schools, Parks and Recreation, the Garden Club and others. The Vernal Pool workshops and salamander crossings are hugely successful, and there are other issues for which public education should be provided (often collaboratively) on issues such as lawn care, pollinators, Littleton wildlife, invasive species control and stormwater. Commissioner training is an ongoing initiative.

BUDGET NARRATIVE

Besides personnel costs, this office has limited expenses. General expense primarily consists of required membership and training provided by state conservation organizations, for both Commissioners and staff. Travel expense consists of reimbursements to staff for using their own vehicles to attend training and when visiting sites in Town for inspection, enforcement, etc. Funds are separately budgeted each year to maintain and improve the trails on all conservation land in Town through the Wetland Revolving Fund and the Oak Hill Cell Tower Fund. The Wetland fees provide some measure of offset to the Conservation Budget.

Personal Services - The FY23 level staffing budget is unchanged from the FY2022 budget. This budget provides for a level staffing of personnel. Non-union employees of the Town, including the employees of this office, are governed by the wage and classification plan under the Personnel bylaw.

Expenses - The FY23 budget represents an increase to allow for the one time purchase of a weed wrench to assist with removal of woody invasive species and to continue the new tree removal budget (essentially covers one hazard tree removal if necessary)

Mission Staffing - As per the Departmental Goals, the Commission is seeking to hire a part-time Assistant Conservation Agent to assist the current Agent with achieving Departmental requirements and goals.

171 - Conservation	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Conservation Wages</u>							
Conservation Agent	\$44,689	\$47,159	\$47,098	\$47,631	\$48,685	\$1,234	2.59%
Asst Conservation Agent					\$43,009	\$43,009	100.00%
Longevity-Non Union	\$0	\$700	\$700	\$700	\$700	\$0	0.00%
<i>Total Conservation Wages</i>	<i>\$44,689</i>	<i>\$47,859</i>	<i>\$47,798</i>	<i>\$48,331</i>	<i>\$92,394</i>	<i>\$44,577</i>	<i>92.23%</i>
<u>Conservation Expenses</u>							
Postage	\$40	\$146	\$145	\$0	\$0	\$0	0.00%
Office Supplies	\$44	\$117	\$117	\$300	\$0	(\$300)	-100.00%
Other Supplies	\$698	\$310	\$309	\$500	\$800	\$300	60.00%
Travel	\$500	\$206	\$206	\$200	\$200	\$0	0.00%
Tree Removal	\$0	\$0	\$0	\$2,100	\$2,500	\$400	19.05%
Dues & Subscriptions	(\$678)	\$0	\$0	\$600	\$600	\$0	0.00%
Oak Hill Cons Maint					\$12,800	\$12,800	100.00%
Other Expense	\$0	\$1,371	\$1,370	\$0	\$250	\$250	100.00%
<i>Total Conservation Expenses</i>	<i>\$604</i>	<i>\$2,150</i>	<i>\$2,147</i>	<i>\$3,700</i>	<i>\$17,150</i>	<i>\$13,450</i>	<i>363.51%</i>
<i>Total Conservation</i>	<i>\$45,293</i>	<i>\$50,009</i>	<i>\$49,944</i>	<i>\$52,031</i>	<i>\$109,544</i>	<i>\$57,513</i>	<i>110.54%</i>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
CONSERVATION AGENT	\$44,689.07	\$47,097.50	\$47,631.00	\$48,685.00
ASST CONSERVATION AGENT	\$0.00	\$0.00	\$0.00	\$43,009.00
<i>Department Total</i>	<i>\$44,689.07</i>	<i>\$47,097.50</i>	<i>\$47,631.00</i>	<i>\$91,694.00</i>

General Government: Development- Planning & Land Use (Consolidated)

MISSION OF THE OFFICE

The mission of the Planning Department is to support the processes of the Town to identify and mold the future vision of the Town. The department supports the Planning Board and current and future visions of the Town by providing technical advisory services and coordination with Town officials, residents, developers, attorneys, project engineers, and committees on issues involving planning, housing, sustainability, zoning, economic development, stormwater, and updating and implementing the Master Plan, associated area plans, and drafts zoning bylaws to help bring the future vision to fruition. The Planning Department also currently directly supports the work of the Affordable Housing Trust, Station Area Committee, and Transfer of Development Rights Working Group. The Town Planner is responsible to remind the Town that the Master Plan should be consulted to provide guidance to the Town.

DESCRIPTION OF SERVICES

The department provides ongoing staff services directly to the 5-member elected Planning Board, the 7-member Affordable Housing Trust, the 4-member Littleton Station Area Committee, and an anticipated TDR Working Group, each to implement recommendations of the Master Plan. The Department coordinates with other Boards and Departments on priority planning issues as well as standard department operations. The department processes and reviews development applications, oversees contracts for peer review of engineering plans and calculations, and contracts for subdivision construction inspection consultants. Staff serves as advisor to the Town Administrator, other Boards/Commissions and Departments on issues relating to land use, planning, zoning and development. Staff consults directly with Master Plan, Area Plan, and zoning consultants, as well as property owners and developers. Staff also provides support services, assisting with office coverage for Permitting/Building Department, as necessary, along with support services for Planning Board, Affordable Housing Trust, Littleton Station Area Committee, and Master Plan Implementation Committee. Grant Applications to support the work of the Planning Department has increased the department's workload over the past several years; the ability to conduct grantsmanship activities is limited by current staffing levels.

PERFORMANCE/WORKLOAD INDICATORS

FY22 has been an extremely busy year for the Planning Department with the Planning Board proposing Zoning Bylaw updates at both the spring 2021 Town Meeting and Fall 2021 Special Town meeting. A brand new zoning district "King Street Common" which the Department presented on Town Meeting floor October 2021 was approved by TM voters. This new zoning district builds on our Littleton Common form-based code and the design guidelines developed through the work of the Littleton Station Area Committee. This new zoning district sets the table for a significant redevelopment of the 39-acre parcel at 550 King Street – which in turn – will provide a significant funding source for Town Sewer. Fall 2021 TM also rezoned 25 Robinson Road and accepted Bluebird Way – the first development fully completed under our Senior Residential Development Bylaw. Of the 17 "senior cottage" single-family units at this site, we hear that 8 were sold to Littleton residents who downsized, and one to a senior who had family in Littleton; two units of affordable housing were added to our "Subsidized Housing Inventory" as part of the development at Bluebird Way. Littleton has started down the path of providing Housing Choice – setting the table for development other than the large-scale colonial homes on large lots that are out of reach for many.

Spring 2021 Town Meeting approved several bylaw updates proposed by the Planning Board: the Stormwater Bylaw to meet new EPA requirements, the Senior Residential Development Bylaw to clarify inconsistencies and to add a new "Senior Apartment" use; and a Marijuana Delivery use and restrictions added to our Adult Use Marijuana bylaw in response to this new marijuana delivery regulations from the CCC. The Littleton Station Area Committee drafted, and the Planning Board reviewed and recommended to Town Meeting a "Littleton Station Area" 40R zoning proposal, which was subsequently withdrawn from the TM Warrant.

FY21 and FY22 were busy with a significant number of Site Plan, Special Permit, and Subdivision projects under review and/or under development. Details on the numbers and types of reviews and developments are outlined in the Annual Report, and not reiterated here.

FY23 will bring several unique economic development opportunities, including anticipated applications from Northern Bank, and from Lupoli Development for the 550 King Street or “King Street Common” site.

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

1. Staff Planning Board Office – Maintain professional presence in Town Hall for all Planning Board and planning department duties; agendas and minutes within OML requirements. Keep current with all contracts, billing, timecards, annual reviews, general correspondence, and other work associated with being an active municipal office.

2. Applications/Permitting – Assist PB with determining if applications are complete; develop and implement checklist procedures for PB applications; communicate with PB members regarding each application. Goal is to review and provide professional recommendations on each application.

3. Balance – Personally maintain a more sustainable work/life balance by actively seeking additional Town resources to meet Planning Dept. needs and by establishing systems to streamline Planning Dept. work. Identify professional development opportunities that will meet personal as well as professional objectives, subject to supervisor approval.

4. Town Initiatives – Support Ongoing Planning Studies:

***Form Based Code:** utilize consultants to create detailed application guidelines and checklists to facilitate use of our newly-adopted Form Based Code and King Street Common zoning bylaws.

***Littleton Station Area Study:** support the continued work on Littleton Station Area Study process to provide framework for Town to decide how to move forward to meet the vision reflected in the Littleton Station Village Vision plan. Support resulting Zoning Bylaw amendments through the drafting, review, public outreach, and acceptance process.

***Open Space/Land Use:** support work on a Town policy to identify priority areas for preservation, and continue work on details of Transfer of Development Rights with consultants from MAPC, including outreach to Select Board, Sustainability Committee, Conservation Commission, Agricultural Commission, and others.

***Engagement and Transparency:** Develop a roadmap to improve community engagement and transparency of planning processes and project.

5. Housing/Affordable Housing – Respond to Subdivision/Senior Residential Development Applications that meet the Goals of the Master Plan – support applicants from the initial concept, through the approval process, and guide the construction/inspection process to successful completion. Continue to support the work of the Affordable Housing Trust. Voice the need for deeply affordable senior rental units and focus discussions on ways to address this need.

OTHER PRIORITIES NOT IN TOP 5: Codify Planning Board procedures. Support activity of Transportation Advisory Council, Sustainability Committee, Economic Development Committee, Master Plan Implementation Committee, Insurance Advisory Committee, Hazard Mitigation Plan Committee, Stormwater Group, Land Sale Committee, Community Preservation Committee, Bicycle and Pedestrian Advisory Committee, or other Boards and Committees as requested – provide professional input, support, and opinions for activities of Town Committees, Boards, Officials, and Departments. Support Grant Writing activities for pertinent municipal grants. Many Towns’ utilize additional planning staff to address historic preservation, scenic road preservation, economic development, GIS mapping, coordination with regional and state-wide planning agencies, consultation/cooperation with other Towns, and other similar tasks.

MAJOR ACCOMPLISHMENTS

FY21 and FY22 to date accomplishments include drafting, conducting public outreach, presenting at Town Meeting, and adoption of the King Street Common zoning bylaw for the 39-acre “IBM Site” at 550 King Street; rezoning of 25 Robinson Road, and work on the Littleton Station Area Study. Littleton was again named a Housing Choice Community, and awarded \$225,000 in Grant funds to support utility connections to Hager Homestead, a Senior Residential Development with 40% of the units affordable. Work under the FY20 EEA Planning Assistance Grant award of \$50,000 was wrapped up with staff and Board member training on Form Based Code as the final action. In December 2021, the

Town and Utile, Inc., our consultants for work on Littleton Common form-based code was awarded a “Best Planning Project” award from the Massachusetts chapter of the American Planning Association, truly a feather in the Department’s cap, with a huge thank-you to all Littleton residents who supported the process of developing, refining, and approving the new bylaw.

Funds for work on Transfer of Development Rights have been exhausted with the hope to revitalize this work with additional assistance from MAPC. Also note that the Design Guidelines developed for the Littleton Station Area were used as a model for the King Street Common zoning bylaw, building on our Littleton Common form-based code.

DEPARTMENTAL GOALS

Provide a professional level of planning services for Littleton, helping guide Littleton to the future outlined in the April 2017 Master Plan. Detailed goals outlined in the Departmental Services section, above.

BUDGET NARRATIVE

Expenses: General departmental expenses primarily consist of training for Board and Committee members, professional staff certification training, standard office supplies, advertising costs for public hearings, postage, and public outreach activities.

Personal Services - The level-funded Planning Department staffing is currently 1.48 FTE. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. Planning Department Clerk will receive a step increase in FY23; Town Planner, if reclassified to Town Planner/Assistant Director of Land Use and Buildings Department would receive Grade increase to Grade 12, Step 4, and be recognized as part of Senior Management. New Assistant Town Planner/Economic Development Coordinator would be hired in FY23, estimated at Grade 8/Step 3.

BUDGET HIGHLIGHTS

Salaries – Add FT Assistant Town Planner and reclassify Town Planner to Town Planner/Assistant Director of Land Use and Buildings Department.

Expenses – level-funded

Capital Requests: \$20,000 for Housing Production Plan (could include funding from CPC or Affordable Housing Trust); \$7,500 local match for Hazard Mitigation Plan (FEMA Grant would cover remaining portion of study); and \$25,000 for Open Space and Recreation Plan (funding will be requested from CPC) plus work in FY23 to fulfil commitments outlined in prior TM funding appropriations (establish procedure to prioritize open space acquisition and continue work to identify senior housing needs).

Land Use Department

170 - Land Use	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Land Use Wages</u>							
Director Of Land Use	\$0	\$0	\$0	\$0	\$107,810	\$107,810	
Asst Director Of Land Use	\$0	\$0	\$0	\$0	\$96,010	\$96,010	
Office Manager	\$0	\$0	\$0	\$0	\$59,510	\$59,510	
Office Assistant	\$0	\$0	\$0	\$0	\$22,906	\$22,906	
Longevity-Non Union	\$0	\$0	\$0	\$0	\$850	\$850	
Total Land Use Wages	\$0	\$0	\$0	\$0	\$287,086	\$287,086	
<u>Land Use Expenses</u>							
Training Services	\$0	\$0	\$0	\$0	\$1,000	\$1,000	
Telephone/Wireless/Data	\$0	\$0	\$0	\$0	\$1,080	\$1,080	
Postage	\$0	\$0	\$0	\$0	\$0	\$0	
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	
Books & Materials	\$0	\$0	\$0	\$0	\$0	\$0	
Travel	\$0	\$0	\$0	\$0	\$0	\$0	
Dues/Memberships/Conferences	\$0	\$0	\$0	\$0	\$0	\$0	
Total Land Use Expenses	\$0	\$0	\$0	\$0	\$2,080	\$2,080	
Total Land Use	\$0	\$0	\$0	\$0	\$289,166	\$289,166	

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
Director of Land Use	\$0.00	\$0.00	\$0.00	\$107,810.00
Asst Director of Land Use	\$0.00	\$0.00	\$0.00	\$96,010.00
Office Manager	\$0.00	\$0.00	\$0.00	\$59,510.00
Office Assistant	\$0.00	\$0.00	\$0.00	\$22,906.00
Department Total	\$0.00	\$0.00	\$0.00	\$286,236.00

Planning Division – Land Use Department

175 - Planning	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Planning Wages</u>							
Town Planner-Salaries	\$90,906	\$92,269	\$92,201	\$93,193	\$0	(\$93,193)	-100.00%
Asst Town Planner Wages	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Planning Asst Wages Hourly	\$16,194	\$20,719	\$19,402	\$21,447	\$0	(\$21,447)	-100.00%
Longevity-Non Union	\$0	\$850	\$850	\$850	\$0	(\$850)	-100.00%
<i>Total Planning Wages</i>	<i>\$107,100</i>	<i>\$113,838</i>	<i>\$112,453</i>	<i>\$115,490</i>	<i>\$0</i>	<i>(\$115,490)</i>	<i>-100.00%</i>
<u>Planning Expenses</u>							
Advertising	\$127	\$889	\$888	\$400	\$400	\$0	0.00%
Education/Prof. Develop	\$0	\$2,071	\$866	\$3,000	\$3,000	\$0	0.00%
Postage	\$470	\$340	\$340	\$500	\$225	(\$275)	-55.00%
Office Supplies	\$188	\$400	\$70	\$400	\$400	\$0	0.00%
Dues & Subscriptions	\$160	\$245	\$0	\$200	\$245	\$45	22.50%
Other Expenses	\$98	\$900	\$0	\$100	\$100	\$0	0.00%
<i>Total Planning Expenses</i>	<i>\$1,044</i>	<i>\$4,845</i>	<i>\$2,164</i>	<i>\$4,600</i>	<i>\$4,370</i>	<i>(\$230)</i>	<i>-5.00%</i>
<i>Total Planning</i>	<i>\$108,144</i>	<i>\$118,683</i>	<i>\$114,618</i>	<i>\$120,090</i>	<i>\$4,370</i>	<i>(\$115,720)</i>	<i>-96.36%</i>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
TOWN PLANNER	\$90,906.39	\$92,201.20	\$93,193.00	\$0.00
ASST TOWN PLANNER	\$0.00	\$0.00	\$0.00	\$0.00
PLANNING ASST	\$16,193.83	\$19,402.08	\$21,447.00	\$0.00
<i>Department Total</i>	<i>\$107,100.22</i>	<i>\$111,603.28</i>	<i>\$114,640.00</i>	<i>\$0.00</i>

Note: Asst Town Planner request \$63,121 was not funded.

General Government: Development- Zoning / Appeals

MISSION OF THE OFFICE

The mission of the department is limited to the statutory authority granted by Chapters 40A, 40B and 41 of the Massachusetts General Laws. The Board hears and decides applications for special permits upon which the Board is empowered to act; to hear and decide appeals or petitions for variances from the terms of the Zoning ByLaw, subject to criteria established by the State; to hear and decide other appeals, such as appeals from a decision of the Building Inspector or other administrative official in violation of Chapter 40A; to issue comprehensive permits; and to issue withheld building permits.

DESCRIPTION OF SERVICES

The department provides services to the public. The department processes and reviews ZBA applications, and hears and adjudicates matters before it by balancing the Zoning ByLaw with the legitimate needs of petitioners within the statutory framework. In hearing Comprehensive Permits, the ZBA acts as the permit granting authority, but does so in reliance upon input from all Town Boards and Departments.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2020	Projected FY2021	Projected FY2022
Comprehensive Permits Filed	Count	0	0	0
Comprehensive Permits Approved	Count	0	0	0
ZBA Applications Filed	Count	14	17	17
Granted Special Permits/Variance	Count	12	13	13
Withdrawn or denied applications	Count	2	4	4

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

1. Posting and Advertising of Notices of Hearings requiring newspaper publication and mail notice to all abutters as well as posting meeting agendas and minutes.
2. Issuing the decision and writing the decision for the Town Clerk to attest. This has been done by volunteer Board members.
3. Recording the Decisions at the Registry of Deeds and mailing to the applicant.

These are mandated statutory services. All are necessary and none have priority over the others.

BUDGET NARRATIVE

Personal Services – FY23 staffing costs have been consolidated under the Land Use department

Expenses – The FY23 expense budget is increasing because of advertisement costs

It should be noted that the ZBA charges application fees which are deposited into the general fund and most of its expense is covered by the application fees. Revenue increased substantially in 2019 due to increased zoning enforcement. A Comprehensive Permit has the highest fees. Applicants pay for the newspaper advertising.

176 - Zoning /Appeals	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Zoning /Appeals Wages</u>							
Appeals Wages Hourly	\$4,975	\$5,220	\$5,187	\$5,300	\$0	(\$5,300)	-100.00%
<i>Total Zoning /Appeals Wages</i>	<i>\$4,975</i>	<i>\$5,220</i>	<i>\$5,187</i>	<i>\$5,300</i>	<i>\$0</i>	<i>(\$5,300)</i>	<i>-100.00%</i>
<u>Zoning /Appeals Expenses</u>							
Advertising	\$0	\$0	\$0	\$0	\$1,000	\$1,000	
Professional Services	\$0	\$300	\$273	\$0	\$0	\$0	
Postage	\$183	\$400	\$400	\$300	\$300	\$0	0.00%
Office Supplies	\$87	\$300	\$300	\$100	\$100	\$0	0.00%
Dues & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Total Zoning /Appeals Expenses</i>	<i>\$271</i>	<i>\$1,000</i>	<i>\$973</i>	<i>\$400</i>	<i>\$1,400</i>	<i>\$1,000</i>	<i>250.00%</i>
<i>Total Zoning /Appeals</i>	<i>\$5,246</i>	<i>\$6,220</i>	<i>\$6,160</i>	<i>\$5,700</i>	<i>\$1,400</i>	<i>(\$4,300)</i>	<i>-75.44%</i>

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
ADMIN ASST	\$4,975.43	\$5,186.73	\$5,300.00	\$0.00
<i>Department Total</i>	<i>\$4,975.43</i>	<i>\$5,186.73</i>	<i>\$5,300.00</i>	<i>\$0.00</i>

General Government: Other Budgets

Town Meeting/Reports

Budget Narrative:

FY2023 budget is increasing to represent the true costs associated with the Town Meetings & production of the report. Costs include printing and mailing of annual town reports, annual and special town meeting booklets, transcription services, chair rentals, and other small miscellaneous items related to town meetings.

113 - Town Meeting/Reports	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Mtg Prof Services	\$9,170	\$1,700	\$1,700	\$12,000	\$12,000	\$0	0.00%
Town Meeting & Report Expenses	\$11,359	\$24,300	\$18,866	\$14,370	\$18,866	\$4,496	31.29%
<i>Total Expenses</i>	<i>\$20,529</i>	<i>\$26,000</i>	<i>\$20,566</i>	<i>\$26,370</i>	<i>\$30,866</i>	<i>\$4,496</i>	<i>17.05%</i>
<i>Total Town Meeting/Reports</i>	<i>\$20,529</i>	<i>\$26,000</i>	<i>\$20,566</i>	<i>\$26,370</i>	<i>\$30,866</i>	<i>\$4,496</i>	<i>17.05%</i>

Town Moderator

Budget Narrative

Typical budget is \$100 to cover cost of occasional moderator conference/meeting.

114 - Town Moderator	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Moderator Professional Service	\$0	\$100	\$20	\$100	\$100	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$100</i>	<i>\$20</i>	<i>\$100</i>	<i>\$100</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Town Moderator</i>	<i>\$0</i>	<i>\$100</i>	<i>\$20</i>	<i>\$100</i>	<i>\$100</i>	<i>\$0</i>	<i>0.00%</i>

Select Board**Budget Narrative**

Executive assistant was previously accounted for in this department, now is under TA's office.

122 - Select Board	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Wages</u>							
Select Board - Hourly Wages	\$0	\$14,600	\$14,037	\$14,000	\$14,100	\$100	0.71%
<i>Total Wages</i>	<i>\$0</i>	<i>\$14,600</i>	<i>\$14,037</i>	<i>\$14,000</i>	<i>\$14,100</i>	<i>\$100</i>	<i>0.71%</i>
<u>Expenses</u>							
Meetings & Conferences	\$1,574	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
Select Board Prof Services	\$4,591	\$3,300	\$134	\$3,000	\$3,000	\$0	0.00%
Select Board Postage	\$262	\$230	\$99	\$350	\$350	\$0	0.00%
Select Board Other Services	\$1,178	\$1,570	\$1,570	\$4,200	\$4,200	\$0	0.00%
Select Board Office Supplies	\$335	\$1,200	\$788	\$750	\$750	\$0	0.00%
Magic/Mapc Svcs & Assessment	\$4,858	\$12,000	\$4,800	\$12,000	\$12,000	\$0	0.00%
Travel	\$2,825	\$0	\$0	\$3,000	\$3,000	\$0	0.00%
Select Board Dues & Subscript	\$3,749	\$5,516	\$3,977	\$4,000	\$4,000	\$0	0.00%
Other Expense	\$7,000	\$4,484	\$2,472	\$2,011	\$2,500	\$489	24.32%
<i>Total Expenses</i>	<i>\$26,373</i>	<i>\$28,300</i>	<i>\$13,840</i>	<i>\$30,311</i>	<i>\$30,800</i>	<i>\$489</i>	<i>1.61%</i>

Finance Committee**Budget Narrative**

Personal Services – The requested FY23 budget is level funded

131 - Finance Committee	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Wages</u>							
Fincom Clerical Wages OT	\$26	\$1,150	\$1,005	\$800	\$800	\$0	0.00%
<i>Total Wages</i>	<i>\$26</i>	<i>\$1,150</i>	<i>\$1,005</i>	<i>\$800</i>	<i>\$800</i>	<i>\$0</i>	<i>0.00%</i>
<u>Expenses</u>							
Dues & Subscriptions	\$465	\$500	\$180	\$500	\$500	\$0	0.00%
<i>Total Expenses</i>	<i>\$465</i>	<i>\$500</i>	<i>\$180</i>	<i>\$500</i>	<i>\$500</i>	<i>\$0</i>	<i>0.00%</i>

Reserve Fund

Budget Narrative

Finance Committee Reserve Fund provides for a moderate increase over FY22. This amount should handle any unforeseen or emergency expenses.

132 - Reserve Fund	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Reserve Fund	\$0	\$149,855	\$0	\$278,900	\$295,000	\$16,100	5.77%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$149,855</i>	<i>\$0</i>	<i>\$278,900</i>	<i>\$295,000</i>	<i>\$16,100</i>	<i>5.77%</i>

Audit

Budget Narrative

Audit Expenses for FY23 are now coded under the Accounting department in conformance with Uniform Massachusetts Accounting System (UMAS). The Audit is its own separate account line within Accounting for transparency.

137 - Audit	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Audit Expense	\$53,631	\$45,000	\$43,725	\$45,000	\$0	(\$45,000)	-100.00%
<i>Total Expenses</i>	<i>\$53,631</i>	<i>\$45,000</i>	<i>\$43,725</i>	<i>\$45,000</i>	<i>\$0</i>	<i>(\$45,000)</i>	<i>-100.00%</i>

Town Counsel

Budget Narrative

Expenses - encompasses all general town counsel legal needs as well as the needs of various boards and committees and labor law representation. FY23 budget reflects the usage of Town Counsel for various Town initiatives and projects.

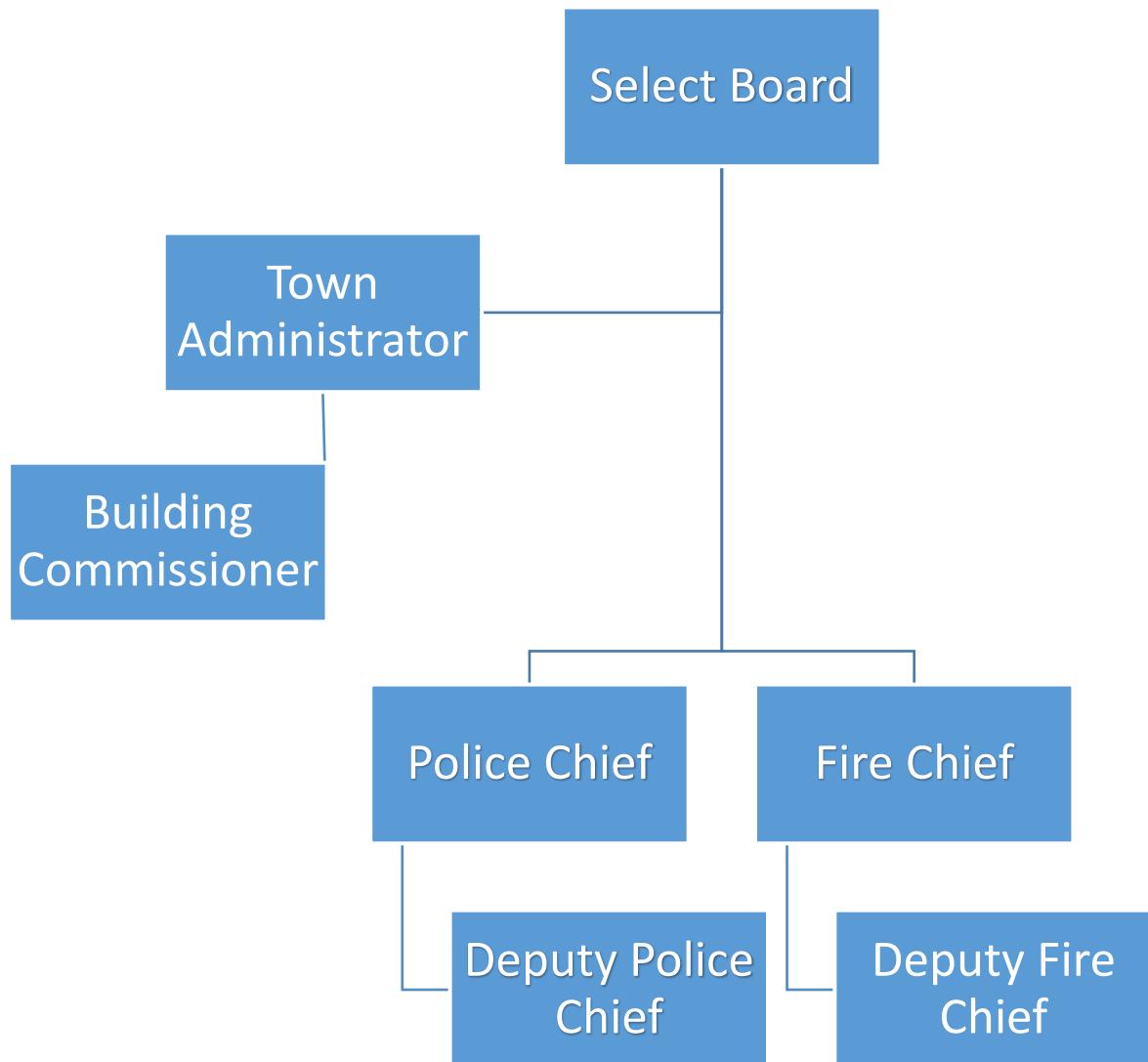
151 - Town Counsel	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Legal Fees	\$209,593	\$251,973	\$155,415	\$350,000	\$260,000	(\$90,000)	-25.71%
<i>Total Expenses</i>	<i>\$209,593</i>	<i>\$251,973</i>	<i>\$155,415</i>	<i>\$350,000</i>	<i>\$260,000</i>	<i>(\$90,000)</i>	<i>-25.71%</i>

Tax Title**Budget Narrative**

Tax Title costs cover all Town expenses regarding the collection of back taxes. Collection of back taxes is the responsibility of the Town Treasurer. Major expenses covered are attorney fees for foreclosure cases, fees for the Registry of Deeds for both placement of the original liens by the Tax Collector and redemption certificates by the Treasurer which release the liens upon payment of the taxes in full.

158 - Tax Title	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Tax Title Costs	\$4,058	\$16,000	\$1,790	\$16,000	\$16,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$4,058</i>	<i>\$16,000</i>	<i>\$1,790</i>	<i>\$16,000</i>	<i>\$16,000</i>	<i>\$0</i>	<i>0.00%</i>

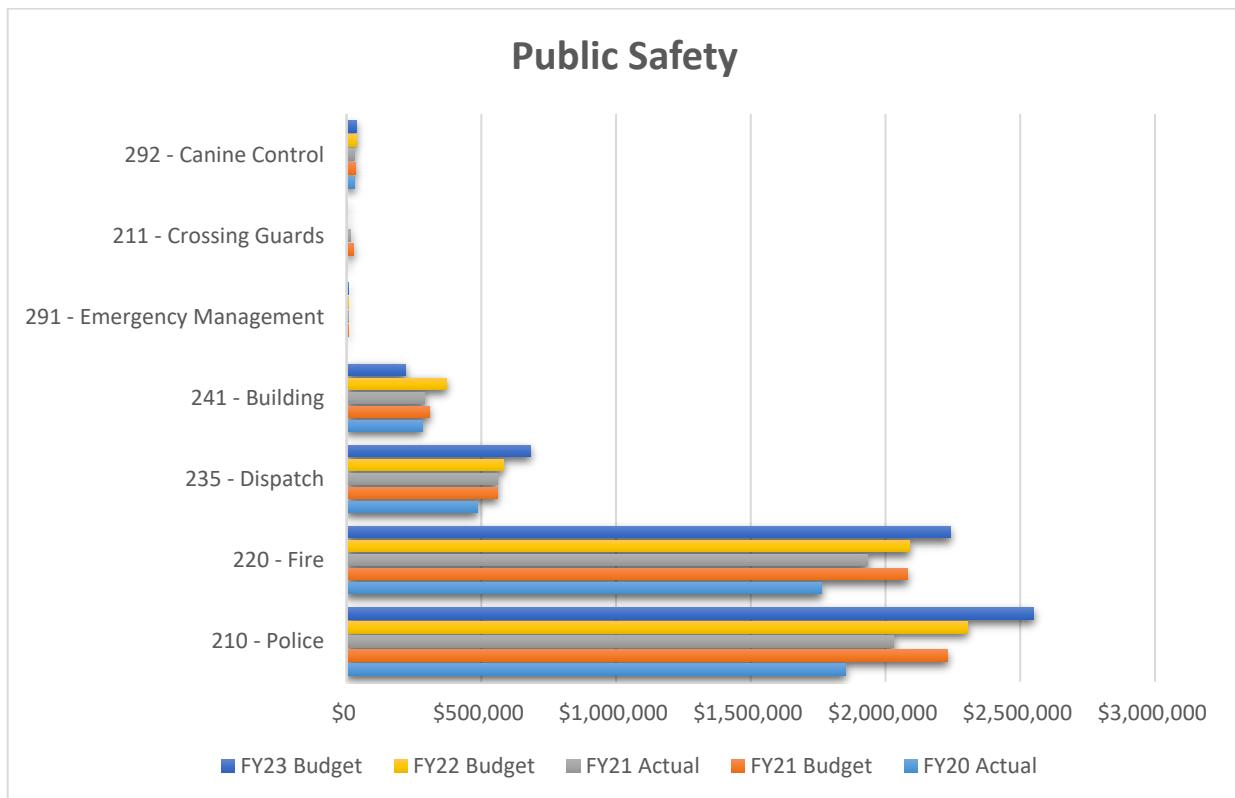
Public Safety

Public Safety Organizational Chart

Public Safety – Budget Summary

Under the Uniform Massachusetts Accounting System (UMAS), the Public Safety category consists of budgets of Police, Fire, Emergency Medical Services and Inspectional Services which includes the Building Commissioner and local inspectors for gas, plumbing, and electrical.

Public Safety Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
Total Budgets							
210 - Police	\$1,852,469	\$2,230,404	\$2,030,348	\$2,303,084	\$2,555,259	\$252,175	10.95%
220 - Fire	\$1,762,015	\$2,080,368	\$1,933,760	\$2,089,395	\$2,173,087	\$83,692	4.01%
235 - Dispatch	\$484,046	\$559,472	\$558,840	\$580,545	\$683,087	\$102,542	17.66%
241 - Building	\$282,307	\$306,660	\$290,094	\$371,101	\$188,373	(\$182,728)	-49.24%
291 - Emergency Management	\$0	\$6,458	\$6,186	\$6,671	\$6,575	(\$96)	-1.44%
211 - Crossing Guards	\$4,550	\$25,000	\$15,191	\$5,000	\$5,000	\$0	0.00%
292 - Canine Control	\$30,060	\$34,000	\$27,793	\$36,652	\$36,000	(\$652)	-1.78%
Total Public Safety	\$4,415,447	\$5,242,362	\$4,862,213	\$5,392,448	\$5,647,381	\$254,933	4.73%



PUBLIC SAFETY: Police / Communications

MISSION OF THE OFFICE

The mission of the Littleton Police Department is to work with all residents of the community to create a positive partnership emphasizing equality, fairness, integrity and professionalism. Our objective is to provide the most responsive and highest quality police services possible by working in a collaborative proactive manner with the community to identify and solve problems, prevent crime, and apprehend offenders in a manner consistent with established Federal, State, and local laws.

DESCRIPTION OF SERVICES

The Littleton Police Department provides a complete and complex range of public safety and community-based services including community patrol, criminal investigations, motor vehicle law enforcement, preventive patrol, emergency response and many non-traditional law enforcement activities. The Department provides crime prevention programs, services for youth, School Resource Officer program, Senior Citizen outreach, and the processing of permits including firearms, door-to-door solicitors', raffles and public assembly. The Communications Center is the only 24 hour point of contact available to the citizens of Littleton. The Control Center provides radio and 911 services for Police, Fire, Ambulance, Highway and the Littleton Light and Water Department.

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

1. Patrol / Emergency response – The number one mission of the department is for preventive patrol and emergency response to community of Littleton. This is the core function of the department and provides immediate and effective response to the needs of our community. The community added a very large Amazon “last mile” distribution center. This has increased commercial traffic in the Taylor St. area. The re-zoning of King St., the expected redevelopment of 550 King St., the upcoming sewer project is going to bring more traffic and increase in population and activity. Under the new Police Reform we will not have the use of our part time police officers that are not full time trained. Therefore leaving us with a giant void to fill road jobs and assist in community events.

Along with patrol response the Communications Center is an integral part of the Towns Public Safety mission. The Communications Center is the first line where emergency services in the community are delivered. With a growing population a thriving business district and the added workload of Emergency Medical dispatch the need for more coverage on the Communications desk is evident. The growing paramedic calls shows the need for the coverage in the dispatch center. This budget keeps us in line with keeping two communication officers in the dispatch call center from 7 am – 11 pm with a single communication officer from 11 pm - 7 am. It also allows us to have a Communications Supervisor on days to perform administration work.

2. Criminal Investigation - This section of the department goes hand in hand with patrol functions as the responsibility for any follow up beyond the patrol section lies with the Detectives. Without this unit we would be unable to do extensive follow up for the myriad of felonies and other technical and time consuming cases that come not only out of Patrol but also directly to and from the Investigative Unit. This unit currently is also responsible for the School Resource Officers position.

3. School Resource Services - The SRO position within the schools is an extremely important part of our community based policing mission. By having a Detective assigned to the schools we are able to make a difference in the lives of the young men and women within our community. This officer not only is a “Resource” for the schools but serves as a role model and mentor for the many children that he has contact with. This position has enabled the department to enhance its relationship with the youth of our community and built a bridge to work collaboratively with the faculty and staff of the Littleton Public Schools.

4. Elder Services – Currently the Sergeant assigned to support the Elder Services has been involved in education about scams that target seniors. He has also been involved with education in regards to driving while getting older, social security fraud, Green dot fraud and other programs targeted toward the seniors. He also provides support if an Elder is somehow involved in the court system or is in need of abuse services. This service also includes an exchange of information to the COA by members of the department on elders that are discovered by the department to be in need of services. All of these services for the Senior Citizens of Littleton are being provided to them while handling every day to day patrol calls.

5. Community Policing Services – Although we are in the midst of a pandemic the department still finds ways to provide many different community based programs throughout our town. Child Seat installation, Drug Take Back, and many other small but important programs that not only benefit the community and make it a better place to live and work

MAJOR ACCOMPLISHMENTS

The now 20 officer department has shifted to an all paperless environment. We have implemented a scheduling, detail, and overtime tracking system that is accessible by all departmental employees 24 hours a day from any location, POSS. Increased staffing level in patrol force has brought our department to a minimum of 3 person shifts from 7 am to 11 pm. In the Communication Center for Police and Fire we have 2 Communication Officers on duty at least 16 hours a day. The active shooter ALICE training has expanded to not only to the Littleton Public schools but it has also been presented to a multitude of private businesses and all town offices.

DEPARTMENTAL GOALS

The increased overall call volume for the town of Littleton has forced a public safety hazard. The town has increased in residential, retail and commercial property as well as the demand for answering calls has caused the unfortunate decrease in traffic enforcement. We will be meeting the demands of the community and will be providing a proactive traffic enforcement. They will focus on Speed, crosswalk violations, stop sign violations, and no truck zone enforcement.

BUDGET NARRATIVE

Personnel Services - The FY23 level staffing budget is proposed to increase 11% from the FY22 budget. AS I stated in the past two years we need to increase our FTE staff so that the community is receiving the level of services that is expected. The time that it takes to properly investigate crimes, solve problems by engaging the community, or providing a quick emergency response is continually at odds with the demands of growth. Again, knowing the challenges just to approach level funding, I encourage you to fund an incremental increase in staffing over the next several years utilizing growth revenue.

All Police and Control Center Union employees received a 1.5% contractual adjustment in FY23 as well as step, grade and longevity payments. The two unions recently signed an MOU with the Town. The overtime budgets for both Patrol and the Communications Center is maintained at the recovered level of Fiscal 2022 with the exceptions of contractual obligations. The Department can now back fill the shifts that will be open due to officers being on vacation or sick leave, those that are below three officers on the road and to hold over shifts at times of public safety emergencies, such as arrests, motor vehicle accidents, weather related emergencies and reports. The Control Center Budget includes coverage for all shifts vacated by vacation, comp time, sick and personal days. The Dispatch 911 grant will be applied for again this year and is set to augment salaries. This would include, vacation time, training for unexpected departures from the Control Center or other unexpected budget issues. As of December 1, 2021 we have 8 full time communications positions and 3 part time communications officers. The FY23 expense budget for police and communications covers various memberships, training classes, new hire uniforms, firearms line item, replacing of aging equipment and shifting Capital expenses to working expenses. This brand new budget build has allowed us to work in the parameters. The department as a whole has taken several steps to attempt to control costs where it can. Some of these examples include the utilization of the capital cruiser plan where we replace vehicles with higher miles on them, keeping them from major repairs.

BUDGET HIGHLIGHTS

Increased costs in salaries of \$237,118 or 11% are due to overtime, contractual obligations, and the increase from 21 officers to 22 officers. The expenses increased by 1% or \$1,296 for slight increase in uniforms from FY22. Total overall increase of \$238,414 or 10% from prior year.

210 - Police	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Police Wages</u>							
Police Exec Asst - Wages Hrly	\$57,661	\$60,072	\$58,459	\$61,340	\$62,872	\$1,532	2.50%
Police - Overtime	\$146,826	\$271,681	\$138,938	\$315,681	\$324,000	\$8,319	2.64%
Police- Shift Differential	\$11,354	\$11,370	\$11,370	\$10,560	\$9,600	(\$960)	-9.09%
Police -Longevity- Union	\$7,250	\$9,000	\$8,000	\$10,750	\$16,600	\$5,850	54.42%
Police Chief - Salary	\$141,439	\$148,084	\$148,083	\$150,524	\$150,446	(\$78)	-0.05%
Reserve Officer Wages	\$8,785	\$10,000	\$5,168	\$10,000	\$0	(\$10,000)	-100.00%
Police Deputy Chief-Salaries	\$106,884	\$114,826	\$114,825	\$109,557	\$111,163	\$1,606	1.47%
Police Officers - Wages	\$1,112,382	\$1,172,408	\$1,169,245	\$1,238,631	\$1,434,907	\$196,276	15.85%
Police 111F Non-Reimbursed	\$0	\$0	\$0	\$0	\$0	\$0	-
Wages - Officers Super Holiday	\$0	\$12,078	\$8,209	\$12,500	\$15,589	\$3,089	24.71%
Police - Education Incentive	\$17,000	\$24,700	\$18,200	\$31,000	\$61,000	\$30,000	83.87%
Police - Salaries Holidays	\$54,582	\$76,818	\$57,219	\$82,510	\$90,276	\$7,766	9.41%
Police - Longevity- Non Union	\$3,100	\$3,100	\$3,100	\$3,800	\$0	(\$3,800)	-100.00%
Police - Quinn Bill	\$51,615	\$47,899	\$47,898	\$51,527	\$50,756	(\$771)	-8.80%
Uniform Allowance	\$30,625	\$36,750	\$17,550	\$35,000	\$41,050	\$6,050	17.29%
Total Police Wages	\$1,749,503	\$1,998,785	\$1,806,265	\$2,123,380	\$2,360,498	\$237,118	11.17%
<u>Police Expenses</u>							
Vehicle Repair & Maintenance	\$16,831	\$72,651	\$70,675	\$21,000	\$21,000	\$0	0.00%
Training & Education	\$15,215	\$32,054	\$32,053	\$30,000	\$30,000	\$0	0.00%
Education Reimbursement	\$0	\$0	\$0	\$0	\$6,000	\$6,000	-
Radio Maintenance	\$0	\$26,000	\$21,064	\$26,000	\$26,000	\$0	0.00%
Other Supplies	\$6,475	\$22,176	\$22,144	\$22,200	\$22,000	(\$200)	-0.90%
Firearm Supplies	\$9,883	\$19,693	\$19,660	\$20,000	\$20,000	\$0	0.00%
Subscriptions & Memberships	\$29,708	\$26,196	\$25,643	\$30,000	\$30,000	\$0	0.00%
Uniforms	\$14,560	\$23,009	\$23,008	\$18,500	\$20,000	\$1,500	8.11%
Other Expenses	\$10,293	\$9,840	\$9,836	\$12,004	\$12,000	(\$4)	-0.03%
Total Police Expenses	\$102,967	\$231,619	\$224,083	\$179,704	\$187,000	\$7,296	4.06%
Total Police	\$1,852,469	\$2,230,404	\$2,030,348	\$2,303,084	\$2,555,259	\$244,414	10.95%

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
POLICE CHIEF	\$141,438.56	\$148,083.20	\$150,524.00	\$150,446.00
POLICE DEPUTY CHIEF	\$106,884.16	\$114,825.44	\$109,557.00	\$111,163.00
POLICE EXEC ASST	\$57,660.96	\$58,458.90	\$61,340.00	\$62,872.00
POLICE SARGEANT (5)	\$371,833.80	\$387,088.00	\$398,694.40	\$412,651.20
POLICE DETECTIVE (2)	\$139,235.20	\$145,600.00	\$150,716.80	\$152,963.20
POLICE PATROLMAN (13)	\$601,313.48	\$636,557.16	\$689,219.80	\$869,292.60
RESERVE OFFICER	\$8,785.41	\$5,167.62	\$10,000.00	\$0.00
<i>Department Total</i>	<i>\$1,427,151.57</i>	<i>\$1,495,780.32</i>	<i>\$1,570,052.00</i>	<i>\$1,759,388.00</i>

MISSION OF THE DEPARTMENT

Protecting lives and property through a combination of emergency response and loss prevention services.

DESCRIPTION OF SERVICES

The Fire Department is responsible for fire prevention/education, fire suppression, ambulance and emergency medical services, as well as fire inspections, disaster preparedness and mitigation.

DEPARTMENTAL SERVICES

The Littleton Fire Department provides a wide-range of 9-1-1 and emergency response services, inspections and code enforcement, under the auspices of Massachusetts General Law Chapters 48, 111c and 148. The term fire department implies that we only respond to fires. Over the years, the mission of the Littleton Fire Department has evolved into a multi-service emergency response organization. Such emergency responses include, but are not limited to:

- Fire suppression and investigation
- Medical emergencies
- Motor vehicle crashes
- Hazardous material incidents (e.g. spills, leaks and releases)
- Rescues (e.g. vehicle entrapment, confined space incidents, structural collapse and water rescue)
- Hazardous conditions (e.g. electrical wires down, and carbon monoxide inside homes)
- Alarm calls (e.g. fire alarms, carbon monoxide activations, and medical distress alarms)
- Service calls (e.g. water leaks, and house lockouts)
- Severe weather emergencies
- Terrorism threats (white powder scares, bomb threats, and school lockdowns)

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY2019	FY2020	FY2021	2022 to date
Structure Fires	13	13	14	5
Chimney Fires	1	0	0	1
Car Fires	13	13	4	3
Fire Alarm Investigations	266	292	192	108
Carbon Monoxide Investigations	33	27	11	7
Oil Burner Malfunctions	2	3	1	2
Motor Vehicle Accidents (MVA)	169	185	159	119
MVAs with Entrapment	2	6	4	1
Medicals (Non-MVA)	1030	1175	1059	489
Brush Fires	6	4	12	1
Flammable Liquid Spills	5	1	8	3
Flammable Gas Release	12	30	14	11
Electrical Hazards	26	18	17	8
Smoke Scares	36	36	29	9
Lock Outs	17	29	13	7
Service Calls	76	41	61	32
Illegal Burning	6	11	8	0
Cover Assignments	11	15	11	5
Citizen Complaints	1	1	3	0
Other Fire Incidents	150	172	258	122
Total	1875	2072	1878	942

Budget Narrative

As part of management's goal for the FY23 budget, I am proposing to begin building a foundation to ensure the department's growth coincides with what is sure to be a major economic growth spurt with the upcoming Town Common revitalization. The three areas of focus are staffing, safety and succession planning.

Personnel / Services – Aside for the CBA obligations of step increase for the full time employees, the position of Fire Prevention Officer has been included in the FY23 budget. This union position has been filled by the Deputy Chief since 2018. It is a full time job that requires a dedicated person to it. Additionally, the staffing of the FPO will add another firefighter/EMT to our day time staff and reduce the need for overtime or costly double time order ins to ensure we are adequately staffed.

An increase in the overtime line is necessary to account for contractual order ins which are currently underfunded as a result of dwindling on call department and per diem members available to cover open full time shifts.

Expenses – In FY23 there are three members who notified us of their educational intentions per the CBA resulting in \$40,000 of funding to be drawn down as that education is completed. There is also additional funds added to this line for a QAQI professional who reviews every patient care report generated by EMS.

The Professional Services line increased to account for having an outside company conduct a new strategic plan as well as a Lieutenant's promotional process. A 5 year strategic plan was conducted in 2016 and a Lieutenant's process was held in 2017. In order to have a succession plan for continued leadership of the department, this line increase is extremely important.

Additional funding in Fire Supplies would allow us to outfit one of the apparatus with a wireless headset system that provides hearing protection while allowing all personnel in the vehicle to utilize the radio. Hearing loss is an increasing safety concern in the fire service along with cancer prevention. If proven successful, funding would be sought in the future to outfit the other apparatus.

The vehicle repair line continues to increase due to rising costs of repairs for an aging fleet, especially the ambulances. A new ambulance is ordered but delivery in 2022 is still uncertain. Even with the delivery, we will still have a 10 year old backup. With no mechanic, all repairs and diagnostic services have to be sent out.

We were able to reduce the EMS Supply line by utilizing existing equipment in a more effective manner which has extended its useful life.

Emergency Management - Emergency Management is an all-volunteer operation known as the Littleton Volunteer Corp who donate their time to staff shelters, work at local events including road races and assist emergency services in a time of need. This past year they have been very active with numerous vaccination clinics. The Volunteer Corp worked at both the regional and the local clinics providing on scene support for administration of COVID-19 vaccines and boosters.

They are requesting \$6575 to maintain the shelter and emergency operation supplies as well as provide vital training that is required to maintain certification. These citizens are to be commended for their continued support of the Town when called upon.

Major Accomplishments FY22 was a challenging year for the Fire Department. The Ongoing pandemic has brought new challenges for training and continuing education for our members. We were able to meet all of our requirements by utilizing virtual and hybrid models of training that will continue to help us in the future.

The fiscal year started out with 25% of our staff out for a variety of reasons and the retirement of the chief causing a huge increase in our overtime spending. The full-time staff stepped up to the plate and continued to provide exceptional service to the citizens. Included in this time were 3 patients that were “saved” from certain death by the interventions done by our EMS staff.

The Fire Prevention Office continues to see an increase in work load as building and remodeling continued to grow. The Deputy Chief took on the added responsibility of Interim Fire Chief and due to current staffing levels, some of the fire prevention tasks were delegated to the on duty crews including the inspection of smoke and CO detectors for home sales. These inspections are completed on a limited basis in between emergency calls. Many required inspections were delayed or unable to be completed due the lack of staffing.

We continue to face staffing challenges including the continued reduction in membership of the call department (currently down to 14 members with 6 active members). Additionally we currently have a vacancy of a full time member and the Chief which we are hoping to fill as soon as possible.

Budget Highlights - changes from previous fiscal year

- Salaries - increased steps as warranted using grid system and as required per the CBA. While negotiations are ongoing it is unclear exactly what the budget impact may be on FY23. Additional funding for Overtime Salaries is being requested to address a gap in staffing coverage needs.
- A career Fire Prevention Officer is also included in this line item.
- Fire Supplies is increased to outfit one apparatus with wireless headsets to provide hearing protection from excessive cab noise while still allowing for effective communications.
- Training and Education reflects the intent of three members to pursue their degrees and will be reimbursed as required per the CBA.
- Professional Services increased for a new 5 year strategic plan and a Lieutenant’s process for professional development of employees.
- Increase in vehicle repair line item to account for an aging fleet and lack of a mechanic.

220 - Fire	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Fire Wages</u>							
Fire - Exec Asst Wages Hrly	\$58,775	\$60,309	\$60,309	\$62,192	\$64,704	\$2,512	4.04%
Fire - Overtime Wages	\$170,648	\$225,061	\$225,061	\$244,338	\$256,000	\$11,662	4.77%
Fire- Longevity- Union	\$4,300	\$4,300	\$4,300	\$5,850	\$6,800	\$950	16.24%
Fire - Fire Chief Salary	\$128,079	\$147,713	\$147,712	\$138,708	\$140,619	\$1,911	1.38%
Fire - Deputy Fire Chief Wages	\$105,236	\$106,599	\$106,599	\$110,112	\$114,179	\$4,067	3.69%
Fire - Fire Fighters-Emt Wages	\$1,017,812	\$1,067,488	\$1,067,487	\$1,039,381	\$1,053,497	\$14,116	1.36%
Fire - Fire/Ems Callout Wages	\$35,143	\$30,949	\$30,948	\$45,000	\$45,000	\$0	0.00%
Fire - Fire/Ems Per Diem	\$16,353	\$45,000	\$11,253	\$40,000	\$40,000	\$0	0.00%
Fire - Fire/Ems Training	\$11,331	\$42,609	\$12,299	\$96,325	\$108,473	\$12,148	12.61%
Fire - Educational Stipend	\$15,000	\$17,000	\$13,000	\$17,000	\$19,500	\$2,500	14.71%
Fire - Cert/License Renewal	\$39,098	\$42,750	\$41,092	\$46,000	\$50,000	\$4,000	8.70%
Holiday Pay - Straight Time	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Fire- Longevity-Non Union	\$2,200	\$2,350	\$2,250	\$3,000	\$1,500	(\$1,500)	-50.00%
Total Fire Wages	\$1,603,976	\$1,792,127	\$1,722,309	\$1,847,906	\$1,967,824	\$119,918	6.49%
<u>Fire Expenses</u>							
Vehicle Repair & Maintenance	\$19,640	\$16,391	\$15,473	\$24,833	\$27,200	\$2,367	9.53%
Major Equipment Repair/Maint	\$0	\$25,000	\$25,000	\$0	\$0	\$0	0.00%
Fire/Ems Safety Prof Services	\$33,016	\$34,709	\$24,116	\$34,684	\$41,143	\$6,459	18.62%
Training & Education	\$7,717	\$61,987	\$29,473	\$40,941	\$65,823	\$24,882	60.78%
Postage	\$90	\$120	\$113	\$120	\$120	\$0	0.00%
Office Supplies	\$796	\$925	\$123	\$925	\$925	\$0	0.00%
Bldg. Maintenance Supplies	\$4,759	\$9,075	\$8,875	\$7,745	\$9,845	\$2,100	27.11%
Educational Supplies	\$549	\$1,050	\$90	\$1,050	\$2,705	\$1,655	157.62%
Fire Supplies	\$52,324	\$31,000	\$24,760	\$22,000	\$19,700	(\$2,300)	-10.45%
Ems Supplies	\$640	\$41,484	\$27,141	\$51,000	\$42,200	(\$8,800)	-17.25%
Subscriptions	\$4,927	\$5,512	\$5,512	\$5,930	\$6,050	\$120	2.03%
Fire - Uniforms And Other	\$31,649	\$39,904	\$35,080	\$29,704	\$31,288	\$1,584	5.33%
Protective Clothing	\$0	\$15,000	\$14,855	\$15,000	\$15,000	\$0	0.00%
Travel	\$1,926	\$5,808	\$564	\$3,558	\$6,816	\$3,258	91.57%
Other Expenses	\$5	\$276	\$275	\$4,000	\$4,000	\$0	0.00%
Total Fire Expenses	\$158,039	\$288,240	\$211,450	\$241,490	\$272,815	\$31,325	12.97%
Total Fire	\$1,762,015	\$2,080,368	\$1,933,760	\$2,089,395	\$2,173,087	\$83,692	4.01%

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
FIRE CHIEF	\$128,079.36	\$147,711.98	\$138,708.00	\$140,619.00
DEPUTY FIRE CHIEF	\$105,235.72	\$106,598.72	\$110,112.00	\$114,179.00
EXEC ASST	\$58,775.13	\$60,308.54	\$62,192.00	\$64,704.00
FIRE FIGHTER/EMT (13)	\$744,681.03	\$781,885.36	\$746,659.12	\$820,032.00
FIRE LIEUTENANT (4)	\$273,131.04	\$285,601.68	\$292,721.52	\$301,017.00
<i>Department Total</i>	\$1,309,902.28	\$1,382,106.28	\$1,350,392.64	\$1,440,551.00

Public Safety: Dispatch

MISSION OF THE OFFICE

The mission of the Littleton Police Department is to work with all residents of the community to create a positive partnership emphasizing equality, fairness, integrity and professionalism. Our objective is to provide the most responsive and highest quality police services possible by working in a collaborative proactive manner with the community to identify and solve problems, prevent crime, and apprehend offenders in a manner consistent with established Federal, State, and local laws.

Salary Expenses increased by \$102,542 or 18% above FY22. This is primarily due to a new dispatch position and increased overtime. There is 1 Full Time Communications Supervisor and 7 Full-Time Communications Officers needed to keep Dispatch operational 24 hours per day, 7 days per week.

Expenses were level funded at \$1,500.

The overall increase in the total expenses is \$102,542 or 18% above FY22.

Dispatch Wages

DISPATCH - OVERTIME	\$140,084.00
DISPATCH - SHIFT DIFFERENTIAL	\$11,475.00
DISPATCH - LONGEVITY- UNION	\$5,800.00
DISPATCH - SUPER HOLIDAY	\$10,643.00
DISPATCH - WAGES	\$461,178.00
DISPATCH - PT WAGES	\$15,000.00
WAGES DISPATCH EMD STIPEND	\$4,000.00
DISPATCH - LUMP SUM HOLIDAY	\$26,607.00
DISPATCH UNIFORM ALLOWANCE	\$6,800.00
<u>Dispatch Expenses</u>	<u>\$681,587.00</u>
UNIFORMS	\$1,500.00
	<u>\$683,087.00</u>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
DISPATCH SUPERVISOR	\$57,616.00	\$60,236.80	\$62,358.40	\$64,875.20
DISPATCH (7)	\$384,199.18	\$381,578.38	\$379,456.78	\$396,302.80
DISPATCH - PT	\$0.00	\$33,786.91	\$29,852.16	\$15,000.00
<i>Department Total</i>	<i>\$441,815.18</i>	<i>\$475,602.09</i>	<i>\$471,667.34</i>	<i>\$476,178.00</i>

Public Safety: Building Division – Land Use Department

MISSION OF THE OFFICE

The primary mission of the Building Department is to provide quality service to the community that is knowledgeable, efficient, comprehensive and helpful to the public. The intention is to safeguard life, health, property and public welfare by regulating and controlling the construction, quality of materials, use of all buildings and structures within the Town of Littleton. The department is responsible for the administration and enforcement of the uniform codes and related Federal, State, and Local adopted laws and ordinances.

DESCRIPTION OF SERVICES

The Building Department staffed by one Building Commissioner, Inspector of Wires with alternate inspector, Gas and Plumbing Inspector with alternate inspector and shared Administrative Assistant, which enforces State building, electrical, plumbing, gas and mechanical codes, permits and regulates open trenches, sheet metal permits and installations, ensures compliance with State Workers Compensation Insurance, Home Improvement Contractor Registration, solid waste disposal law, Mass Highway permits when applicable, and 527 CMR Architectural Access Board Regulations; enforcement of all 40A and 40B permits, variances and decisions; Field agent for the Subdivision Control Law; determines FEMA compliance, ensures railroad right of way compliance, various EPA regulations; coordinates and enforces all town regulatory boards and departments pre- and post- building permit; regulates local zoning by-laws, building demolition of historically significant buildings, enforcement of building numbering, lighting, regulates building permits of delinquent taxpayers, soil removal, and swimming pools. Staff receives and processes complaints, reviews construction documents for code compliance, schedules inspections, issues permits, inspects construction sites, conducts periodic safety inspections of restaurants, schools, religious institutions, all other places of assembly, boarding houses, fire escapes, any facility licensed by the Alcohol Beverage Control Commission (ABCC), Temporary Overnight Shelters, and levy fines or prosecutes when necessary to obtain code compliance. This office processes more than 550 building permits a year.

Fiscal 2020 permit count

In fiscal 2020, 793 permits were completed. 524 permits remain active, 1034 permits were issued

Calendar 2020 – 4765 review transaction were done in viewpoint.

Permits reviewed- 573 building permits, 478 Electrical permits, 438 Plumbing and Gas, 74 Mechanical permits

DEPARTMENTAL SERVICES

Operation of the Building Department is a function of maintenance rather than specific accomplishments. The department is required to accept, review and issue permits for construction, ensuring compliance with the State Building Code and Local Bylaws. The building department workload once was largely reflective of the economic climate, now more reflective of geographic location as well Housing initiatives and other well-crafted by-laws to increase economic development. The building department staff and operation is fee based and more than 100% self-sufficient. Cutting of staff will result in a decrease in revenue and work overload.

MAJOR ACCOMPLISHMENTS

Continued Implementation of new permitting software

Reorganization of staff will allow for increased enforcement and compliance with annual inspections

DEPARTMENTAL GOALS

- Restructure fee schedule
 - Coverage of an ever increasing workload is paramount. As always the fee structure results in no negative impact to the general fund and more than compensates for building department staff and operation, and can be calculated as showing a significant net income over the aggregate years.
- Implementation of new software
 - Continued software implemented since January 2019 to allow more efficient workflow of the building department permit process, offering more fluid report generation and technical data to other departments while offering on-line application and payment to the public. Continue to develop customized forms for tracking ongoing projects and annual renewal campaign.
- -Annual Reviews
 - The increase in commercial construction and multifamily construction will add to the already existing list of annual inspections. These are prescribed by the Building Code Table 110 and require coordination with the Fire Department.
- Track complaints and violations Building and Zoning
 - ongoing, reorganization of the office

BUDGET NARRATIVE

Building Permit fees collected - \$350k in FY - have historically offset the costs of providing Inspectional Services. Increased town-wide growth compounds required annual inspections and code enforcement. Reductions in staffing and expenses is due to intermunicipal agreement cost sharing savings.

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
BLDG COMMISSIONER	\$72,082.28	\$98,637.12	\$102,091.00	\$0.00
LOCAL BUILDING INSPECTOR	\$68,362.16	\$48,569.22	\$73,495.00	\$73,915.00
BLDG ADMIN	\$24,263.79	\$23,135.39	\$74,348.00	\$0.00
GAS/PLUMB INSPECTOR	\$40,969.83	\$43,572.29	\$49,480.00	\$50,313.00
ELECTRICAL INSPECTOR	\$56,948.48	\$66,141.73	\$58,207.00	\$52,815.00
<i>Department Total</i>	<i>\$262,626.54</i>	<i>\$280,055.75</i>	<i>\$357,621.00</i>	<i>\$177,043.00</i>

PUBLIC SAFETY: Inspectional Services - Building

241 - Building	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Building Wages</u>							
Bldg Insp-Bldg Comm Salary	\$72,082	\$98,637	\$98,637	\$102,091	\$0	(\$102,091)	-100.00%
Local Building Inspector Wages	\$68,362	\$60,513	\$48,569	\$73,495	\$73,915	\$420	1.00%
Bldg Insp-Admin Staff Wages	\$24,264	\$23,136	\$23,135	\$74,348	\$0	(\$74,348)	-100.00%
Bldg Insp -Gas/Plumb Wages	\$40,970	\$47,802	\$43,572	\$49,480	\$50,313	\$833	1.68%
Bldg Insp -Elctrcl Insp Wages	\$56,948	\$66,142	\$66,142	\$58,207	\$52,815	(\$5,392)	-9.26%
Longevity-Non Union	\$0	\$2,100	\$2,100	\$1,500	\$1,500	\$0.00	0.00%
Total Building Wages	\$262,627	\$298,330	\$282,156	\$359,121	\$178,543	(\$180,578)	-50.28%
<u>Building Expenses</u>							
Vehicle Repair & Maintenance	\$0	\$4,389	\$4,376	\$1,500	\$1,500	\$0	0.00%
Professional Services	\$17,735	\$300	\$200	\$1,500	\$0	(\$1,500)	-100.00%
Seminars/Training	\$0	\$950	\$950	\$800	\$1,000	\$200	25.00%
Telephone/Wireless/Data	\$0	\$180	\$180	\$1,080	\$1,080	\$0	0.00%
Postage	\$118	\$300	\$137	\$350	\$200	(\$150)	-42.86%
Office Supplies	\$1,688	\$800	\$713	\$750	\$800	\$50	6.67%
Books & Materials	\$0	\$800	\$772	\$1,000	\$1,000	\$0	0.00%
Building Inspec Other Exp	\$0	\$225	\$225	\$0	\$0	\$0	
Mileage	\$0	\$386	\$386	\$5,000	\$5,000	\$0	0.00%
Dues & Subscriptions	\$140	\$0	\$0	\$0	\$0	\$0	
Total Building Expenses	\$19,680	\$8,330	\$7,938	\$11,980	\$10,580	(\$1,400)	-11.69%
Total Building	\$282,307	\$306,660	\$290,094	\$371,101	*\$189,123	(\$181,978)	-49.04%

- Annual Town meeting approved 188,373 will adjust at Fall Special Town Meeting to 189,123 for 750.00 longevity

Emergency Management

Budget Narrative

This includes some costs which were previously included in Fire Dept budget: supplies such as vests, radios, flags, etc for Emergency Response team, Shelter operational supplies such as tables, chairs, power strips, tent heaters, and costs for educating CERT team for first aid, CPR, Hazmat safety, etc. Team consists of 17 volunteers for disasters and emergency response.

291 - Emergency Management	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Civil Preparedness Wages Ot	\$0	\$0	\$0	\$0	\$1,500	\$1,500	
Emerg Management Other Expense	\$0	\$6,458	\$6,186	\$6,671	\$5,075	(\$1,596)	-23.92%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$6,458</i>	<i>\$6,186</i>	<i>\$6,671</i>	<i>\$6,575</i>	<i>(\$96)</i>	<i>-1.44%</i>

Crossing Guards

Budget Narrative

One crossing guard for school year shared with the school, for FY23 includes additional detail officer at the High school light.

211 - Crossing Guards	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Wages</u>							
Crossing Guard Wages	\$4,550	\$25,000	\$15,191	\$5,000	\$5,000	\$0	0.00%
<i>Total Wages</i>	<i>\$4,550</i>	<i>\$25,000</i>	<i>\$15,191</i>	<i>\$5,000</i>	<i>\$5,000</i>	<i>\$0</i>	<i>0.00%</i>

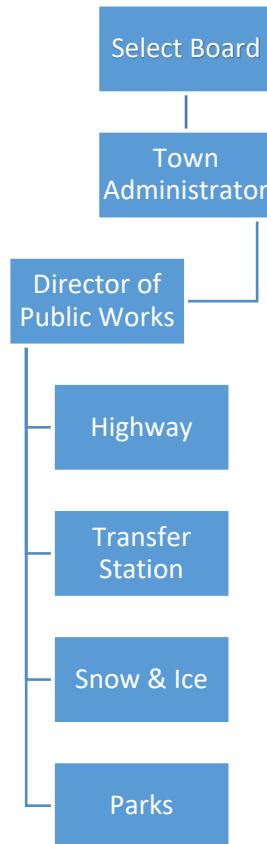
*Canine Control***Budget Narrative**

Animal Control Officer shared with Boxborough, \$2,388 monthly stipend plus extra call hours as per agreement with Boxborough

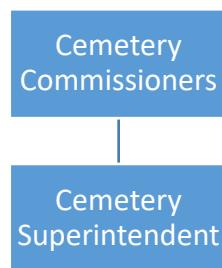
292 - Canine Control	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Animal Control	\$30,060	\$34,000	\$27,793	\$36,652	\$36,000	(\$652)	-1.78%
<i>Total Expenses</i>	<i>\$30,060</i>	<i>\$34,000</i>	<i>\$27,793</i>	<i>\$36,652</i>	<i>\$36,000</i>	<i>(\$652)</i>	<i>-1.78%</i>

Public Works

Public Works Organizational Chart



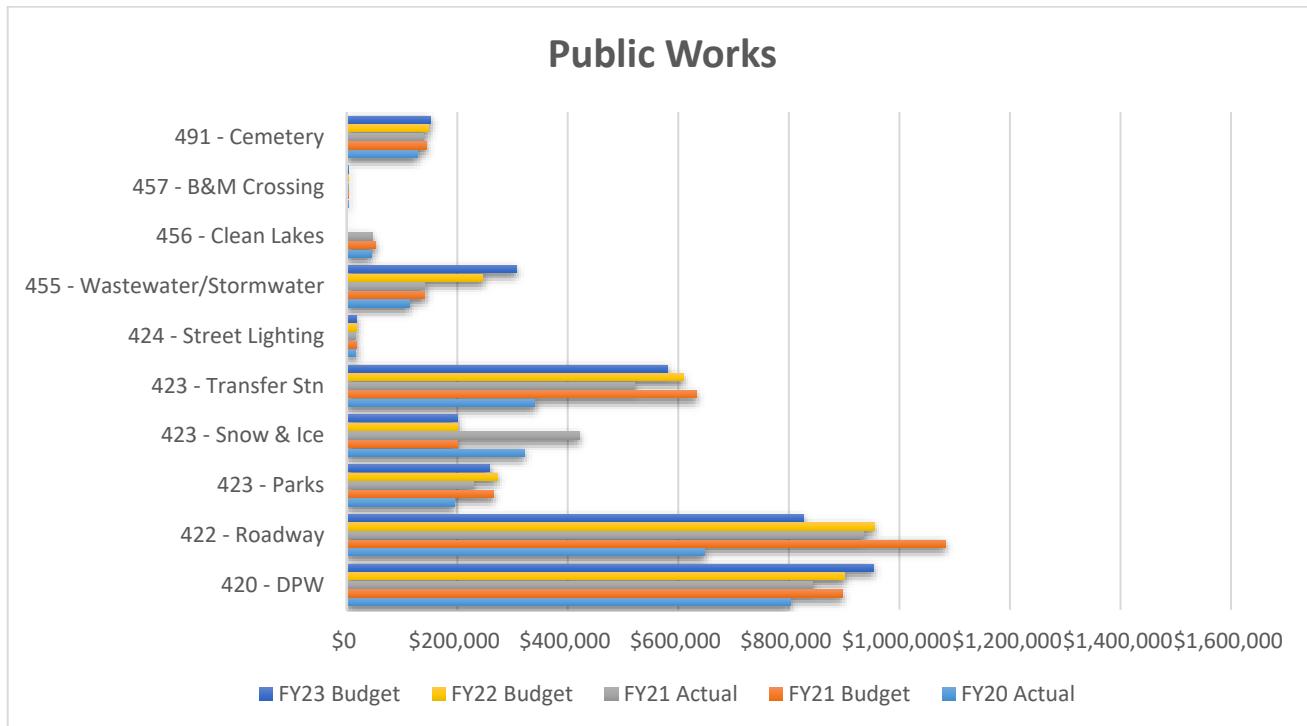
Cemetery Organizational Chart



Public Works – Budget Summary

Under the Uniform Massachusetts Accounting System (UMAS), the Public Works category consists of budgets of DPW, Transfer Station, Snow & Ice, Roadway Repairs and Cemetery as well as other smaller line items.

Public Works Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
Total Budgets							
420 - DPW	\$802,742	\$896,701	\$842,274	\$901,033	\$1,108,830	\$207,797	23.06%
422 - Roadway	\$647,217	\$1,083,950	\$935,302	\$954,316	\$826,800	(\$127,516)	-13.36%
423 - Parks	\$195,333	\$265,666	\$229,511	\$272,614	\$257,710	(\$14,904)	-5.47%
423 - Snow & Ice	\$322,160	\$200,000	\$421,620	\$200,000	\$200,000	\$0	0.00%
423 - Transfer Stn	\$340,467	\$633,622	\$519,931	\$609,084	\$449,740	(\$159,344)	-26.16%
424 - Street Lighting	\$16,787	\$18,200	\$16,182	\$18,200	\$18,200	\$0	0.00%
455 - Wastewater/Stormwater	\$113,698	\$141,550	\$141,550	\$246,550	\$361,861	\$115,311	46.77%
456 - Clean Lakes	\$45,168	\$52,500	\$45,769	\$0	\$0	\$0	0.00%
457 - B&M Crossing	\$2,806	\$2,825	\$2,806	\$2,900	\$3,000	\$100	3.45%
491 - Cemetery	\$127,986	\$144,410	\$138,517	\$147,459	\$211,604	\$64,145	43.50%
Total Public Works	\$2,614,365	\$3,439,424	\$3,293,463	\$3,352,156	\$3,437,745	\$85,589	2.55%



PUBLIC WORKS: DPW, Highway, Parks, Snow, Transfer Station & Roadway

MISSION OF THE OFFICE

The Highway Division mission is to protect the safety, health and welfare of the Town Residents by maintaining Town streets, walkways and storm water system in safe and clean conditions. This department also provides for the safe movement of vehicular traffic by performing minor construction repairs, removing snow and ice from streets, sweeping of streets, installing traffic signs and lane or line markers, supervising the work of contractual service providers who perform repairs, cleaning or maintenance work. The Department also ensures that the Town's equipment fleet of 50 plus pieces of apparatus is operational and well maintained by providing an efficient and effective maintenance and repair program and fuel management system.

DESCRIPTION OF SERVICES

The Highway Division is responsible for maintenance, construction, and snow removal of Town ways, including streets, curbing, walkways, drain systems, guardrails and signs. Priority snow removal is given to all school parking lots and driveways. Additional duties include roadside and sidewalk mowing, brush clearance, litter control, seasonal support to other Town departments parades, elections, facility maintenance, celebrations. The department maintains approximately 64 miles of roads and 13 miles of walkways. This division annually evaluates street and walkway conditions as part of the pavement management plan.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2021	FY2022	Projected FY2023
Miles of Road Maintained	Miles	62	64	64
Drainage Structures Repaired	Output	35	35	25
Turf Grass area (acres)	Output	62	62	62
Roadway Improvements (lin Ft)	Output	6,500	57,203	50,000
Transfer Station – waste Tonnage	Output	1165	1200 (est.)	1000
Transfer Station – recycling tonnage	Output	415	700 (est.)	1000

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

Roadway repair/maintenance – This is the essential function of the department. Our roads and sidewalks are used by almost every person in town every day.

Snow and Ice removal – Snow & ice removal program is an emergency and non-emergency function of our department. Without a high level of service this would have financial impacts to businesses and town functions.

Transfer Station- The transfer station services approximately ½ the town residents as shown by transfer station sticker sales. The transfer station is an important part of Littleton life as we know it.

Vehicle maintenance- This is very important function of our department. Well maintained equipment is vital to our delivery of any service to the town. I believe the town does what it can to keep the equipment upgraded, but through no fault of the town, we are starting to have an aging fleet. This will equate to added vehicle maintenance and cost.

MAJOR ACCOMPLISHMENTS

- Completed Pavement Preservation on various roads in town
- Completed the reconstruction of Westchester Drive and Gilson Road
- Began hauling our own trash with the new roll off truck utilizing existing staff
- Completed sidewalk grant project on Newtown Road

DEPARTMENTAL GOALS

- Continue to develop and implement the pavement management plan
- Continue to provide the town with the services the tax payers have come to expect from the DPW.
- Optimize the parks division to help with staffing shortages
- Work on integrating the pavement management plan into the public facing GIS to allow residents more information regarding the work the DPW is doing
- Complete design and start construction of Foster Street Phase 2 (Tahattawan to Harwood Ave)

BUDGET NARRATIVE

Personal Services - the FY23 budget for Highway and Transfer Station would decrease by \$94,346 – compared to the FY22 budget. This budget provides for the same level of staffing as FY22. All employees in this department will receive a step increase in FY23. The Highway Department collective bargaining agreement is due to expire on June 30, 2024. This decrease can be credited to the Parks Foreman leaving and the new salary coming in at a lower step. Also the transfer station hauling fees have been eliminated with the purchase of the new roll off truck.

Snow and Ice expense is the same, compared to the FY22 budget. Snow and ice expense is one of the more complicated aspects of municipal budgeting, given the unpredictability of winter weather. State law allows towns to 'deficit spend' in this area, so long as we appropriate at least what was originally appropriated in the previous year. Littleton has used the approach of budgeting \$650,000 in snow and ice using the average of the past several years' expenses. To accomplish this we budget \$200,000 in expenses annually and set aside \$450,000 as a deficit fund in the next fiscal year to augment the regular snow and ice budget, as needed.

BUDGET HIGHLIGHTS

- Salaries - increased steps as warranted using FY23 grid and contractually obligated
- Included cost increases for field maintenance
- Increased the Line Painting budget because we have taken on more roads and have started to paint white fog lines to allow safer roads for bicycle and pedestrians.
- Added line items for continuing education and training. The licenses the town requires the staff to have require continuing education and that cost needs to be accounted for.
- Reduced Transfer Station budget due to DPW hauling trash with existing staff.
- Transferred Landfill Post Closure from Transfer Station to Highway for transparency.

420 - DPW	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>DPW Wages</u>							
Dpw - Business Admin Wages	\$59,582	\$64,432	\$51,568	\$54,737	\$58,390	\$3,653	6.67%
Dpw-Part-Time Temp/Seas Wages	\$13,685	\$5,129	\$0	\$10,943	\$35,836	(\$24,893)	227.48%
Dpw-Overtime Wages	\$4,158	\$6,659	\$5,876	\$10,000	\$10,000	\$0	0.00%
Dpw-Standby Wages	\$11,462	\$16,383	\$16,382	\$15,600	\$17,856	\$2,256	14.46%
Dpw- Director Salaries	\$106,372	\$110,789	\$110,789	\$114,702	\$119,313	\$4,611	4.02%
Dpw-Operations Mgr Salary	\$88,240	\$91,580	\$91,580	\$94,815	\$98,638	\$3,823	4.03%
Dpw-Hwy Union Wages	\$453,727	\$485,316	\$485,316	\$495,451	\$514,737	\$19,286	3.89%
Dpw-Longevity	\$3,600	\$3,600	\$3,600	\$3,600	\$5,250	\$1,650	45.83%
Longevity-Non Union	\$0	\$1,500	\$800	\$700	\$750	\$50	7.14%
Uniforms/Protective Wear	\$0	\$0	\$0	\$9,600	\$9,600	\$0	0.00%
Total DPW Wages	\$740,826	\$785,388	\$765,912	\$800,548	\$870,370	\$69,822	8.72%
<u>DPW Expenses</u>							
Advertising	\$1,114	\$500	\$500	\$500	\$1,500	\$1,000	200.00%
Professional Services	\$7,793	\$20,000	\$1,843	\$20,000	\$20,000	\$0	0.00%
Training	\$0	\$3,284	\$3,283	\$3,000	\$0	(\$3,000)	-100.00%
Education/Prof. Develop	\$0	\$3,000	\$695	\$3,000	\$4,500	\$1,500	50.00%
Postage	\$7	\$1,233	\$1,232	\$100	\$1,100	\$1,000	1000.00%
Field Maint Exp	\$0	\$10,000	\$8,775	\$10,000	\$10,000	\$0	0.00%
Office Supplies	\$774	\$1,042	\$1,042	\$400	\$5,600	\$5,200	1300.00%
Tools Equipment & Supplies	\$498	\$5,000	\$4,792	\$10,200	\$10,200	\$0	0.00%
Vehicle Rep & Maint Supplies	\$27,456	\$44,091	\$39,638	\$46,500	\$46,500	\$0	0.00%
Other Supplies	\$6,921	\$5,009	\$3,112	\$2,700	\$200	(\$2,500)	-92.59%
Technology Supplies	\$689	\$5,000	\$1,296	\$2,500	\$5,000	\$2,500	100.00%
Uniforms/Protective Wear	\$12,567	\$10,954	\$8,528	\$0	\$0	\$0	0.0%
Post Landfill Closure					\$130,000	\$130,000	100.00%
License Renewal	\$4,098	\$2,200	\$1,626	\$1,585	\$3,160	\$1,575	99.37%
Total DPW Expenses	\$61,915	\$111,313	\$76,362	\$100,485	\$237,760	\$7,275	7.24%
Total DPW	\$802,742	\$896,701	\$842,274	\$901,033	\$1,108,130	\$207,097	22.98%

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
DIRECTOR	\$106,372.00	\$110,789.28	\$114,702.00	\$119,313.00
OPERATIONS MGR	\$88,240.09	\$91,579.68	\$94,815.00	\$98,638.00
BUSINESS ADMIN	\$59,581.53	\$51,568.47	\$54,737.00	\$58,390.00
GENERAL FOREMAN	\$71,364.80	\$74,568.00	\$75,317.00	\$76,738.00
HIGHWAY MECHANIC	\$63,169.60	\$66,060.80	\$68,390.00	\$71,410.00
HIGHWAY FOREMAN	\$63,169.60	\$66,060.80	\$68,390.00	\$71,410.00
EQUIP OP/LABORER (5)	\$256,022.80	\$278,626.34	\$283,354.00	\$295,179.00
<i>Department Total</i>	\$707,920.42	\$739,253.37	\$759,705.00	\$791,078.00

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
TRANSFER STATION OP	\$64,674.81	\$62,814.20	\$60,700.00	\$66,209.00
TRANSFER STATION OP ASST	\$48,985.04	\$51,237.68	\$53,031.00	\$57,860.00
<i>Department Total</i>	\$113,659.85	\$114,051.88	\$113,731.00	\$124,069.00

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
PARKS FOREMAN	\$68,036.80	\$69,388.80	\$70,075.20	\$61,583.00
EQUIP OP/LABORER	\$98,067.76	\$100,935.42	\$108,903.80	\$103,391.00
<i>Department Total</i>	\$166,104.56	\$170,324.22	\$178,979.00	\$164,974.00

423 - Transfer Stn	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Transfer Stn Wages</u>							
Trans Stn- Business Admin Wage	\$0	\$4,045	\$4,045	\$4,438	\$4,735	\$297	6.69%
Trans Stn-Overtime	\$16,100	\$18,550	\$18,550	\$20,000	\$18,136	(\$1,864)	-9.32%
Trans Stn - Staff Wages	\$113,660	\$115,143	\$114,052	\$117,481	\$124,069	\$6,588	5.61%
Trans Stn-Longevity	\$1,800	\$1,850	\$1,850	\$1,900	\$1,900	\$0	0.00%
Uniforms					\$2,400	\$2,400	0.0%
Total Transfer Stn Wages	\$131,560	\$139,588	\$138,496	\$143,819	\$151,240	\$7,421	5.16%
<u>Transfer Stn Expenses</u>							
Equipment Repairs & Servicing	\$2,839	\$6,214	\$6,214	\$6,000	\$6,000	\$0	0.00%
Tipping Fees	\$78,866	\$185,247	\$114,369	\$110,716	\$100,000	(\$10,716)	-9.68%
Waste Hauling	\$24,403	\$32,187	\$24,655	\$10,860	\$0	(\$10,860)	-
Recycling Expense	\$39,233	\$84,500	\$64,685	\$92,577	\$88,000	(\$4,577)	-4.94%
Recycling Hauling	\$0	\$4,521	\$4,520	\$9,200	\$0	(\$9,200)	-
Landfill Post Closure Monitor	\$0	\$0	\$0	\$129,000	\$0.00	(\$129,000)	100.78%
C&D Disposal Tipping	\$0	\$0	\$0	\$36,000	\$35,000	(\$1,000)	-2.78%
C&D Hauling	\$0	\$0	\$0	\$2,000	\$0	(\$2,000)	-
Other Services	\$54,000	\$154,665	\$149,545	\$43,911	\$44,500	\$589	1.34%
Rubbish & Recycle Supplies	\$9,551	\$25,000	\$15,748	\$25,000	\$25,000	\$0	0.00%
Uniforms	\$16	\$1,700	\$1,700	\$0	\$0	\$0	0.0%
Total Transfer Stn Expenses	\$208,908	\$494,034	\$381,435	\$465,265	\$428,500	(\$36,765)	-7.90%
Total Transfer Stn	\$340,467	\$633,622	\$519,931	\$609,084	\$449,740	(\$159,344)	-26.62%

423 - Parks	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Parks Wages</u>							
Parks - Temp/Seasonal Wages	\$0	\$10,503	\$0	\$10,835	\$10,836	\$1	0.01%
Parks-Overtime	\$1,129	\$832	\$831	\$500	\$500	\$0	0.00%
Parks - Standby Wages	\$3,930	\$0	\$0	\$0	\$0	\$0	0.0%
Parks - Longevity	\$850	\$850	\$850	\$1,700	\$800	(\$900)	-52.94%
Parks - Staff Wages	\$166,105	\$173,930	\$170,324	\$178,979	\$164,974	(\$14,005)	-7.82%
School Parks Wages	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Parks Wages	\$172,013	\$186,116	\$172,006	\$192,014	\$177,110	(\$14,904)	-7.76%
<u>Parks Expenses</u>							
Parks - Uniform Allowance	\$0	\$2,550	\$2,550	\$3,600	\$3,600	\$0	0.00%
Park Maintenance Services	\$34	\$30,000	\$14,642	\$20,000	\$20,000	\$0	0.00%
School Park Maintenance	\$0	\$24,887	\$18,201	\$20,000	\$20,000	\$0	0.00%
Park Maint Supplies	\$23,287	\$22,113	\$22,112	\$37,000	\$37,000	\$0	0.00%
Total Parks Expenses	\$23,320	\$79,550	\$57,506	\$80,600	\$80,600	\$0	0.00%
Total Parks	\$195,333	\$265,666	\$229,511	\$272,614	\$257,710	(\$14,904)	-5.47%

422 - Roadway	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Roadway Expenses</u>							
Line Painting	\$10,123	\$11,218	\$11,217	\$11,000	\$11,000	\$0	0.00%
Professional Services	\$12,015	\$12,582	\$11,229	\$12,800	\$12,800	\$0	0.00%
Police Details	\$16,207	\$18,000	\$10,129	\$18,000	\$18,000	\$0	0.00%
Roadway Supplies	\$34,530	\$45,000	\$33,523	\$45,000	\$45,000	\$0	0.00%
Roadway Repairs	\$574,342	\$997,150	\$869,203	\$867,516	\$740,000	(\$127,516)	-14.70%
<i>Total Roadway Expenses</i>	<i>\$647,217</i>	<i>\$1,083,950</i>	<i>\$935,302</i>	<i>\$954,316</i>	<i>\$826,800</i>	<i>(\$127,516)</i>	<i>-13.36%</i>
<i>Total Roadway</i>	<i>\$647,217</i>	<i>\$1,083,950</i>	<i>\$935,302</i>	<i>\$954,316</i>	<i>\$826,800</i>	<i>(\$127,516)</i>	<i>-13.36%</i>

423 - Snow & Ice	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Snow & Ice Wages</u>							
Salaries Overtime	\$54,397	\$43,250	\$65,935	\$43,250	\$38,850	(\$4,400)	-10.17%
Salaries Stipends	\$25,194	\$24,750	\$25,193	\$24,750	\$29,150	\$4,400	17.78%
<i>Total Snow & Ice Wages</i>	<i>\$79,591</i>	<i>\$68,000</i>	<i>\$91,128</i>	<i>\$68,000</i>	<i>\$68,000</i>	<i>\$0</i>	<i>0.00%</i>
<u>Snow & Ice Expenses</u>							
Vehicle Repair & Maintenance	\$10,938	\$10,500	\$36,308	\$10,500	\$10,500	\$0	0.00%
Contract Plowing	\$104,495	\$30,000	\$118,562	\$30,000	\$30,000	\$0	0.00%
Road Salt & Chemicals	\$117,222	\$90,000	\$152,751	\$90,000	\$90,000	\$0	0.00%
Other Expenditures	\$9,915	\$1,500	\$22,871	\$1,500	\$1,500	\$0	0.00%
<i>Total Snow & Ice Expenses</i>	<i>\$242,569</i>	<i>\$132,000</i>	<i>\$330,492</i>	<i>\$132,000</i>	<i>\$132,000</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Snow & Ice</i>	<i>\$322,160</i>	<i>\$200,000</i>	<i>\$421,620</i>	<i>\$200,000</i>	<i>\$200,000</i>	<i>\$0</i>	<i>0.00%</i>

Public Works: Cemetery

MISSION OF THE OFFICE

The Mission of this department is that staff provide compassionate, courteous and professional service to bereaved families and strive to maintain a tranquil, well-maintained environment with perpetual care and beautiful historic cemetery grounds.

DESCRIPTION OF SERVICES

The Cemetery Department is responsible for building/grounds maintenance and interments at the Town's cemetery, including traditional burials, niche walls, and a columbarium for cremation urn interments.

PERFORMANCE/WORKLOAD INDICATORS

Indicator		FY2020	FY2021	Projected FY2022
Interments	Count	50	50	50
Cemetery Maintenance	Acres	28	28	28

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

Priority– Provide a compassionate and tranquil environment for bereaved families who come to purchase plots.

Priority – Maintain accurate burial records, and assist persons searching for related information.

Priority – Complete new expansion area to assure there is adequate space for the future.

Priority – Maintain grounds/building for all four seasons of the year.

Major Accomplishments

Increased capacity for cremation urns through the acquisition and installation of outdoor columbarium unit as well as removal of problem trees and tree maintenance removing some dead wood. As well as ongoing maintenance including but not limited to Burials and grounds maintenance and upkeep

Departmental Goals

Detailed planning and attaining price quotes for expansion of cemetery section. And to finish the surrounds of the columbarium with hardscape patio and walkway.

Budget Narrative

All employees in this department will receive a step increase in FY22, and a 2% COLA has been factored as directed. Total increase in personal services will be \$2,985.84.

Expenses - The FY23 budget is level funded to that of the FY20 budget. This proposed budget should allow for adequate maintenance materials or other tasks that preserve the department's level of service.

Budget Highlights - changes from previous fiscal year

Salaries:

- 1) Superintendent change from grade 9 step 4 to a grade 9 step 6. Largest change is new asst. cemetery director
- 2) groundskeeper to increase with COLA

Expenses:

All Cemetery Department expenses for FY2023 (water, building/vehicle/grounds maintenance, office supplies, dues) will be level funded from that of FY 2022.

491 - Cemetery	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Cemetery Wages</u>							
Cemetery-Superintendent Sal	\$62,186	\$65,257	\$65,257	\$66,831	\$69,546	\$2,715	4.06%
Cemetery-Staff Wages	\$54,784	\$56,203	\$55,478	\$56,878	\$118,308	\$61,430	108.00%
Cemetery-Overtime	\$0	\$5,500	\$4,457	\$6,500	\$6,500	\$0	0.00%
Longevity-Non Union	\$0	\$750	\$750	\$1,500	\$1,500	\$0	0.00%
<i>Total Cemetery Wages</i>	<i>\$116,970</i>	<i>\$127,710</i>	<i>\$125,942</i>	<i>\$131,709</i>	<i>\$135,854</i>	<i>\$4,145</i>	<i>3.15%</i>
<u>Cemetery Expenses</u>							
Water	\$296	\$1,000	\$781	\$1,000	\$1,000	\$0	0.00%
Vehicle Repair & Maintenance	\$3,518	\$3,500	\$2,898	\$5,300	\$5,300	\$0	0.00%
Office Supplies	\$52	\$1,000	\$648	\$500	\$500	\$0	0.00%
Bldg. Maintenance Supplies	\$2,689	\$3,000	\$1,841	\$1,750	\$1,750	\$0	0.00%
Grounds Maintenance	\$4,402	\$7,700	\$6,407	\$6,700	\$6,700	\$0	0.00%
Dues & Subscriptions	\$60	\$500	\$0	\$500	\$500	\$0	0.00%
<i>Total Cemetery Expenses</i>	<i>\$11,017</i>	<i>\$16,700</i>	<i>\$12,575</i>	<i>\$15,750</i>	<i>\$15,750</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Cemetery</i>	<i>\$127,986</i>	<i>\$144,410</i>	<i>\$138,517</i>	<i>\$147,459</i>	<i>\$211,604</i>	<i>\$64,145</i>	<i>43.50%</i>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
SUPERINTENDENT	\$62,185.71	\$65,256.66	\$66,831.00	\$69,546.00
ASST. CEMETERY DIRECTOR				\$61,430.00
GROUNDSKEEPER	\$54,783.88	\$55,478.17	\$56,878.00	\$58,308.00
<i>Department Total</i>	<i>\$116,969.59</i>	<i>\$120,734.83</i>	<i>\$123,709.00</i>	<i>\$127,854.00</i>

Public Works: Clean Lakes

This budget has been removed from the Operating Budget and is funded through the Clean Lakes revolving fund. It remains here for comparison purposes for prior year totals.

456 - Clean Lakes	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Clean Lakes Expenses</u>							
Clean Lakes Professional Servi	\$45,168	\$52,500	\$45,769	\$0	\$0	\$0	
<i>Total Clean Lakes Expenses</i>	<i>\$45,168</i>	<i>\$52,500</i>	<i>\$45,769</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
<i>Total Clean Lakes</i>	<i>\$45,168</i>	<i>\$52,500</i>	<i>\$45,769</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	

Public Works: Other

Street Lighting

Budget Narrative

The budget reflects costs including maintenance of school zone flashers, and bill for annual street lighting, with a funding to cover potential rate increase or additional street lights.

424 - Street Lighting	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Street Lighting	\$16,787	\$18,200	\$16,182	\$18,200	\$18,200	\$0	0.00%
<i>Total Expenses</i>	<i>\$16,787</i>	<i>\$18,200</i>	<i>\$16,182</i>	<i>\$18,200</i>	<i>\$18,200</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Street Lighting</i>	<i>\$16,787</i>	<i>\$18,200</i>	<i>\$16,182</i>	<i>\$18,200</i>	<i>\$18,200</i>	<i>\$0</i>	<i>0.00%</i>

Wastewater/Stormwater

Budget Narrative

These costs are associated with the maintenance of the municipal wastewater system that are paid through the Sewer Enterprise Fund. Previously this was represented as a transfer and is now covered under the General Fund budget for FY23.

455 - Wastewater/Stormwater	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Wages</u>							
Wastewater/Stormwater Expendit	\$113,698	\$141,550	\$141,550	\$246,550	\$361,861	\$115,311	46.77%
<i>Total Wages</i>	<i>\$113,698</i>	<i>\$141,550</i>	<i>\$141,550</i>	<i>\$246,550</i>	<i>\$361,861</i>	<i>\$115,311</i>	<i>46.77%</i>
<i>Total Wastewater/Stormwater</i>	<i>\$113,698</i>	<i>\$141,550</i>	<i>\$141,550</i>	<i>\$246,550</i>	<i>\$361,861</i>	<i>\$115,311</i>	<i>46.77%</i>

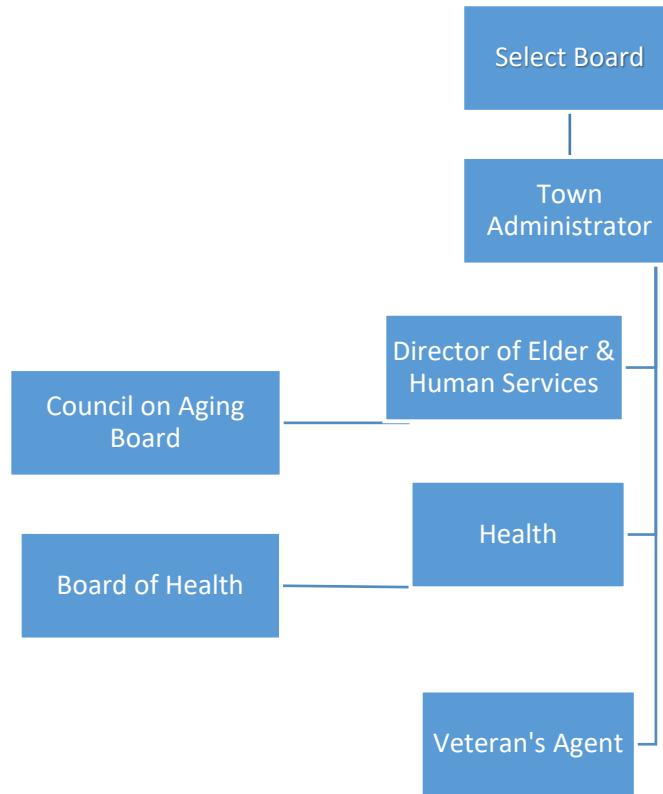
B&M Crossing

Budget Narrative

Boston & Maine (B&M) Railroad Crossing - This is the cost for maintenance of private crossing on Gilson Rd

457 - B&M Crossing	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
B&M Crossing	\$2,806	\$2,825	\$2,806	\$2,900	\$3,000	\$100	3.45%
<i>Total Expenses</i>	<i>\$2,806</i>	<i>\$2,825</i>	<i>\$2,806</i>	<i>\$2,900</i>	<i>\$3,000</i>	<i>\$100</i>	<i>3.45%</i>
<i>Total B&M Crossing</i>	<i>\$2,806</i>	<i>\$2,825</i>	<i>\$2,806</i>	<i>\$2,900</i>	<i>\$3,000</i>	<i>\$100</i>	<i>3.45%</i>

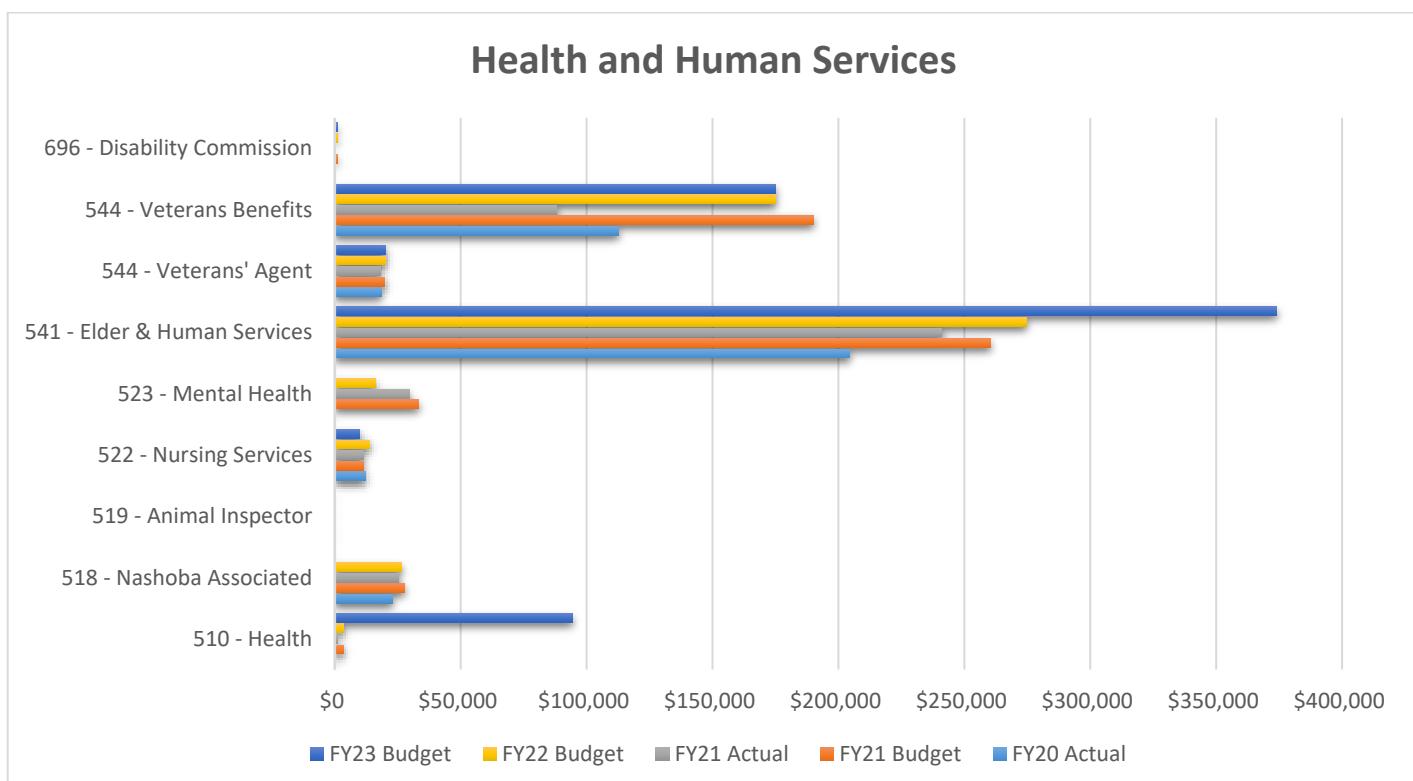
Health & Human Services

Health & Human Services Organizational Chart

Health and Human Services – Budget Summary

Under the Uniform Massachusetts Accounting System (UMAS), the Health and Human Services category consists of budgets of Elder and Human Services, Health, Veterans and Animal Inspector.

Health & Human Services Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
Total Budgets							
510 - Health	\$360	\$3,530	\$1,028	\$3,530	\$94,388	\$90,858	2573.88%
518 - Nashoba Associated	\$23,078	\$27,562	\$25,307	\$26,350	\$0	(\$26,350)	-100.00%
519 - Animal Inspector	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
522 - Nursing Services	\$12,023	\$11,497	\$11,497	\$13,875	\$10,000	(\$3,875)	-27.93%
523 - Mental Health	\$0	\$33,280	\$29,780	\$16,000	\$0	(\$16,000)	-100.00%
541 - Elder & Human Services	\$204,545	\$260,288	\$241,109	\$274,521	\$379,917	\$105,396	38.39%
544 - Veterans' Agent	\$18,672	\$19,917	\$18,105	\$19,997	\$20,119	\$122	0.61%
544 - Veterans Benefits	\$112,755	\$190,086	\$88,222	\$175,000	\$175,000	\$0	0.00%
696 - Disability Commission	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
Total Health & Human Services	\$371,434	\$547,359	\$415,047	\$530,473	\$680,624	\$144,151	27.17%



Health and Human Services: Health Department

MISSION OF THE OFFICE

Mission of this office is to assess and address the health needs of the community and to contribute to the safety and quality of life through a variety of health programs, public outreach, services and enforcement of Town and State public health regulations.

DESCRIPTION OF SERVICES

The Board of Health is responsible for addressing the health needs of the community. Along with the Nashoba Associated Boards of Health, traditional duties include site evaluation for subsurface sewage disposal, permitting and inspections for food service establishments, summer camps, public swimming pools, septic installers and haulers, septic system and private well installations, supplying community nursing and mental healthcare services, as well as involvement in environmental health issues such as housing code violations, mosquito control, hazardous waste, animal/rabies control, ground water supplies and emergency preparedness.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2020	Projected FY2021	Projected FY2022
Septic Permit Applications	Count	95	100	100
Food Service Permits	Count	54	56	56
Tobacco Permit Applications	Count	10	10	10
Stable Permit Applications	Count	16	16	16

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

1. service to the public, in person, via email and phone information relative to septic variances and permits, title inspections, mosquito control, immunization clinics, rabies clinics, tick control
2. Septic, tobacco and stable permit applications
3. Posting of meeting agendas, minutes for public hearings
4. Depositing fees, processing invoices for payment
5. Housing code violations

Since many of the services provided to the community by the BOH are required by law, it would be difficult to say which one would take priority over another. The Board feels they are all of equal importance in their own right, or we wouldn't be providing the service.

BUDGET NARRATIVE

Personal Services – The FY23 budget proposes an in-house Health Agent to replace Nashoba as the health inspector for the town to take on septic and restaurant inspections. Their projected salary is included in the budget.

Expenses – \$10,000 is included for nursing services and \$500 for testing

510 - Health	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Health Wages</u>							
Boh Agent	\$0	\$0	\$0	\$0	\$83,588	\$83,588	0.0%
Wages - Overtime	\$0	\$2,200	\$0	\$2,200	\$0	(\$2,200)	-100.00%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<i>Total Health Wages</i>	<i>\$0</i>	<i>\$2,200</i>	<i>\$0</i>	<i>\$2,200</i>	<i>\$83,588</i>	<i>\$81,388</i>	<i>3699.45%</i>
<u>Health Expenses</u>							
Advertising	\$0	\$47	\$0	\$300	\$300	\$0	0.00%
Postage	\$16	\$80	\$16	\$110	\$0	(\$110)	-100.00%
Office Supplies	\$195	\$603	\$603	\$320	\$0	(\$320)	-100.00%
Travel	\$0	\$100	\$0	\$100	\$0	(\$100)	-100.00%
Other Expenditures	\$150	\$500	\$410	\$500	\$10,500	\$10,000	2000.00%
<i>Total Health Expenses</i>	<i>\$360</i>	<i>\$1,330</i>	<i>\$1,028</i>	<i>\$1,330</i>	<i>\$10,800</i>	<i>\$9,470</i>	<i>712.03%</i>
<i>Total Health</i>	<i>\$360</i>	<i>\$3,530</i>	<i>\$1,028</i>	<i>\$3,530</i>	<i>\$94,388</i>	<i>\$90,858</i>	<i>2573.88%</i>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
BOH AGENT	\$0.00	\$0.00	\$0.00	\$83,588.00
ADMIN ASST	\$22,389.85	\$23,005.64	\$23,848.00	\$0.00
<i>Department Total</i>	<i>\$22,389.85</i>	<i>\$23,005.64</i>	<i>\$23,848.00</i>	<i>\$83,588.00</i>

HUMAN SERVICES: Elder and Human Services; Council on Aging (EHS/COA)

MISSION OF THE DEPARTMENT

EHS/COA is the public social service provider for all of Littleton's residents. Our mission is to identify and serve the social, recreational, health, and educational needs of all residents in the community regardless of age, income, or life circumstances. We strive, to the greatest extent possible, to maintain dignity, independence and support for our residents' roles as members of the community. To this end, we provide opportunities for residents to build physical, emotional, intellectual, and social well-being.

EHS/COA provides a wide range of social services for all residents of the town, especially assisting low-income individuals with securing needed services, resources, and benefits. This means we manage and problem-solve concerns with the unemployed, the disabled, the homeless, those with low-incomes, the food-insecure, and the rent-challenged.

DESCRIPTION OF SERVICES

According to the Donahue Institute at UMass, the number of seniors in Littleton will rise to almost 40% of the total population by the year 2030. They forecast that number to be about 3,800 residents over the age of 60. According to the Town Clerk's office there are currently 2,510 Littleton residents over 60 years old and another 1,428 in the 50-59 age bracket. The next 10 years will be critical as we will need to continue to expand to provide services to a whole new generation of residents over 60. We currently actively serve 37% of Littleton's seniors- more than 1 in 3 seniors' use our services.

The senior population is steadily increasing, and it is reflected in the EHS/COA Dept service statistics. Pre-pandemic, the number of unduplicated seniors we served from FY2018 to FY2019 had increased by 41%. As we continue to rebuild and re-engage residents safely, we are confident our numbers will continue to steadily increase.

As our mission statement explains, we are also responsible for providing services to all residents of any age. We categorize our outreach and social service contacts into two categories; over 60 and under 60 years of age. The increase in under 60 outreach has soared, and the complexity of each case has increased, causing our staff to spend more and more time on each case. When we first began to serve under 60 residents in FY16 we logged 591 contacts. This past fiscal year, FY21, we logged 1,281 contacts.

We have five primary areas of focus:

- **Transportation**

We provide van services for elders and people with disabilities. We are currently running vans M/W/F as we work through the pandemic, where we would typically have daily van service. We provide rides to medical appointments, pharmacies, grocery stores, dialysis, and treatment programs. Our transportation program is a vital part of maintaining independence for Littleton seniors and the disabled who wish to 'age in place' and remain in their homes and their familiar community for as long as possible. It is the only transportation resource for the many people in town who do not/cannot drive.

- **Nutrition**

In FY 21 we delivered 4,533 Home Delivered Meals to seniors. Over 40 seniors in Littleton receive Meals on Wheels. We deliver hot meals to home-bound seniors, each day, five days a week. Coordinating with Minuteman Senior Services, we provide a daily hot meal program for a voluntary donation of \$2. Staffing for both programs is heavily supported by the Senior Tax Work-Off Program. We also offer congregate meals on site at our senior diner Monday through Friday.

- **Outreach to All Residents in Need**

Our Outreach Coordinator serves as an information resource for seniors, the disabled, the low-income, and other persons and families of any age in need of services. We also assist the families of Littleton seniors. We provide help with obtaining heating subsidies, food stamps, housing, health education, caregiver support, and services from other food-provision programs. We are the gateway for those in need to obtain services and we operate under a 'no wrong door' policy for the 350+ residents we assist each month. Our total Outreach Dept contacts for FY21 was nearly 5,000 points of contact, not including the countless Covid vaccine outreach phone calls we made.

- **Senior Tax Relief**

A portion of our programming is devoted to educating seniors on the property tax relief available to them and to advocating for changes that bring further relief for seniors. We annually participate in an AARP program to assist seniors in completing and filing their income taxes, state and federal, and applying for the Circuit Breaker benefit.

We support multiple town departments through the Senior Tax Worker program which provides approximately \$600 a year in property tax relief for participants. Each year over 100 senior tax workers complete between 6,000-8,000 hours of work for the town. STW's are placed in the Finance Department, Assessors, Cemetery, School Department, Transfer Station, Town Administrator's office, Library, Conservation Commission, and throughout Council on Aging and Elder and Human Services just to name a few departments. STWs deliver meals-on-wheels, work in our lunch program, retired RNs run our blood pressure clinic, and they provide support for our dementia program, the Littleton Social Club.

- **Educational, Fitness, and Recreational Programming**

Healthy aging requires attention to prevention and wellness. We promote fitness and health through a variety of classes, activities, screenings and clinics. Among those are blood pressure and blood sugar screenings, diabetes education, podiatry clinics, health-related exercise and wellness information, and nutrition programming. We offer promote socialization and we coordinate numerous volunteer services to support elders in the community, such as our Friendly Visitor services. Pre-pandemic, in FY 19 we saw nearly 1,100 unduplicated visitors to our programs, accounting for close to 15,000 event sign-in's, which was nearly 2,000 sign-in's more than the previous Fiscal Year. As vaccines continue to be distributed, we are confident we will be able to resume more in-person programming.

We strive to offer a range of educational, wellness, and social programs throughout the year in both an in-person and virtual format. Isolation is a high risk factor for seniors and engagement and interaction with others is needed for health and well-being. We are especially proud of our early dementia group, the Littleton Social Club, and our many in-house Support Groups. Staffing for the dementia group is primarily Senior Tax Workers. Our support group programs (Anxiety support group, Living Alone and Living Well group, Caregiver Support Group, and Life Ahead Recovery Conversations) are all run by staff. With the assistance of grants we are able to offer activity classes as well such as art and music presentations and performances. Social events such as teas, luncheons and parties are funded by the Friends of the COA on a monthly basis.

MAJOR ACCOMPLISHMENTS

- Creation and administration of the Emergency Rental Assistance Program, Mortgage Assistance Program, Childcare Subsidy Program
- Enhanced community awareness of the Elder and Human Services Department
- Reimagined programs and service delivery throughout COVID-19
- Created monthly cable show, "Highlights," to broaden and expand our reach
- Implemented Action Plan to move new building project forward, including the finalization of the Feasibility Study.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measurement	FY2018	FY2019	FY2020	FY2021	FY2022
Senior Tax Work Program	Participants	111	134	121	92	98
Unduplicated Over Age 60 Served	Residents	622	879	1140	767 (COVID)	TBD
Under Age 60 Outreach Occurrences	Points of Contact	784	689	947	1,281 (COVID)	TBD
Programs offered per year	Programs run	913	1161	850 (COVID)	183 (COVID)	TBD
Program Attendance	Event Sign In's	7,267	9,788	8,503 (COVID)	843 (COVID)	TBD
Newsletter subscribers & (email subscribers)	Subscribers	~600	750 (328)^	649 (384)^	649 (384)^	722 (608)^
Total Unduplicated Residents Served	Residents	738	967	1,040	893 (COVID)	TBD

(^ denotes the number of email subscribers to newsletter)

*FY21 and FY22 will be unique years for the Elder and Human Services Department as we need to re-build our in-person program schedule. In-person participation comfort level is unique to each individual while many will wait until the vaccine is available.

BUDGET NARRATIVE

STAFFING FTE's

The department currently consists of a 40 hour Director of Elder and Human Services, a 40 hour Assistant Director of Elder and Human Services, a 40 hour Outreach Coordinator, a 19.5 hour a week Administrative Assistant, and MART funded staffing of 6 part-time van driver positions, all appointed by the EHS/COA and Town Administrator. In addition, many Littleton residents volunteer countless hours helping to run the many programs offered.

Personnel Services - The FY23 staffing budget is increasing to accommodate step increases. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. Any employees eligible to receive a step increase in FY23 have been factored.

The FY23 staffing budget is increasing by \$61,475.53 to accommodate the request of the Director to add an additional Outreach Coordinator position at a Grade 9, Step 1. We are requesting town-funding to support this position so that our staff can continue to provide assistance where it is most needed- to our vulnerable residents. As we exist now, we are funded and staffed as if we are just Council on Aging/Senior Center. The additional component of social services to all ages in town requires additional support.

Given the steady increase in need in the community documented over the past 6 years, a 2nd Outreach Worker is needed to continue providing high quality social service assistance to the residents. Outreach is the gateway for those in need to obtain services and we operate under a 'no wrong door' policy for the 350+ residents we assist each month. Our total Outreach Dept contacts for FY21 was nearly 5,000 points of contact. As the over 60 population rises the number of residents seeking Outreach assistance is rising. The number of Fuel Assistance, SNAP food stamp, SMOC benefits applications that are completed monthly are increasing and they are critical to meet the needs of low income and at-risk individuals in Littleton.

The Outreach Coordinator focuses on reaching vulnerable populations (low-income, mental health concerns, recent hospital discharges, those with dementia, and those without family and social supports), while the Asst Director manages the transportation program, rental assistance programs, Senior Tax Work Off Program, creates programming, writes grants, and assists with administrative tasks to manage daily operations. We are no longer able to overflow the additional outreach cases to other staff due to the complexity and nature of the assistance needed.

The percentage of residents over age 60 is expected to increase through 2030 and with this increase comes a critical need to more proactively identify problems, connect residents with needed services, and provide support for a variety of issues (chronic and acute health problems, energy assistance, food insecurity, and caregiving in the home). The pandemic has increased our calls for assistance with mental health issues and financial issues, and we only expect that this will increase as the pandemic continues.

Expenses:

The EHS/COA Dept runs extremely lean. Besides salary costs, our typical operating budget is just under \$20,000 annually. Over 50% of that is the cost of our van dispatching service, Crosstown Connect, who schedules our daily manifests for our drivers Monday through Friday.

A new request for FY23 is \$2,035 for the annual cost of mailing the Broadcaster, our monthly newsletter. The newsletter is an integral part of our operations. Print media is necessary to reach our target population of resident over 60. Our prior newsletter gift fund donor is no longer able to fund annual mailing costs, so we are requesting it to be added to our operating budget.

Lastly, at the request of the Finance Dept, the EHS Dept is taking on the cost of the William James Interface program that was formerly in the Board of Health budget for several years. This program costs \$26,000 annually, and is the mental health referral service we use to connect residents with treatment programs and mental health clinicians. This referral service is the only mental health referral program available in Littleton and is extremely important as we see mental health issues rising. This will be a cost-neutral increase as it is just shifting from Board of Health to EHS/COA

541 - Elder & Human Services	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Elder & Human Services Wages</u>							
Ehs-Director Salaries	\$78,625	\$79,553	\$78,363	\$90,914	\$94,590	\$3,676	4.04%
Wages Asst Ehs Director	\$50,784	\$58,501	\$48,170	\$71,723	\$74,640	\$2,917	4.07%
Ehs - Staff Wages	\$52,625	\$87,879	\$86,497	\$87,879	\$157,802	\$69,923	79.57%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<i>Total Elder & Human Services Wages</i>	<i>\$182,034</i>	<i>\$225,933</i>	<i>\$213,030</i>	<i>\$250,516</i>	<i>\$327,032</i>	<i>\$76,516</i>	<i>30.54%</i>
<u>Elder & Human Services Expenses</u>							
Vehicle Repair/Maint	\$0	\$450	\$445	\$450	\$710	\$260	57.78%
Professional Services	\$620	\$12,295	\$10,601	\$650	\$33,000	\$32,350	4976.92%
Training/Conferences	\$883	\$560	\$125	\$560	\$560	\$0	0.00%
Postage	\$248	\$260	\$199	\$260	\$2,555	\$2,295	882.69%
Cross Town Connect Fee	\$11,000	\$11,375	\$11,000	\$12,000	\$11,500	(\$500)	-4.17%
Office Supplies	\$723	\$775	\$723	\$175	\$200	\$25	14.29%
Meal Site	\$1,004	\$300	\$0	\$900	\$900	\$0	0.00%
Community Programs	\$4,017	\$4,505	\$1,729	\$4,875	\$1,600	(\$3,275)	-67.18%
Minuteman Assessment	\$2,505	\$2,505	\$2,505	\$2,505	\$0	(\$2,505)	-100.00%
Travel	\$924	\$570	\$369	\$650	\$630	(\$20)	-3.08%
Dues & Subscriptions	\$588	\$430	\$95	\$680	\$750	\$70	10.29%
Other Expenses	\$0	\$330	\$288	\$300	\$480	\$180	60.00%
<i>Total Elder & Human Services Expenses</i>	<i>\$22,511</i>	<i>\$34,355</i>	<i>\$28,078</i>	<i>\$24,005</i>	<i>\$46,885</i>	<i>\$22,880</i>	<i>95.31%</i>
<i>Total Elder & Human Services</i>	<i>\$204,545</i>	<i>\$260,288</i>	<i>\$241,109</i>	<i>\$274,521</i>	<i>\$379,917</i>	<i>\$105,396</i>	<i>38.39%</i>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
EHS DIRECTOR	\$78,624.50	\$78,362.84	\$78,408.00	\$94,590.00
ASST EHS DIRECTOR	\$50,784.00	\$48,170.20	\$71,723.00	\$74,640.00
OUTREACH COORDINATOR	\$34,334.46	\$67,626.87	\$66,799.60	\$69,546.00
ADMIN ASST	\$18,291.00	\$18,870.54	\$25,867.40	\$26,780.00
SOCIAL WORKER	\$0.00	\$0.00	\$0.00	\$61,476.00
<i>Department Total</i>	<i>\$182,033.96</i>	<i>\$213,030.45</i>	<i>\$242,798.00</i>	<i>\$327,032.00</i>

EHS / COA

Programs and Services

Community Outreach	Social, Fitness, & Educational Programs	Health & Wellness Programs
<ul style="list-style-type: none"> • Assistance with in-home services (HHA, PCA) • Case management • Medicare / Health insurance • Prescription Advantage • Critical Home Repair • Elder abuse/ neglect reports • Fuel assistance • Referrals to area agencies • Property tax relief • SHINE (Serving Health Insurance Needs of Everyone) • AARP tax preparation • Equipment Loan • Program development • Volunteer coordination • Senior Tax Work Off Program • Regional Van Transportation Services • Advocacy • Mental Health referrals • Littleton Coalition Against Addiction 	<ul style="list-style-type: none"> • Tai Chi • Gentle Yoga • Line dancing • Technology classes • Creative Writing • Art classes • Bridge Group • Bingo • Craft classes • Musical Presentations • Historical Lectures • Mahh Jong • Men's and Women's Breakfasts • Book & A Bite • Loving Stitches Knitting Group • Stretch and Flex • Intergenerational Internships • Strength training • Hiking and Walking Groups • Prime Time Paddlers 	<ul style="list-style-type: none"> • Blood pressure clinics • Hearing clinics • Meals on Wheels • Congregate Meals • Balance & Gait Clinic • Brains and Balance classes • Caregiver Support Group • Life Ahead Recovery Group • Anxiety Group • Living Alone & Living Well Group • Glucose Checks • Health Presentations • Therapeutic Massage • Reflexology / Reiki • Flu Clinics • Podiatry Clinic • Littleton Social Club dementia program • Wellness Fairs

Veterans Office

MISSION OF THE OFFICE

The Mission of the Veterans' Affairs office is to help address the financial and medical needs of Littleton's veterans and their dependents. The Veterans Agent also provides information and support to family members of Service personnel currently in the Armed Forces.

DESCRIPTION OF SERVICES

The Agent assists veterans in applying for State and Federal services. The office also offers assistance and referrals in the areas of federal compensation and pensions, state and federal educational benefits, tax exemptions, annuities, home loans, counseling and job training.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	FY2020	FY2021	Projected FY2022
Veteran's receiving benefits	Count	15	14	15	15
Calls per year	Count	195	220	350	350
Office Visits- Inquiries	Count	150	175	200	200
VA Applications received	Count	10	10	15	15
VA Applications approved	Count	8	8	8	8

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top services provided by the department in order of priority are as follows:

(Priority Order)

#1 Maintain hours of operation to assist veterans in applying for State and Federal services.

#2 Advocate on behalf of veterans and their families (disability or educational benefits, scholarships, training).

#3 Ensure that veterans, their widows, or dependent/disabled children without sufficient means are given proper interment (GL Ch. 115 Section 5-7), graves are given annual care and maintenance, flags placed on each grave by Memorial Day (Sections 5-9).

#4 Outreach at different Veterans related events.

MAJOR ACCOMPLISHMENTS

The completion of the Veteran's Corner update, adding over 400 names to the Littleton Honor Roll.

DEPARTMENTAL GOALS

To ensure that veterans receive the benefits that they are available for them, from either the State or the VA.

BUDGET NARRATIVE

Salary expenses increased by the 1.5% cola or \$122 above FY22.

Expenses were level funded at \$186,910 for FY23.

The overall increase to the Veterans budget is \$122 or 1.5% above FY22.

544 - Veterans' Agent	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Veterans' Agent Wages</u>							
Veteran Agent-Salary	\$8,100	\$8,007	\$8,007	\$8,087	\$8,209	\$122	1.51%
<i>Total Veterans' Agent Wages</i>	<i>\$8,100</i>	<i>\$8,007</i>	<i>\$8,007</i>	<i>\$8,087</i>	<i>\$8,209</i>	<i>\$122</i>	<i>1.51%</i>
<u>Veterans' Agent Expenses</u>							
Meetings & Conferences	\$0	\$250	\$0	\$250	\$250	\$0	0.00%
Other Services	\$0	\$200	\$0	\$200	\$200	\$0	0.00%
Postage	\$32	\$60	\$15	\$60	\$60	\$0	0.00%
Office Supplies	\$144	\$100	\$9	\$100	\$100	\$0	0.00%
Travel	\$207	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
Dues & Subscriptions	\$190	\$100	\$75	\$100	\$100	\$0	0.00%
Vfw Building Maint	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
<i>Total Veterans' Agent Expenses</i>	<i>\$10,573</i>	<i>\$11,910</i>	<i>\$10,099</i>	<i>\$11,910</i>	<i>\$11,910</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Veterans' Agent</i>	<i>\$18,672</i>	<i>\$19,917</i>	<i>\$18,105</i>	<i>\$19,997</i>	<i>\$20,119</i>	<i>\$122</i>	<i>0.61%</i>

<i>Position</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
VETERAN AGENT	\$8,099.62	\$8,006.56	\$8,087.00	\$8,209.00
<i>Department Total</i>	<i>\$8,099.62</i>	<i>\$8,006.56</i>	<i>\$8,087.00</i>	<i>\$8,209.00</i>

Health and Human Services: Other

Veteran Benefits

Budget Narrative

Veteran's benefits paid are then reimbursed to the Town 75% through the Cherry Sheet in the following fiscal year. The budget is decreasing slightly based off analysis of actual spending and future needs.

544 - Veterans Benefits	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Veteran Benefits & Services	\$112,755	\$190,086	\$88,222	\$175,000	\$175,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$112,755</i>	<i>\$190,086</i>	<i>\$88,222</i>	<i>\$175,000</i>	<i>\$175,000</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Veterans Benefits</i>	<i>\$112,755</i>	<i>\$190,086</i>	<i>\$88,222</i>	<i>\$175,000</i>	<i>\$175,000</i>	<i>\$0</i>	<i>0.00%</i>

Animal Inspector

Budget Narrative

The FY23 budget reflects no increase as compared to FY22 budget. This is covered by a contract.

519 - Animal Inspector	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Wages</u>							
Animal Insp-Professional Serv	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Wages</i>	<i>\$0</i>						
<i>Total Animal Inspector</i>	<i>\$0</i>						

Nashoba Associated

Budget Narrative

Assessments – Nashoba and Nursing expenses are assessments the town receives for regional health director services.

518 - Nashoba Associated	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Nashoba Boh-Assessment	\$23,078	\$27,562	\$25,307	\$26,350	\$0	(\$26,350)	-100.00%
<i>Total Expenses</i>	<i>\$23,078</i>	<i>\$27,562</i>	<i>\$25,307</i>	<i>\$26,350</i>	<i>\$0</i>	<i>(\$26,350)</i>	<i>-100.00%</i>
<i>Total Nashoba Associated</i>	<i>\$23,078</i>	<i>\$27,562</i>	<i>\$25,307</i>	<i>\$26,350</i>	<i>\$0</i>	<i>(\$26,350)</i>	<i>-100.00%</i>

Nursing Services

Budget Narrative

Assessments – Nashoba nursing expenses are expenses for a regional nursing service, that provides blood pressure clinics and other nursing services as needed.

522 - Nursing Services	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Nashoba-Nursing Prof Serv	\$12,023	\$11,497	\$11,497	\$13,875	\$10,000	(\$3,875)	-27.93%
<i>Total Expenses</i>	<i>\$12,023</i>	<i>\$11,497</i>	<i>\$11,497</i>	<i>\$13,875</i>	<i>\$10,000</i>	<i>(\$3,875)</i>	<i>-27.93%</i>
Total Nursing Services	\$12,023	\$11,497	\$11,497	\$13,875	\$10,000	(\$3,875)	-27.93%

Mental Health

Budget Narrative

Eliot Clinic provides Mental Health services to the citizens of Littleton. SANS through William James College provides mental health referral services for residents and students. These costs have been included in the EHS budget

523 - Mental Health	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Eliot Clinic	\$0	\$7,280	\$3,780	\$0	\$0	\$0	-
Interface Referral Services	\$0	\$26,000	\$26,000	\$16,000	\$0	(\$16,000)	100.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$33,280</i>	<i>\$29,780</i>	<i>\$16,000</i>	<i>\$0</i>	<i>(\$16,000)</i>	<i>100.00%</i>
Total Mental Health	\$0	\$33,280	\$29,780	\$16,000	\$0	(\$16,000)	100.00%

Disability Commission

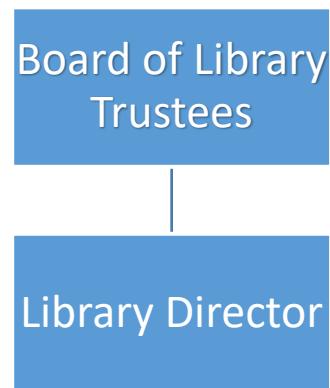
Budget Narrative

The budget supports various expenses of the Commission. Prior to FY21 it had not been funded.

696 - Disability Commission	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Disability Commission Expense	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$1,200</i>	<i>\$0</i>	<i>\$1,200</i>	<i>\$1,200</i>	<i>\$0</i>	<i>0.00%</i>
Total	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%

Culture & Recreation

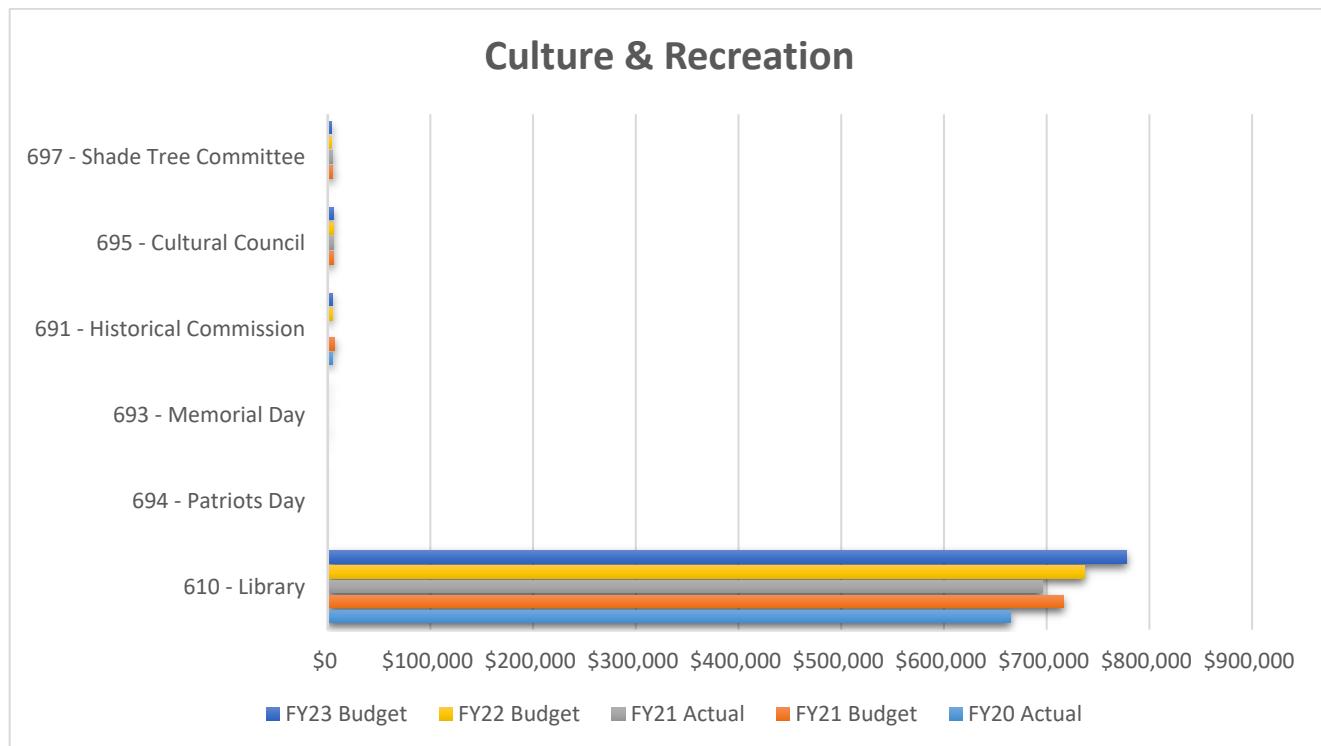
Culture & Recreation Organizational Chart



Culture & Recreation – Budget Summary

Under the Uniform Massachusetts Accounting System (UMAS), the Culture & Recreation category consists of budgets of Library & Parks & Recreation as well as other smaller line items. Parke & Recreation is an enterprise fund of the Town.

Culture & Recreation Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
Total Budgets							
610 - Library	\$665,059	\$716,668	\$695,597	\$736,428	\$777,618	\$41,190	5.59%
694 - Patriots Day	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
693 - Memorial Day	\$270	\$750	\$575	\$750	\$750	\$0	0.00%
691 - Historical Commission	\$4,394	\$6,839	\$147	\$4,480	\$4,480	\$0	0.00%
695 - Cultural Council	\$0	\$5,600	\$5,600	\$5,600	\$5,600	\$0	0.00%
697 - Shade Tree Committee	\$0	\$5,000	\$4,943	\$3,500	\$3,500	\$0	0.00%
Total Culture & Recreation	\$669,723	\$734,857	\$706,862	\$750,758	\$791,948	\$41,190	5.49%



Culture & Recreation: Library

MISSION OF THE OFFICE

The Reuben Hoar Library strives to enhance the quality of life for all users; to strengthen the fabric of the Littleton community; and to promote a well-informed and enlightened citizenry. The Library's mission is to provide convenient and effective access to a wide array of print and electronic resources, direct and remote services and facilities that support the diverse recreational, informational, educational, social and cultural interests of the community. The Library also serves as a point of access or gateway to materials and services beyond those it is able to offer locally. The trustees and staff strive to create a welcoming, stimulating and comfortable environment for people of all ages, interests and abilities.

DESCRIPTION OF SERVICES

The Library is an automated library - a member of the Merrimac Valley Library Consortium. The Library's most prominent role is that of a popular materials library and community hub. From leisure reading and viewing to pursuing hobbies and cultural interests, use of library resources and activities is increasing for all ages. The Library's role as information provider increases as education needs of residents are expanding and becoming more sophisticated and diverse. As a formal education center and an independent learning center, the Library supports the personal learning and formal educational pursuits of residents.

In recent years, the Library has committed more resources toward being a pre-school door to learning for younger children. It has introduced programs and resources to encourage and reinforce reading, listening and socializing skills to toddlers. Moving forward, we would like to focus on more groups, such as the pre-teen and teen population of Littleton. Lastly, the Library is a thriving community center. The Library is used as a place for socializing, as a formal meeting center and for sharing experiences and ideas.

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

1. Maintain our hours of operation.
2. Provide increased access to technology through classes and other programs.
3. Provide materials and staff to encourage children to develop a love of reading
4. Provide adult, teen and children reading materials for lifelong learning and recreation (including enhancement of eLibrary services)
5. Create an innovative and robust Teen Department with the help of a new teen librarian we hope to hire soon.
6. Assist the hearing and visually impaired groups in town with new technologies such as hearing loops and large screen magnifiers, possible through a new grant recently acquired through the MBLC.

MAJOR ACCOMPLISHMENTS

Our brand new library recently opened; with more spaces to study, meet, and hold programming. There is a dedicated teen space which has become a place for teens to read, socialize, do homework and other projects, and interact with the staff. We have a much larger and inviting Children's room which is bright and colorful with a new story/craft room attached. We have more quiet study rooms for patrons to work quietly and study. Our meeting spaces are large and one is equipped with equipment to broadcast on LCTV. Our meeting rooms are available to the public, even after hours, for local groups like the scouts, book clubs, the Friends of the Library and many more. The space is also available for local boards to meet.

The library has bounced back from the COVID-19 pandemic. For several months were forced to change the way we do business in many ways; while continuing to provide the highest level of service to the community. We were one of the first libraries in the area to offer a hybrid of curbside and in-person service to our patrons. A service many patrons were extremely grateful for and we continued to see steady circulation numbers, even when patrons couldn't visit the library. When patrons didn't feel comfortable entering the library to browse, we offered online readers' advisory. And many without computer access at home, now have access to our new computers and Wi-Fi. Soon, thanks to a grant from the Massachusetts Board of Library Commissioners, we will also have technology and programming for the hearing and visually impaired. There is a "Library of Things" where patrons can borrow items like a telescope, video game consoles, and Wi-Fi hotspots.

Several new databases were also purchased for the library. Through them we can now offer children and teens help with their research on such topics as history, science, current events, and more. Access to several online newspapers, including the Boston Globe, New York Times, and the Wall Street Journal are also available. They have access to hundreds of thousands of eBooks, eMagazines, online audiobooks, and movies and TV shows through our online streaming services. Patrons use FamilySearch and Ancestry to research their family trees. Our tutor.com database offers free tutoring online to anyone from children to adults. A helpful resource while many children are learning from home. We also have Rosetta stone and Rocket Languages, which allow our patrons to learn almost any language.

Three members of the staff are notaries; a resource which many patrons couldn't find during this crisis which the library staff was happy to provide.

DEPARTMENTAL GOALS

Our goal is to maintain an exceptional level of service to the Littleton community; especially during the current world health crisis. We plan to continue to offer reference and readers' advisory services, browsing, online databases and in-person and online programming, and public meeting spaces.

BUDGET NARRATIVE

PERSONNEL SERVICES – This year, we hope to offer more diverse services to patrons as we operate our brand new library. In FY23 we are asking for a 9.5% increase in staffing or an additional \$51,744.95 over FY22. This increase in staffing would allow us to offer several new services to the community. First, it will allow us to offer a new Teen Librarian at 37.5 hours. The Select Board recently approved this position at 30 hours in FY22. We feel the additional 7.5 hours will allow us to offer multiple programs to our teen population, perform outreach to other groups in town such as our seniors, and offer a dedicated person to choose materials for our teen population. It would also allow us to attract employees that will want to stay and not use this as a stepping stone to a position somewhere else that offers more hours.

In addition we would like to add additional hours to one of our Library Technicians to recoup a benefit eligible position we've had for several years now, but was stalled after a change in staff hours. The additional hours would permit us to better operate the circulation desk and offer more patron services to our adult population. The person in this position would be available to offer additional reader's advisory and reference services, work with other staff on programming to better educate and inform our patrons, and meet the increased needs of the circulation desk in our new building.

Finally, we would like to add on an additional Library Assistant at 6 hours per week to help staff the Teen room when our Teen librarian is not available. This person could also assist with teen programming and other services. The remainder of the payroll increases represent a step increase for all library employee and 1.5% COLA.

The Board of Library Trustees recognize this is a significant increase of our payroll over previous years. To offset the costs, we hope to work with the Town Finance Director on a plan to utilize Trustee funds which are already specifically earmarked for the purchase of materials, offsetting the materials budget requests we would normally ask for in previous budgets. The Trustees would cover \$15,000 of the costs that normally would be spent on new library materials and databases. While the Friends of the Library will also contribute \$14,000 towards the costs of museum passes and new materials. This will allow the library to meet our need to purchase new materials and meet state certification requirements.

EXPENSES – The FY23 expenses budget is decreasing by \$7,550 compared to the FY22 budget or -5.37%. This is primarily due to the increase in what the Trustees and Friends of the Library are contributing to help cover the costs mentioned above. Thanks to the generosity of our patrons, we can also use up to \$5,000 in donations to help cover the costs of programs and other some materials. State Aid can be used to pay for miscellaneous items such as supplies for things like programs and other materials which don't count toward our state aid certification. This year the library also received a \$14,000 grant to cover the cost of new technologies for the hearing and visually impaired.

The expenses line includes \$132,950 for new materials. The amount requested in the budget for materials would allow the Library to meet the state's Minimum Level Compliance for library materials at 19% of budget; any amount below this minimum level would require that the Library apply for a waiver from the MBLC.

Additional expenses include \$8,100 for things like office and processing supplies and \$3,000 for programming and programming supplies. The library has increased the amount of virtual programming we offer. This \$3,000 will allow us to book authors and other programmers online. The supplies will allow us to create take home bags filled with things like art kits. The remainder is \$36,200 to meet our MVLC assessment, which is a 0% increase over last year.

Membership in MVLC allows to engage in reciprocal borrowing with neighboring libraries in the consortium. They also maintain our integrated library system which allows us to check books in and out, patrons to place holds, and use our online catalog.

Overall, the total we are asking from the Town is \$773,710.95. An increase of \$42,607.95 or 5.83% which is mostly due to increases in payroll.

A breakdown of the budget and a multi-year outlook of the payroll budget can be found on the next few pages.

Library Graphs:

FY23 Payroll	Pay Rate	Grade	Step	Hours	Total	FTE	Payroll Change
Director							
Sam Alvarez (Director)	48.89	12	7	40	\$102,082.32	1	FY22 Pay \$544,716.00
							FY23 Pay \$596,460.95
							Difference \$51,744.95
Assistant Director							Variance: 9.50%
Helen Graham (Asst. Director)	\$38.87	10	9	30	\$60,870.42	0.75	
Staff Payroll							FY22 FTE 8.275
Diann Haduch (Children's Librarian)	\$36.21	9	10	35	\$67,142.25	0.875	FY23 FTE 8.8875
Susan Palmer (Office Coordinator)	\$30.72	7	9	35	\$56,125.44	0.875	Difference 0.6125
Jeanne Sill (Senior Library Tech)	\$29.43	6	10	34	\$53,013.28	0.85	
Jenna (Senior Librarian)	\$29.73	9	2	30	\$46,557.18	0.75	
Julie Bernardi (Library Tech)	\$27.51	5	10	19	\$27,284.42	0.475	
Cheryl Hardy-Faraci (Library Tech)	\$25.55	5	7	19	\$25,340.49	0.475	
Julie Fredericksen (Library Tech)	\$24.93	5	6	12	\$15,616.15	0.3	
Tracy Delgado (Library Tech)	\$24.32	5	5	19	\$24,120.58	0.475	
Atsuko Yamashita (Processing Clerk)	\$21.56	3	6	10	\$11,254.32	0.25	
Jennifer Hamilton (Library Assistant)	\$21.78	3	5	6	\$6,821.50	0.15	
Jeffrey Henry (Library Assistant)	\$21.78	3	4	6	\$6,821.50	0.15	
New Position (Teen Librarian)	\$29.01	9	1	37.5	\$56,787.08	0.9375	
Library Tech at 30 hrs	\$27.51	5		11	\$15,796.24	0.275	
New Library Assistant	\$19.24	3	1	6	\$6,025.97	0.15	
Amy Totten (Library Assistant)	\$21.78	3	2	6	\$6,821.50	0.15	
Wages-Overtime	\$31.92			250	\$7,980.33		
Grand Total:				355.5	\$596,460.95	8.8875	

	Year 2 Pay Rate	Year 2 Salary	Year 3 Pay Rate	Year 3 Salary
Director				
Sam Alvarez (Director)	\$50.12	\$104,650.56	\$51.37	\$106,220.32
Assistant Director				
Helen Graham (Asst. Director)	\$39.84	\$62,389.44	\$40.44	\$63,325.28
Staff Payroll				
Diann Haduch (Children's Librarian)	\$36.75	\$67,148.01	\$37.30	\$68,155.23
Susan Palmer (Office Coordinator)	\$31.49	\$57,532.23	\$31.96	\$58,395.21
Jeanne Sill (Senior Library Tech)	\$29.87	\$53,015.85	\$30.32	\$53,811.09
Jenna (Senior Librarian)	\$31.24	\$48,921.84	\$31.71	\$49,655.67
Julie Bernardi (Library Tech)	\$27.92	\$27,693.68	\$28.34	\$28,109.09
Cheryl Hardy-Faraci (Library Tech)	\$26.19	\$25,975.24	\$26.85	\$26,364.87
Julie Fredericksen (Library Tech)	\$25.55	\$16,004.52	\$26.19	\$16,244.59
Tracy Delgado (Library Tech)	\$24.93	\$24,725.57	\$25.55	\$25,096.46
Atsuko Yamashita (Processing Clerk)	\$22.32	\$11,651.04	\$22.88	\$11,825.81
Jennifer Hamilton (Library Assistant)	\$21.78	\$6,821.50	\$22.32	\$6,923.82
Jeffrey Henry (Library Assistant)	\$21.24	\$6,652.37	\$21.78	\$6,752.15
New Position (Teen Librarian)	\$29.73	\$58,196.48	\$30.48	\$59,069.42
Library Tech at 30 hrs	\$27.92	\$16,033.19	\$28.34	\$16,273.68
New Library Assistant	\$19.73	\$6,179.44	\$20.22	\$6,272.13
Amy Totten (Library Assistant)	\$20.22	\$6,332.90	\$20.73	\$6,427.90
Wages-Overtime	\$24.85	\$6,212.50	\$31.19	\$6,305.69
		\$606,136.35		\$615,228.39
FY23	\$596,460.95	FY24		\$606,136.35

Payroll over the last 3 Fiscal Years:

	FY 20	FY 21	FY 22
Library Director	\$92,391.68	\$96,215.04	\$99,623.00
Assistant Director	\$55,051.44	\$57,346.92	\$59,376.00
Staff Wages	\$373,356.88	\$359,785.43	\$378,644.00
Total:	\$520,800.00	\$513,347.39	\$537,643.00

FY23 Materials Budget (MAR)	Town	Trust	Total:	Materials Change	Total
Audiobooks	\$4,250.00	\$500.00	\$4,750.00	FY22 Materials	\$140,500.00
Books	\$73,000.00	\$14,000.00	\$87,000.00	FY23 Materials	\$132,950.00
Databases	\$25,000.00	\$0.00	\$25,000.00	Difference	-\$7,550.00
DVDs	\$6,000.00	\$500.00	\$6,500.00	Variance	-5.37%
eBooks/audio/MP3 Playaways	\$3,000.00	\$0.00	\$3,000.00		
eMagazines	\$2,500.00	\$0.00	\$2,500.00		
Music	\$750.00	\$0.00	\$750.00		
Periodicals	\$8,500.00	\$0.00	\$8,500.00		
Technology/Makerspace	\$1,000.00	\$0.00	\$1,000.00		
Videogames	\$1,750.00	\$0.00	\$1,750.00		
MVLC eContent	\$7,200.00	\$0.00	\$7,200.00		
Total Materials Budget:	\$132,950.00	\$15,000.00	\$147,950.00		

FY23 MVLC Assessment	Town		MVLC Change	Town	Total
Total	\$36,200.00		\$36,200.00	FY22 MVLC	\$36,200.00
				FY23 MVLC	\$36,200.00
				Difference	\$0.00
				Variance	0.00%
					0.00%

FY23 Expenses	Town	Trustees	Gift	State Aid	Friends	LSTA Grant	Total
Office Supplies	\$1,000.00	\$0.00	\$500.00	\$1,000.00			\$2,500.00
Processing Supplies	\$4,000.00	\$0.00	\$500.00	\$1,500.00			\$6,000.00
Postage	\$100.00	\$0.00	\$0.00	\$0.00			\$100.00
Travel/Conference	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00
Programming	\$2,000.00	\$4,000.00	\$0.00	\$1,000.00	\$10,000.00	\$14,000.00	\$31,000.00
Programming Supplies	\$1,000.00	\$0.00	\$0.00	\$1,500.00			\$2,500.00
Museum Passes					\$12,000.00		\$12,000.00
Total Expenses Budget	\$8,100.00	\$4,000.00	\$1,000.00	\$5,000.00	\$22,000.00	\$14,000.00	\$54,100.00

FY23 Totals	Town	Trustees	Gift	State	Friends	LSTA Grant	Total
Payroll	\$596,460.95	\$0.00	\$0.00	\$0.00			\$596,460.95
Materials	\$132,950.00	\$15,000.00	\$3,000.00	\$3,000.00	\$12,000.00		\$165,950.00
MVLC	\$36,200.00	\$0.00	\$0.00	\$0.00			\$36,200.00
Expenses	\$8,100.00	\$4,000.00	\$1,000.00	\$5,000.00	\$10,000.00	\$14,000.00	\$42,100.00
Total	\$773,710.95	\$19,000.00	\$4,000.00	\$8,000.00	\$22,000.00	\$14,000.00	\$840,710.95

Totals Change				Town
FY22				\$731,103.00
FY23				\$773,710.95
Difference				\$42,607.95
Variance				5.83%
		MAR	\$147,005.08	

Totals Change	Town
FY21	\$716,668.00
FY22	\$724,952.35
Difference	\$8,284.35
Variance	1.16%

610 - Library	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Library Wages</u>							
Library-Director Salary	\$92,392	\$96,215	\$96,215	\$99,623	\$102,083	\$2,460	2.47%
Wages Asst Library Director	\$55,051	\$57,362	\$57,347	\$59,376	\$60,871	\$1,495	2.52%
Library-Staff Wages	\$362,293	\$365,638	\$359,785	\$378,644	\$425,533	\$46,889	12.38%
Wages - Overtime	\$0	\$7,579	\$0	\$7,035	\$7,981	\$946	13.45%
Longevity-Non Union	\$0	\$4,650	\$4,650	\$6,150	\$3,900	(\$2,250)	-36.59%
<i>Total Library Wages</i>	<i>\$509,736</i>	<i>\$531,443</i>	<i>\$517,997</i>	<i>\$550,828</i>	<i>\$600,368</i>	<i>\$49,540</i>	<i>8.99%</i>
<u>Library Expenses</u>							
Equipment Repairs & Servicing	\$0	\$100	\$0	\$0	\$0	\$0	
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	
Postage	\$2	\$125	\$0	\$100	\$100	\$0	0.00%
Office Supplies	\$2,087	\$1,000	\$761	\$1,000	\$1,000	\$0	0.00%
Books & Materials	\$100,129	\$127,802	\$127,801	\$140,500	\$132,950	(\$7,550)	-5.37%
Trust - Materials	\$15,000	\$13,071	\$13,071	\$0	\$0	\$0	
Programming	\$0	\$227	\$0	\$2,000	\$2,000	\$0	0.00%
Program Supplies	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%
Travel	\$78	\$1,200	\$0	\$0	\$0	\$0	
Processing Supplies	\$1,439	\$4,000	\$2,260	\$4,000	\$4,000	\$0	0.00%
Mvlc Assessment & Content	\$36,588	\$36,700	\$33,707	\$37,000	\$36,200	(\$800)	-2.16%
<i>Total Library Expenses</i>	<i>\$155,323</i>	<i>\$185,225</i>	<i>\$177,600</i>	<i>\$185,600</i>	<i>\$177,250</i>	<i>(\$8,350)</i>	<i>-4.50%</i>
Total Library	\$665,059	\$716,668	\$695,597	\$736,428	\$777,618	\$41,190	5.59%

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
DIRECTOR	\$92,391.68	\$96,215.04	\$99,623.00	\$102,083.00
ASST LIBRARY DIRECTOR	\$55,051.44	\$57,346.92	\$59,376.00	\$60,871.00
SR LIBRARIAN (2)	\$106,587.00	\$111,440.68	\$121,017.00	\$113,701.00
OFFICE COORDINATOR	\$50,414.00	\$52,707.20	\$54,565.00	\$56,126.00
SR LIB TECH	\$50,529.44	\$51,537.20	\$52,035.00	\$53,014.00
LIB TECH (4)	\$84,340.36	\$87,761.44	\$90,440.00	\$108,158.00
LIB ASST (4)	\$17,621.76	\$18,273.84	\$18,935.00	\$26,491.00
PROCESSING CLERK	\$10,202.40	\$10,665.20	\$11,045.00	\$11,255.00
TEEN LIBRARIAN	\$42,598.01	\$27,399.87	\$30,607.00	\$56,788.00
Department Total	\$509,736.09	\$513,347.39	\$537,643.00	\$588,487.00

Culture & Recreation: Other

Memorial Day

Budget Narrative

The budget supports the Memorial Services put on by the Town and is level funded.

693 - Memorial Day	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Memorial Other Services	\$270	\$750	\$575	\$750	\$750	\$0	0.00%
<i>Total Expenses</i>	<i>\$270</i>	<i>\$750</i>	<i>\$575</i>	<i>\$750</i>	<i>\$750</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Memorial Day</i>	<i>\$270</i>	<i>\$750</i>	<i>\$575</i>	<i>\$750</i>	<i>\$750</i>	<i>\$0</i>	<i>0.00%</i>

Patriots Day

Budget Narrative

The budget supported the Patriots Day Services put on by the Town. The expense has been moved to the Historical Commission budget.

694 - Patriots Day	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Wages</u>							
Patriots Day Other Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Wages</i>	<i>\$0</i>						
<i>Total Patriots Day</i>	<i>\$0</i>						

Historical Commission

Budget Narrative

The budget supports various projects for the Historical Commission. The budget funds, historic house signs, plaques and markers, pest control, recognition and ceremonies and outreach and education.

691 - Historical Commission	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Historical Other Supplies	\$4,394	\$6,839	\$147	\$4,480	\$4,480	\$0	0.00%
<i>Total Expenses</i>	<i>\$4,394</i>	<i>\$6,839</i>	<i>\$147</i>	<i>\$4,480</i>	<i>\$4,480</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Historical Commission</i>	<i>\$4,394</i>	<i>\$6,839</i>	<i>\$147</i>	<i>\$4,480</i>	<i>\$4,480</i>	<i>\$0</i>	<i>0.00%</i>

*Cultural Council***Budget Narrative**

The budget supports various projects for the Cultural Council.

695 - Cultural Council	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cultural Council Expenses	\$0	\$5,600	\$5,600	\$5,600	\$5,600	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Cultural Council</i>	<i>\$0</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$0</i>	<i>0.00%</i>

*Shade Tree Committee***Budget Narrative**

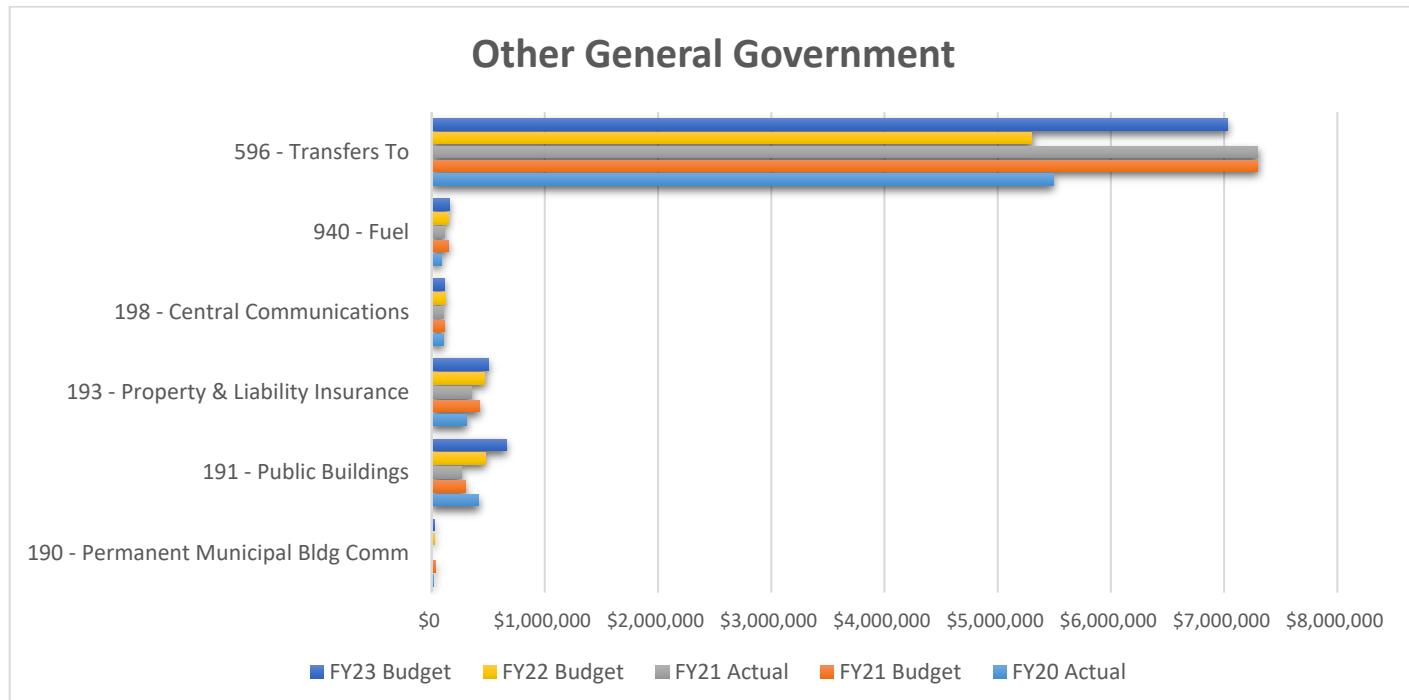
The budget supports various projects for the Shade Tree Committee

697 - Shade Tree Committee	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Shade Tree Expenses	\$0	\$5,000	\$4,943	\$3,500	\$3,500	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$5,000</i>	<i>\$4,943</i>	<i>\$3,500</i>	<i>\$3,500</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Shade Tree Committee</i>	<i>\$0</i>	<i>\$5,000</i>	<i>\$4,943</i>	<i>\$3,500</i>	<i>\$3,500</i>	<i>\$0</i>	<i>0.00%</i>

Other General Government

Under the Uniform Massachusetts Accounting System (UMAS), the Other General Government category consists of budgets of Public Buildings, Insurance as well as other smaller line items.

Other General Government Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
Total Budgets							
190 - Permanent Municipal Bldg Comm	\$18,958	\$30,000	\$507	\$25,000	\$25,000	\$0	0.00%
630 - Parks & Rec & CE					\$243,580	\$243,580	100.00%
191 - Public Buildings	\$417,662	\$301,120	\$261,502	\$477,865	\$587,631	\$180,867	37.85%
193 - Property & Liability Insurance	\$311,546	\$420,000	\$349,721	\$471,500	\$500,000	\$28,500	6.04%
198 - Central Communications	\$105,886	\$114,980	\$103,162	\$121,262	\$115,000	(\$6,262)	-5.16%
940 - Fuel	\$83,469	\$148,191	\$113,323	\$145,000	\$155,000	\$10,000	6.90%
596 - Transfers To	\$5,493,641	\$7,297,684	\$7,297,684	\$5,302,030	\$7,027,144	\$1,725,114	32.54%
Total Other General Government	\$6,431,160	\$8,311,975	\$8,125,898	\$6,542,657	\$8,653,355	\$2,110,698	32.26%



Other General Government: Public Buildings

MISSION OF THE OFFICE

The Public Buildings/Facilities budget is managed under the Town Administrator, and is responsible for keeping all (non School) Town buildings safe, clean, healthy and energy-efficient for use by the public and Town employees. Often project specific improvements and repairs are assigned to and completed under the direction of the Permanent Municipal Building Committee (PMBC).

The Town has a Permanent Municipal Building Committee consisting of seven residents of the Town appointed by the Board of Selectmen for staggered five-year terms. The Committee is responsible, when authorized by the Board of Selectmen, and/or Town Meeting vote, for investigating and advising the Town regarding the design, construction, reconstruction, alteration or enlargement of all buildings and facilities owned by the Town or constructed on land owned, leased or operated by the Town.

DESCRIPTION OF SERVICES

The Public Buildings/Facilities department plans and budgets for the energy needs of buildings, secures contracted cleaning services and performs preventative maintenance and minor repairs on buildings. Staff maintains the exterior walkways, including leaf pick up, snow removal, and sanding of these buildings as well. Buildings included in this budget are as follows – Shattuck Street Building, Cemetery Building, Police Station, Fire Station, and Highway Garage.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2020	FY2021	Projected FY2022
Buildings Covered	Count	5	5	6

DEPARTMENTAL SERVICES

Maintenance of the Town buildings continues to require significant attention in order to preserve and protect these important assets. While not an exhaustive list, the main priorities are as follows:

1. Preventative Maintenance to building systems (HVAC, Electrical, Plumbing, etc..)
2. Cleaning services secured for buildings, priority to those with public access
3. Exterior maintenance, to include those of a public safety need (sanding and shoveling)
4. Planning adequately for Capital projects as approved by Town Meeting and assigned to PMBC.

191 - Public Buildings	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Public Buildings Wages</u>							
Facilities Mgr - Salaries	\$65,187	\$0	\$0	\$0	\$101,101	\$101,101	0.00%
Bldg Maint Supv - Wages Hourly	\$0	\$66,339	\$66,339	\$66,189	\$69,531	\$3,342	5.05%
Bldg Admin Supp -Wages Hourly	\$758	\$0	\$0	\$5,000	\$0	(\$5,000)	-100.00%
Bldg Maint Supv - Wages Ot	\$43	\$2,242	\$0	\$0	\$0	\$0	0.00%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total Public Buildings Wages</i>	<i>\$65,988</i>	<i>\$68,581</i>	<i>\$66,339</i>	<i>\$71,189</i>	<i>\$170,632</i>	<i>\$99,443</i>	<i>139.69%</i>
<u>Public Buildings Expenses</u>							
Pb Electricity	\$115,915	\$76,880	\$42,094	\$131,576	\$160,000	\$28,424	21.60%
Pb Heat Natural Gas	\$41,682	\$7,582	\$7,582	\$50,000	\$50,000	\$0	0.00%
Pb Fuel Oil	\$0	\$411	\$410	\$0	\$0	\$0	0.00%
Pb Water	\$11,697	\$13,507	\$13,507	\$22,000	\$30,000	\$8,000	36.36%
Pb Bldg Maintenance Svc	\$154,565	\$109,423	\$106,836	\$160,000	\$200,000	\$40,000	25.00%
Pb Postage Mach Rent	\$7,096	\$7,068	\$7,067	\$7,100	\$7,100	\$0	0.00%
Pb Bldg Maint Supplies	\$13,467	\$9,535	\$9,534	\$25,000	\$30,000	\$5,000	20.00%
Pb Other Supplies	\$7,252	\$8,133	\$8,133	\$11,000	\$11,000	\$0	0.00%
<i>Total Public Buildings Expenses</i>	<i>\$351,674</i>	<i>\$232,539</i>	<i>\$195,163</i>	<i>\$406,676</i>	<i>\$488,100</i>	<i>\$81,424</i>	<i>20.02%</i>
Total Public Buildings	\$417,662	\$301,120	\$261,502	\$477,865	\$658,732	\$180,867	37.85%

<u>Position</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>
FACILITIES MGR	\$65,187.11	\$0.00	\$0.00	\$101,101.00
BLDG MAINT SUPV	\$0.00	\$66,338.86	\$66,189.00	\$69,531.00
Department Total	\$65,187.11	\$66,338.86	\$66,189.00	\$170,632.00

Other General Government: Other

Permanent Municipal Building Committee

Budget Narrative

This budget supports technical assistance required for any projects through PMBC, the budget decreased as compared to the amended FY21 budget, as FY21 had money carried over from a previous fiscal year. This covers technical support as well as administrative support to PMBC.

190 - PMBC	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Wages</u>							
Wages - Hourly	\$0	\$5,000	\$507	\$5,000	\$5,000	\$0	0.00%
<i>Total Wages</i>	<i>\$0</i>	<i>\$5,000</i>	<i>\$507</i>	<i>\$5,000</i>	<i>\$5,000</i>	<i>\$0</i>	<i>0.00%</i>
<u>Expenses</u>							
Pub Bldg - Eng Prof & Technica	\$18,958	\$25,000	\$0	\$20,000	\$20,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$18,958</i>	<i>\$25,000</i>	<i>\$0</i>	<i>\$20,000</i>	<i>\$20,000</i>	<i>\$0</i>	<i>0.00%</i>
Total PMBC	\$18,958	\$30,000	\$507	\$25,000	\$25,000	\$0	0.00%

Property & Liability Insurance

Budget Narrative

This budget supports the property and liability insurance we have for the entire Town. We expect that in FY22 we will have some increases to premiums.

193 - Property & Liability Insurance	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Wages</u>							
Property & Liability Insurance	\$311,546	\$420,000	\$349,721	\$471,500	\$500,000	\$28,500	6.04%
<i>Total Wages</i>	<i>\$311,546</i>	<i>\$420,000</i>	<i>\$349,721</i>	<i>\$471,500</i>	<i>\$500,000</i>	<i>\$28,500</i>	<i>6.04%</i>
Total Property & Liability Insurance	\$311,546	\$420,000	\$349,721	\$471,500	\$500,000	\$28,500	6.04%

Central Communications

Budget Narrative

The central communications supports all the software, hardware, cell phone reimbursements, toner for printers, phone charges across the Town departments

198 - Central Communications	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Central Communications	\$105,886	\$114,980	\$103,162	\$121,262	\$115,000	(\$6,262)	-5.16%
<i>Total Expenses</i>	<i>\$105,886</i>	<i>\$114,980</i>	<i>\$103,162</i>	<i>\$121,262</i>	<i>\$115,000</i>	<i>(\$6,262)</i>	<i>-5.16%</i>
Total Central Communications	\$105,886	\$114,980	\$103,162	\$121,262	\$115,000	(\$6,262)	-5.16%

Fuel

Budget Narrative

The fuel budget pays for all the fuel across the town and is increasing in FY23 to cover the additional Town vehicles and any potential price increases.

940 - Fuel	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Fuel	\$83,469	\$148,191	\$113,323	\$145,000	\$155,000	\$10,000	6.90%
<i>Total Expenses</i>	<i>\$83,469</i>	<i>\$148,191</i>	<i>\$113,323</i>	<i>\$145,000</i>	<i>\$155,000</i>	<i>\$10,000</i>	<i>6.90%</i>
Total Fuel	\$83,469	\$148,191	\$113,323	\$145,000	\$155,000	\$10,000	6.90%

630 – Parks, Rec, & CE (PRCE)	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
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PRCE Director Wages	\$86,110.00
Assistant PRCE Director Wages	\$76,881.00
PRCE Staff Wages	\$36,149.00
Longevity-NON UNION	\$1,400.00
PRCE UTILITIES	\$23,040.00
Special Town Events	\$20,000.00
PCARD DUMMY ACCT	\$243,580.00

Transfers from General Fund

Budget Narrative

The transfer budget includes all the transfers to other departments or funds such as Capital Stabilization and Debt Exclusion Stabilization.

596 - Transfers To	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To Tread	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0	0.00%
Transfer To Prce Ent	\$663,851	\$245,000	\$245,000	\$245,000	\$0	(\$245,000)	100.00%
Transfer To Special Revenue	\$0	\$0	\$0	\$22,565	\$0	(\$22,565)	100.00%
Transfer To Capital Projects	\$0	\$0	\$0	\$1,334,500	\$1,028,553	(\$305,947)	-22.93%
Transfer To Agency Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Stabilization Fd.	\$108,045	\$1,050,000	\$1,050,000	\$150,000	\$150,000	\$0	0.00%
Transfer To Capital Stab Fund	\$300,000	\$1,378,548	\$1,378,548	\$328,500	\$1,322,606	\$994,106	302.62%
Transfer to School Bldg Stab Fd	\$0	\$0	\$0	\$0	\$450,000	\$450,000	0.00%
Transfer to Sr Center Stab Fd	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000	0.00%
Transfer To Conservation Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Xfr To Cpc	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Debt Excl Stab	\$0	\$0	\$0	\$150,000	\$500,000	\$350,000	233.33%
Transfer To Articles	\$2,034,755	\$1,808,976	\$1,808,976	\$1,110,000	\$0	(\$1,110,000)	100.00%
Transfer To Sewer Enterprise	\$0	\$141,550	\$141,550	\$0	\$0	\$0	0.00%
Transfer To Trust Funds	\$2,361,989	\$2,648,610	\$2,648,610	\$1,961,465	\$2,575,985	\$614,520	31.33%
Total Expenses	\$5,493,641	\$7,297,684	\$7,297,684	\$5,302,030	\$7,027,144	\$1,725,114	32.54%

School Department Enrollment Data

Enrollment / Capacity data – Littleton Public Schools

School	Grade	Date Built	Added to (remodeled)	Capacity	Current Enrollment (1)
Shaker Lane Elementary	Pre-K - 2	1964	1994 (1998)	600	352
Russell Street Elementary	3 - 5	1969	(1991 (1994, 2009) 1991 (1994, 2000,	450	373
Middle School	6 - 8	1957	2007)	500	393
High School	9 - 12	2002		500	435
Totals				2,050	1,553

(1) Source: Massachusetts Department of Elementary and Secondary Education

Enrollment (1)	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Shaker Lane Elementary	418	431	456	441	447	440	352
Russell Street Elementary	352	354	364	387	386	399	373
Middle School	375	366	355	351	362	364	393
High School	439	445	448	467	463	450	435
Totals	1,584	1,596	1,623	1,646	1,658	1,653	1,553

Enrollment Change

Percentage Change

Enrollment Change - 6 year period 2014-2015 to 2020-2021

-31

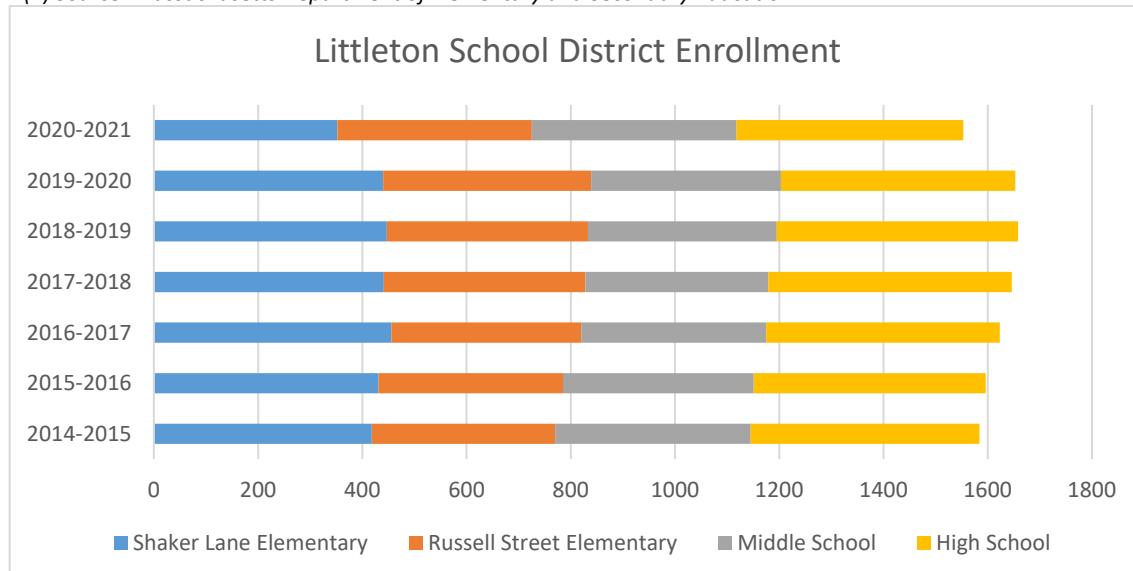
Percentage Change - 6 year period 2014-2015 to 2020-2021

-1.96%

Average Annual Growth Rate - 6 year period 2014-2015 to 2020-2021

-0.29%

(1) Source: Massachusetts Department of Elementary and Secondary Education

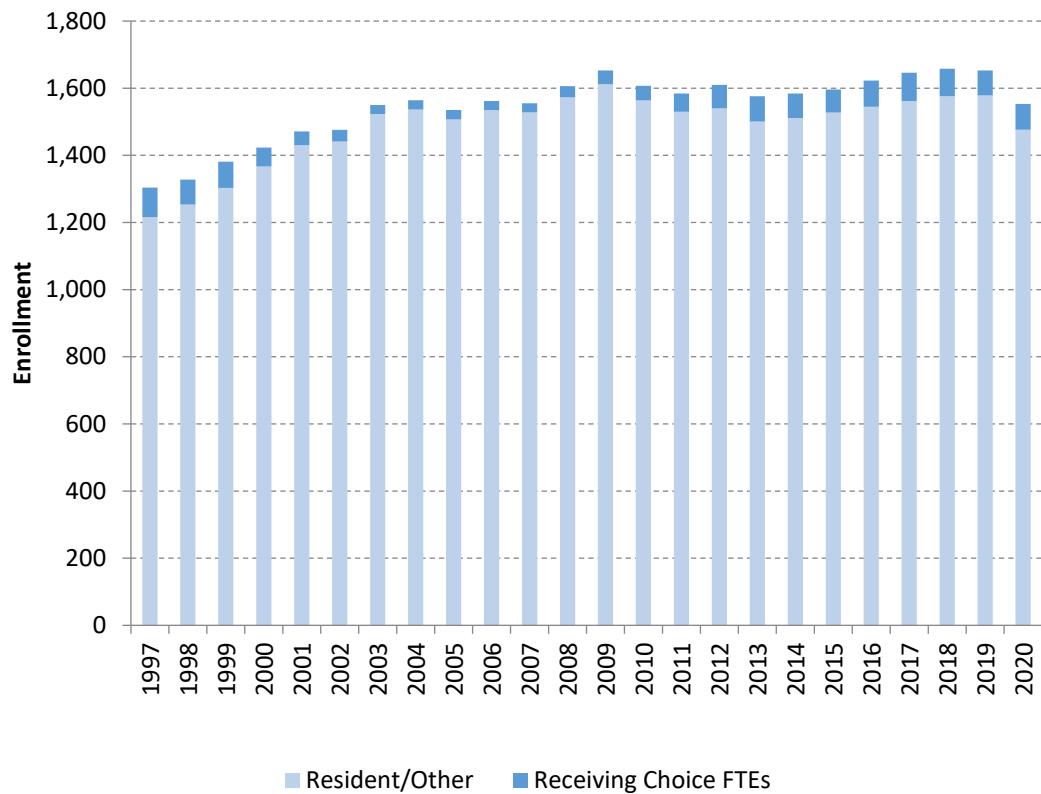


School Choice and Other In-District Enrollment

FY	Receiving Choice FTEs	Total Enrollment	Resident/ Other Enrollment	% Choice	FY	Receiving Choice FTEs	Total Enrollment	Resident/ Other Enrollment	% Choice
1997	88.4	1,304	1,216	6.8	2009	41.4	1,653	1,612	2.5
1998	74.6	1,328	1,253	5.6	2010	43.3	1,607	1,564	2.7
1999	77.9	1,381	1,303	5.6	2011	54.2	1,584	1,530	3.4
2000	56.0	1,423	1,367	3.9	2012	69.9	1,610	1,540	4.3
2001	40.8	1,471	1,430	2.8	2013	75.0	1,576	1,501	4.8
2002	34.8	1,476	1,441	2.4	2014	72.5	1,584	1,512	4.6
2003	27.0	1,550	1,523	1.7	2015	68.5	1,596	1,528	4.3
2004	27.7	1,564	1,536	1.8	2016	78.4	1,623	1,545	4.8
2005	28.2	1,535	1,507	1.8	2017	84.3	1,646	1,562	5.1
2006	27.2	1,562	1,535	1.7	2018	81.9	1,658	1,576	4.9
2007	27.2	1,555	1,528	1.7	2019	74.5	1,653	1,579	4.5
2008	33.2	1,606	1,573	2.1	2020	76.3	1,553	1,477	4.9

Source: Massachusetts Department of Elementary and Secondary Education

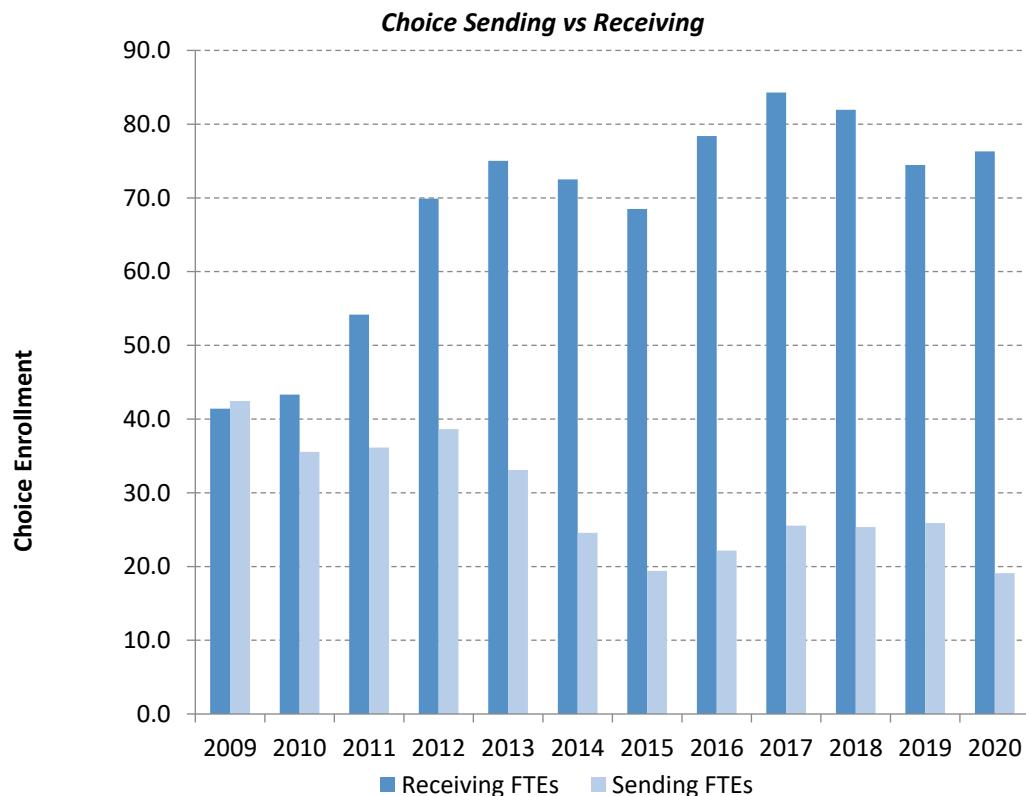
School Choice / Resident Enrollment



School Choice Trends in Enrollment and Tuition

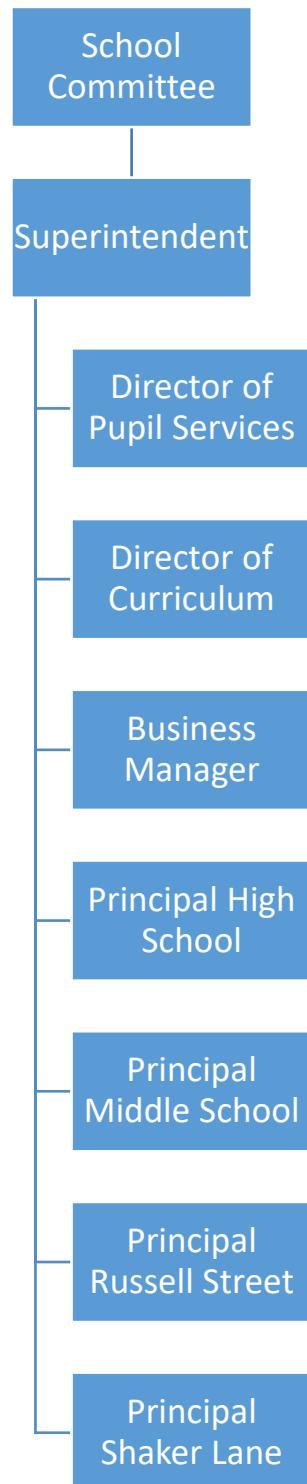
FY	Receiving		Sending		FY	Receiving		Sending	
	FTE Pupils	Tuition	FTE Pupils	Tuition		FTE Pupils	Tuition	FTE Pupils	Tuition
1997	88.4	458,282	40.4	177,493	2009	41.4	257,698	42.5	239,196
1998	74.6	344,401	37.4	152,405	2010	43.3	271,193	35.6	195,352
1999	77.9	388,821	37.8	167,267	2011	54.2	289,419	36.1	194,875
2000	56.0	251,089	28.6	127,818	2012	69.9	393,439	38.6	216,316
2001	40.8	250,429	20.5	98,194	2013	75.0	421,305	33.1	201,235
2002	34.8	239,170	17.1	83,263	2014	72.5	401,916	24.6	141,504
2003	27.0	173,840	16.2	84,099	2015	68.5	373,331	19.4	104,831
2004	27.7	151,922	14.0	73,674	2016	78.4	431,572	22.2	143,874
2005	28.2	207,454	19.3	100,341	2017	84.3	522,764	25.5	145,083
2006	27.2	264,531	30.0	156,929	2018	81.9	495,088	25.4	151,269
2007	27.2	144,359	37.9	201,830	2019	74.5	435,799	25.9	151,323
2008	33.2	168,472	41.2	218,560	2020	76.3	419,077	19.1	111,218

Source: Massachusetts Department of Elementary and Secondary Education



Education

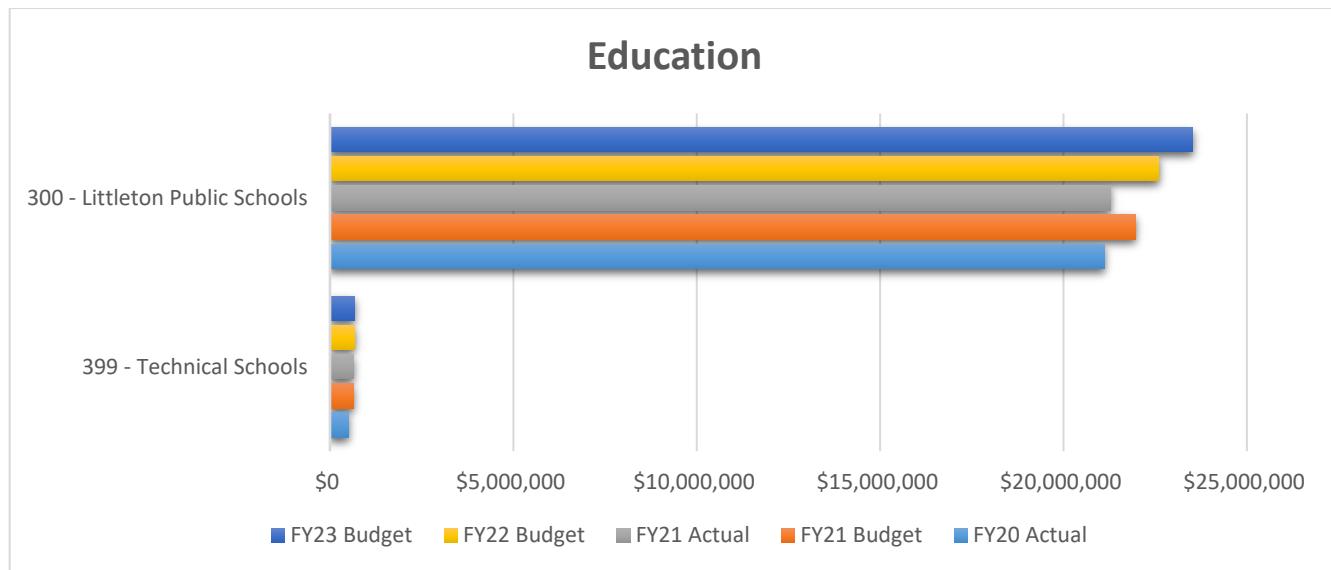
Littleton Public Schools Organizational Chart



Education – Budget Summary

Under the Uniform Massachusetts Accounting System (UMAS), the Education category consists of budgets of the Littleton Public Schools and assessments from Nashoba Technical High School and other applicable technical schools.

Education Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
Total Budgets							
399 - Technical Schools	\$502,080	\$636,116	\$637,883	\$675,000	\$738,406	\$63,406	9.39%
300 - Littleton Public Schools	\$21,117,881	\$21,969,762	\$21,279,033	\$22,590,000	\$23,050,247	\$460,247	2.04%
Total Education	\$21,619,961	\$22,605,878	\$21,916,916	\$23,265,000	\$23,788,653	\$523,653	2.25%



Education: FY23 School Appropriation

Budget Appropriation Data

Littleton Public Schools	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Appropriation	\$21,117,881	\$21,969,762	\$21,279,033	\$22,590,000	\$23,050,247	\$460,247	2.04%

Net Town Appropriations

State Aid has lagged the increases in the Town's appropriation to the School budget. The Town has consistently funded more of the appropriation to the school department in FY23, that percentage increases 2.04%

Littleton Public Schools	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
Net Town Appropriation						
Total Town Appropriation	\$17,250,000	\$18,052,362	\$21,117,881	\$21,279,033	\$22,590,000	\$23,050,247
Net State Aid-Schools	\$2,949,103	\$2,935,927	\$3,016,246	\$3,035,744	\$2,989,239	\$3,144,980
Net Town Appropriation	\$14,300,897	\$15,116,435	\$18,101,635	\$18,243,289	\$19,600,761	\$19,905,267
Net Town Appropriation %						
Total Town Appropriation	82.90%	83.74%	85.72%	85.73%	86.77%	86.62%

Note: Other non-General Fund revenues such as School Choice tuition, grants and fees collected are not included in budget offsets above

	Total	Average Annual Increase
Appropriation Increase FY18 - FY23	\$6,260,493.00	\$1,252,098.60
% Appropriation Increase FY18 - FY23	36.29%	6.53%
Total Net School State Aid Increase FY18 - FY23	\$195,877.00	\$39,175.40
Total % Net School State Aid Increase FY18 - FY23	6.64%	1.32%

Education: Other Education

Budget Narrative

Assessments charged for students attending technical high schools. Littleton students generally attend Nashoba Valley Technical High School (NVTHS), however occasionally a student may attend another school based on the availability of the course at NVTHS.

399 - Technical Schools	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Assessments-Tech Out Of Distr	\$15,259	\$18,000	\$20,202	\$25,000	\$25,000	\$0	0.00%
Assessments-Nvths	\$486,821	\$618,116	\$617,681	\$650,000	\$713,406	\$63,406	9.75%
<i>Total Expenses</i>	<i>\$502,080</i>	<i>\$636,116</i>	<i>\$637,883</i>	<i>\$675,000</i>	<i>\$738,406</i>	<i>\$63,406</i>	<i>9.39%</i>
<i>Total Technical Schools</i>	<i>\$502,080</i>	<i>\$636,116</i>	<i>\$637,883</i>	<i>\$675,000</i>	<i>\$738,406</i>	<i>\$63,406</i>	<i>9.39%</i>

Employee Benefits

Budget Narrative

Most expense lines in this section cover both Town and school employees. Light & Water employee expenses for benefits are covered within their respective budgets. Longevity expenses since FY21 are now reflected in the departmental budgets as a separate salary line item as has been the case for union employees.

910 - Employee Benefits	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$10,176	\$189,870	\$83,144	\$230,000	\$100,000	(\$130,000)	-56.52%
Emp Ben Medicare	\$328,139	\$365,621	\$351,734	\$375,000	\$421,165	\$46,165	12.31%
Emp Ben Life Insurance	\$19,730	\$24,000	\$22,211	\$24,000	\$24,000	\$0	0.00%
Emp Benefits - Ltd/Std	\$17,526	\$23,000	\$16,240	\$23,000	\$23,000	\$0	0.00%
Emp Ben Med Claims/Ins	\$3,809,633	\$4,474,052	\$4,214,714	\$4,837,032	\$5,115,510	\$278,478	5.76%
Cnty Retire Contrib Retirement	\$2,247,206	\$1,956,186	\$1,956,186	\$2,443,511	\$2,757,015	\$313,504	12.83%
Longevity	\$15,750	\$0	\$0	\$0	\$0	\$0	0.00%
Emp Benefits - Other	\$7,510	\$20,000	\$14,898	\$22,000	\$22,000	\$0	0.00%
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Workers' Comp Insurance	\$136,712	\$164,198	\$164,198	\$175,000	\$203,000	\$28,000	16.00%
Transfer To OPEB Trust Funds	\$2,361,989	\$2,648,610	\$2,648,610	\$1,961,465	\$2,575,985	\$614,520	31.33%
<i>Total Expenses</i>	<i>\$8,954,372</i>	<i>\$9,865,537</i>	<i>\$9,471,935</i>	<i>\$10,091,008</i>	<i>\$11,237,675</i>	<i>\$1,146,667</i>	<i>11.36%</i>
<i>Total Employee Benefits</i>	<i>\$8,954,372</i>	<i>\$9,865,537</i>	<i>\$9,471,935</i>	<i>\$10,091,008</i>	<i>\$11,237,675</i>	<i>\$1,146,667</i>	<i>11.36%</i>

Employee Benefits: Unemployment

Budget Narrative

Unlike the private sector, the Town does not pay unemployment tax to the State based on total payroll. Instead, the Town is on a pay-as-you go basis where benefits paid out to eligible former employees are billed monthly to the Town. Because of this, unemployment costs can vary widely from year to year and are largely dependent upon the activity at the school department since the majority of employees of the Town are school employees.

910 - Employee Benefits - Unemployment	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$10,176	\$189,870	\$83,144	\$230,000	\$100,000	(\$130,000)	-56.52%
<i>Total Expenses</i>	<i>\$10,176</i>	<i>\$189,870</i>	<i>\$83,144</i>	<i>\$230,000</i>	<i>\$100,000</i>	<i>(\$130,000)</i>	<i>-56.52%</i>
<i>Total Unemployment</i>	<i>\$10,176</i>	<i>\$189,870</i>	<i>\$83,144</i>	<i>\$230,000</i>	<i>\$100,000</i>	<i>(\$130,000)</i>	<i>-56.52%</i>

Employee Benefits: Medicare Tax

Budget Narrative

Medicare tax is set at 2.9% of total salaries paid. The Town's share is 50%, or 1.45% of the tax.

910 - Employee Benefits - Medicare	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Medicare	\$328,139	\$365,621	\$351,734	\$375,000	\$421,165	\$46,165	12.31%
<i>Total Expenses</i>	<i>\$328,139</i>	<i>\$365,621</i>	<i>\$351,734</i>	<i>\$375,000</i>	<i>\$421,165</i>	<i>\$46,165</i>	<i>12.31%</i>
<i>Total Medicare</i>	<i>\$328,139</i>	<i>\$365,621</i>	<i>\$351,734</i>	<i>\$375,000</i>	<i>\$421,165</i>	<i>\$46,165</i>	<i>12.31%</i>

Employee Benefits: Life Insurance

Budget Narrative

The Town pays 70% of the premium on both a \$10,000 basic life policy for active employees and \$5,000 policy for retirees.

910 - Employee Benefits - Life Insurance	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Life Insurance	\$19,730	\$24,000	\$22,211	\$24,000	\$24,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$19,730</i>	<i>\$24,000</i>	<i>\$22,211</i>	<i>\$24,000</i>	<i>\$24,000</i>	<i>\$0</i>	<i>0.00%</i>
<i>Total Life Insurance</i>	<i>\$19,730</i>	<i>\$24,000</i>	<i>\$22,211</i>	<i>\$24,000</i>	<i>\$24,000</i>	<i>\$0</i>	<i>0.00%</i>

Employee Benefits: Middlesex Retirement

Budget Narrative

Assessment for FY23 calculated from valuation report. Amount includes an extra contribution from free cash. This contribution has been redirected to the pension expense as OPEB may not require an excess contribution beyond the new employee component. Additional asset contributions totaling \$2.2 million over the past 4 years, have already helped control our assessment increases by reducing our total assessments over the 2 year period (FY21 to FY22) by \$313,504. The actuary at MCRS estimated the total reduction already earned by the Town through FY35 at over \$6,000,000. More information on the retirement system is provided in the next section of the report.

910 - Employee Benefits - Middlesex Retirement	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cnty Retire Contrib Retirement	\$2,247,206	\$1,956,186	\$1,956,186	\$2,443,511	\$2,757,015	\$313,504	12.83%
<i>Total Expenses</i>	<i>\$2,247,206</i>	<i>\$1,956,186</i>	<i>\$1,956,186</i>	<i>\$2,443,511</i>	<i>\$2,757,015</i>	<i>\$313,504</i>	<i>12.83%</i>
<i>Total Middlesex Retirement</i>	<i>\$2,247,206</i>	<i>\$1,956,186</i>	<i>\$1,956,186</i>	<i>\$2,443,511</i>	<i>\$2,757,015</i>	<i>\$313,504</i>	<i>12.83%</i>

Employee Benefits: Other Post-Employment Benefits (OPEB)

Budget Narrative

Contribution for FY23 based on actuarial schedule + \$120,000 estimate for new employee normal cost per policy. Policy contribution from Free Cash has been redirected to the Middlesex Retirement expense. The Town is currently on schedule to be fully funded in FY35. More information on the OPEB contribution and Trust Fund can be found in the separate OPEB section of the report.

596 - Transfers To - OPEB	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To OPEB Trust Funds	\$2,361,989	\$2,648,610	\$2,648,610	\$1,961,465	\$2,575,985	\$614,520	31.33%
<i>Total Expenses</i>	<i>\$2,361,989</i>	<i>\$2,648,610</i>	<i>\$2,648,610</i>	<i>\$1,961,465</i>	<i>\$2,575,985</i>	<i>\$614,520</i>	<i>31.33%</i>
Total OPEB	\$2,361,989	\$2,648,610	\$2,648,610	\$1,961,465	\$2,575,985	\$614,520	31.33%

Employee Benefits: Health Insurance

Budget Narrative

5.0% increase in premium for FY23 as well as 8.0% estimate for June 2022 (start of next plan year). Adds 8 family, 5 single and 5 retiree plans for the year in addition to the benefit eligible FTE's added in the FY22 budget.

910 - Employee Benefits - Health Insurance	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Med Claims/Ins	\$3,809,633	\$4,474,052	\$4,214,714	\$4,837,032	\$5,278,238	\$441,206	9.12%
<i>Total Expenses</i>	<i>\$3,809,633</i>	<i>\$4,474,052</i>	<i>\$4,214,714</i>	<i>\$4,837,032</i>	<i>\$5,278,238</i>	<i>\$441,206</i>	<i>9.12%</i>
Total Health Insurance	\$3,809,633	\$4,474,052	\$4,214,714	\$4,837,032	\$5,278,238	\$441,206	9.12%

Employee Benefits: Pension – Middlesex County Retirement System

The Town provides pension benefits to employees by contributing to the Middlesex County Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Middlesex County Retirement System (MCRS). MCRS provides retirement benefits, cost of living adjustments, disability benefits and death benefits. MCRS is a member of the Massachusetts Contributory Retirement System and is governed by Chapter 32 of the Massachusetts General Laws.

Plan members of MCRS are required to contribute at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into MCRS its share of the system-wide actuarial determined contribution that is apportioned among the employers based on active current payroll.

Littleton Defined Benefit Pension Plan

Pension Liability

Littleton Plan Data					
Valuation Date (1)	2011	2013	2015	2017	2019
Accrued Liability	\$39,444,864	\$45,237,818	\$52,263,175	\$59,899,994	\$70,054,982
Value of Assets	\$21,187,158	\$25,033,064	\$29,919,769	\$37,804,889	\$42,781,480
Unfunded Liability	\$18,257,706	\$20,204,754	\$22,343,406	\$22,095,105	\$27,273,502
Percent Funded	53.71%	55.34%	57.25%	63.11%	61.07%
Accrued Liability Growth		14.69%	15.53%	14.61%	16.95%
Value of Assets Growth		18.15%	19.52%	26.35%	13.16%

Middlesex Retirement System					
Valuation Date (1)	2011	2013	2015	2017	2019
Accrued Liability	\$1,974,144,909	\$2,195,732,452	\$2,492,161,766	\$2,797,535,970	\$2,909,506,224
Value of Assets	\$862,323,395	\$967,146,018	\$1,141,122,663	\$1,339,085,622	\$1,350,039,767
Unfunded Liability	\$1,111,821,514	\$1,228,586,434	\$1,351,039,103	\$1,458,450,348	\$1,559,466,457
Percent Funded	43.68%	44.05%	45.79%	47.87%	46.40%
Accrued Liability Growth		11.22%	13.50%	12.25%	4.00%
Value of Assets Growth		12.16%	17.99%	17.35%	0.82%

(1) Valuations are conducted as of January 1st of the year listed.

The Town is part of Middlesex County Retirement System (MCRS). Valuations by MCRS are conducted every 2 years. These valuation reports set the assessments for the following 2 fiscal years. Assets contributed by both the Town and its employees are accounted for separately from the plan assets of other member communities. Additionally, MCRS provides the Town with separate assessment data for both Littleton Light and Water departments. MCRS is able to account for the assets for the Town and LELWD separately. The slight decline in the funded ratio is based on CY19 market conditions but these will likely improve considerably with CY20's returns of 29.9% that will be smoothed out over a 4 year period.

The system intends to be fully funded by FY37 utilizing a schedule of assessment increases of 6.5% annually to FY29 and 4% thereafter, to FY35. Using this schedule, the Town's assessment, which was \$2,185,944 in FY19 would grow to \$5,251,913 by FY35, an increase of 140.3%. The additional assets, mentioned above totaling \$2.2 million over the past 4 years, have already helped control our assessment increases by reducing our total assessments over the 2 year period (FY20 to FY21) by \$162,000. The actuary at MCRS estimated the total reduction already earned by the Town through FY35 at over \$4,817,000.

Other Post-Employment Benefits (OPEB)

In addition to pension benefits, Littleton provides retired employees with health care and life insurance benefits. The portion of the cost of such benefits paid Littleton is generally provided on a pay-as-you-go basis.

The Town adopted the requirements of the Governmental Accounting Standards Board (“GASB”) Statement 45 which required public sector entities to report the future costs of these non-pension, post-employment benefits in their financial statements. Littleton also adopted GASB 74 and GASB 75 for the fiscal year ending June 30, 2018, which introduces a new actuarial cost method and discount rate as well as new disclosure and methodologies for reporting plan liability and OPEB expenses.

Using the services of an actuary, the Town has determined the Net OPEB liability for other post-employment benefits for active and retired employees following the GASB Statements 74 and 75 (including health care and life insurance) as of June 30, 2020. The total OPEB liability was \$33,199,756, less plan fiduciary net position of \$14,626,403, and the Net OPEB liability of \$18,573,353. The Electric Light Department’s Other Post-Employment Benefits Trust fund is stated separately from the Town.

The Town has accepted MGL c32B, §20 establishing an irrevocable OPEB Trust Fund (November 16, 2016 STM, Article 15) and executed an OPEB Trust Agreement. The Treasurer is the Trustee of the OPEB Trust Fund. Funds deposited into the Trust are controlled by the Treasurer and managed by Bartholomew & Company.

Other Post-Employment Benefits

Littleton Plan Data

Valuation Date (1)	2013	2015	2018	2019	2020	2021
Total OPEB Liability	\$31,316,268	\$23,823,488	\$25,609,877	\$28,339,744	\$33,199,756	\$27,713,069
Value of Assets	\$3,461,975	\$7,109,137	\$9,003,920	\$12,089,224	\$14,626,403	\$21,650,957
Unfunded Liability	\$27,854,293	\$16,714,351	\$16,605,957	\$16,250,520	\$18,573,353	\$6,062,112
Discount rate	5.50%	7.50%	7.50%	7.50%	6.70%	6.50%
Percent Funded	11.05%	29.84%	35.16%	42.66%	44.06%	78.13%
Accrued Liability Growth		-23.93%	7.50%	10.66%	29.64%	-16.53%
Value of Assets Growth		105.35%	26.65%	34.27%	62.44%	48.03%

(1) valuations starting in 2017 are conducted as of June 30th of the year listed under GASB 74

2012 & 2014 valuations are as of July 1st of the year listed under GASB 45

The decrease in the OPEB liability from 2013 through 2019 is reflective of the increase in the discount rate used in the valuation. With a reduced discount rate (ROI) used starting in 2020 the increase in the liability results from increases in health premium assumptions and actuarial assumptions for our retiree population. As with our pension plan, the Town's Financial Policy makes provisions for extra payments to the Trust from both the use of free cash and an amount associated with new employees. These extra funds are intended to keep up with the increasing normal costs associated with the plan. Normal costs for OPEB benefits are costs attributable to the current year of service. The Town is currently on schedule to be fully funded in FY35.

Standard & Poor's & Government Finance Officers Association (GFOA) – Best Practices

From Standard & Poor's Ratings Guide ¹

What are characteristics of well-managed pension and OPEB plans?

In our view, plans that demonstrate strong funding discipline by targeting 100% funding on a prudent and consistent actuarial basis with conservative assumptions and methods are much more likely to manage pension and OPEB liabilities and related budgetary costs than plans that do not. These governments will use conservative discount rates and current mortality projections, while also adopting amortization schedules that effectively pay down unfunded liabilities and make progress toward full funding instead of deferring and compounding costs for the future.

How much weight do pensions/OPEBs receive in ratings?

S&P Global Ratings factors pension into its scoring of liabilities, budgetary performance, institutional framework, and management. While the specific weighting of these factors varies across criteria, the cumulative analysis of them can result in significant weight on our view of the overall rating. High pension or OPEB costs can also trigger rating caps or notch adjustments within our state and local government rating criteria. Frequently, pension and OPEB liabilities also play into our holistic analysis of the rating beyond the indicative score.

Does S&P Global Ratings provide rating uplift for well-funded pension systems?

S&P Global Ratings does not provide explicit "extra credit" for well-funded pension/OPEB plans because, in our view, well-funded pensions and prudent funding practices represent what we believe governments should be doing routinely rather than the exception. However, these governments will likely score better within our criteria on liabilities, budgetary performance, debt, and management metrics and therefore often carry higher ratings.

From Government Finance Officers Association (GFOA) ²

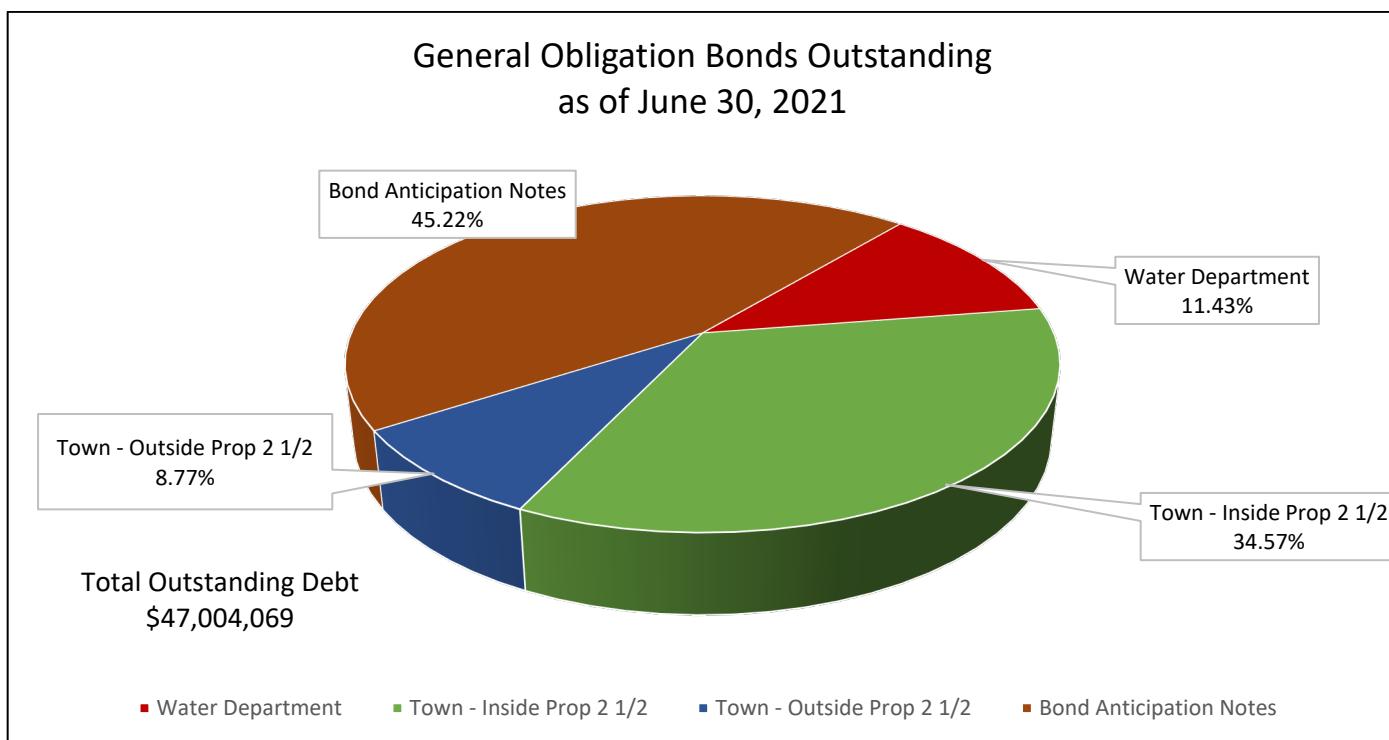
GFOA Best Practice

GFOA recommends that government officials ensure that the costs of DB pensions and OPEB are properly measured and reported. Sustainability requires governments that sponsor or participate in DB pension plans, or that offer OPEB, to contribute the full amount of their actuarially determined contribution (ADC) each year.

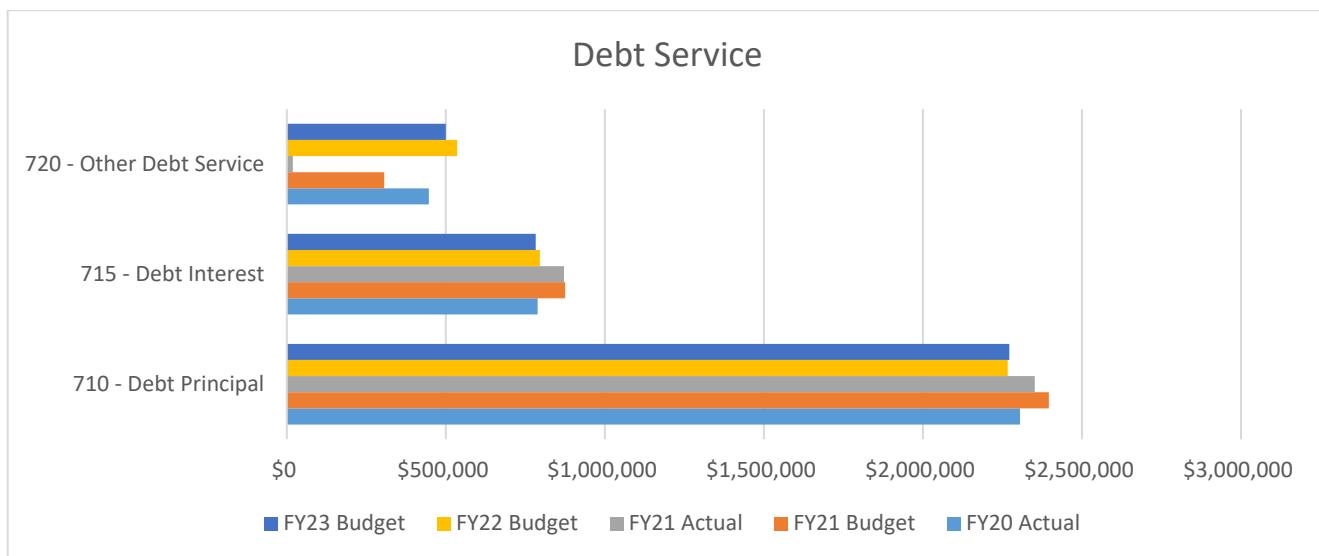
¹ Credit FAQ: Quick Start Guide To S&P Global Ratings' Approach To U.S. State And Local Government Pensions, May 13, 2019

² Sustainable Funding Practices for Defined Benefit Pensions and Other Postemployment Benefits (OPEB)

Debt Service



Debt Service Summary	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
Total Budgets							
710 - Debt Principal	\$2,305,440	\$2,395,699	\$2,351,699	\$2,266,576	\$2,271,847	\$5,271	0.23%
715 - Debt Interest	\$788,679	\$875,080	\$871,631	\$795,516	\$782,692	(\$12,824)	-1.61%
720 - Other Debt Service	\$446,777	\$306,365	\$18,713	\$535,481	\$500,000	(\$35,481)	-6.63%
Total Debt Service	\$3,540,896	\$3,577,144	\$3,242,043	\$3,597,573	\$3,554,539	(\$43,034)	-1.20%



The Town utilizes two forms of debt instruments for investment into capital infrastructure and equipment needs. The first is long term debt which is used to finance large cost projects in the form of bonds. A bond is 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. The second is short term debt in the form of bond anticipation notes. Bond Anticipation Note (BAN) – Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be reissued for up to five years, provided principal repayment begins after two years (MGL Ch. 44§17).

The Town uses General Obligation bonds commonly referred to as G.O. bonds. These bonds pledge the overall asset/taxable value of all property within the Town and require a vote of the Select Board. Total debt service is \$3,554,539 for FY23 or 6% of the budget. The Town maintains a capital stabilization fund that serves as a funding source for the Town's capital improvements in addition to any associated debt service. The first source of capital investment shall be the Capital Stabilization Fund. Even when a significant balance exists in this account, the Town will be cautious about the amount of borrowing to be done with the capital stabilization fund as the funding source. The Town will then use modest amounts from the capital stabilization or other reserves such as free cash above target levels to fund pay-as-you go capital needs. State, federal, or private grant funding shall be pursued and used to finance the capital budget wherever possible.

The term of borrowing for a capital project shall not exceed its estimated useful life. The Town will attempt to maintain a long-term debt schedule such that at least 50% of its outstanding principal will be paid within 10 years. The Town will strive to issue level principal debt such that debt service will decline over the term of the issue as another means to mitigate risk regarding this funding source. The Treasurer/Collector shall review post-issuance compliance procedures at least annually and implement revisions or updates as deemed appropriate, in consultation with bond counsel or Financial Advisor.

Debt Service - Long Term Debt

Budget Narrative

Principal Payments on our long-term debt increases by \$5,271 in FY23.

710 - Debt Principal	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Principal On L/T Debt	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Lt Debt Alumni Field 11.16.16	\$235,000	\$235,000	\$235,000	\$235,000	\$240,000	\$5,000	2.13%
Lt Debt Boxborough Rd 11.16.16	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
Lt Debt Fire Station 11.16.16	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000	\$0	0.00%
L.T. Debt/Great Road Land Purc	\$25,000	\$25,000	\$25,000	\$20,000	\$0	(\$20,000)	-100.00%
L.T. Debt/Rss Construction	\$270,000	\$270,000	\$270,000	\$270,000	\$224,500	(\$45,500)	-16.85%
Lt Debt/Houghton Rf Cpa 5/4/09	\$10,000	\$10,000	\$9,000	\$8,000	\$8,000	\$0	0.00%
Lt Debt/Lucy Land Cpa 5/4/09	\$10,000	\$10,000	\$10,000	\$4,000	\$4,000	\$0	0.00%
Lt Debt/Police St 10/20/08	\$330,000	\$330,000	\$287,000	\$280,000	\$285,000	\$5,000	1.79%
L.T. Debt/Wwtp 5-15-05	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$0	0.00%
L.T. Debt/Middle Sch 1-15-08	\$370,000	\$370,000	\$370,000	\$370,000	\$375,000	\$5,000	1.35%
L.T. Debt/Hartwell 5-15-05	\$30,000	\$25,000	\$25,000	\$30,000	\$30,000	\$0	0.00%
L.T. Debt/Prouty 5-15-05	\$25,000	\$30,000	\$30,000	\$25,000	\$25,000	\$0	0.00%
L.T. Debt/Cobb Land 11/8/10 St	\$15,000	\$15,000	\$15,000	\$15,000	\$13,000	(\$2,000)	-13.33%
L.T. Debt/Goldsmit 5/3/10 Stm	\$55,000	\$55,000	\$55,000	\$55,000	\$47,000	(\$8,000)	-14.55%
L.T. Debt/Matawanakee Bettrmnt	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Shakerlane School	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Septic Prog2-Mwpat	\$11,388	\$11,388	\$11,388	\$0	\$0	\$0	0.00%
L.T. Debt/Rss Design	\$10,000	\$10,000	\$10,000	\$10,000	\$8,000	(\$2,000)	-20.00%
L.T. Debt/Hs Constr Atm7 5/99	\$305,000	\$250,000	\$250,000	\$195,000	\$135,000	(\$60,000)	-30.77%
L.T. Debt/Morrison Land 12/99	\$90,000	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Ms Low Cost Loan	\$107,115	\$107,115	\$107,115	\$107,115	\$107,115	\$0	0.00%
L.T. Debt/Septic Betterment	\$11,937	\$12,196	\$12,196	\$12,461	\$12,732	\$271	2.17%
L.T. Debt/Library 10.28.19	\$0	\$235,000	\$235,000	\$235,000	\$235,000	\$0	0.00%
L.T. DEBT/LIBR DESIGN 11.18.21	\$0	\$0	\$0	\$0	\$67,500	\$67,500	0.00%
L.T. DEBT/LIBR CONSTR 11.18.21	\$0	\$0	\$0	\$0	\$60,000	\$60,000	0.00%
Total Expenses	\$2,305,440	\$2,395,699	\$2,351,699	\$2,266,576	\$2,271,847	\$5,271	0.23%
Total Debt Principal	\$2,305,440	\$2,395,699	\$2,351,699	\$2,266,576	\$2,271,847	\$5,271	0.23%

715 - Debt Interest	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Lt Int Alumni 11.16.16	\$82,600	\$73,200	\$73,200	\$63,800	\$54,400	(\$9,400)	-14.73%
Lt Int Boxboro Rd Cpc 11.16.16	\$10,500	\$9,300	\$9,300	\$8,100	\$6,900	(\$1,200)	-14.81%
Lt Int Fire Station 11.16.16	\$209,490	\$200,940	\$200,940	\$186,690	\$172,440	(\$14,250)	-7.63%
L.T. Int/Great Road Land Purcha	\$1,275	\$900	\$900	\$400	\$0	(\$400)	-100.00%
L.T. Int/Hartwell Avenue	\$4,500	\$3,550	\$3,550	\$2,100	\$900	(\$1,200)	-57.14%
L.T. Int/Rss Design	\$4,725	\$4,325	\$4,325	\$3,925	\$3,520	(\$405)	-10.32%
L.T. Int/Houghton Rf Cpa 5/4/0	\$4,000	\$3,673	\$3,673	\$3,450	\$3,050	(\$400)	-11.59%
L.T. Int/Lucy Land Cpa 5/4/09	\$2,400	\$2,072	\$2,072	\$1,700	\$1,500	(\$200)	-11.76%
L.T. Int/Police St 10/20/08 St	\$131,400	\$120,063	\$120,063	\$113,150	\$99,150	(\$14,000)	-12.37%
L.T. Int/High Schl	\$16,175	\$11,600	\$11,600	\$6,600	\$2,700	(\$3,900)	-59.09%
L.T. Int/Rss Construction	\$127,575	\$116,775	\$116,775	\$105,975	\$94,363	(\$11,612)	-10.96%
L.T. Int/Wwtp 5-15-05	\$18,400	\$15,200	\$15,200	\$12,000	\$8,800	(\$3,200)	-26.67%
L.T. Int/Middle Sch 1-15-08	\$110,450	\$95,650	\$95,650	\$80,850	\$66,050	(\$14,800)	-18.31%
L.T. Int/Prouty 5-15-05	\$4,550	\$3,300	\$3,300	\$2,550	\$1,550	(\$1,000)	-39.22%
L.T. Int/Cobb 11/8/10 Stm9	\$7,088	\$6,488	\$6,488	\$5,888	\$5,265	(\$623)	-10.58%
L.T. Int/Matawanakee Bettrmnt	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Int/Shakerlane School	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Int/Goldsmith 5/3/10 Stm7	\$25,588	\$23,388	\$23,388	\$21,188	\$18,915	(\$2,273)	-10.73%
L.T. Int/Septic Betterment	\$5,191	\$5,324	\$4,952	\$5,062	\$4,460	(\$602)	-11.89%
L.T. Int/Morrison Land 12/99	\$1,350	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Int/Ms Low Cost Loan	\$21,423	\$19,281	\$19,281	\$17,138	\$14,997	(\$2,141)	-12.49%
L.T. Int/Library 10.28.19	\$0	\$160,052	\$156,976	\$154,950	\$143,200	(\$11,750)	-7.58%
L.T. INT/LIBR DESIGN 11.18.21	\$0	\$0	\$0	\$0	\$42,832	\$42,832	0.00%
L.T. INT/LIBRY CONST 11.18.21	\$0	\$0	\$0	\$0	\$37,700	\$37,700	0.00%
Total Expenses	\$788,679	\$875,080	\$871,631	\$795,516	\$782,692	(\$12,824)	-1.61%
Total Debt Interest	\$788,679	\$875,080	\$871,631	\$795,516	\$782,692	(\$12,824)	-1.61%

Debt Service -Short Term Debt

Budget Narrative

Short term debt or Bond Anticipation Notes (BAN's) cover the initial financing of Town projects until a General obligation Bond (long term debt) can be issued. For FY23 short-term debt costs of \$500,000 are estimated interest costs for the senior center and sewer project

720 - Other Debt Service	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Debt Issuance Profess Serv	\$2,939	\$5,786	\$5,786	\$0	\$0	\$0	0.00%
Interest On Notes	\$43,838	\$300,579	\$12,927	\$535,481	\$500,000	(\$35,481)	-6.63%
Ban Paydowns Xfr Out To Cap Fu	\$400,000	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total Expenses</i>	<i>\$446,777</i>	<i>\$306,365</i>	<i>\$18,713</i>	<i>\$535,481</i>	<i>\$500,000</i>	<i>(\$35,481)</i>	<i>-6.63%</i>
<i>Total Other Debt Service</i>	<i>\$446,777</i>	<i>\$306,365</i>	<i>\$18,713</i>	<i>\$535,481</i>	<i>\$500,000</i>	<i>(\$35,481)</i>	<i>-6.63%</i>

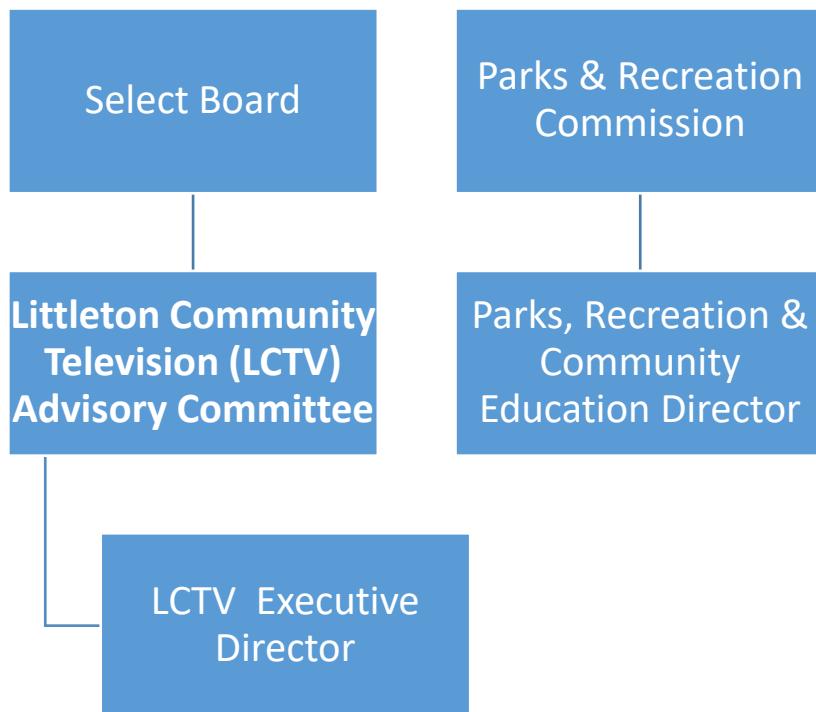
Non General Fund Budgets

Parks & Recreation and LCTV are no longer included as operating budget items. Parks & recreation has been an enterprise fund of the Town for several years. LCTV was moved to the PEG Access funding by Fall STM. FY21 was the first year of operation for LCTV under this model. For comparative purposes, budget amounts for LCTV have been removed from the Town's operating budget results of prior years and are shown below.

Non General Fund Budgets	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Amended Budget	FY22 Preliminary Budget	\$ Variance	% Variance
197 - Littleton Cable Television	\$195,018	\$242,656	\$249,236	\$279,666	\$315,238	\$35,571	12.72%
422 - Parks, Recreation & Community Education	\$905,457	\$1,009,006	\$960,250	\$1,161,648	\$1,098,368	(\$63,279)	-5.45%
Total Non-General Fund	\$1,100,475	\$1,251,662	\$1,209,487	\$1,441,314	\$1,413,606	(\$27,708)	-1.92%

[LCTV Organizational Chart](#)

[Parks & Recreation Organizational Chart](#)



Littleton Community Television (LCTV)

MISSION OF THE OFFICE

The mission of the LCTV Office is to increase productivity by streamlining the flow of information through the Town's local cable access programming and to provide mandated PEG Access programming to the residents of Littleton.

DESCRIPTION OF SERVICES

The LCTV Studio is responsible for cable television programming. The Department also provides meeting and event coverage, free training classes to local residents, in-house production support, promotional support for local groups and town events.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2021	FY2021	Projected FY2022
Meetings televised (New Hrs)	Output	325	200 YTD	600
Programs televised (New Hrs)	Output	115	45 YTD	120
Outreach/Training Hours	Output	120	25 YTD	25
Hours of programming televised	Output	5000	2120 YTD	5000+

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect. While not an exhaustive list, the top three services provided by the department in order of priority are as follows:

1. Government Meetings
2. Public Programming
3. Educational Programming

LCTV is required by FCC regulations to provide Public, Educational, and Government Access. If there was a decrease in funding, all three categories would be reduced equally.

MAJOR ACCOMPLISHMENTS

All regulatory boards/committees covered (BOS, School Committee, Planning Board, ZBA, FinCom, ConsCom, and Board of Health).

- Additional Meetings include, MPIC, Library Trustees, COA, Friends/COA Mtgs, Park/Rec Commission, PMBC
- Implement procedures and technical abilities for Remote (Zoom) Meetings
- Successful Coverage of Annual Town Meetings – Indoors/Outdoors & Streaming Live
- Renewal of IMA with the Town of Boxborough. Coverage of Box. Planning Board Mid-Budget Cycle.

DEPARTMENTAL GOALS

1. Coverage of Town Boards and Committees Meetings: Continue to cover all regulatory boards and the Annual/Special Town Meetings. Coverage of special meetings of importance, as requested
2. Assist Town Departments with Publicity, Training, Outreach.
3. Installation of New Library Meeting Room broadcasting equipment.
4. Increase viewership through social media platforms

BUDGET NARRATIVE

This budget is fully funded by retained earnings, revenue from Local Access Cable fees received from the Cable Service providers, and revenue from the agreement with Boxborough to provide cable services, and has no impact to the tax levy.

Personal Services – The FY23 staffing budget is increasing to accommodate 20 additional hours per week for our 20 hour Production Coordinator. Offset in salary and benefits are taken from both the Boxboro Fund, and the PEG Fund. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. All employees in this department will receive a step increase in FY23. A 1.5% COLA is calculated and included as directed by the Board of Selectmen. The salary budget increased by \$20,980.44 or 7.5% above FY22.

Expenses - The FY23 operating budget declined by \$4,554 or 5.1% due to a decrease in capital expenses. The capital expenses are being offset by capital payments from the Cable Service Providers.

BUDGET HIGHLIGHTS

197 - Littleton Cable Television	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Budget	\$ Variance	% Variance
<u>Littleton Cable Television Wages</u>							
Wages - Manager/Dept Head	\$86,195	\$90,820	\$92,269	\$93,192	\$94,587	\$1,395	1.50%
Wages - Hourly	\$83,243	\$89,892	\$93,459	\$120,311	\$126,429	\$6,118	5.09%
Longevity-Non Union	\$0	\$0	\$1,400	\$1,400	\$1,500	\$100	7.14%
<i>Total Littleton Cable Television Wages</i>	<i>\$169,439</i>	<i>\$180,712</i>	<i>\$187,128</i>	<i>\$214,903</i>	<i>\$222,516</i>	<i>\$7,613</i>	<i>3.54%</i>
<u>Littleton Cable Television Expenses</u>							
Medicare Tax	\$0	\$2,412	\$2,700	\$2,900	\$3,227	\$327	11.28%
Life Insurance	\$0	\$149	\$135	\$210	\$250	\$40	19.05%
Health Insurance	\$0	\$24,047	\$30,345	\$32,000	\$35,000	\$3,000	9.38%
Pensions, Contributory	\$0	\$25,161	\$25,133	\$30,000	\$40,000	\$10,000	33.33%
Vehicle Repair/Maint	\$620	\$1,107	\$1,800	\$1,800	\$1,800	\$0	0.00%
Equipment Repair/Maint	\$2,550	\$110	\$5,000	\$5,000	\$5,000	\$0	0.00%
Professional Services							
Other	\$12,560	\$7,875	\$13,100	\$14,150	\$14,150	\$0	0.00%
Software & Systems Contracts	\$1,200	\$0	\$210	\$210	\$210	\$0	0.00%
Hardware	\$0	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%
Telephone/Wireless/Data	\$598	\$0	\$600	\$600	\$600	\$0	0.00%
Postage	\$0	\$1	\$200	\$200	\$200	\$0	0.00%
Office Supplies	\$2,463	\$2,043	\$2,470	\$2,470	\$2,470	\$0	0.00%
Tech Supplies	\$3,011	\$2,424	\$3,100	\$4,100	\$4,100	\$0	0.00%
Publications & Subscriptions	\$2,576	\$3,195	\$3,745	\$3,745	\$3,745	\$0	0.00%
Capital Expenses	\$0	\$0	\$0	\$52,887	\$48,333	-\$4,554	-8.61%
<i>Total Littleton Cable Television Expenses</i>	<i>\$25,579</i>	<i>\$68,524</i>	<i>\$92,538</i>	<i>\$154,272</i>	<i>\$163,085</i>	<i>\$8,813</i>	<i>5.71%</i>
<i>Total Littleton Cable Television</i>	<i>\$195,018</i>	<i>\$249,236</i>	<i>\$279,666</i>	<i>\$369,175</i>	<i>\$385,601</i>	<i>\$16,426</i>	<i>4.45%</i>

Staffing

Name	Position	FTE	Grade	Step	Salary
Mark Crory	Lctv Exec Director	1.000	BA11	10	\$94,587
Kirby Dolak	Lctv Program Supv	1.000	BA09	9	\$74,876
Judith Reid	Lctv Vid Prod Coord	1.000	BA05	5	\$51,553
<u>Department Total</u>		<i>3.000</i>			<i>\$221,016</i>

Parks, Recreation & Community Education (General Fund & Revolving Fund)

MISSION OF OFFICE

The Mission of The Littleton Park, Recreation, and Community Education (PRCE) Department is to provide recreation activities, leisure services, facilities and general amenities to the public. The Department strives to enhance the quality of life for the Town of Littleton residents by providing clean, safe, and attractive parks and recreation facilities that promote a strong sense of community. The mission is to provide youth with activities that are appealing, safe, easily accessible and ultimately empowering. As well as to offer support, fitness, and continuing education to the Adults of the community. Communication with students, parents, youth boards, and established community groups is vital to providing these activities.

DESCRIPTION OF SERVICES

The PRCE department offers comprehensive and varied programs for public activities, services, and resources for Littleton residents. Programs strive to be self-sustaining and offer an opportunity for quality use of leisure time in a productive and healthy manner. Major activity areas include, 300 King St, Fay Park, Long Lake Beach, Shaker Lane School, and the Russell Street/Middle School Fields and indoor gymnasiums. This division of the Town provides programs and activities that are safe as well as educational during the non-learning hours. Teen and Youth Programs are designed to provide safe and positive events for Littleton youth. We place a huge emphasis on the ability for our programs to be monetarily accessible to all. At most, we charge approximately ten percent over cost to ensure that persons who are involved in programming and events can do so without financial hardship. The department is also working on bolstering a scholarship fund to allow access to programming for those that meet the National Poverty Index requirements.

PROGRAM OFFERINGS FROM JULY 2020 – JUNE 2021 INCLUDE:

Special Events:

*Touch-A-Truck**

Oktoberfest Halloween Parade*Trunk or Treat**

Movies in the Park

*Holiday Helpers Fire & Ice**

3rd Thursdays (May, June, July, and August)*

*Ties and Tiaras Dance**

*Egg Hunt and Candy Scramble*Tophet Chasm 5K**

*Community Clean Up**

* Programs that occur in a normal year that had to be cut due to the COVID 19 Pandemic



Monitored Remote Learning at O'Neil Cinema



Outdoor Adventures

Youth Services:

Monitored Remote Learning Program (O'Neil cinema)**

*Youth Ski and Snowboard Club*Family Ski Program***

Youth Ultimate Frisbee Youth Outdoor Adventures*

Early Release Field Trips

February & April Vacation ProgramsTeen Recreation

Adventure Crew *Teen After School Care (RISE)**

Counselor In Training Program

*Half-Day Middle School FieldTrips**

Aquatics:

Swimming Lessons

*Junior Lifeguard Programs*US Sailing Programs Triathlon Clinic**

SUP Yoga

Community Education:

Arts & Craftsmanship

S.T.E.A.M. programsAdult Fitness

Fun & Leisure Health & SafetyHome & Hearth

Personal Law & FinanceWorld Languages

Children's Enrichment ProgrammingDance

Summer Activities:

Camp T - Summer Day Camp Tahattawan Explorations
(TX)Playground Program** Weekly Sports Camps

Littleton Enrichment After School(LEAP) programs

Recreational Sports & Leagues:

*3v3 Basketball Tournament*Youth Basketball Clinics* Youth Archery*

Youth Cross CountryYouth Tennis Pickleball

*Adult Basketball (indoor)*Adult Cornhole League Adult Softball*

*Adult Flag Football Adult Indoor Soccer*Adult Volleyball**



STAFFING 5.63 FTE:

In fiscal year 2022 the full-time departmental staffing consisted of a Director, Assistant Director, Community Education and Teen Program Coordinator, Recreation and Sports Program Coordinator; Afterschool, Special Events, and Aquatics Program Coordinator, and Administrative Assistant.

Our Community Education and Teen Program resigned in September 2021 to pursue a degree in Education. This vacated position was filled in December 2021. Additionally, as mentioned in FY 2022's summary, we reorganized the employee chart and hired an Afterschool, Special Events, and Aquatics Program Coordinator in November 2021. This is a position that was revised over the course of the Pandemic and fills a vacancy from a 2020 COVID 19 layoff.

This department's staffing level is back to the normal operations before the COVID 19 pandemic hit.

This fiscal year we were still able to hire seasonal/temporary non-benefit eligible employees and have come closer to staffing levels pre-pandemic. We still face a bit of a challenge finding seasonal staff during the school year; we are hopeful that this national trend will change before fiscal year 2023. Currently, all staffing wages (full-time, part-time, and seasonal) and benefits are paid completely through the enterprise fund, with the exception of the Director and Assistant Directors' salary and benefits.

BUDGET ISSUES

The level staffing budget includes the current 5.63 FTE positions.

We will be asking for the dissolution of the Enterprise and the creation of a General Fund and Revolving Fund blend to financially support the PRCE department in Fiscal Year 2023. I discussed with the Finance Director and the Town Administrator how we would split up the expenses and wages between the General Fund and the Revolving Fund. The General fund will cover the salaries of the Director and Assistant Director, benefits and pension of all Full-time year round employees in the department, and utilities; this includes electricity, water, porta potties, trash removal services and tight tank pumping for our recreational facilities.

The items that were not approved and need to be covered by the Revolving Fund consist of staff wages for the three program coordinators and the office administrator. Office supplies for the department, mailing and printing costs for the year, professional memberships and conferences, and staff uniforms.

I would like to ask the Select Board and Finance Committee to include the hourly wages of our Office Administrator; the yearly total is \$36,149. The job description for this position was updated the last time we hired and there are new duties that are performed that I do not believe should be covered by programs fees. This includes processing of payroll, AP warrants, purchase card statements, and check, cash, and credit card turnovers.

Covered By GeneralFund		Covered by Revolving Fund	
12/15/2021			
Item	Amount	Item	Amount
Staff Wages	\$162,989.28	Staff Wages	\$253,262.39
Staff Benefits	\$153,317.00	Staff Benefits	\$-
Utilities	\$23,040.00	Utilities	\$-
Office Supplies	\$-	Office Supplies	\$28,386.00
Mailing and Printing	\$-	Mailing and Printing	\$51,661.40
Meeting and Conferences	\$-	Memberships & Conferences	\$12,310.00
Staff Uniforms	\$-	Staff Uniforms	\$1,716.00
Special Events	\$20,000.00	Total	\$347,335.79
Total	\$359,346.28		

CAPITAL REQUESTS:

A ten year Capital Plan was completed in September 2021. This funding cycle there are two high priority items that have been presented.

One is installation of LED Lights at Koerper Field. Two fields at the high school will be going off line to accommodate the Town Sewer project. These fields will be closed for an entire year after the construction of a leaching field to allow the grass seed to take and fully grow in. There is no additional field that will be coming online which causes a field usage squeeze for the school, PRCE, and Youth Sports. An affordable option that will give us all extra hours is adding lights onto Koerper Field. We would invest in LED lighting and incorporate a digital control system for our department to easily support those using the field. We currently have a donated electric sign that will be installed this fall that will already give this project a head start.

The second request is to replace our 2005 12 passenger van. This is the last van for PRCE that needs to be updated. The van is 16 years old, has 135,802 miles on it, and we are starting to sink repair funds into the vehicle that are now cost prohibitive. This past year we have put over \$1,800 worth of repairs into the van.

Due to the lack of permanent space for the department we rely on our vans to transport our participants to locations around town and off site for field trips. Three vans are needed to be able to transport 30 kids in a cost effective manner; because a school bus is cost prohibitive until we reach a minimum of 40 participants.

Future Capital Requests to take into consideration:

We will need to replace our 2011 Ford Ranger pick-up truck in the near future as well. The department relies on this little pick-up truck for special events, putting up race routes, driving the Easter Bunny around town during COVID to bring joy to families, transporting special event and program equipment and trash to from the different facilities around town.

Not only is this vehicle at the end of its life, it no longer meets the needs of our department need and we need to purchase a bigger vehicle that can handle the tow capacity of our event trailer. Current the Assistant Director and I use our personal vehicles to manage transportation of the trailer.

We also need to look at resurfacing the basketball courts at 300 King Street. The renovation of this park was completed seven years ago in 2015 by the previous recreation director. In the maintenance plan Vermont Recreational Surfacing & Fencing recommends resurfacing of the basketball courts to occur every five years.

The courts are still in good shape, but they need to be kept that way. Once this has been completed it should be put on a five year maintenance cycle.

The dock for the center of the beach at Long Lake should be updated in a similar fashion as the sailboat dock was updated with the CanDock system in 2019. The current dock has large 3 foot by 5 foot sections that lock together and are held in place with metal poles. The plastic for the current dock is starting to get brittle and the metal poles holding the dock in place are very rusty. The plastic can be patched, but eventually we would have to purchase more 3 foot by 5 foot sections. The CanDock System has 1 foot by 1 foot blocks that can easily be replaced at

\$70.00 per cube and they can be placed into any configuration needed.

In the past three years the popularity of our sailing program has skyrocketed. This summer we had nine, weeklong sessions for beginners and intermediate sailors and every week was sold out with people still on the waitlist. Outside of the Charles River PRCE is the location in this region that is providing US Sailing programs. Many of the participants came back for multiple weeks of programs. There is also much interest in the creation of a sailing club and holding regattas at Long Lake. To keep the momentum of our sailing program going we would like to purchase a fleet of Club 420 sailboats. These boats are the next step up from a sunfish, which we currently have, and would allow us to offer new beginner and intermediate programs.

The space need of the Parks, Recreation, and Community Education department has been at the top of the list in the past two reports that were conducted by the Town. Additionally, updating recreational facilities is listed in the goals for both the Town Master Plan and the 2016 Open Space and Recreation Plan. As our community is growing and changing so must our facilities to fit the needs of our town. We would research grants but already know that we would be able to put in a request for the PARC grant which awards up to \$400,000 and US Swimming which could potentially award a few million. The mission of this department is, "to provide year-round high quality indoor and outdoor recreation activities for children and adults in Littleton and the surrounding communities. These activities increase the quality of life while serving the citizens of Littleton." The Town of Littleton needs a space that provides year round active recreation opportunities and it should operate in the level of quality that is reflected in the department's mission statement.

Updates and renovations to Fay Park. This park facility has been seen a jump in use over the last few years however the space has not grown with the increased usage. The Park once shared a parking lot with the Fire department and the rebuild of the parking lot still does not create adequate parking. With the increased use at this facility it is also a good time to look into the additional amenities outside of the parking issue as well. This would include upgrade of the old swing set and playground, the creation of a pavilion that would also house a seasonal ice skating rink, addition of a bathroom facility, creation of a walking/fit path and would also look to grade out some of the slope issues to provide accessible walkways from the parking lot to the new and old facilities. This is a project that is listed in the 2016 Open Space and Recreation Plan and the 2017 Town Master Plan.

A Dog Park is a one facility that has been asked for by the Littleton residents consistently over the past seven years that I have been employed as the PRCE Director. According to the reports that the Town Clerks office receives from the local veterinary offices for dog licensing purposes there are approximately 1,300 dogs living in Littleton. Currently the closest locations with proper dog parks are in Hudson, Billerica, Nashua, and Leominster; which means we often see dogs in locations where they shouldn't be like athletic fields, tennis courts, and playgrounds. There is a group of citizens that are interested in fundraising for a dog park here in town. The other positive of a dog park is that once built they take minimal effort to maintain which means adding it into the family of park facilities should not be an extra burden on the Park Highway staff.

Creation of a new playing field. The location of the new field will more than likely be located at Parcel A at the Couper Farm Estates. This new athletic field is a goal listed in the Town's 2017 Master Plan. In which the Open Space and Recreation overview states, "The town is currently undertaking a comprehensive analysis of recreation facilities and fields which will highlight areas where investment is needed."

The town should consider the results of that analysis and make strong investments to support the continued operation of recreation programs in Littleton." (Page 139, Section 8.) At the November 16th, 2016 town meeting \$48,000.00 was appropriated from the town to PRCE to complete the comprehensive analysis of recreation fields for the Town of Littleton. The results concluded that the fields are currently over used and causing on-going damage that could be rectified by creating more field space to spread out the usage and allow resting and rotation of the fields. Also, according to the statistics listed on page 141, table 8.2 of the Town of Littleton Master Plan only 19.21 acres or 0.9% is set aside for active recreation; this land includes 300 King, Fay Park, and Long Lake Beach. None of these locations is home to athletic fields, nor could possible do so in the future. PRCE currently has agreements with the Littleton Public Schools, LELWD, and St. Anne's Church to have access to their athletics fields for PRCE programs and Youth Sports organizations.

However, in the case that we would lose access to any of the aforementioned fields; the results would be detrimental to the operation of PRCE programs and Youth Sports Organizations and even more damaging to the remaining fields that the programs had access to. Therefore, it would be proactive for the Town to develop a field for active recreation at the Couper Farm Estates to relieve the current overuse and be prepared for a situation that we would no longer have access to fields that are currently being used.

DEPARTMENT PRIORITIES

Listed below are the major goals for fiscal year 2023 for the Littleton Park, Recreation, and Community Education department. These goals have been presented to the Select Board in December

Convert the department finance from an enterprise fund to a blended general fund and revolving fund financial system. This action item has been requested as part of the annual Town audit report.

Work with the Select Board and Town Administration to develop a 10 year Strategic plan for the PRCE department to address space needs, park and facility improvements, and creation of new playing fields, parks, and playgrounds; including ADA/AAB access issues and improvements.

Develop a financial strategy to support a funding mechanism for strategically planned projects. Research and apply for grants to lessen the financial burden on the Town. Additionally, to build a department reserve as a financial support to PRCE and possibly complete projects that have not been funded through Capital.

Completion of Statistically Valid Survey to provide data for the 10 year strategic planning process and the upcoming Open Space and Recreation Plan.

Research land opportunities and if possible developing rights of first refusal with Town council.

Continue to work with the Littleton Public Schools, LELWD, and Highway Parks department to maintain the athletic playing fields; review, update, & address the 2017 Field Needs Study; proactively plan any future field closures, and to support Littleton youth athletics.

Update the MOU with LPS and SB and reinstating it for implementation in fiscal year 2023.



First Year as a General Fund / Revolving Fund Combination

Account Description	2023 Department Budget
PRCE Director Wages	\$86,110.00
Assistant PRCE Director Wages	\$76,881.00
PRCE Staff Wages	\$36,149.00
Longevity-NON UNION	\$1,400.00
PRCE UTILITIES	\$23,040.00
Meetings & Conferences	\$0.00
Printing & Mailing	\$0.00
Office Supplies	\$0.00
Uniforms/Protective Wear	\$0.00
Special Town Events	\$20,000.00

Total Proposed General Fund Appropriation \$243,580





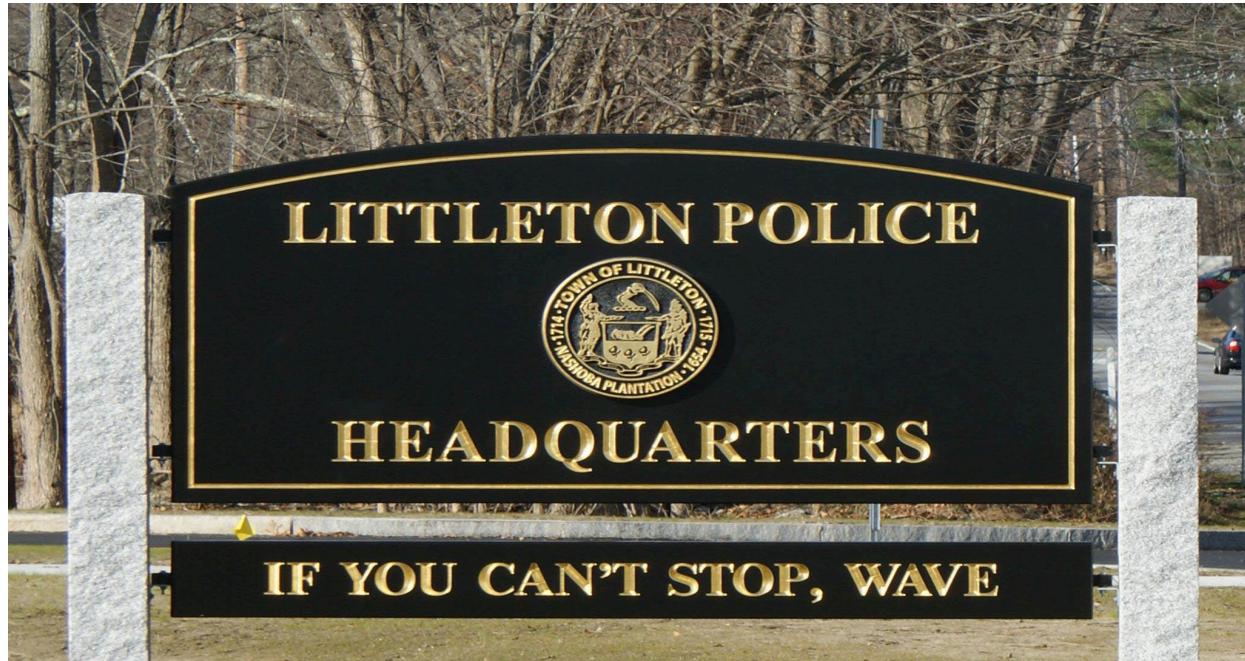
APPENDIX





History of Proposition 2 ½ Overrides, Operating Overrides, Capital Overrides & Debt Exclusion Overrides

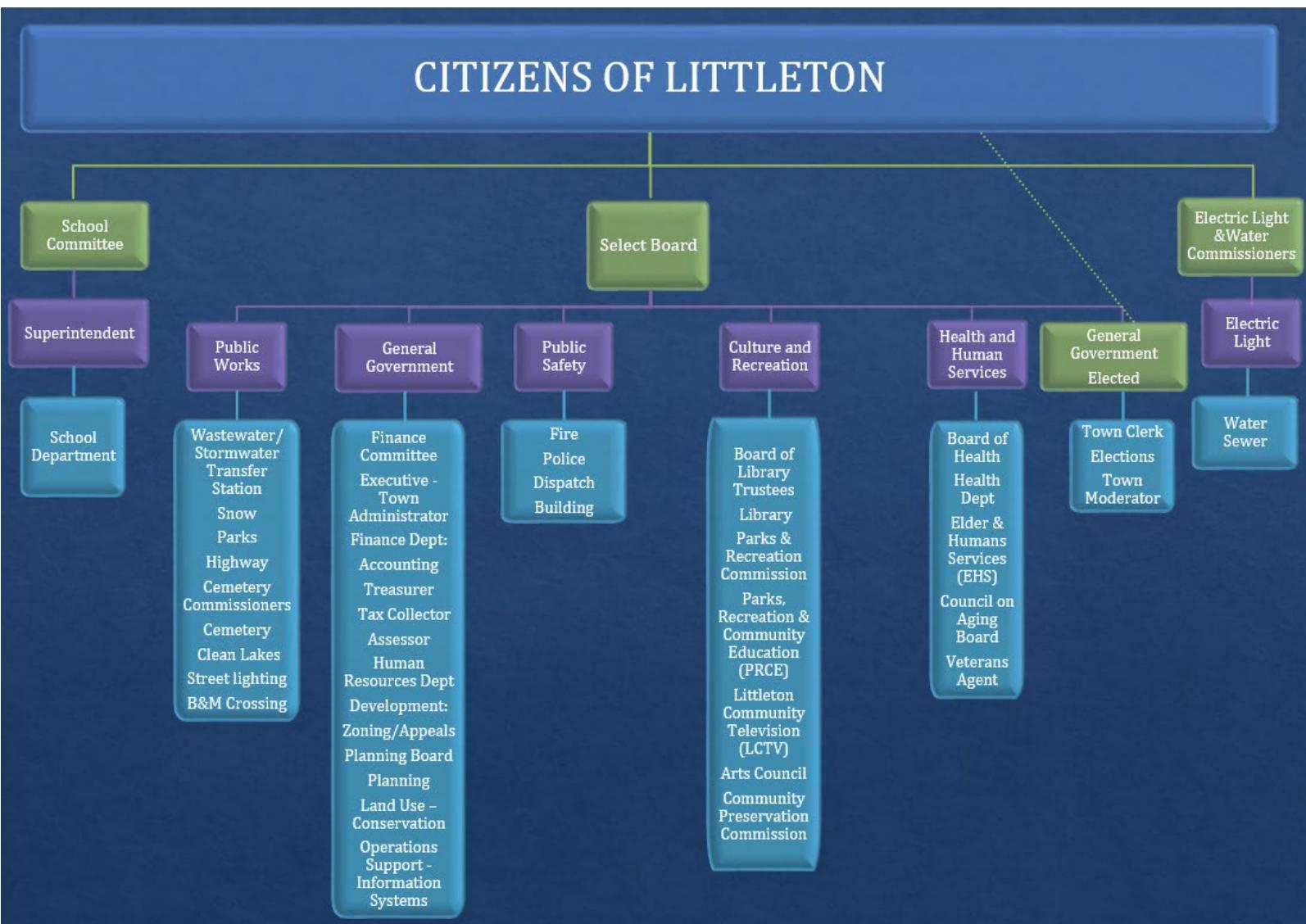
<i>Fiscal Year</i>	<i>Override Type</i>	<i>Purpose</i>	<i>Voted Project Amount</i>
FY1997	Debt Exclusion	Frost/Whitcomb land purchase	\$700,000
FY2001	Debt Exclusion	Morrison land purchase	\$1,790,000
FY2003	Debt Exclusion	Wastewater Treatment Facility	\$1,760,000
FY2004	Capital		\$800,000
FY2005	Operating	Library budget	\$9,700
FY2005	Capital		\$507,000
FY2005	Debt Exclusion	Middle School	\$4,000,000
FY2006	Operating	School budget	\$1,575,000
FY2007	Capital		\$621,000
FY2008	Capital		\$94,000
FY2008	Debt Exclusion	Russell St School Design	\$500,000
FY2008	Debt Exclusion	Police Station Design	\$300,000
FY2009	Debt Exclusion	Police Station Construction	\$6,285,308
FY2009	Debt Exclusion	Russell St School Construction	\$13,400,000
FY2009	Capital		\$221,000





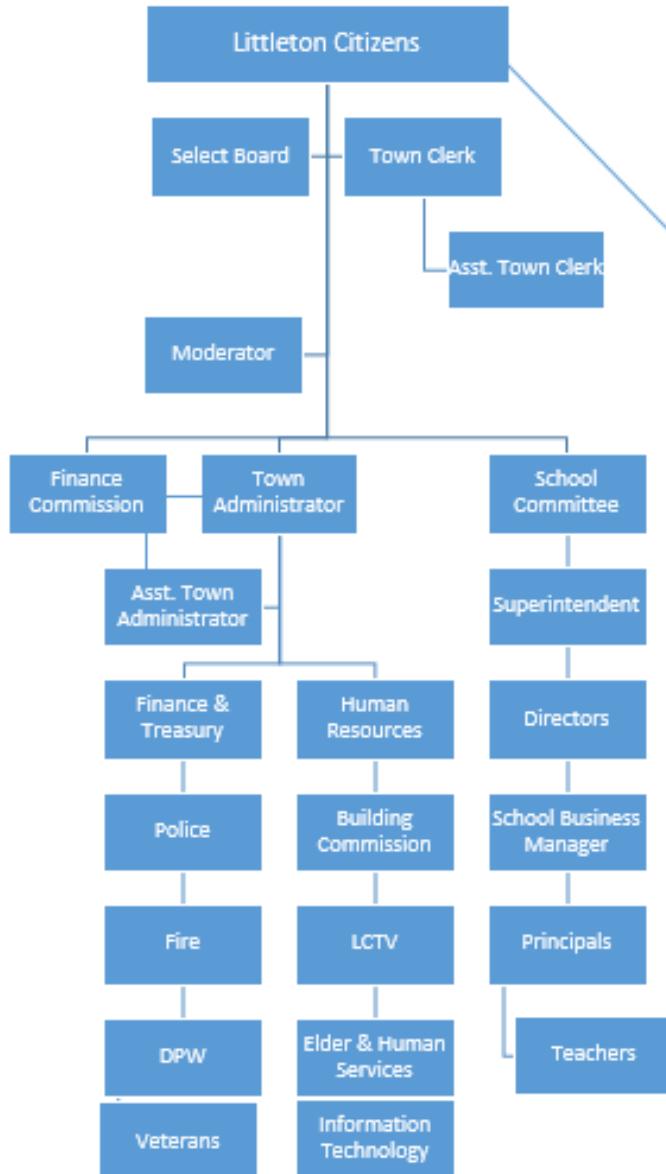
Appendix A – Summary Organization Chart and Link to Detailed Town Organizational Chart

TOWN OF LITTLETON ORGANIZATIONAL CHART





Summary Organizational Chart



Boards & Commissions

Electric Light & Water Commission – Electric Light and Water Department

Parks & Recreation Commission – Recreation Director, Asst. Recreation Director, Sports Coordinator, Admin Assistant, and Teen Program Lead

Library Trustees – Library Director, Asst. Library Director, Librarians

Planning Board – Town Planner, Planning Department Clerk

Housing Authority



Town of Littleton Fiscal Year 2023 Budget

Appendix B – Debt to Maturity Schedule

TOWN OF LITTLETON MASSACHUSETTS

ANNUAL DEBT SERVICE (1)

Fiscal Year	Outstanding as of 06/30/22				Total Outstanding		Total Debt Service	Cumulative %Principal Retired(3)
	General Fund		Self-supporting		Principal	Interest		
	Principal	Interest	Principal	Interest	Principal	Interest		
2023	2,344,846.85	834,983.78	534,967.00	229,221.09	2,879,813.85	1,064,204.87	3,944,018.72	9.80
2024	2,165,123.85	742,539.65	479,967.00	213,803.75	2,645,090.85	956,343.40	3,601,434.25	18.90
2025	2,139,406.85	645,287.17	480,967.00	196,653.75	2,620,373.85	841,940.93	3,462,314.78	27.80
2026	2,059,695.85	549,079.04	475,967.00	179,453.75	2,535,662.85	728,532.79	3,264,195.64	36.50
2027	1,959,990.85	455,940.12	475,967.00	162,503.75	2,435,957.85	618,443.87	3,054,401.72	44.80
2028	1,699,291.85	366,820.30	466,967.00	145,703.75	2,166,258.85	512,524.05	2,678,782.90	52.20
2029	1,409,599.85	288,269.47	466,967.00	129,003.75	1,876,566.85	417,273.22	2,293,840.07	58.60
2030	1,006,800.00	227,162.47	452,966.00	113,103.75	1,459,766.00	340,266.22	1,800,032.22	63.50
2031	1,002,122.00	189,286.47	447,966.00	98,108.75	1,450,088.00	287,395.22	1,737,483.22	68.50
2032	715,451.00	160,029.03	434,966.00	83,513.75	1,150,417.00	243,542.78	1,393,959.78	72.40
2033	715,786.00	140,195.01	424,966.00	69,007.50	1,140,752.00	209,202.51	1,349,954.51	76.30
2034	716,130.00	121,539.29	424,966.00	55,725.00	1,141,096.00	177,264.29	1,318,360.29	80.20
2035	716,480.00	103,436.69	414,966.00	43,935.00	1,131,446.00	147,371.69	1,278,817.69	84.10
2036	716,838.00	85,187.09	219,966.00	35,456.25	936,804.00	120,643.34	1,057,447.34	87.30
2037	717,204.00	66,509.08	219,966.00	30,126.25	937,170.00	96,635.33	1,033,805.33	90.50
2038	695,000.00	47,646.25	219,966.00	24,607.50	914,966.00	72,253.75	987,219.75	93.60
2039	415,000.00	28,668.75	179,966.00	18,900.00	594,966.00	47,568.75	642,534.75	95.60
2040	415,000.00	18,768.75	179,966.00	14,343.75	594,966.00	33,112.50	628,078.50	97.60
2041	190,000.00	8,706.25	179,966.00	9,618.75	369,966.00	18,325.00	388,291.00	98.90
2042	185,000.00	3,759.37	135,000.00	4,893.75	320,000.00	8,653.12	328,653.12	100.00
	21,984,766.95	5,083,814.04	7,317,361.00	1,857,683.59	29,302,127.95	6,941,497.63	36,243,625.58	



Town of Littleton Fiscal Year 2023 Budget

TOWN OF LITTLETON MASSACHUSETTS

BREAKDOWN BY ISSUE

LONG-TERM DEBT Inside the Debt Limit	Outstanding July 1 2021	Issued this Fiscal Year	Retired this Fiscal Year	Outstanding June 30 2022	Interest this Fiscal Year	Category
04/15/11 Land Acquisition - Community Preservation /	150,000.00	-	15,000.00	135,000.00	5,887.50	Other Inside
04/15/11 Architectural Services Building - School	100,000.00	-	10,000.00	90,000.00	3,925.00	School Other
12/07/12 Land Acquisition - Police	20,000.00	-	20,000.00	-	400.00	Other Inside
04/13/17 Sewer CWT-14-01	235,424.00	-	12,461.00	222,963.00	4,708.48	Sewer
03/29/18 Athletic Facility	1,655,000.00	-	235,000.00	1,420,000.00	63,800.00	Other Inside
03/29/18 Land Acquisition	210,000.00	-	30,000.00	180,000.00	8,100.00	Other Inside
03/29/18 Sewer	320,000.00	-	80,000.00	240,000.00	12,000.00	Sewer
03/29/18 Land Acquisition	70,000.00	-	25,000.00	45,000.00	2,550.00	Other Inside
03/29/18 Land Acquisition	30,000.00	-	15,000.00	15,000.00	1,050.00	Other Inside
03/29/18 Land Acquisition	60,000.00	-	30,000.00	30,000.00	2,100.00	Other Inside
03/29/18 Building Construction - School	2,115,000.00	-	370,000.00	1,745,000.00	80,850.00	School Buildings
05/18/18 Building Construction - Fire	4,795,000.00	-	285,000.00	4,510,000.00	186,690.00	Buildings
05/22/20 Building Construction - Library	4,360,000.00	-	235,000.00	4,125,000.00	154,950.00	Buildings
05/22/20 Land Acquisition - Community Preservation /	34,000.00	-	4,000.00	30,000.00	1,700.00	Other Inside
05/22/20 Building Construction - Police	2,171,000.00	-	267,000.00	1,904,000.00	108,550.00	Buildings
05/22/20 Building Remodeling	69,000.00	-	8,000.00	61,000.00	3,450.00	Buildings
05/22/20 Architectural Services Building - Police	92,000.00	-	13,000.00	79,000.00	4,600.00	Other Inside
11/18/21 Architectural Services Building - Library	-	1,327,500.00	-	1,327,500.00	21,888.39	Other Inside
11/18/21 Building Construction - Library	-	1,170,000.00	-	1,170,000.00	19,273.33	Buildings
11/18/21 Architectural Services Building - School	-	78,000.00	-	78,000.00	1,829.00	School Other
11/18/21 Land Acquisition - Community Preservation /	-	117,000.00	-	117,000.00	2,748.42	Other Inside
11/18/21 Land Acquisition - Community Preservation /	-	-	135,000.00	(135,000.00)	(1,880.73)	Other Inside
11/18/21 Architectural Services Building - School	-	-	90,000.00	(90,000.00)	(1,253.82)	School Other
06/24/22 Land Acquisition - Sewer	-	1,435,000.00	-	1,435,000.00	-	Sewer
Total Inside the Debt Limit	16,486,424.00	4,127,500.00	1,879,461.00	18,734,463.00	687,915.57	

LONG-TERM DEBT Outside the Debt Limit	Outstanding July 1 2021	Issued this Fiscal Year	Retired this Fiscal Year	Outstanding June 30 2022	Interest this Fiscal Year	Category
01/23/08 School Project	856,918.80	-	107,114.85	749,803.95	17,138.38	School Buildings
04/15/11 Water Mains	540,000.00	-	55,000.00	485,000.00	21,187.50	Water
04/15/11 School Project	2,700,000.00	-	270,000.00	2,430,000.00	105,975.00	School Buildings
12/07/12 Water Storage Tank	110,000.00	-	55,000.00	55,000.00	2,200.00	Water
12/07/12 School Project	330,000.00	-	195,000.00	135,000.00	6,600.00	School Buildings
08/01/14 Water Mains	185,000.00	-	15,000.00	170,000.00	5,400.00	Water
08/01/14 Well Field Development	2,590,000.00	-	185,000.00	2,405,000.00	76,312.50	Water
08/01/14 Well	110,000.00	-	10,000.00	100,000.00	3,150.00	Water
08/01/14 Well	60,000.00	-	10,000.00	50,000.00	1,650.00	Water
08/01/14 Well	130,000.00	-	10,000.00	120,000.00	3,800.00	Water
05/18/18 Water Mains	680,000.00	-	40,000.00	640,000.00	26,420.00	Water
05/22/20 Water Mains	69,000.00	-	8,000.00	61,000.00	3,450.00	Water
05/11/21 Water DW-20-07	899,328.00	-	44,967.00	854,361.00	-	Water
11/18/21 School Project	-	2,093,500.00	-	2,093,500.00	49,154.38	School Buildings
11/18/21 Water Mains	-	419,000.00	-	419,000.00	9,877.58	Water
11/18/21 Water Mains	-	-	485,000.00	(485,000.00)	(6,768.23)	Water
11/18/21 School Project	-	-	2,430,000.00	(2,430,000.00)	(33,853.13)	School Buildings
06/24/22 Water Storage Tank	-	2,715,000.00	-	2,715,000.00	-	Water
Total Outside the Debt Limit	9,260,246.80	5,227,500.00	3,920,081.85	10,567,664.95	291,693.98	

BREAKDOWN BY CATEGORY	Outstanding July 1 2021	Issued this Fiscal Year	Retired this Fiscal Year	Outstanding June 30 2022	Interest this Fiscal Year
LONG-TERM DEBT					
Inside the Debt Limit					
Buildings	11,395,000.00	1,170,000.00	795,000.00	11,770,000.00	472,913.33
Departmental Equipment	-	-	-	-	-
School Buildings	2,115,000.00	-	370,000.00	1,745,000.00	80,850.00
School Other	100,000.00	78,000.00	100,000.00	78,000.00	4,500.18
Sewer	555,424.00	1,435,000.00	92,461.00	1,897,963.00	16,708.48
Solid Waste/Landfill	-	-	-	-	-
Other Inside	2,321,000.00	1,444,500.00	522,000.00	3,243,500.00	112,943.57
Total Inside the Debt Limit	16,486,424.00	4,127,500.00	1,879,461.00	18,734,463.00	687,915.57
Outside the Debt Limit					
Airport	-	-	-	-	-
Gas/Electric Utility	-	-	-	-	-
Hospital	-	-	-	-	-
School Buildings	3,886,918.80	2,093,500.00	3,002,114.85	2,978,303.95	145,014.63
Sewer	-	-	-	-	-
Solid Waste/Landfill	-	-	-	-	-
Water	5,373,328.00	3,134,000.00	917,967.00	7,589,361.00	146,679.35
Other Outside	-	-	-	-	-
Total Outside the Debt Limit	9,260,246.80	5,227,500.00	3,920,081.85	10,567,664.95	291,693.98
Total Long-Term Debt	25,746,670.80	9,355,000.00	5,799,542.85	29,302,127.95	979,609.55



Town of Littleton Fiscal Year 2023 Budget

TOWN OF LITTLETON MA

AUTHORIZED UNISSUED DEBT AND BANS OUTSTANDING

June 24, 2022

	Date Authorized	Article	Original Amount	Authorized Unissued	Bond Amount	Anticipation Dated	Note Due	BAN N/R	Proceeds	Paydown
Roads Ch 44, 7(1) 15 years	5/4/2015		1,000,000	1,000,000						
Water, wells and water treatment	5/7/2018	19	7,000,000	2,897,228	1,994,000	6/28/2019	5/22/2020	N	2,000,000	6/28/21
Well fields - 40 years	BAN Proceeds	6/28/2019	1,994,000		1,993,000	5/22/2020	11/20/2020	R		
Water Treatment - 30 years	Premium	6/28/2019	6,000		1,965,900	11/20/2020	11/19/2021	R		72,000.00
DW 21-01	BAN Proceeds	5/22/2020	1,993,000		1,852,000	11/19/2021	11/18/2022	R		
Premium	5/22/2020	1,000								
Premium allocation Art 6 10/20	STM	6	2,772.33		1,088,400	6/25/2021	6/24/2022	N	1,100,000	6/25/23
BAN Proceeds	11/20/2020	1,965,900			1,088,400	6/24/2022	11/18/2022	R		
Premium	11/20/2020	27,100								
BAN Proceeds	6/25/2021	1,088,400								
Premium	6/25/2021	11,600			1,000,000	11/19/2021	11/18/2022	N		11/19/23
BAN Proceeds	11/19/2021	1,852,000								
Premium	11/19/21	41,900								
BAN Proceeds	11/19/2021	1,000,000								
Sewer Design Ch 44, 7(7) 5 years	10/29/2018	10	2,200,000	0	500,000	4/1/2020	11/20/2020	N	500,000	4/1/22
BAN Proceeds	11/20/2020	493,200			493,200	11/20/2020	11/19/2021	R		
Premium	11/20/2020	6,800			486,000	11/19/2021	11/18/2022	R		
BAN Proceeds	6/25/2021	1,682,000								
Premium	6/25/2021	18,000			1,682,000	6/25/2021	6/24/2022	N	1,700,000	6/25/23
BAN Proceeds	11/19/2021	486,000			1,682,000	6/24/2022	11/18/2022	R		
Premium	11/19/21	7,200								
Library Construction Ch 44 7(1) 30 years	10/28/2019	13	13,100,000	8,099.94	5,667,100	11/20/2020	11/19/2021	N	5,745,217	11/20/22
Borrowing: 6,200,000	Bonds 5/22/20		5,000,000		2,319,000	11/19/2021	11/18/2022	R		
State Grant: 5,844,747										
State grant received: \$2,337,898	BAN Proceeds	11/20/2021	5,667,100							
3,506,847	Premium	11/20/2020	78,117							
2 payments rcvd in fy 22	2,337,898	11/18/2021	1,170,000	Bonds						
1 payment rcvd in 21	1,168,949	11/18/2021	85,253	Premium						
Next payment fy 22 \$1,168,949										
Premium allocation Art 6 10/20	STM	6	8,785.06							
	BAN Proceeds	11/19/2021	2,319,000							
	Premium	11/19/21	33,898							
Water PFAS Treatment Ch 44 8 40 years	10/28/2019	12	6,000,000	3,500,000	1,499,000	5/22/2020	11/20/2020	N	1,500,000	5/22/22
899,328 permanently funded	BAN Proceeds	5/22/2020	1,499,000	(1)	823,100	11/20/2020	11/19/2021	R		
May 11,2021 CWT	Premium	5/22/2020	1,000		812,000	11/19/2021	11/18/2022	R		
DW 20-07	BAN Proceeds	11/20/2020	823,100							
DW 21-01	Premium	11/20/2020	11,344							
CWT	5/11/2021	899,328			989,500	6/25/2021	6/24/2022	N	1,000,000	6/25/23
BAN Proceeds	6/25/2021	989,500			989,500	6/24/2022	11/18/2022	R		
Premium	6/25/2021	10,500								
BAN Proceeds	11/19/2021	812,000								
Premium	11/19/21	11,100								
PFAS, water treatment study, DW21-01 DWSRF-6906	10/18/2020	10	17,000,000	17,000,000						
Design, construction sewer GL 44 7 (1) 30 years	10/18/2020	11	2,500,000	0	2,473,600	6/25/2021	6/24/2022	N	2,500,000	6/25/23
	BAN Proceeds	6/25/2021	2,473,600		2,473,600	6/24/2022	11/18/2022	R		
	Premium	6/25/2021	26,400							
Ambulance purchase	10/18/2020	15	225,000	225,000						
Sr. Center Design Amended (increase of \$500,000)	6/12/2021	10	1,000,000	1,000,000						
GL 44 7 (7)	5/2/2022	20	1,500,000	1,500,000						
Sewer System Expansion	10/25/21	12	25,000,000	25,000,000						
Senior Center GL 44 7 (1) 30 years	5/2/2022	20	12,000,000	12,000,000						
Total Authorized But Unissued			63,130,328	12,702,500	BANs Outstanding					

(1) \$664,556 will be the MCWT draw and will be used to retire a portion of the \$1,499,000 maturing BANS. \$834,444 BAN renewal



Town of Littleton Fiscal Year 2023 Budget

LONG-TERM DEBT SERVICE REQUIREMENTS Littleton - Massachusetts
Fiscal Year 2022

<u>Description</u>	<u>Issue Amount</u>	<u>Type of Payment</u>	<u>Fiscal 2022</u>	<u>Description</u>	<u>Issue Amount</u>	<u>Type of Payment</u>	<u>Fiscal 2022</u>
SBA School Project (O) (Exempt)	2,142,297.00	Principal Interest	107,114.85 17,138.38	GOB Building Construction - School REFUNDING (I) (Exempt)	3,235,000.00	Principal Interest	370,000.00 80,850.00
GOB Land Acquisition - Community Preservation Act (I) (Self-Supporting)	323,955.00	Principal Interest	15,000.00 5,887.50	GOB Building Construction - Fire (I)	5,650,100.00	Principal Interest	285,000.00 186,690.00
GOB Architectural Services Building - School (I) (Exempt)	232,800.00	Principal Interest	10,000.00 3,925.00	GOB Water Mains (O) (Self-Supporting)	803,900.00	Principal Interest	40,000.00 26,420.00
GOB Water Mains (O)	1,094,400.00	Principal Interest	55,000.00 21,187.50	GOB Building Construction - Library (I)	4,595,000.00	Principal Interest	235,000.00 154,950.00
GOB School Project (O) (Exempt)	5,428,845.00	Principal Interest	270,000.00 105,975.00	GOB Land Acquisition - Community Preservation Act REFUNDING (I) (Self-Supporting)	44,000.00	Principal Interest	4,000.00 1,700.00
GOB Land Acquisition - Police REFUNDING (I)	228,000.00	Principal Interest	20,000.00 400.00	GOB Building Construction - Police REFUNDING (I) (Exempt)	2,445,000.00	Principal Interest	267,000.00 108,550.00
GOB Water Storage Tank REFUNDING (O) (Self-Supporting)	652,000.00	Principal Interest	55,000.00 2,200.00	GOB Building Remodeling REFUNDING (I)	78,000.00	Principal Interest	8,000.00 3,450.00
GOB School Project REFUNDING (O)	3,833,000.00	Principal Interest	195,000.00 6,600.00	GOB Architectural Services Building - Police REFUNDING (I) (Exempt)	105,000.00	Principal Interest	13,000.00 4,600.00
GOB Water Mains (O) (Self-Supporting)	274,200.00	Principal Interest	15,000.00 5,400.00	GOB Water Mains REFUNDING (O) (Self-Supporting)	78,000.00	Principal Interest	8,000.00 3,450.00
GOB Well Field Development (O) (Self-Supporting)	3,720,000.00	Principal Interest	185,000.00 76,312.50	CWT Water DW-20-07 (O) (Self-Supporting)	899,328.00	Principal Interest	44,967.00 -
GOB Well (O) (Self-Supporting)	178,800.00	Principal Interest	10,000.00 3,150.00	GOB Architectural Services Building - Library (I)	1,327,500.00	Principal Interest	- 21,888.39
GOB Well (O) (Self-Supporting)	118,300.00	Principal Interest	10,000.00 1,650.00	GOB Building Construction - Library (I)	1,170,000.00	Principal Interest	- 19,273.33
GOB Well (O) (Self-Supporting)	194,700.00	Principal Interest	10,000.00 3,800.00	GOB School Project REFUNDING (O) (Exempt)	2,093,500.00	Principal Interest	- 49,154.38
CWT Sewer CWT-14-01 (I)	282,674.00	Principal Interest	12,461.00 4,708.48	GOB Architectural Services Building - School REFUNDING (I) (Exempt)	78,000.00	Principal Interest	- 1,829.00
GOB Athletic Facility (I)	2,355,000.00	Principal Interest	235,000.00 63,800.00	GOB Land Acquisition - Community Preservation Act REFUNDING (I) (Self-Supporting)	117,000.00	Principal Interest	- 2,748.42
GOB Land Acquisition (I)	300,000.00	Principal Interest	30,000.00 8,100.00	GOB Water Mains REFUNDING (O)	419,000.00	Principal Interest	- 9,877.58
GOB Sewer REFUNDING (I)	566,000.00	Principal Interest	80,000.00 12,000.00	RFD Land Acquisition - Community Preservation Act REFUNDED 04/15/11 (I) (Self-Supporting)	(150,000.00)	Principal Interest	(15,000.00) (1,880.73)
GOB Land Acquisition REFUNDING (I)	144,000.00	Principal Interest	25,000.00 2,550.00	RFD Architectural Services Building - School REFUNDED 04/15/11 (I) (Exempt)	(100,000.00)	Principal Interest	(10,000.00) (1,253.82)
GOB Land Acquisition REFUNDING (I)	87,000.00	Principal Interest	15,000.00 1,050.00	RFD Water Mains REFUNDED 04/15/11 (O)	(540,000.00)	Principal Interest	(55,000.00) (6,768.23)
GOB Land Acquisition REFUNDING (I)	145,000.00	Principal Interest	30,000.00 2,100.00	RFD School Project REFUNDED 04/15/11 (O) (Exempt)	(2,700,000.00)	Principal Interest	(270,000.00) (33,853.13)
GOB Land Acquisition - Sewer (I)	1,435,000.00	Principal Interest	- -	GOB Water Storage Tank (O) (Self-Supporting)	2,715,000.00	Principal Interest	- -



Town of Littleton Fiscal Year 2023 Budget

Inside the Debt Limit

Principal	1,629,461.00
Interest	687,915.57
Total	2,317,376.57

Outside the Debt Limit

Principal	680,081.85
Interest	291,693.98
Total	971,775.83

Grand Total

Principal	2,309,542.85
Interest	979,609.55
Total	3,289,152.40

Exempt from Proposition 2 1/2

Principal	757,114.85
Interest	336,914.81
Total	1,094,029.66

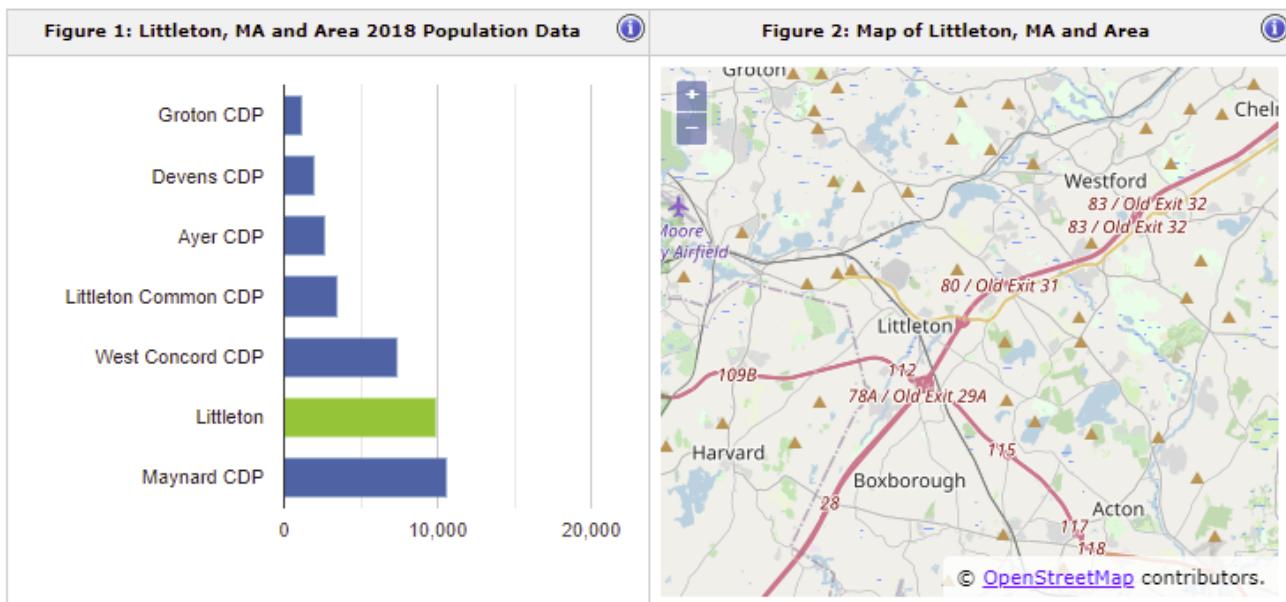
Self-Supporting

Principal	381,967.00
Interest	130,837.69
Total	512,804.69



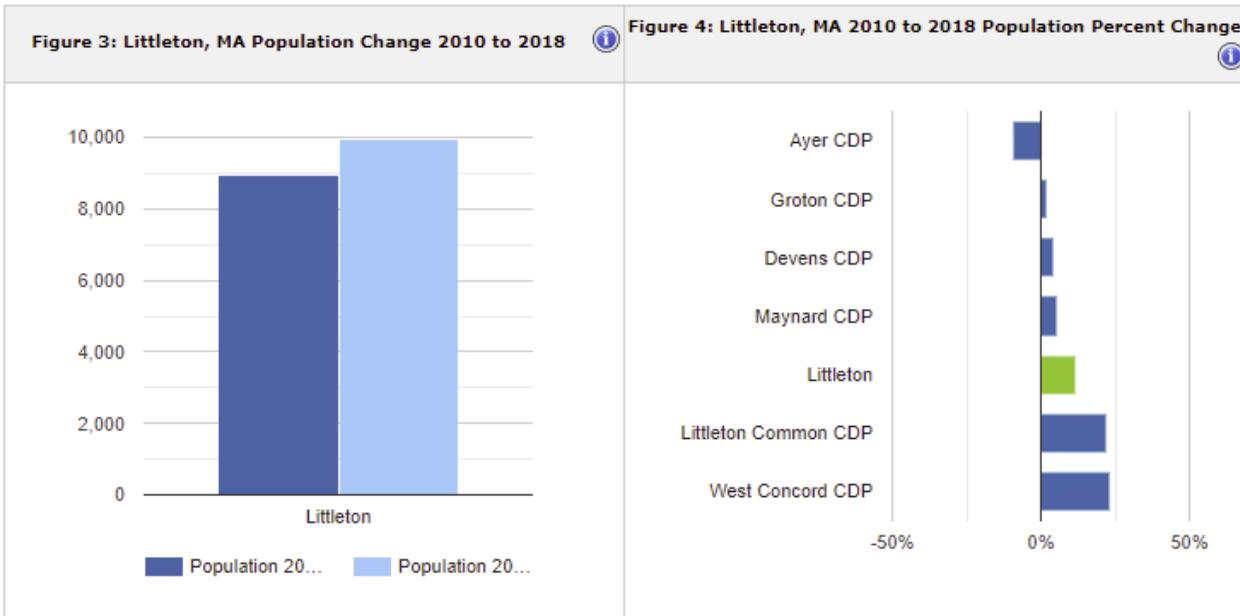
Appendix C – Demographic comparative to surrounding communities

Information found online at <https://www.towncharts.com/Massachusetts/Demographics/Littleton-town-MA-Demographics-data.html>



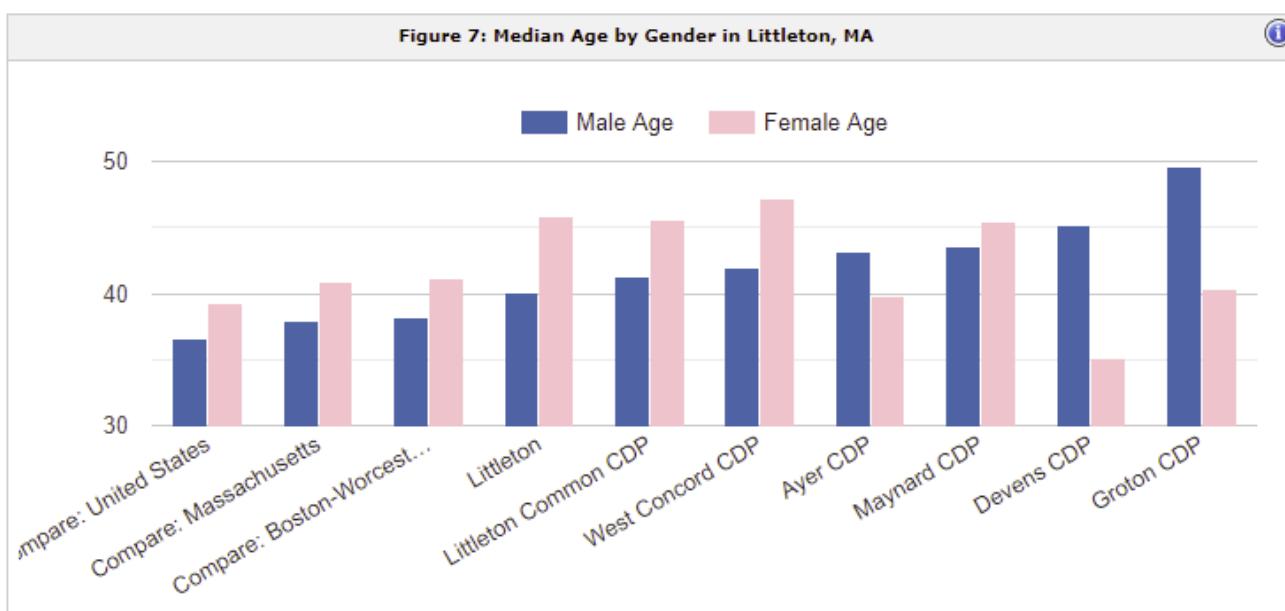
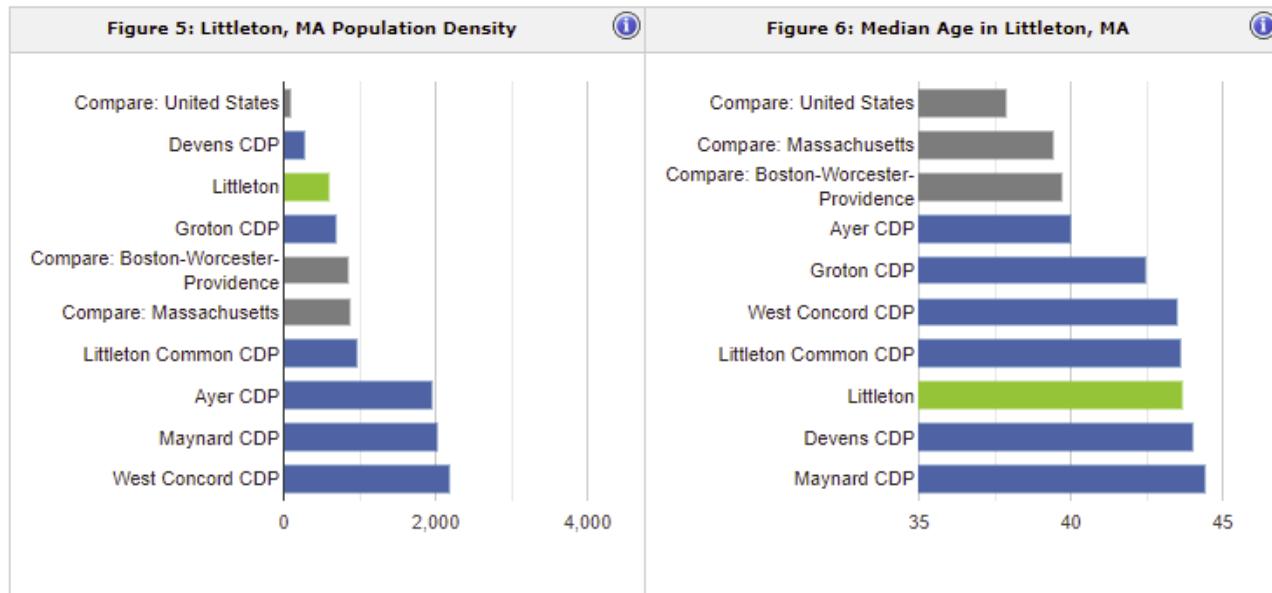


Town of Littleton Fiscal Year 2023 Budget



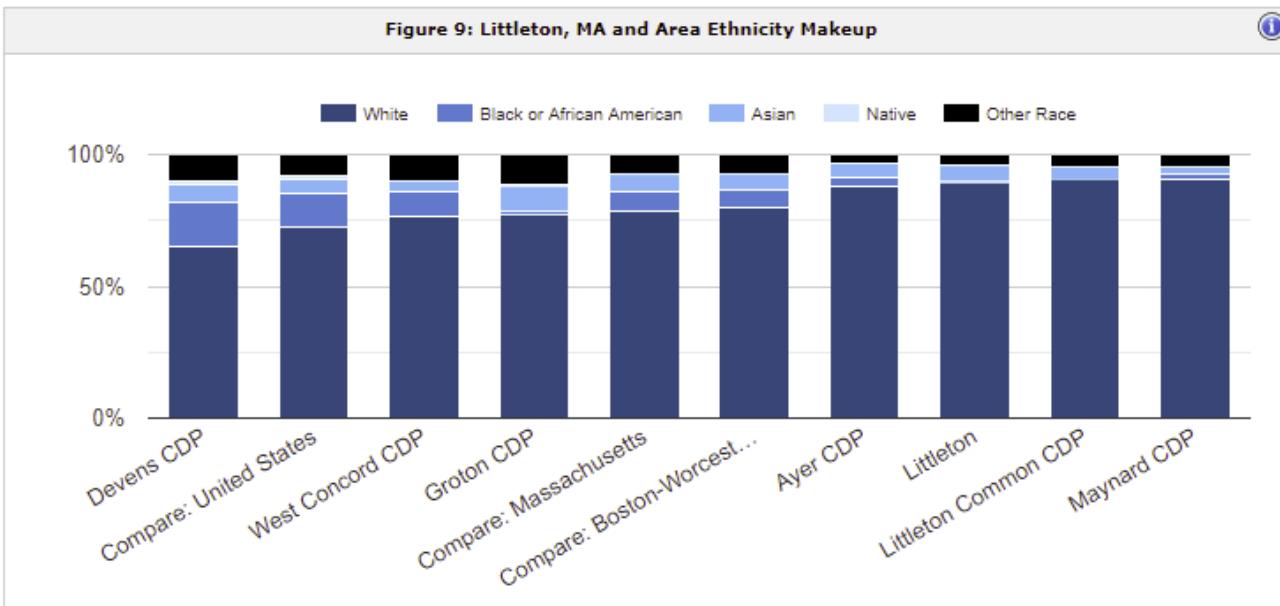
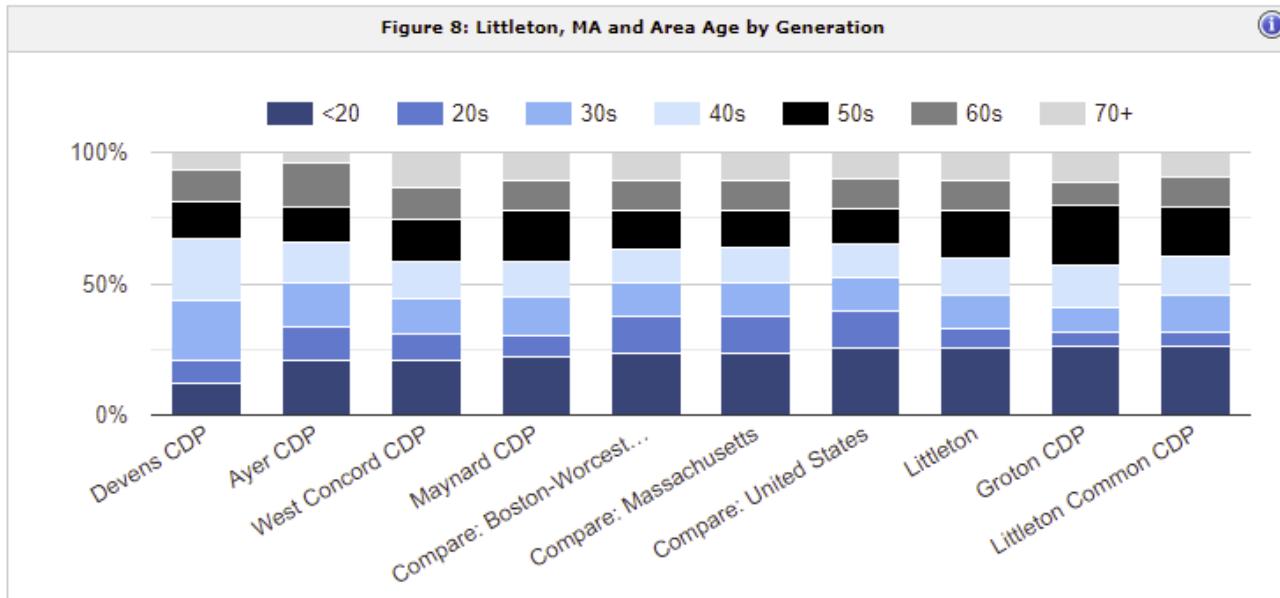


Town of Littleton Fiscal Year 2023 Budget





Town of Littleton Fiscal Year 2023 Budget





Town of Littleton Fiscal Year 2023 Budget

All Topics	Littleton town, Middlesex County, Massachusetts	Middlesex County, Massachusetts	Massachusetts	United States
Population estimates, July 1, 2019, (V2019)	10,227	1,611,699	6,892,503	328,239,523
Health				
With a disability, under age 65 years, percent, 2015-2019	8.6%	5.8%	7.8%	8.6%
Persons without health insurance, under age 65 years, percent	▲ 0.8%	▲ 3.1%	▲ 3.5%	▲ 9.5%
Economy				
In civilian labor force, total, percent of population age 16 years+, 2015-2019	69.6%	70.0%	67.2%	63.0%
In civilian labor force, female, percent of population age 16 years+, 2015-2019	61.5%	65.8%	63.4%	58.3%
Total accommodation and food services sales, 2012 (\$1,000) (c)	7,668	3,940,307	17,508,975	708,138,598
Total health care and social assistance receipts/revenue, 2012 (\$1,000) (c)	D	15,136,621	63,583,090	2,040,441,203
Total manufacturers shipments, 2012 (\$1,000) (c)	664,100	22,760,719	81,927,799	5,696,729,632
Total retail sales, 2012 (\$1,000) (c)	283,478	21,344,600	92,915,380	4,219,821,871
Total retail sales per capita, 2012 (c)	\$31,042	\$13,885	\$13,980	\$13,443

Statistics provided from:

<https://www.census.gov/quickfacts/fact/table/littletontownmiddlesexcountymassachusetts,middlesexcounty,massachusetts,MA,US/PST045219>

All Topics	Littleton town, Middlesex County, Massachusetts	Middlesex County, Massachusetts	Massachusetts	United States
Population estimates, July 1, 2019, (V2019)	10,227	1,611,699	6,892,503	328,239,523
Total employer establishments, 2019	X	44,830	181,061	7,959,103
Total employment, 2019	X	930,320	3,386,372	132,989,428
Total annual payroll, 2019 (\$1,000)	X	79,722,680	238,938,268	7,428,553,593
Total employment, percent change, 2018-2019	X	2.4%	1.9%	1.6%
Total nonemployer establishments, 2018	X	148,625	573,754	26,485,532
All firms, 2012	866	153,958	607,664	27,626,360
Men-owned firms, 2012	453	88,608	357,158	14,844,597
Women-owned firms, 2012	313	51,807	199,210	9,878,397
Minority-owned firms, 2012	34	24,102	89,967	7,952,386
Nonminority-owned firms, 2012	763	124,407	499,959	18,987,918
Veteran-owned firms, 2012	61	13,412	58,339	2,521,682
Nonveteran-owned firms, 2012	736	134,199	525,667	24,070,685
GEOGRAPHY				
Geography				
Population per square mile, 2010	540.1	1,837.9	839.4	87.4
Land area in square miles, 2010	16.52	817.82	7,800.06	3,531,905.43



Appendix D – History of Littleton

Littleton was first settled in 1686 and was officially incorporated by act of the Massachusetts General Court on November 2, 1714. The town was also the location of the sixth Praying Indian village established by John Eliot called Nashoba Plantation, on the land between Lake Nagog and Fort Pond.

Please visit the [Littleton Historical Society](#) website for additional information.

The first book published about Littleton, An Historical Sketch of the Town of Littleton, was written by Herbert J. Harwood and printed in 1890. It is available at the Reuben Hoar Library, the Historical Society, or on the [Cornell University Library internet archive](#).





Appendix E – Fund Structure and Descriptions

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds account for basic governmental services to the public. Each entity creates only one General Fund, but it may create more than one of each of the other types of governmental funds such as capital project funds, special revenue funds, debt service funds, and permanent funds based on needs.

Proprietary Funds objective is to recover the unit's costs through user charges such as enterprise funds and internal service funds.

Fiduciary Funds account for resources that are maintained by but do not belong to a governmental unit such as a OPEB trust fund, agency funds, investment trust funds, and private purpose funds.

Accounting guidelines distinguish fund balance between amounts that are considered non-spendable, such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

- **Restricted** — amounts constrained by external parties, constitutional provision, or enabling legislation
- **Committed** — amounts constrained by a government using its highest level of decision-making authority
- **Assigned** — amounts a government intends to use for a particular purpose
- **Unassigned** — amounts that are not constrained at all will be reported in the general fund or in other major funds if negative

Governmental funds focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Special Revenue Funds are used to account for specific revenue sources that be legally spent for designated purposes. The Town uses the following types of Special Revenue Funds: Federal and State Grants, Revolving Funds, Receipts Reserved for Appropriation, Gifts and Donations, and the Community Preservation Act Fund.



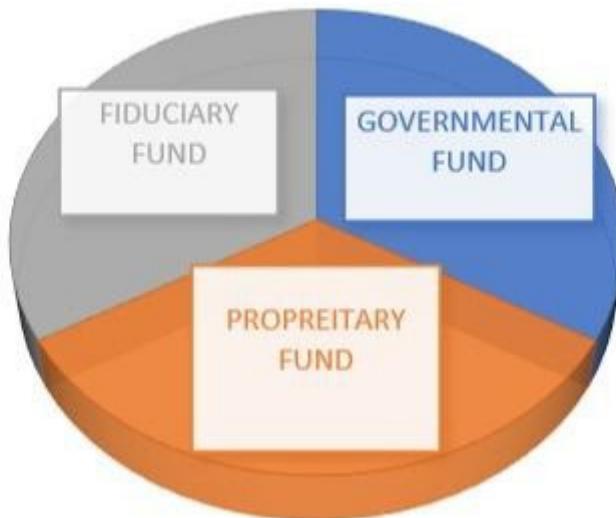
A Permanent Fund used by the Town is the Cemetery Perpetual Care Fund here the choice of investments is left to the donor or the Cemetery Commissioners if no there is no donor stipulation.

Capital Funds – Accounts for financial resources to be used for the acquisition or construction of major capital projects.

The Town maintains two types of proprietary funds:

- The Town uses an **enterprise fund** to account for its electric light, water operations, and sewer operations relating to water, sewer, and electricity services to residents and an enterprise fund for its park and recreation department which will be rescinded once fully expended as parks and recreation will be utilizing a revolving fund in the future.
- The Town adopts an annual appropriated budget for its general fund and its enterprise fund.

FUND TYPES





Fund Balance

The equity for Government Funds is known as fund balance. The fund balance of the General Fund is of primary significance because the General Fund is the primary fund through which most functions are financed which includes state aid and local taxes. One primary criterion of rating agencies for City bonds is the relative amount of unassigned fund balance. Bond rating agencies view unassigned fund balances as a reflection of the financial strength of cities and towns.

Governmental fund balances do not always represent cash in the bank or funds available for expenditures. Accordingly, it is necessary to determine what portions of the gross fund balance pertain to:

- Restricted fund balances;
- Committed fund balances;
- Assigned fund balances; and
- Unassigned fund balances.

Fund balances are divided into four (4) parts listed above. Restricted describes the part of fund balance that is limited to be spent for a specific purpose. An example: The fund balance of the capital projects fund reflects an amount restricted for construction and major renovation projects, and it usually represents unexpended proceeds from the sale of bonds, which primarily have restricted uses. The Unrestricted Fund Balance is not legally restricted and has three (3) components, committed, assigned and unassigned. Generally, the fund balance that has the flexibility for legal appropriation and expenditure for general operating expenditures is found in the General Fund. An unassigned fund balance should be maintained to accommodate unforeseen expenses that may occur for any reason throughout the fiscal year.



Appendix F – Risk Policy

The Town's insurance programs shall be aimed at covering the potential impact of the types of property loss, personal injury, and liability the Town is exposed to on a regular basis. If a Town board or commission wishes to add item(s) to the Town's insurance policy, said board or commission shall make requests to the Town Administrator, Select Board, and Finance Committee. The Town shall develop and maintain a risk management program to protect the Town against the financial consequences of accidental loss of property, liability and personal injury to the extent possible through effective prevention and loss control policies and practices.



Appendix G – Summary Table of Positions

FISCAL YEAR 2023 Summary Table of Personnel

Note: rate for FY23 increased 1.5% cola

New Positions displayed at the end of the table

TOWN DEPARTMENTS W/POSITIONS	#Employees	Created Date	Min Rate	Mid Rate	Max Rate	FY22 Budgeted Rate
ACCOUNTING						
ASSISTANT ACCOUNTANT	1	10/28/18	\$ -	\$ 17.94	\$ 35.87	\$ 32.49
DIR FINANCE BUDGET	1	10/28/18	\$ -	\$ 30.77	\$ 61.54	\$ 55.74
FINANCE TECHNICIAN	1	10/28/18	\$ -	\$ 12.73	\$ 25.45	\$ 24.83
ON CALL ADMIN STAFF	5	02/07/19	\$ -	\$ 14.58	\$ 29.15	\$ -
ASSESSOR						
ASSESS CLRK/LISTER	1	10/28/18	\$ -	\$ 15.60	\$ 31.19	\$ 25.59
ASSISTANT ASSESSOR	1	10/28/18	\$ -	\$ 17.94	\$ 35.87	\$ 30.16
CHIEF ASSESSOR	1	10/28/18	\$ -	\$ 26.08	\$ 52.15	\$ 43.86
BUILDING INSPECTOR						
ADMIN ASST-BUILDING	1	07/01/18	\$ -	\$ 16.68	\$ 33.36	\$ -
ALT INSPECTOR WIRES	1	10/28/18	\$ -	\$ 19.72	\$ 39.43	\$ 34.85
ALT PLUMBING AND GAS	1	10/28/18	\$ -	\$ 19.72	\$ 39.43	\$ 33.18
ASST ZONING	1	10/28/18	\$ -	\$ 19.72	\$ 39.43	\$ 32.37
BLDG COMMISSIONER	1	10/28/18	\$ -	\$ 26.08	\$ 52.15	\$ 50.88
INSPECTOR OF WIRES	1	10/28/18	\$ -	\$ 19.72	\$ 39.43	\$ 38.47
LOCAL BLDG INSPECTOR	1	02/08/21	\$ -	\$ 19.72	\$ 39.43	\$ 38.47
PLUMBING GAS INSP	1	10/28/18	\$ -	\$ 19.72	\$ 39.43	\$ 34.85
BUILDING MAINTENANCE						
BLDG MAINT SUPV	1	10/28/18	\$ -	\$ 17.94	\$ 35.87	\$ 29.43
CEMETERY						
CEMETERY GROUNDSKR	1	10/28/18	\$ -	\$ 13.62	\$ 27.23	\$ 25.92
CEMETERY SUPT	1	10/28/18	\$ -	\$ 17.94	\$ 35.87	\$ 29.43
COMMUNITY EDUCATION						
CE ASSISTANT	1	06/07/19	\$ -	\$ 7.36	\$ 14.71	\$ 14.35
CE INSTRUCTOR 1	3	06/07/19	\$ -	\$ 18.39	\$ 36.77	\$ 20.50
CE INSTRUCTOR 2	3	06/07/19	\$ -	\$ 13.14	\$ 26.27	\$ 25.63



Town of Littleton Fiscal Year 2023 Budget

CE INSTRUCTOR 3	3	06/07/19	\$ -	\$ 15.76	\$ 31.52	\$ 30.75
CE INSTRUCTOR 4	3	06/07/19	\$ -	\$ 18.39	\$ 36.77	\$ 35.88
CE TEACHER AIDE	1	06/07/19	\$ -	\$ 6.75	\$ 13.50	\$ 13.50
PRCE TEEN/CE COORD	1	10/28/18	\$ -	\$ 16.68	\$ 33.36	\$ 26.71
CONSERVATION						
CONSERVATION COORD	1	10/28/18	\$ -	\$ 17.94	\$ 35.87	\$ 34.14
DISPATCH						
COM OFFICER	6	10/28/18	\$ -	\$ -	\$ -	\$ -
COM OFFICER-PT	7	07/01/18	\$ -	\$ 14.58	\$ 29.15	\$ 25.13
COMM SUPERVISOR	1	10/28/18	\$ -	\$ 32,427.20	\$ 64,854.40	\$ 57,324.80
EHS SENIOR TAX PROGRAM						
CONVSRTAXWORKER	1	12/05/19	\$ 12.00	\$ 12.00	\$ 12.00	\$ 12.00
EHS SENIOR TAX PROG	150	10/28/18	\$ 12.75	\$ 12.75	\$ 12.75	\$ 12.75
ELDER AND HUMAN SERVICES						
ADMIN ASST-COA	1	07/08/21	\$ -	\$ 14.58	\$ 29.15	\$ 23.34
ASSISTANT DIR EHS	1	05/20/19	\$ -	\$ 19.72	\$ 39.43	\$ 31.59
DIR EHS	2	10/28/18	\$ -	\$ 22.10	\$ 44.20	\$ 36.27
EHS OUTREACH COORD	1	10/28/18	\$ -	\$ 17.94	\$ 35.87	\$ 28.71
EHS VAN DRIVER	6	10/28/18	\$ -	\$ 8.45	\$ 16.89	\$ 16.89
EHS VAN DVR ON-CALL	6	10/28/18	\$ -	\$ 8.45	\$ 16.89	\$ 16.89
FIRE						
CAPTAIN	1	11/12/18	\$ -	\$ 43,079.40	\$ 86,158.80	\$ -
EXEC ASST FIRE	1	10/28/18	\$ -	\$ 16.68	\$ 33.36	\$ 27.38
FIRE CHIEF	1	10/28/18	\$ -	\$ 30.77	\$ 61.54	\$ 58.57
FIRE DEPUTY CHIEF	1	10/28/18	\$ -	\$ 30.77	\$ 61.54	\$ 51.77
FIRE LIEUTENANT	4	10/28/18	\$ -	\$ 39,148.20	\$ 78,296.40	\$ 67,551.12
FIREFIGHTER/EMT	12	11/12/18	\$ -	\$ 34,048.56	\$ 68,097.12	\$ 61,698.00
FIRE EMS						
ON CALL EMT	10	11/19/18	\$ -	\$ 9.05	\$ 18.09	\$ 17.06
ON CALL EMT-PROBTN	5	07/01/18	\$ -	\$ 8.20	\$ 16.40	\$ 16.40
ON CALL FF/EMT	8	11/19/18	\$ -	\$ 10.99	\$ 21.97	\$ 17.05



Town of Littleton Fiscal Year 2023 Budget

ON CALL FF/EMT ADV	3	02/21/19	\$	-	\$	10.29	\$	20.57	\$	19.00
ON CALL FF/ PARA	10	10/28/18	\$	-	\$	10.99	\$	21.97	\$	21.97
ON CALL FF-PROBTN	1	02/21/19	\$	-	\$	6.75	\$	13.50	\$	13.50
ON CALL FIRE CAPTAIN	2	11/19/18	\$	-	\$	10.92	\$	21.83	\$	21.83
ON CALL FIRE LT	2	11/19/18	\$	-	\$	10.60	\$	21.19	\$	20.36
ON CALL FIREFIGHTER	10	11/19/18	\$	-	\$	9.05	\$	18.09	\$	17.40
HUMAN RESOURCES										
ASST HR ADMIN	1	10/28/18	\$	-	\$	17.94	\$	35.87	\$	28.71
HR MANAGER	1	09/30/20	\$	-	\$	22.10	\$	44.20	\$	-
INFORMATION SYSTEMS										
INFORMATION SYS MGR	1	10/28/18	\$	-	\$	26.08	\$	52.15	\$	50.88
INFORMATION SYS TECH	1	10/28/18	\$	-	\$	17.94	\$	35.87	\$	30.16
LIBRARY										
LIB ASSISTANT	3	10/28/18	\$	-	\$	11.90	\$	23.80	\$	19.04
LIB ASST DIR	1	10/28/18	\$	-	\$	19.72	\$	39.43	\$	34.85
LIB DIRECTOR	1	10/28/18	\$	-	\$	26.08	\$	52.15	\$	43.86
LIB OFFICE COORD	1	10/28/18	\$	-	\$	15.60	\$	31.19	\$	27.56
LIB PROCESS CLRK	1	10/28/18	\$	-	\$	11.90	\$	23.80	\$	19.52
LIB SENIOR TECH	2	10/28/18	\$	-	\$	14.58	\$	29.15	\$	28.44
LIB SR LIBR CHILDREN	1	10/28/18	\$	-	\$	17.94	\$	35.87	\$	34.14
LIB SR LIBR CIRC	1	10/28/18	\$	-	\$	17.94	\$	35.87	\$	32.49
LIB SR LIBRARIAN	1	10/09/18	\$	-	\$	17.94	\$	35.87	\$	29.43
LIB TECHNICIAN	4	10/28/18	\$	-	\$	13.62	\$	27.23	\$	24.67
LITTELTON ELECTRIC LIGHT										
FLEET/FACILITY TECH	1	10/21/19	\$	-	\$	-	\$	-	\$	-
GROUNDMAN/APPRENTICE	3	02/07/19	\$	-	\$	16.47	\$	32.94	\$	-
LELD ASST GEN MGR	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD BUS OFFICE SUPV	2	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD BUSINESS MGR	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD BUSINESS SERV	3	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD DISTRB SUPV	2	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD ELECTRICAL ENG	1	10/28/18	\$	-	\$	-	\$	-	\$	-



Town of Littleton Fiscal Year 2023 Budget

LELD ENG SUPP TECH	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD ENG/OPS MGR	1	02/21/19	\$	-	\$	-	\$	-	\$	-
LELD ENRGY EFFIC ENG	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD EXEC ASST	2	06/07/21	\$	-	\$	-	\$	-	\$	-
LELD GEN LINE FRMN	2	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD GENERAL MGR	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD LEAD LINEMAN	5	10/28/18	\$	-	\$	26.76	\$	53.52	\$	53.52
LELD LINEMAN 1ST	2	10/28/18	\$	-	\$	25.34	\$	50.68	\$	50.68
LELD LINEMAN 2ND	4	07/01/19	\$	-	\$	20.98	\$	41.96	\$	41.96
LELD LINEMAN 3RD	2	07/01/18	\$	-	\$	17.91	\$	35.82	\$	-
LELD MAINT COORD	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD MECH FLEET SUPV	2	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD METER TECH	2	10/28/18	\$	-	\$	19.70	\$	39.39	\$	39.39
LELD PROCMNT COORD	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD PWR SUPPANALYST	1	12/27/18	\$	-	\$	-	\$	-	\$	-
LELD SR ENG TECHN	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD STAFF ACCT	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LELD SUMMER GIS ASST	2	11/19/18	\$	-	\$	-	\$	-	\$	-
LELD UTILITY WORKER	2	01/11/19	\$	-	\$	-	\$	-	\$	-
			\$							
LELD WORKING FOREMAN	1	07/05/19	56.40		\$	56.40	\$	56.40	\$	56.40
METER READER	1	02/07/19	\$	-	\$	18.56	\$	37.12	\$	-
LITTLETON CABLE (LCTV)										
LCTV EXEC DIRECTOR	1	10/28/18	\$	-	\$	22.10	\$	44.20	\$	43.12
LCTV PROGRAM SUPV	1	10/28/18	\$	-	\$	17.94	\$	35.87	\$	31.69
LCTV VID PROD COORD	1	10/28/18	\$	-	\$	13.62	\$	27.23	\$	21.81
LITTLETON WATER										
LWD DISTRIB MANAGER	1	10/17/20	\$	-	\$	-	\$	-	\$	-
LWD ENV ANALYST	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LWD EQUIP OPER	1	10/28/18	\$	-	\$	15.83	\$	31.66	\$	31.66
LWD FOREMAN	1	10/28/18	\$	-	\$	22.12	\$	44.24	\$	44.24
LWD INTERN	2	01/11/19	\$	-	\$	-	\$	-	\$	-
LWD OP ASSISTANT	1	10/28/18	\$	-	\$	-	\$	-	\$	-



Town of Littleton Fiscal Year 2023 Budget

LWD PROD OPER	2	10/28/18	\$	-	\$	17.56	\$	35.12	\$	35.12
LWD PROD SUPV ENG	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LWD SUMMER ASSISTANT	1	07/01/18	\$	-	\$	-	\$	-	\$	-
LWD SYSTEM MANAGER	1	10/28/18	\$	-	\$	-	\$	-	\$	-
LWD UTILITY SPEC	4	10/28/18	\$	-	\$	18.63	\$	37.25	\$	37.25
WATER DIST SUPVSR	1	11/03/20	\$	-	\$	-	\$	-	\$	121,492.80
WATER QUALITY MGR	1	07/06/20	\$	-	\$	-	\$	-	\$	-
ON CALL CLERK										
MEETING CLERK	1	10/28/18	\$	-	\$	6.75	\$	13.50	\$	13.50
PARKS AND RECREATION										
OFFICE CRDNTR PRCE	1	10/28/18	\$	-	\$	14.58	\$	29.15	\$	23.34
PRCE ASST DIR	1	10/28/18	\$	-	\$	19.72	\$	39.43	\$	32.37
PRCE DIRECTOR	1	10/28/18	\$	-	\$	22.10	\$	44.20	\$	36.27
PRCE REC/ SPORT COOR	2	10/28/18	\$	-	\$	16.68	\$	33.36	\$	26.71
PRCE TEEN LEADER	1	10/28/18	\$	-	\$	14.58	\$	29.15	\$	23.34
PARKS AND RECREATION SEASONAL										
PRCE AFTERCARE COORD	1	10/28/18	\$	-	\$	9.05	\$	18.09	\$	16.39
PRCE AQUATICS DIR	2	10/28/18	\$	-	\$	11.28	\$	22.55	\$	20.94
PRCE CAMP ASSIST DIR	1	04/23/19	\$	-	\$	9.46	\$	18.91	\$	18.00
			\$							
PRCE CAMP CUSTODIAN	1	06/17/20	20.00		\$	20.00	\$	20.00	\$	20.00
PRCE CAMP DIRECTOR	1	03/11/19	\$	-	\$	11.28	\$	22.55	\$	22.00
PRCE CAMP JR COUNSLR	15	04/23/19	\$	-	\$	7.36	\$	14.71	\$	13.50
PRCE CAMP LEAD I	14	06/01/19	\$	-	\$	8.28	\$	16.55	\$	16.15
			\$							
PRCE CAMP NURSE	1	06/17/20	25.00		\$	25.64	\$	26.27	\$	25.00
PRCE CAMP SPECIALIST	7	06/01/19	\$	-	\$	9.05	\$	18.09	\$	16.80
PRCE CAMP SR COUNSLR	12	04/23/19	\$	-	\$	7.73	\$	15.46	\$	14.00
PRCE CAMPLEAD II	2	04/22/19	\$	-	\$	8.65	\$	17.30	\$	16.07
PRCE HEAD LIFEGUARD	1	03/07/19	\$	-	\$	9.46	\$	18.91	\$	14.35
PRCE INTERN	1	04/22/19	\$	-	\$	7.93	\$	15.85	\$	-
PRCE LIFEGUARD I	18	04/23/19	\$	-	\$	8.28	\$	16.55	\$	13.66
PRCE LIFEGUARD II	8	04/22/19	\$	-	\$	8.65	\$	17.30	\$	16.07



Town of Littleton Fiscal Year 2023 Budget

PRCE PRESCH INSTRUCT	0	04/22/19	\$	-	\$	10.79	\$	21.58	\$	16.07
PRCE PROG COORD	0	04/22/19	\$	-	\$	8.65	\$	17.30	\$	-
PRCE PROGRAM AIDE I	8	03/13/19	\$	-	\$	7.36	\$	14.71	\$	13.50
PRCE PROGRAM AIDE II	1	04/22/19	\$	-	\$	7.54	\$	15.08	\$	-
PRCE SAILING COORD	1	04/23/19	\$	-	\$	9.46	\$	18.91	\$	17.13
PRCE SAILING INSTR	6	05/29/19	\$	-	\$	8.65	\$	17.30	\$	15.68
PRCE SEAS PRG INSTR	1	04/22/19	\$	-	\$	9.88	\$	19.76	\$	18.35
PRCE SNACK HUT MGR	1	06/01/19	\$	-	\$	7.93	\$	15.85	\$	14.71
PRCE SPEC CRS COORD	2	04/22/19	\$	-	\$	10.33	\$	20.65	\$	-
RECREATION ATTENDANT	10	04/22/19	\$	-	\$	7.36	\$	14.71	\$	13.50
PLANNING										
DEPT CLERK-PLANNING	1	10/28/18	\$	-	\$	12.73	\$	25.45	\$	20.38
TOWN PLANNER	1	10/28/18	\$	-	\$	22.10	\$	44.20	\$	43.12
POLICE										
EXEC ASST POLICE	1	10/28/18	\$	-	\$	16.68	\$	33.36	\$	27.38
POLICE CHIEF	1	10/28/18	\$	-	\$	34.46	\$	68.92	\$	56.56
POLICE DEPUTY CHIEF	1	10/28/18	\$	-	\$	26.08	\$	52.15	\$	43.86
POLICE DETECTIVE	2	10/28/18	\$	-	\$	37,304.80	\$	74,609.60	\$	67,600.00
POLICE OFF RESERVE	12	10/28/18	\$	-	\$	15.60	\$	31.19	\$	26.89
POLICE OFFICER	11	10/28/18	\$	-	\$	34,694.40	\$	69,388.80	\$	56,950.40
POLICE SERGEANT	6	10/28/18	\$	-	\$	41,048.80	\$	82,097.60	\$	74,380.80
PUBLIC WORKS										
BUS ADM PUBLIC WORKS	1	10/28/18	\$	-	\$	16.68	\$	33.36	\$	32.55
DIR PUBLIC WORKS	1	10/28/18	\$	-	\$	30.77	\$	61.54	\$	50.50
DPW LABORER	0	02/09/19	\$	-	\$	12.73	\$	25.46	\$	-
EQUIP OP/LABORER I	0	05/08/19	\$	-	\$	13.62	\$	27.24	\$	-
EQUIP OP/LABORER II	3	06/23/39	\$	-	\$	29.14	\$	58.28	\$	23.92
EQUIP OP/LABORER III	5	10/28/18	\$	-	\$	15.59	\$	31.18	\$	25.59
GENERAL FOREMAN	1	10/28/18	\$	-	\$	17.93	\$	35.85	\$	34.13
HIGHWAY MECHANIC	1	10/28/18	\$	-	\$	16.68	\$	33.36	\$	30.23
HIGHWAY SEAS LABORER	3	07/01/18	\$	-	\$	9.24	\$	18.48	\$	17.41
HIGHWAY SEASNL TECH	1	10/28/18	\$	-	\$	9.24	\$	18.48	\$	18.12



Town of Littleton Fiscal Year 2023 Budget

HIGHWAY SUPT	1	10/28/18	\$	-	\$	26.08	\$	52.15	\$	42.79
HIGHWAY WRK FOREMAN	1	10/28/18	\$	-	\$	16.68	\$	33.36	\$	30.23
PARKS WRK FOREMAN	1	10/28/18	\$	-	\$	16.68	\$	33.36	\$	32.55
TRUCK DRIVER	0	01/01/19	\$	-	\$	13.62	\$	27.24	\$	24.08
SCHOOL ATHLETICS										
COACH	14	12/26/18	\$	-	\$	-	\$	-	\$	-
GAME TICKET SALES	4	12/27/18	\$	-	\$	-	\$	-	\$	-
SCHOOL CAFETERIA										
CAFE SUBSTITUTE	6	12/20/18	\$	-	\$	-	\$	-	\$	-
CAFETERIA WORKER	9	05/05/21	\$	-	\$	-	\$	-	\$	-
CAFETERIA MANAGER	4	12/20/18	\$	-	\$	-	\$	-	\$	-
FOOD SERVICES DIR	1	12/20/18	\$	-	\$	-	\$	-	\$	-
SCHOOL CENTRAL OFFICE										
ACCOUNTS PAYABLE MGR	1	01/00/00	\$	-	\$	-	\$	-	\$	-
ADM ASST CURRCLM DIR	1	12/03/18	\$	-	\$	-	\$	-	\$	-
ADM ASST SPEC ED DIR	1	01/00/00	\$	-	\$	-	\$	-	\$	-
AP CLERK	0	11/23/20	\$	-	\$	-	\$	-	\$	-
ASST PRINCIPAL	4	08/07/19	\$	-	\$	-	\$	-	\$	-
BUSINESS MANAGER	1	01/00/00	\$	-	\$	-	\$	-	\$	-
CURRICULM DIRECTOR	1	01/00/00	\$	-	\$	-	\$	-	\$	-
DIR PUPIL PERS SERVC	2	08/03/20	\$	-	\$	-	\$	-	\$	-
ENERGY EDUCATION MGR	1	01/00/00	\$	-	\$	-	\$	-	\$	-
EXECUTIVE ADMIN ASST	1	01/00/00	\$	-	\$	-	\$	-	\$	-
INSTR TECHN COORD	1	12/31/18	\$	-	\$	-	\$	-	\$	-
PAYROLL COORDINATOR	1	07/01/18	\$	-	\$	-	\$	-	\$	-
PRINCIPAL	4	11/21/18	\$	-	\$	-	\$	-	\$	-
SPEECH ASSISTANT	0	04/18/19	\$	-	\$	-	\$	-	\$	-
SUB VAN MONITOR	1	01/00/00	\$	-	\$	-	\$	-	\$	-
			\$							
SUBSTITUTE CUSTODIAN	1	02/03/20	16.00		\$	16.00	\$	16.00	\$	16.00
SUMSCHOOL NO PENSION	10	06/20/19	\$	-	\$	-	\$	-	\$	-
SUMSCHOOL PENSION	10	06/20/19	\$	-	\$	-	\$	-	\$	-
SUPERINTENDENT	1	01/00/00	\$	-	\$	-	\$	-	\$	-



Town of Littleton Fiscal Year 2023 Budget

VAN MONITOR	1	01/11/19	\$	-	\$	-	\$	-	\$	-
SCHOOL CUSTODIANS										
SCHOOL CUSTODIAN	10	11/25/18	\$	-	\$	-	\$	-	\$	-
SCHOOL MAINTENANCE	1	01/11/19	\$	-	\$	-	\$	-	\$	-
SCHOOL OTHER SUPPORT PERS										
APPL BEHAVR ANL ASST	1	12/20/18	\$	-	\$	-	\$	-	\$	-
BRD CERT BEHV ADMIN	1	12/20/18	\$	-	\$	-	\$	-	\$	-
BRD CERT BEHV ANLYST	1	12/20/18	\$	-	\$	-	\$	-	\$	-
DRAMA PRODUCTION DIR	3	12/20/18	\$	-	\$	-	\$	-	\$	-
LIBRARY TUTOR	2	06/01/19	\$	-	\$	-	\$	-	\$	-
LPN SCHOOL	2	09/19/20	\$	-	\$	-	\$	-	\$	-
MNT HEALTH COUNSELOR	1	12/28/18	\$	-	\$	-	\$	-	\$	-
NETWORK ADMIN	1	12/20/18	\$	-	\$	-	\$	-	\$	-
OCCUP THERAPIST	4	12/20/18	\$	-	\$	-	\$	-	\$	-
OUT OF DIST COORD	1	12/20/18	\$	-	\$	-	\$	-	\$	-
PHYSICAL THERAPIST	1	12/20/18	\$	-	\$	-	\$	-	\$	-
SCORE KEEPER	6	12/20/18	\$	-	\$	-	\$	-	\$	-
SPED TEAM CHAIR	2	08/07/19	\$	-	\$	-	\$	-	\$	-
TECH NETWRK SPT SPEC	1	12/20/18	\$	-	\$	-	\$	-	\$	-
TECH SPECIST AIDE	3	12/10/19	\$	-	\$	-	\$	-	\$	-
TUTOR	1	03/07/19	\$	-	\$	-	\$	-	\$	-
SCHOOL SUBSTITUTES										
HEALTH SUPP ASST	1	04/07/21	\$	-	\$	-	\$	-	\$	-
SUBSTITTUE NURSE	2	10/16/20	\$	-	\$	-	\$	-	\$	-
SUBSTITUTE LONG TERM	12	01/01/19	\$	-	\$	-	\$	-	\$	-
SUBSTITUTE TCH ASST	15	03/06/19	\$	-	\$	-	\$	-	\$	-
SUBSTITUTE TEACH RET	6	11/26/18	\$	-	\$	-	\$	-	\$	-
SUBSTITUTE TEACHER	61	11/26/18	\$	-	\$	-	\$	-	\$	-
SELECT BOARD										
SELECT BOARD MEMBER	5	08/26/20	\$	-	\$	-	\$	-	\$	-
TAX COLLECTOR										
ADMIN ASST-CLRK/COLL	0	02/08/19	\$	-	\$	14.58	\$	29.15	\$	28.44



Town of Littleton Fiscal Year 2023 Budget

ADMIN CLERK	1	04/01/19	\$	-	\$	13.62	\$	27.23	\$	23.48
TAX COLLECTOR	1	10/28/18	\$	-	\$	22.10	\$	44.20	\$	33.18
TEACHER ASSISTANTS										
TA/ABA ASST	0	12/20/18	\$	-	\$	10.53	\$	21.06	\$	-
TEACHER ASST	14	12/20/18	\$	-	\$	10.53	\$	21.06	\$	-
TEACHER ASST SPEC ED	46	12/20/18	\$	-	\$	10.53	\$	21.06	\$	-
TEACHERS HIGH SCHOOL										
ADMIN ASST PRINCIPAL	4	12/06/18	\$	-	\$	14.31	\$	28.61	\$	-
			\$							
CROSSING GUARD	1	10/29/18	25.00		\$	41.50	\$	58.00	\$	25.00
GUIDANCE COUNSELOR	2	11/21/18	\$	-	\$	49,689.50	\$	99,379.00	\$	-
GUIDANCE SECRETARY	1	03/29/21	\$	-	\$	13.01	\$	26.02	\$	-
LIBRARY /MEDIA SPEC	1	11/21/18	\$	-	\$	49,689.50	\$	99,379.00	\$	-
SCHOOL PSYCHOLOGIST	1	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER ART	1	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER CHEM/PHYSIC	1	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER ENGLISH	5	06/11/19	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER FRENCH	1	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER GRAPHIC ART	1	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER HIST/SCL ST	2	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER HISTORY	1	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER MATH	5	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER MUSIC	1	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER PHYSICAL ED	3	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER SCIENCE	4	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER SCL STUDIES	3	06/11/19	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER SPANISH	2	01/14/19	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER SPEC ED	5	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TEACHER WLD LANG	2	04/18/19	\$	-	\$	49,689.50	\$	99,379.00	\$	-
TECHN SYS COORD	1	01/03/19	\$	-	\$	-	\$	-	\$	-
TEACHERS MIDDLE SCHOOL										
GUIDANCE COUNSELOR	1	11/21/18	\$	-	\$	49,689.50	\$	99,379.00	\$	-
SCHOOL PSYCHOLOGIST	1	01/00/00	\$	-	\$	49,689.50	\$	99,379.00	\$	-



Town of Littleton Fiscal Year 2023 Budget

SCHOOL SECRETARY	3	12/06/18	\$	-	\$ 13.01	\$ 26.02	\$	-
SPCH THERPST/PATHOL	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER ART	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER ENGLISH	4	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER FRENCH	1	04/18/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER GRADE 6 GEN	1	09/06/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER HEALTH	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER LATIN	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER MATH	4	08/29/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER MUSIC	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER PHYSICAL ED	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER READING	1	09/04/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER SCIENCE	4	10/27/20	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER SCL STUDIES	4	09/06/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER SPANISH	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER SPEC ED	5	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER TECHNOLOGY	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHERS RUSSELL STREET SCHOOL								
GUIDANCE COUNSELOR	1	11/21/18	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
READING TUTOR	1	01/11/19	\$	-	\$ -	\$ -	\$	-
SCHOOL PSYCHOLOGIST	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
SPCH THERPST/PATHOL	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER ART	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER GRADE 3	7	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER GRADE 4	6	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER GRADE 5	8	08/11/20	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER MATH	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER MUSIC	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER PHYS ED RSS	1	09/20/20	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER READING	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER SPEC ED	3	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER STEM INTERG	1	01/14/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-



Town of Littleton Fiscal Year 2023 Budget

TEACHERS SHAKER LANE SCHOOL

GUIDANCE COUNSELOR	1	11/21/18	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
SCHOOL NURSE	4	01/00/00	\$	-	\$ 42,172.50	\$ 84,345.00	\$	-
SCHOOL PSYCHOLOGIST	1	11/24/18	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
SPCH THERPST/PATHOL	2	06/13/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER ENG LAN LRN	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER GRADE 1	7	08/29/20	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER GRADE 2	6	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER KINDGTN	7	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER MATH	1	01/14/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER PHYSICAL ED	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER PRE-K	5	06/13/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER READING	3	09/05/19	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER SPEC ED	4	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
TEACHER TRANS	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-

TIGERS' DEN

STUDENT ASSSITANT	6	12/20/18	\$	-	\$	-	\$	-	\$	-
TD ASSISTANT	17	12/28/18	\$	-	\$	-	\$	-	\$	-
TD ASST DIR	1	01/00/00	\$	-	\$	-	\$	-	\$	-
TD COORDINATOR	2	12/28/18	\$	-	\$	-	\$	-	\$	-
TD DIRECTOR	1	11/25/18	\$	-	\$	-	\$	-	\$	-
TD GROUP LEADER	15	09/13/19	\$	-	\$	-	\$	-	\$	-
TD KNDERGARTN COORD	1	01/00/00	\$	-	\$	-	\$	-	\$	-
TD SUBSTITUTE	20	11/25/18	\$	-	\$	-	\$	-	\$	11.00

TOWN ADMINISTRATOR

ASST TOWN ADMIN	1	07/01/18	\$	-	\$ 30.77	\$ 61.54	\$	51.77
EXEC ASST TOWN ADM	1	10/28/18	\$	-	\$ 17.94	\$ 35.87	\$	29.43
			\$					
INTERN	1	07/22/19	12.00		\$ 13.50	\$ 15.00	\$	12.00
OC CALL CLERK	5	08/28/20	\$	-	\$ 12.73	\$ 25.45	\$	-
TOWN ADMINISTRATOR	2	10/28/18	\$	-	\$	-	\$	-

TOWN CLERK ELECTED

TOWN CLERK	1	10/28/18	\$	-	\$ 22.10	\$ 44.20	\$	40.04
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Town of Littleton Fiscal Year 2023 Budget

TOWN CLERK OFFICE

ASSISTANT TOWN CLERK	1	04/08/19	\$	-	\$	16.68	\$	33.36	\$	26.71
ELECTIONS WARDEN	0	10/28/18	\$	-	\$	9.14	\$	18.28	\$	18.28

TRANSFER STATION

TRANS STN ASST OP	1	10/28/18	\$	-	\$	13.62	\$	27.24	\$	24.68
TRANS STN OP	1	10/28/18	\$	-	\$	15.59	\$	31.18	\$	28.25

TREASURER

ASST TREASURER	2	10/28/18	\$	-	\$	19.72	\$	39.43	\$	34.85
FINANCE PAYR COORD	1	10/28/18	\$	-	\$	16.68	\$	33.36	\$	30.22
TOWN TREASURER	2	10/28/18	\$	-	\$	30.77	\$	61.54	\$	47.24

VETERAN

VETERANS' AGENT	1	10/28/18	\$	-	\$	8.78	\$	17.56	\$	17.56
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VETERAN TAX PROGRAM

VETERAN TAX PROGRAM	15	10/28/18	\$	12.75	\$	12.75	\$	12.75	\$	12.75
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									Benefit Eligible Addition (Y/N)	Salary
	Town Department	Position	Current Hours	Req Hours	FTE Added	Comments				
NEW	Finance	Financial Analyst	0	40	1.000	support financial operations			Y	\$ 60,085
NEW	Human Resources	Admin Ast	0	19	0.475	additional hours to support payroll & benefits			N	\$ 24,934
NEW	Conservation	Ast. Conservation Agent	0	19	0.475	support wetland regulations & open space			N	\$ 43,009
NEW	Police	Police Officers	0	80	2.000	2 additional officers (one starting Jan 2021)			Y	\$ 119,726
NEW	Board of Health	Health Agent	0	40	1.000	in house septic and restaurant inspections			Y	\$ 83,588
NEW	Elder & Human Services	Social Worker	0	40	1.000	position to support social needs of community			Y	\$ 61,476
NEW	Library	Teen Librarian	30	37.5	0.000	additional duties; enhanced communications			N	\$ 11,358
Total					5.950				4 Ben Elig	\$ 404,176

[Link to May 2, 2022 Town Meeting Report](#)

<https://www.littletonma.org/town-meetings>



Appendix H – 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)

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.

ARPA: American Rescue Plan Act of 2021

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

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 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.

Chapter 70 School Funds: Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet.

Cherry Sheet: The official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments.

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.

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 Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Prop 2 1/2.

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.

Deficit: The excess of expenditures over revenues during an accounting period.

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.

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.

Fiscal Year: Since 1974, Massachusetts has operated on a budget cycle that begins July 1 and ends June 30.

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.

Foundation Budget: The spending target imposed by the Education Reform Act of 1992 for each school district as the level necessary to provide an adequate education for all students.

Free Cash: Remaining, unrestricted funds from operations of the previous year. Unpaid property taxes reduce the amount that can be certified as free cash. Free cash is certified by the State Bureau of Accounts and is not available for appropriation until certified.

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.

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 policy making 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.

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.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Prop 2 1/2 provisions.

Levy Ceiling: A tax restriction imposed by Prop 2 1/2. It states that, in any year, the real and personal property taxes imposed may not exceed 2 1/2 percent of the total full and fair cash value of all taxable property.



Levy Limit: A tax restriction imposed by Prop 2 1/2. It states that the real and personal property taxes imposed by a town may only grow each year by 2 1/2 percent of the prior year's levy limit, plus new growth and any overrides or exclusions.

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.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, fees, rentals and charges.

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

Minimum Local Contribution: The minimum that a city or town must appropriate from property taxes for the support of schools.

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 School Spending: School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's net school spending must equal or exceed the requirement established annually by the DOE.

Net School Spending Requirement: The sum of a school district's minimum local contribution and Chapter 70 aid received in a given fiscal year. Besides the requirement, funds need to be appropriated to support costs such as student transportation, fixed assets, long-term debt service, etc.

New Growth: A community is able to increase its levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process.

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.

Open Town Meeting – All voters are eligible to debate and vote on budgets, bylaws, and all matters brought before town meetings, and approve indebtedness (bonding). Town Meeting acts as the legislative body of the Town. The executive branch of the government exists of an elected the Select Board (5 members) who set policy, appoint boards, and committees, approves position appointments, and union contracts. The Town of Littleton holds an Annual Town Meeting usually in May and a Fall Special Town Meeting usually in October.

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.

Overlay: An account established annually to fund anticipated tax abatements, exemptions and uncollected taxes. The overlay is not established by the normal appropriate process, but rather is raised on the tax recap sheet.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes part of free cash.

Overrides: A community can permanently increase its levy limit by successfully voting an override. The amount of the override becomes a permanent part of the levy limit base.

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.

Proposition 2 ½: refers to a Massachusetts law enacted in 1980 that places strict limits on the amount of property tax revenue a community can raise through real and personal property taxes. This revenue is called the Tax Levy, or just Levy. A community cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community



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.

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, \$17.70 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.

Warrant: An authorization for action.

Appendix I – Acronyms

BAN: Bond Anticipate Note

TM: Town Meeting

ATM: Annual Town Meeting

STM: Special Town Meeting

BOS: Board of Selectmen

FinCom: Finance Committee

DFB: Director of Finance and Budget

SB: Select Board

SC: School Committee



Town of Littleton Fiscal Year 2023 Budget

TA: Town Administrator

TBD: To Be Determined

CIP: Capital Improvement Plan.





Appendix J – Comprehensive 10-Year Capital Improvement Plan (CIP)

After multiple meetings the following projects were approved for funding in fiscal 2023 based on the needs of the Town as recommended by the Finance Committee and the Select Board.

See full Comprehensive 10-Year Capital Improvement Plan (CIP) at: <https://www.littletonma.org/town-accountant/files/town-littleton-fy23-comprehensive-10-year-capital-improvement-plan-cip>

CAPITAL APPROVED FOR FISCAL 2023

Department	Name of Capital Asset/Project	Project Description/Justification/Useful Life of Asset	Total Cost	Funding
DPW-Highway	2022 F-350	Replace a 2011 Chevy 2500 HD truck with a plow with a 2022 F-350	46,000	Free Cash
DPW-Highway	2022 F-750	Replace 1993 Mack Dump Truck with a plow with a 2022 F-750	201,295	Free Cash
Fire	Utility Truck	Dual purpose Fire Truck that plows and tows to replace 2010 Chevrolet Silverado	50,000	Free Cash
Fire	Paint Medical 1	Paint and repair Medical 1 a 2013 PL Custom Type 1 Ambulance which will extend its useful life	20,000	Free Cash
Police	Replace Cruisers	Replace two police cruisers each year per police capital plan	143,000	Free Cash
PRCE	12 Passenger Van	Replacement of 2005 passenger van #3 at the end of its useful life	37,000	Free Cash
School	High School Updates	Update and replace security alarm control panels	60,000	Free Cash
Police	Communication Center	To implement communication center and infrastructure upgrades and improvements	600,000	Capital Stabilization
				\$ <u>1,157,295</u>

In addition, the following Capital Projects were approved:

Appropriate \$252,359.13 to fund Town Office space needs and improvements and \$50,000 for the Nagog Orchard Building Feasibility Study from reprogrammed unused old capital articles.

Senior Center Project - \$700,000 in Free Cash to acquire 31 Shattuck Street, \$1,355,651 from Free Cash to Senior Center Stabilization fund, \$816,955 from Capital Stabilization fund to Senior Center Stabilization fund, Additional \$500,000 to borrow for the purpose of funding the design services (\$1,000,000 borrowing originally authorized amended to \$1,500,000), appropriated \$5,000,000 from the Senior Center Stabilization fund and authorized to borrow up to \$12,000,000 for the construction of the Senior Center.



Town of Littleton Fiscal Year 2023 Budget

Appropriated \$700,000 from Free Cash for the purpose of paying costs of feasibility study for the Shaker Lane Elementary School.

Borrow \$2,000,000 for the purpose of funding new water main infrastructure for the Town of Littleton Water Department.

See May 2, 2022 Town Meeting Report for approved articles with projects at:

<https://www.littletonma.org/town-meetings>



Appendix K – Community Preservation Act Funds (CPA) as recommended by the Community Preservation Commission (CPC)

COMMUNITY PRESERVATION ACT

The Massachusetts Community Preservation Act (the “CPA”) pursuant to Massachusetts General Laws Chapter 44B permits towns that accept its provisions to levy a surcharge on its real property tax levy, dedicate revenue (other than state or federal funds), and to receive state matching funds for (i) the acquisition, creation, preservation, rehabilitation and restoration of land for recreational use, open space, and affordable housing and (ii) the acquisition, preservation, rehabilitation and restoration of historic resources. Sections 3 to 7 of Chapter 44B of the General Laws of Massachusetts, also known as the Community Preservation Act, establish a dedicated funding source to acquire and preserve open space, parks and conservation land, protect public drinking water supplies, and scenic areas, protect farm land and forests from future development, restore and preserve historic properties, and help meet local families’ housing needs. The provisions of the CPA must be accepted by the voters of the town at an election after such provisions have first been accepted by either a vote of the legislative body of the town or an initiative petition signed by 5% of its registered voters.

A town may approve a surcharge of up to 3% (but not less than 1% under certain circumstances) and may make an additional commitment of funds by dedicating revenue other than state or federal funds, provided that the total funds collected do not exceed 3% of the real property tax levy, less any exemptions adopted. In the event that the municipality shall no longer dedicate all or part of the additional funds to community preservation, the surcharge on the real property tax levy of not less than 1% shall remain in effect, provided that any such change must be approved pursuant to the same process as acceptance of the CPA. The surcharge is not counted in the total taxes assessed for the purpose of determining the permitted levy amount under Proposition 2½. A town may revoke its acceptance of the provisions of the CPA at any time after 5 years from the date of such acceptance and may change the amount of the surcharge or the exemptions to the surcharge at any time, including reducing the surcharge to 1% and committing additional municipal funds as outlined above, provided that any such revocation or change must be approved pursuant to the same process as acceptance of the CPA.

Any town that accepts the provisions of the CPA will receive annual state matching grants to supplement amounts raised by its surcharge and dedication of revenue. The state matching funds are raised from certain recording and filing fees of the registers of deeds. Those amounts are deposited into a state trust fund and are distributed to cities and towns that have accepted the provisions of the CPA, which distributions are not



subject to annual appropriation by the state legislature. The amount distributed to each city and town is based on a statutory formula and the total state distribution made to any city or town may not exceed 100% of the amount raised locally by the surcharge on the real property tax levy. The amounts raised by the surcharge on real property taxes and received in state matching funds are required to be deposited in a dedicated community preservation fund.

Each town that accepts the provisions of the CPA is required to establish a community preservation committee (CPC) to study the community preservation needs of the community and to make recommendations to the legislative body of the town regarding the community preservation projects that should be funded from the community preservation fund. Upon the recommendations of the committee, the legislative body of the town may appropriate amounts from the fund for permitted community preservation purposes or may reserve amounts for spending in future fiscal years, provided that at least 10% of the total annual revenues to the fund must be spent or set aside for open space/recreation purposes, 10% for historic preservation purposes and 10% for affordable housing purposes.

In 2007, Littleton voters adopted the Community Preservation Act and established a 1% real estate surcharge to be used for open space, historic preservation, community housing, and recreation purposes. Voters approved a ballot question at the May 12, 2007 Annual Town Election, and November 5, 2007 Special Town Meeting voters approved a general by-law to establish the Community Preservation Committee (CPC), which has been approved by the Attorney General. The 1% real estate surcharge for residential property took effect with the third quarter property tax bills due February 1, 2008. Exemptions are available for those qualifying for low income housing or low/moderate income senior housing. November 5, 2007 Special Town Meeting Article 8 voted to amend the Town Code by adding a new Chapter 14, "Community Preservation Committee," to read as follows:

Chapter 14. Community Preservation Committee By-law

§14-1. Membership of the Committee. There is hereby established a Community Preservation Committee, consisting of nine (9) voting members pursuant to the provisions of M.G.L., c.44B, §5. The composition of the Committee, the appointing authority and the term of office for the Committee members shall be as follows: one member of the Conservation Commission as designated by said Commission; one member of the Historical Commission as designated by said Commission; one member of the Planning Board as designated by said Board; one member of the Park and Recreation Commissioners, as designated by said Commissioners; one member of the Littleton Housing Authority as designated by said Authority; and four individuals to be appointed by the Board of Selectmen. Each member of the Committee shall serve for a term of three years or until the person no longer serves in the position or on the board or committee as set forth above, whichever is



earlier; provided, however, that two of the Board of Selectmen's appointees shall be appointed for initial terms of three years, one appointee shall be appointed for an initial term of two years, and the final appointee shall be appointed for an initial term of one year. Should any of the officers and commissions, boards, or committees who have appointing authority under this Chapter be no longer in existence for whatever reason, the Board of Selectmen shall appoint a suitable person to serve in their place.

§14-2. Duties. The Community Preservation Committee shall have the powers and responsibilities specified in M.G.L. Chapter 44B, section 5(b) or other applicable provisions of the General Laws.

§14-3. Requirement for a quorum and cost estimates. The Committee shall not meet or conduct business without the presence of a majority of the members of the Community Preservation Committee. The Community Preservation Committee shall approve its actions by majority vote. Recommendations to the Town Meeting shall include the Committee's anticipated costs.

§14-4. Severability. If any provision of this Chapter is found invalid for any reason by a court of competent jurisdiction, such invalidity shall be construed as narrowly as possible, and the balance of this Chapter shall be deemed to be amended to the minimum extent necessary to provide the Town substantially the benefits set forth in this Chapter.

§14-5. Appointments. Each appointing authority shall have thirty (30) days after the effective date to make its appointments

NAME	POSITION	TERM EXPIRATION
CAROLYN MUELLER	CHAIR	06/30/2023
ANDREW SAMMARCO	VICE CHAIR	No Expiration Date
MIT WANZER	CLERK	06/30/2022
BARTLETT HARVEY		No Expiration Date
SAM BELL		06/30/2023
MICHAEL LEVASSEUR		No Expiration Date
ANNA HUESTON		06/30/2023
GREGG CHAMPNEY		No Expiration Date
LINDA STEIN		No Expiration Date



In 2014, Littleton became the first Town in the Commonwealth to accept the so-called "blended" Community Preservation Act §3(b½). By adoption of the Blended CPA, the Town's one percent (1%) CPA property tax surcharge can be augmented by municipal revenues up to the equivalent of another two percent (2%), which increases the base for CPA state matching funds. Littleton fully implemented Blended CPA for three years in-a-row. Since adoption of the Blended CPA, the Town of Littleton fully implemented the Blended CPA for three consecutive years in-a-row 2015-2017. Since that time the CPC has been looking for additional ways to increase the blended funding.

Selectmen, CPC, FinCom jointly adopt policy integrating Blended CPA funds into the Town's financial policies, procedures, and processes. In order to better integrate Blended CPA funds into the Town's financial policies and procedures, including operating and capital budgeting, and short- and long-range fiscal planning processes, the Board of Selectmen, Community Preservation Committee, and Finance Committee have jointly- and unanimously-- adopted a "CPA Appendix" to the Town's Financial Management Policy drafted by the Town Administrator and recommended by the Finance Committee's Financial Policies Working Group.

The policies, procedures, and processes outlined in the CPA Appendix include the following:

The requirement for joint adoption by the BOS, FinCom, and CPC of a "Blended CPA Long-range Plan" for use of blended CPA revenues—i.e., the 1% CPA surcharge plus up-to-2% equivalent in municipal revenues (up to 3% total). Public outreach and public hearings to be part of plan adoption. The blended plan would be reviewed and updated annually. The blended plan would be mindful of any plan adopted by the CPC relative to its 1% surcharge.

All Town boards and departments requests for any CPA funding, and any requests for Blended CPA funds (whether from Town entities or other applicants) are to be made through the Town's annual operating and capital budgeting processes. Requests for project eligibility and project funding shall also be made as determined by the CPC.

Joint annual review by BOS, FinCom, and CPC of (A) what additional municipal revenues can be added to the CPA fund to increase the base for state matching funds; (B) a calculation of the resulting amounts needed to satisfy the minimum 10% annual appropriation requirements under the CPA; and (C) an annual determination about how resulting state matching funds ought to be apportioned.

Town meeting articles for use of additional municipal revenues would be jointly sponsored by CPC, BOS, etc. in one of the following forms: (1) where additional municipal funds are intended to go into the CPA fund only for



a particular project; or (2) where additional funds are deposited for one or more of the CPA purpose(s), but without identifying a particular project.

Where private-raised gift funds are proposed to be deposited in the CPA fund, the resulting state matching funds are to go towards the donor's project. This would be accomplished by appropriating for the project no less than the amount of the donation plus an increment based on the current year's state matching rate. The CPC is looking to increase blended contributed funds.

In Fiscal 2022 the Town received \$136,450 in matching funds of 39.37% for state match on the CPA FY21 Surcharge raised in the amount of \$346,581. For Fiscal 2023 the Town is estimating the 1% surcharge at \$450,905 and the state match at a conservative 30% or \$128,084 for a total of \$578,989.00, which has been budgeted as follows:

Open Space Reserve - 40% or \$231,595.00

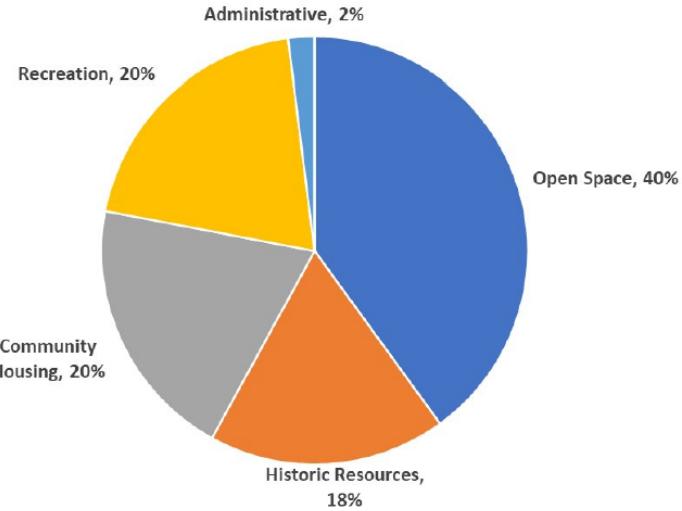
Historic Reserve - 18% or \$104,218.00

Community Housing - Reserve 20% or \$115,798.00

Recreation Reserve - 20% or \$115,798.00

General Reserve – Admin - 2% or
\$11,580.00

Allocation of 1% Surcharge on Property Tax





Note: The CPC will transfer 62,725 from CPA Open Space funds to cover CPA debt and \$11,050 from CPA Historic funds to cover CPA debt. This totals \$77 as a transfer in to the General Fund. The CPC is funding the following:

1. Creation of an Open Space and Recreation Plan in the amount of \$30,000 from General Reserve (Undesignated Funds).
2. Phase II of the Westlawn Cemetery Conservation Project in the amount of \$9,950 from Historic Reserve.
3. Feasibility Study related to the new tennis and sports courts in the amount of \$20,000 from Recreation Reserve.

FY23 - Recommended Projects		
Undesignated Funds:		
Open Space & Recreation Plan		\$ 30,000
To have a DCS-approved Open Space and Recreation Plan in support of the process and funding - such as public and private grants - for the acquisition, creation, and preservation of Open Space and the acquisition, creation, and preservation of land for recreational use. Having an approved OSRP qualifies the town to receive certain grant funds.		
Historic Resources Reserve:		
Westlawn Cemetery Gravestone Preservation		\$ 9,950
The funding would be used to hire and pay for professional preservation consultants to perform the second phase of gravestone/monument rehabilitation/conservation work in the historic section of Westlawn Cemetery. This follows phase one from last year where an inventory and conditions assessment was created.		
Recreation Reserve:		
Tennis & Pickle Ball Court Feasibility Study		\$ 20,000
To undertake a feasibility study for new tennis and pickle ball courts to replace existing courts on Shattuck Street. The Town of Littleton is proposing to build a Senior Center on the site of the courts which are needed. The study would consider and recommend a site for new courts.		