



Town of Littleton FY22 Budget Report



Budget as of June 9, 2021



Town of Littleton Fiscal Year 2022 Budget

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FY2022 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 2022 (the Budget) and a 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.

With the current financial uncertainty that the town is facing, the FY22 budget approach is grounded in a conservative but realistic outlook that aims to accomplish Littleton's goals. In building the budget, department's level funded expenses except for contractual obligations and included step increases for staff where eligible excluding COLAs. This approach also carried over to the revenue projections with a reduction of local receipts as well as a decline in New Growth compared to their historic averages. The overall FY22 budget philosophy allows for financial flexibility and core service delivery during challenging times.

- **Total Proposed Operating Budget is increasing by 2.7% or \$1.38 million**
 - Town Operating budget increasing 3.80% or \$479k
 - School Operating budget increasing 2.82% or \$620K
 - Facilities & Infrastructure increasing 4.97% or \$70k
 - Debt Service 0.57% or \$20k
 - Employee/Retiree Benefits 1.60% or \$158K
- **Total Revenue/Other available funds is decreasing by (1.27%) or (\$730k)**
 - Estimated Free Cash (Undesignated fund balance estimate) decrease of \$1.38M
 - Local Receipts decrease of \$280K
 - New growth from Assessors estimated at \$450K decrease over initial estimates & based on current economy
- **Proposed Free Cash stabilization transfers are as follows (per Town's Financial Policy):**
 - General Stabilization \$150,000
 - Capital Stabilization \$318,500
 - Debt Exclusion Stabilization \$150,000
- **Capital Spending: \$1.89M**
 - From raise and appropriate \$237K
 - From free cash available funds \$1.34 million
 - \$1M BAN proposed for Senior/Community Center

FY22 Budget Highlights

- Increase in hours for the HR Administrator moving from 30 to 40 hours & shifting position out of Treasurer's budget to the HR budget



Town of Littleton Fiscal Year 2022 Budget

- Increase in TA Executive Assistant grade and responsibilities
- Addition of part-time non-benefit eligible TA position to cover transition period
- Reduction in Police budget due to staffing savings from retirements
- Reduction in Fire budget due to major equipment was shifted to Capital due to the nature of the expense
- Reduction in Crossing Guard budget with the installation of the traffic signal in FY22
- Shifted funding for support of old financial software to cover a document management initiative
- Increase in public building costs to account for funding for a potential building dept. re-organization/addressing facility needs
- School budget increasing 2.8%

It is important to remember that financial and budgetary information presented in this preliminary budget are projections and subject to change prior to Town Meeting.





Town of Littleton Fiscal Year 2022 Budget

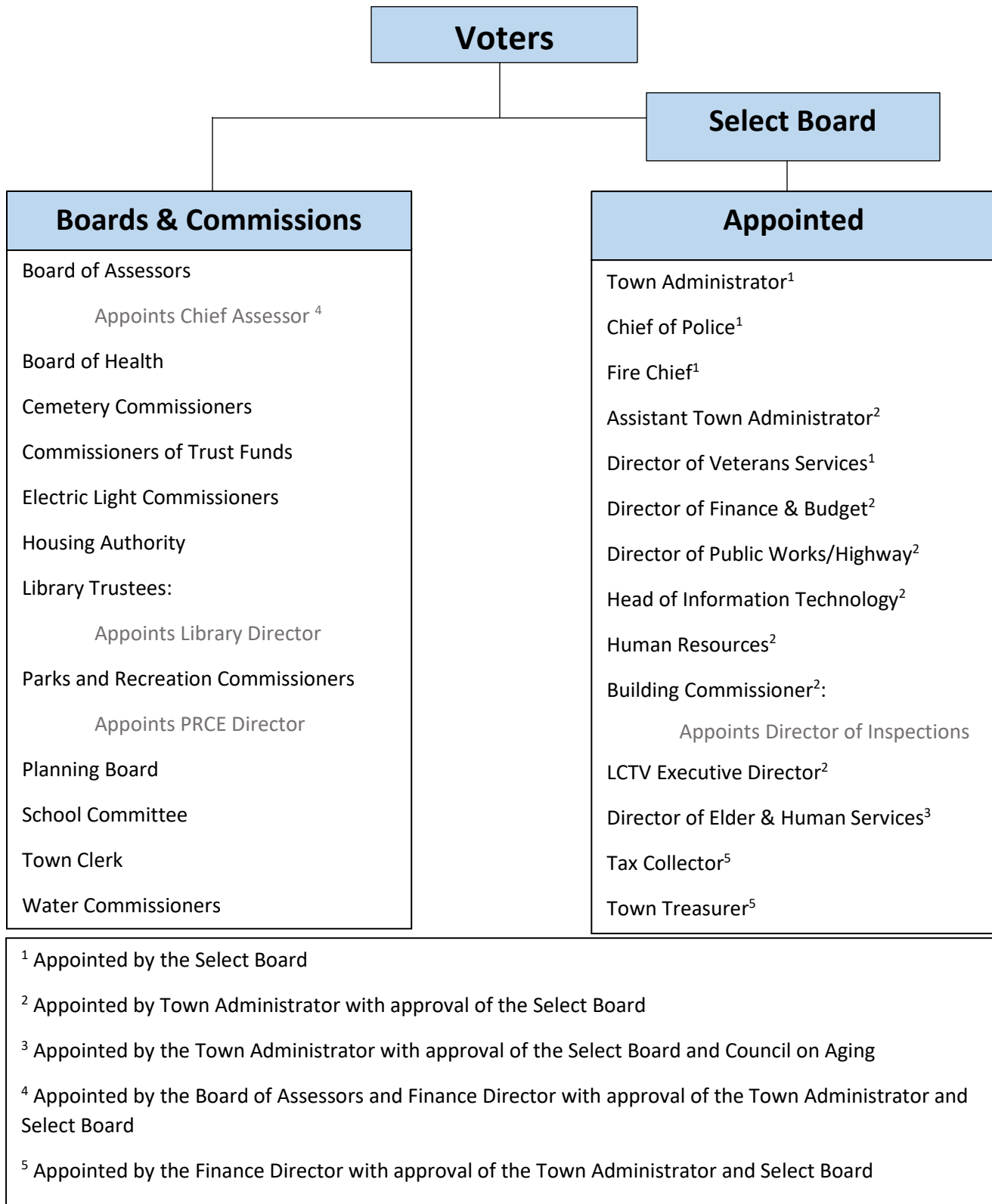
Budget Summary

As of June 9, 2021

	<i>Proposed FY2022</i>	<i>Preliminary FY2022</i>	<i>Amended FY2021</i>	<i>\$ Variance</i>	<i>% Variance</i>
<u>Revenue</u>					
Levy Limit	\$44,796,835	\$44,796,835	\$43,336,066	\$1,460,769	3.37%
Other Funds					
Undesignated Fund Balance	2,603,000	2,603,000	3,987,151	(1,384,151)	-34.72%
Cherry Sheets - Town State Aid	897,083	897,083	665,072	232,011	34.89%
Cherry Sheets - School State Aid	4,591,550	4,591,550	4,499,369	92,181	2.05%
Stabilization/Overlay Surplus & Other	0	0	479,132	(479,132)	-100.00%
Other Available Funds	857,442	857,442	1,229,851	(372,409)	-30.28%
Local Receipts	3,126,500	3,126,500	3,406,080	(279,580)	-8.21%
Total Other Funds	12,075,575	12,075,575	14,266,655	(2,191,080)	-15.36%
Total Revenue/Available Funds	\$56,872,410	\$56,872,410	\$57,602,721	-\$730,311	-1.27%
<u>Expenses</u>					
Town Operating Budgets	\$13,114,933	\$12,966,471	\$12,635,380	\$331,091	2.62%
School Appropriation	22,590,000	22,590,000	21,969,762	620,238	2.82%
Technical School Assessments	675,000	675,000	636,116	38,884	6.11%
Other Charges, Facilities, Infrastructure	1,479,051	1,479,051	1,409,031	70,020	4.97%
Debt Service	3,597,572	3,597,572	3,577,143	20,429	0.57%
Employee/Retiree Benefits	10,049,008	10,049,008	9,891,155	157,853	1.60%
Total Operating Budget	51,505,564	51,357,102	50,118,587	1,238,515	2.47%
Capital Exclusions	0	0	0	0	-
Total Municipal Budget	51,505,564	51,357,102	50,118,587	1,238,515	2.47%
Capital Plan and Warrant Articles	1,890,000	1,890,000	3,391,341	(1,501,341)	-44.27%
Total Appropriations	53,395,564	53,247,102	53,509,928	(262,826)	-0.49%
Other Amounts to be Raised	466,000	466,000	470,000	(4,000)	-0.85%
Payments of Previous FY Bills	8,000	8,000	8,000	0	-
Fiscal Policy Adjustments	397,109	545,571	260,999	284,572	109.03%
Additions to General Stabilization	300,000	300,000	1,050,000	(750,000)	-71.43%
Cherry Sheet Charges Offsets - Town	159,167	159,167	155,021	4,146	2.67%
Cherry Sheet Charges Offsets - School	1,446,570	1,446,570	1,507,272	(60,702)	-4.03%
Allowance for Abatements	700,000	700,000	621,458	78,542	12.64%
Total Other Amounts	3,476,846	3,625,308	4,072,750	(447,442)	-10.99%
Total Expenditures	\$56,872,410	\$56,872,410	\$57,582,678	-\$710,268	-1.23%
Net Budget Variance	\$0	\$0	\$20,043		



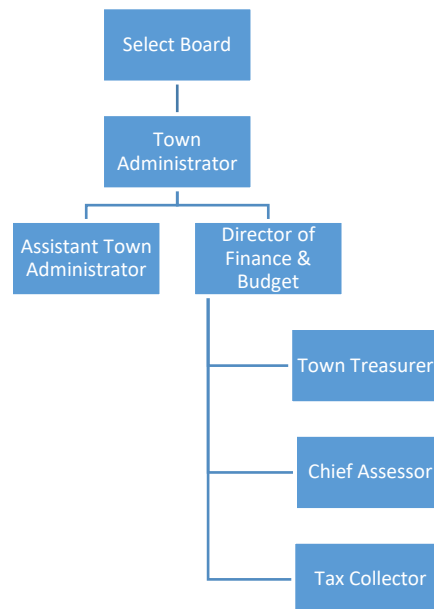
Boards, Committees & Appointments





Town of Littleton Fiscal Year 2022 Budget

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

Title	Name	Manner of Selection	Length of Term	Expiration of Term
Chairman, Select Board	Cynthia Napoli	Elected	3 Years	2023
Select Board, Vice Chairman	Charles DeCoste	Elected	3 Years	2021
Select Board, Clerk	Paul Glavey	Elected	3 Years	2022
Select Board	Joseph Knox	Elected	3 Years	2022
Select Board	Matthew Nordhaus	Elected	3 Years	2023
Town Administrator	Anthony Ansaldi	Appointed	3 Years	2023
Assistant Town Administrator	Joseph Laydon	Appointed	NA	NA
Finance Director/Town Accountant	Cheryl Stella	Appointed	3 Years	2022
Town Treasurer	Sean O'Brien	Appointed	NA	NA
Tax Collector	Deborah Richards	Appointed	NA	NA
Chief Assessor	Katherine Miller	Appointed	NA	NA
Board of Assessors, Chair	Fred Freund	Elected	3 Years	2020
Board of Assessors, Vice Chair	Maureen Adema	Elected	3 Years	2022
Board of Assessors, Clerk	Pamela Campbell	Elected	3 Years	2021
Board of Assessors	Peter Barbella	Elected	3 Years	2022
Board of Assessors	Debra Brine	Elected	3 Years	2021
Town Counsel	Mirayes & Harrington LLC	Appointed	Indefinite	NA



Town of Littleton Fiscal Year 2022 Budget

Demographics

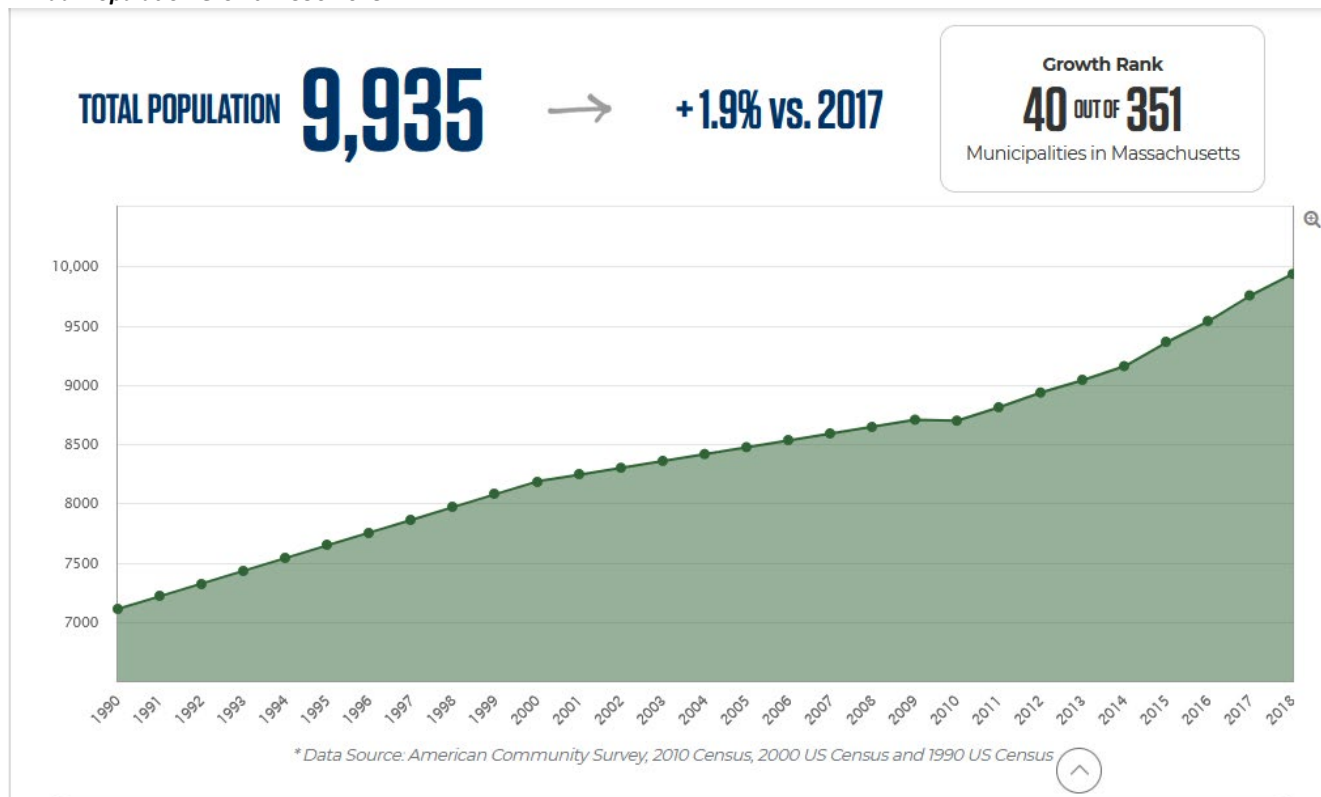
Population and income data comparing Littleton, Middlesex County and the State of Massachusetts

Population (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	% Change	Number	% Change	Number	% Change
2019 estimate	10,277	15.1	1,611,699	7.2	6,892,503	5.3
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 1990-2018



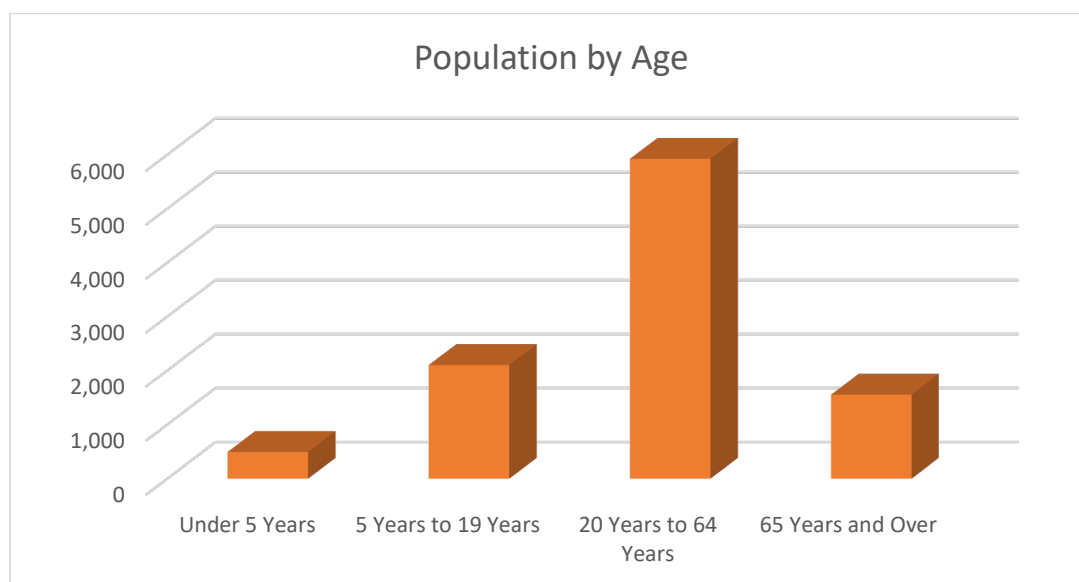


Town of Littleton Fiscal Year 2022 Budget

Population Composition by Age (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Under 5 Years	493	5%	84,436	5%	355,066	5%
5 Years to 19 Years	2,102	21%	276,645	17%	1,202,521	17%
20 Years to 64 Years	5,923	59%	997,934	62%	4,162,623	60%
65 Years and Over	1,553	15%	252,684	16%	1,172,293	17%
Total	10,071	100%	1,611,699	100%	6,892,503	100%
Median Age	44.7		38.8		39.7	
Median Age (2000)	37.9		36.4		36.5	

(1) Source: US Department of Commerce 2019 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)	3.80%		8.20%		11.10%	

(1) Source: US Department of Commerce



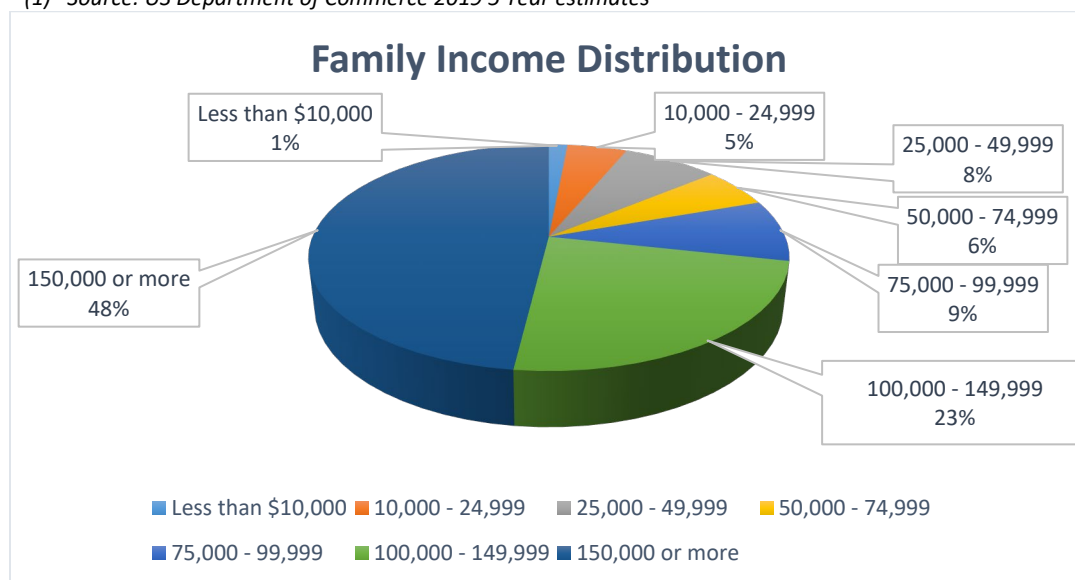
Town of Littleton Fiscal Year 2022 Budget

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



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



Town of Littleton Fiscal Year 2022 Budget

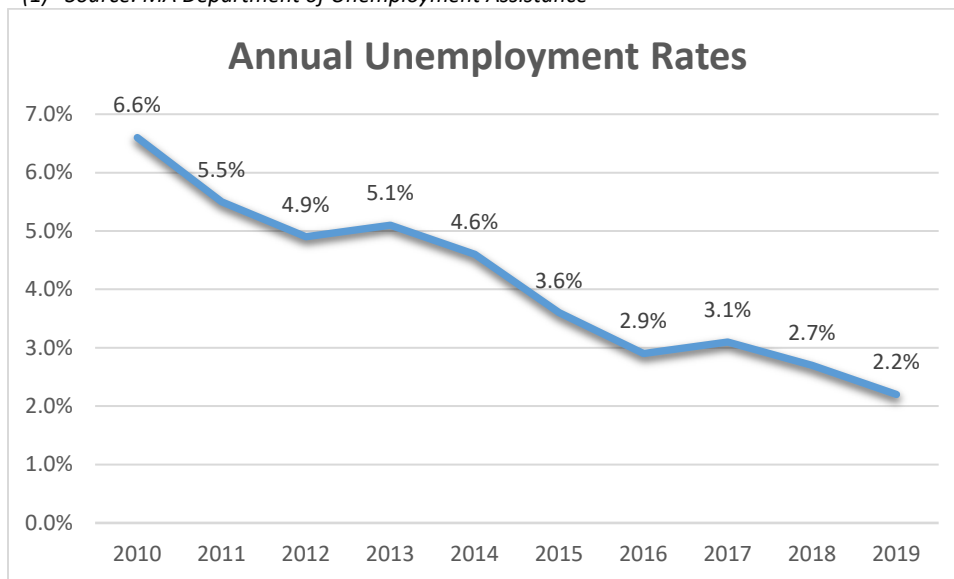
Unemployment Rates – The unemployment rate is slowly declining from a high of 12.12% in June. 2020 has seen a sharp spike in the unemployment rate of the Town due to the COVID-19 pandemic.

Employment Data (Not Seasonally Adjusted) (1)

Month	Year	Labor Force	Employed	Unemployed	Unempl Rate
October	2020	5507	5193	314	5.7%
September	2020	5584	5225	359	6.4%
August	2020	5258	4879	379	7.2%
July	2020	5396	4790	606	11.2%
June	2020	5377	4725	652	12.1%
May	2020	5132	4578	554	10.8%
April	2020	4,932	4,412	520	10.5%
March	2020	5,805	5,675	130	2.2%
February	2020	5,886	5,732	154	2.6%
January	2020	5,882	5,722	160	2.7%

Annual	Year	Labor Force	Employed	Unemployed	Unempl Rate
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%
Average	2010	4,872	4,551	321	6.6%

(1) Source: MA Department of Unemployment Assistance





Town of Littleton Fiscal Year 2022 Budget

Budget Calendar

ACTION STEP	RESPONSIBILITY	DATE
1 Joint Meeting with BOS, FinCom and School Committee to discuss budget guidelines/process/calendar and priorities for FY2022	Select Board Finance Committee School Committee	Tuesday October 13, 2020
2 Select Board meet with assigned department heads to discuss goals and priorities	Select Board & Dept. heads	October 2020
3 Issue Capital Plan (CIP) and Budget Documents/Instructions to Departments	DFB	Monday Oct. 19, 2020
4 Finance Committee visits with Town Departments	Finance Committee	November/December 2020
5 Tax Classification Hearing	Select Board Board of Assessors	Tuesday December 1, 2020
6 Internal Review of Capital and Budget Requests	DFB Department Heads	November 16-27, 2020
7 Final Capital and Budget requests due to DFB	DFB	Monday November 30, 2020
8 School Department submits preliminary detailed budget	School Committee	Friday December 15, 2020
9 Requested preliminary FY2022 Budget Book submitted to BOS/Finance Committee	DFB	By December 31, 2020
10 Finance Committee & SB joint meetings to discuss smaller dept. budgets	FinCom/SB/Dept. heads/DFB	Jan. 12 th & 19 th 2021
11 Joint Capital and Budget Work session with Major Dept. Heads & others as requested	DFB/TA Finance Committee School Committee Select Board	Saturday February 6, 2021
12 Joint Meeting with BOS, FinCom and School Committee to review budget recommendations as necessary	DFB/SB/FinCom/SC	February
13 June 2021 Annual/Special Town Meeting warrants open	Select Board	February 8, 2021
14 ATM/STM Warrant Closes	Select Board	April 28, 2021
15 Final Budget Book produced & distributed to BOS/Finance Committee/School Committee	TA, DFB & Assistant Town Accountant	April 30, 2021
16 Finance Committee joint meeting with BOS and School Committee - FY2022 Budget Update/Town Meeting Discussion as necessary	Finance Committee Select Board School Committee	March/April
17 Finance Committee ATM Recommendations due	FinCom & DFB	TBD



Town of Littleton Fiscal Year 2022 Budget

18	Finance Committee Meeting vote on Financial Articles for ATM	Finance Committee	TBD
19	June 2021 Annual Town Meeting	Town Clerk	June 12, 2021

***Acronyms:** BOS – Board of Selectmen, 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 a 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. 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; and, 2) identify the resources needed to maintain required enterprise fund operations and 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 presented to the Select Board and Residents at Annual Town Meeting.





Select Board Goals – Top Five Goals 2020

Elder and Human Services

The Council on Aging Board exists for the benefit of its seniors and operates under the “best practices” for councils on aging endorsed by the Massachusetts Executive Office of Elder Affairs.

Mission Statement: The mission of the Department of Elder and Human Services and the Council on Aging is to identify and serve the social, recreational, health and educational needs of older adults (60+) in our community in an effort to maintain dignity, independence and support for their role as community members.

Services are provided for seniors to build physical, emotional, intellectual and social wellbeing. In addition, the Department of Elder and Human Services (EHS) provides human services for all residents of the town, especially assisting low-income and distressed individuals with securing needed services.

Services are offered through the Senior Center located at 37 Shattuck Street which serves as the focal point for addressing aging service issues in our community and acts as a gateway to information and services that support and enable a multigenerational group to maintain health, independence and the highest level of functioning in many aspects of life.

Select Board Comments:

1. Request COA Board to create new term for Senior Center which will attract a broader demographic to use the facility.
2. Continue working on “Senior Center” Development.
3. Make a “Senior Center” a reality. Identify property. Establish funding plan for the “Senior Center” / “Community Center”.

ECONOMIC DEVELOPMENT

Mission Statement: Help attract, retain and expand local businesses to increase and diversify the Town's commercial tax base consistent with community character. Promote appropriate and responsible development and redevelopment of commercial and industrial properties. Identify changing economic trends and develop recommendations to maximize interest in our community.

Select Board Comments:

1. Recommend to EDC to utilize Collins Center for Learning to establish Economic Development Plan. For an example see. http://websites.networksolutions.com/share/scrapbook/69/690852/Winthrop_Strategic_Plan.pdf ;
2. Charge MPIC with implementation of Littleton Common Revitalization of Roadmap;
3. Create tools to “Welcome” new businesses such as “Permitting Guide” “Welcome”. Reignite conversation with NBTC Continue to communication with Sam Park to maximize The Point. (Hotel?).
4. Set up Quarterly meetings between EDC and the Select Board.



Town of Littleton Fiscal Year 2022 Budget

5. Increase interaction with EDC to promote better service to business community through social media content/function etc.
6. Look at underutilized commercial areas.
7. Increase interaction with EDC to promote better service to business community through social media content/function etc.
8. Look at underutilized commercial areas;

ORGANIZATION REVIEW OF POLICIES AND BY-LAWS

Select Board Comments:

1. Continue review and update of policies, procedures, regulations and by-laws.
2. W-I-P in conjunction with the Administration as things come up and have a rolling list. (See Cindy's memo to Board).
3. Review and rehaul Select Board direct reports and organization chart.
4. "Government Structure." See need to clearly spell out what the TA's role is and what is expected.
5. Inactive Board/Committees. Accountability. Improve communication and empower.



Town of Littleton Fiscal Year 2022 Budget

CONSERVATION AND AGRICULTURE

Mission of the Agricultural Commission

The Agricultural Commission shall promote agricultural-based economic opportunities; to preserve, revitalize and sustain the Littleton agricultural industry; to encourage the pursuit of agriculture as a career opportunity and lifestyle in the Town of Littleton; and to represent the Littleton farming community.

The Commission shall develop a work plan to guide its activities. Such activities include but are not limited to, the following: shall serve as facilitators for encouraging the pursuit of agriculture in Littleton; shall promote agricultural-based economic opportunities in Town; shall act as mediators, advocates, educators, and/or negotiators on farming issues; shall work for preservation of prime agricultural lands; and shall pursue all initiatives appropriate to creating a sustainable agricultural community.

Select Board Comments:

1. Continue working with AG-Com. Explore expansion of use of Nagog Farm and Educational programs.
2. Identify and create a listing of potentially vulnerable “open spaces” that the town may wish to protect. (See Open Space and Recreation Plan.)
3. Continue working with Ag-Com.
4. Continue supporting the “Farming Community.”
5. Rewrite Ag-Com working Group charge. Include Littleton Conservation Trust in more discussions.

INFRASTRUCTURE NEEDS

Select Board Comments:

1. Support Sewer Project Initiatives
2. Identify source for alternative high-speed internet for residents.
3. Sewer and other Master Plan Goals.
4. Move forward with Sewer Project.



Town of Littleton Fiscal Year 2022 Budget

Personnel Analysis

FTE Town Initial Budget Requests

<i>Town Department</i>	<i>Position</i>	<i>Current Hrs</i>	<i>Requested Hours</i>	<i>FTE Added</i>	<i>Comments</i>	<i>Benefit Eligible Addition (Y/N)</i>	<i>Incremental Salary</i>
Building	Dept Re-org Ast.			0.000	various positions	N	\$ 50,000
Conservation	Conservation Agent	0	19	0.475	support wetland regulations & open space	N	\$ 27,840
Human Resources	Admin Ast	30	40	0.250	additional hours to support payroll & benefits	N	\$ 15,744
Town Administrator	Executive Ast			0.000	additional duties; enhanced communications	N	\$ 8,152
Town Administrator	Admin Ast	0	19	0.475	support for meeting minutes & admin. tasks	N	\$ 30,000
Elder & Human Services	Activity Volunteer Ast				grant funded in FY22; General Fund in FY23	N	\$ 15,660
Total				1.2		0 Ben Elig	\$ 147,395

FTE Town Funded Positions

<i>Town Department</i>	<i>Position</i>	<i>Current Hrs</i>	<i>Requested Hours</i>	<i>FTE Added</i>	<i>Comments</i>	<i>Benefit Eligible Addition (Y/N)</i>	<i>Incremental Salary</i>
Building	Dept Re-org			0.000	various positions	N	\$ 50,000
Human Resources	Admin Ast	30	40	0.250	additional hours to support payroll & benefits	N	\$ 15,744
Town Administrator	Executive Ast			0.000	additional duties; enhanced communications	N	\$ 8,152
Town Administrator	Admin Ast	0	19	0.475	support for meeting minutes & admin. tasks	N	\$ 30,000
Elder & Human Services	Activity Volunteer Ast				grant funded in FY22; General Fund in FY23	N	\$ 15,660
Total				0.725		0 Ben Elig	\$ 119,556



Town of Littleton Fiscal Year 2022 Budget

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 \$450,000 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 level funding of State Aid;
 - Actual net State Aid over the FY19 to FY21 period decreased by \$236,758
- Local Receipts
 - Assumed decrease in FY22 of 8.2% with a gradual recovery in FY23 and FY25 averaging a 2.6% increase annually

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 5% each year.
- Debt Service
 - Decreases from FY22 to FY23 and increases in FY24 as the Library debt is placed.
- Employee Benefits
 - Assumed 5% growth in health insurance premiums
 - OPEB - OPEB funding remains stable at around \$1.9M from FY22 through FY25
 - Retirement
 - Assumes a 6.5% annual assessment increase based on Middlesex Retirement's funding schedule.



Town of Littleton Fiscal Year 2022 Budget

5 Year Financial Forecast Summary

As of 4-27-21	Forecast FY2023	Forecast FY2024	Forecast FY2025	Forecast FY2026	Forecast FY2027
<u>Revenue</u>					
Levy Limit	\$46,336,316	\$47,843,924	\$49,461,293	\$51,122,785	\$52,975,738
Other Funds					
Undesignated Fund Balance	1,000,000	950,000	750,000	750,000	700,000
Cherry Sheets - Town State Aid	878,367	878,367	878,367	878,367	878,367
Cherry Sheets - School State Aid	4,564,908	4,564,908	4,564,908	4,564,908	4,564,908
Stabilization/Overlay Surplus & Other	0	0	0	0	0
Other Available Funds	942,204	931,675	856,433	873,858	723,191
Local Receipts	3,178,000	3,278,000	3,378,000	3,438,140	3,541,285
Total Other Funds	10,563,479	10,602,950	10,427,708	10,505,273	10,407,751
Total Revenue/Available Funds	\$56,899,795	\$58,446,874	\$59,889,001	\$61,628,058	\$63,383,489
<u>Expenses</u>					
Town Operating Budgets	\$13,263,872	\$13,675,427	\$14,046,477	\$14,639,185	\$15,041,109
School Appropriation	23,719,500	24,905,475	26,150,749	27,458,287	28,831,202
Technical School Assessments	675,000	700,000	700,000	700,000	700,000
Other Charges, Facilities, Infrastructure	1,501,343	1,523,982	1,546,972	1,570,320	1,594,031
Debt Service	3,460,041	3,495,391	3,157,401	2,858,780	2,663,359
Employee/Retiree Benefits	10,328,861	10,621,291	10,879,932	11,151,507	11,436,659
Total Operating Budget	52,948,617	54,921,566	56,481,531	58,378,079	60,266,360
Capital Exclusions	0	0	0	0	0
Total Municipal Budget	52,948,617	54,921,566	56,481,531	58,378,079	60,266,360
Capital Plan and Warrant Articles	1,177,578	981,565	977,044	1,022,723	1,018,402
Total Appropriations	54,126,195	55,903,131	57,458,575	59,400,802	61,284,762
Other Amounts to be Raised	466,000	466,000	466,000	466,000	466,000
Payments of Previous FY Bills	0	0	0	0	0
Fiscal Policy Adjustments	309,006	322,702	331,645	355,820	365,641
Additions to General Stabilization	150,000	150,000	0	0	0
Cherry Sheet Charges Offsets - Town	190,165	190,165	190,165	190,165	190,165
Cherry Sheet Charges Offsets - School	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Allowance for Abatements	500,000	500,000	500,000	500,000	500,000
Total Other Amounts	3,315,171	3,328,867	3,187,810	3,211,985	3,221,806
Total Expenditures	\$57,441,366	\$59,231,998	\$60,646,385	\$62,612,787	\$64,506,568
Net Budget Variance	-\$541,571	-\$785,124	-\$757,384	-\$984,729	-\$1,123,079

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



Town of Littleton Fiscal Year 2022 Budget

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 May 2020) 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 - "The town's location at the intersection of I-495 and Route 2, with access to the Massachusetts Turnpike, the Route 128 high-technology corridor, and downtown Boston, makes it attractive to both commuters and commercial businesses";
- Very strong management, "with strong financial policies and practices under our Financial Management Assessment methodology, indicating financial practices are strong, well embedded, and likely sustainable";
- Adequate budgetary performance - Regarding COVID-19 and its effect on the Town's finances: "We believe potential revenue and expenditure volatility is likely due to the current economic and health environment beginning in fiscal 2021, which could pressure the town's financial performance. Consequently, while we expect improved budgetary performance in the short term, we believe over the next six-to-12 months, significant uncertainty exists and we believe the town's budgetary performance will remain challenged.";
- Very strong budgetary flexibility - "Given management's policies governing allocations to funds, minimal levels of funds, and consistently balanced operations, we expect the town's reserve levels to remain at levels we consider very strong";
- Very strong liquidity - "the town has strong access to external liquidity if necessary";
- Very strong debt and contingent liability profile - "Given Littleton's proactive planning for these long-term liabilities, we expect the town to mitigate the budgetary pressure from these costs.".

S&P Rating History- Major Movements in Rating

Date	Rating	Note
5/7/2020	AAA / Stable	Latest report - reaffirmed 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



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 so far has covered \$1,436,824 in excluded debt through FY21. The current funding in the stabilization account will cover a total of \$1,878,564 through FY24 or an additional \$548,955.



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.



Town of Littleton Fiscal Year 2022 Budget

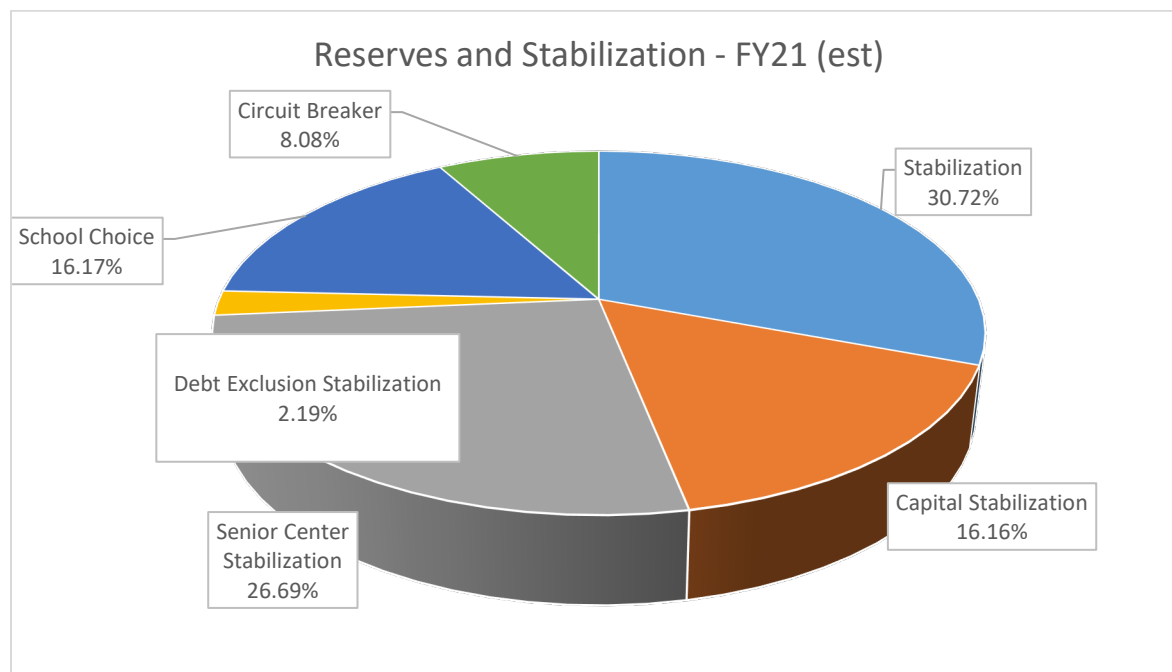
Ending Balances of Town Reserves by Year

	FY18	FY19	FY20	FY21 *	FY22 (Estimated)
Stabilization	\$2,100,172	\$2,272,908	\$2,417,215	\$3,507,099	\$3,714,966
Capital Stabilization	\$431,024	\$155,046	\$462,047	\$1,364,866	\$1,687,575
Senior Center Stabilization	\$0	\$3,004,953	\$3,039,313	\$3,046,912	\$3,054,529
Debt Exclusion Stabilization	\$793,943	\$706,118	\$413,118	\$249,947	\$239,435
Total Town Reserves	\$3,325,140	\$6,139,025	\$6,331,693	\$8,168,824	\$8,696,505
Reserves % Total Operating Budget	7.36%	12.54%	13.16%	16.30%	16.94%
<i>* estimated interest income</i>					
Undesignated Fund Balance *	\$6,192,679	\$8,140,763	\$5,143,949	\$7,834,593	\$7,200,000
<i>* Certified free cash available to end of fiscal year.</i>					

Ending Balances of Major School Reserves by Year

	FY18	FY19	FY20	FY21	FY22 (Estimated)
School Choice	\$1,338,341	\$1,548,300	\$1,845,662	\$1,845,662	\$1,845,662
Circuit Breaker	\$856,658	\$837,337	\$812,369	\$922,000	\$925,907
Total School Reserves	\$2,194,999	\$2,385,637	\$2,658,031	\$2,767,662	\$2,771,569
Reserves % School Appropriation	11.63%	12.05%	12.59%	12.60%	12.27%

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





Town of Littleton Fiscal Year 2022 Budget

Reserve Activity - Town

	FY18	FY19	FY20	FY21 *	FY22 (Estimated)
<u>Stabilization</u>					
Beginning balance	\$2,051,590	\$2,100,172	\$2,272,908	\$2,417,215	\$3,507,099
Transfers In	\$80,894	\$664,146	\$108,045	\$1,050,000	\$150,000
Transfers Out	\$0	(\$622,146)		\$0	\$0
Interest	(\$32,312)	\$130,736	\$36,262	\$39,884	\$57,867
Ending Balance	\$2,100,172	\$2,272,908	\$2,417,215	\$3,507,099	\$3,714,966
<u>Capital Stabilization</u>					
Beginning balance	\$42,141	\$431,024	\$155,046	\$462,047	\$1,364,866
Transfers In	\$386,739	\$2,698,502	\$300,000	\$1,378,548	\$318,500
Transfers Out	\$0	(\$3,000,000)	\$0	(\$479,132)	\$0
Interest	\$2,144	\$25,520	\$7,000	\$3,404	\$4,208
Ending Balance	\$431,024	\$155,046	\$462,047	\$1,364,866	\$1,687,574
<u>Senior Center Stabilization</u>					
Beginning balance	\$0	\$0	\$3,004,953	\$3,039,313	\$3,046,912
Transfers In	\$0	\$3,000,000	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$4,953	\$34,361	\$7,598	\$7,617
Ending Balance	\$0	\$3,004,953	\$3,039,313	\$3,046,912	\$3,054,529
<u>Debt Exclusion Stabilization</u>					
Beginning balance	\$534,525	\$793,943	\$706,118	\$413,118	\$249,947
Transfers In	\$256,899	\$242,871			\$150,000
Transfers Out	\$0	(\$338,236)	(\$295,891)	(\$164,204)	(\$161,137)
Interest	\$2,519	\$7,541	\$2,891	\$1,033	\$625
Ending Balance	\$793,943	\$706,118	\$413,118	\$249,947	\$239,435

* estimated interest income

Reserve Activity - Schools

	FY18	FY19	FY20	FY21 *	FY22 (Estimated)
<u>School Choice</u>					
Beginning balance	\$1,202,560.07	\$1,338,341.46	\$1,548,299.68	\$1,845,661.81	\$1,945,661.81
Receipts	\$500,088.00	\$449,357.00	\$400,021.00	\$450,000.00	\$425,000.00
Expenses	(\$364,306.61)	(\$239,398.78)	(\$102,658.87)	(\$350,000.00)	(\$350,000.00)
Ending Balance	\$1,338,341.46	\$1,548,299.68	\$1,845,661.81	\$1,945,661.81	\$2,020,661.81
<u>Circuit Breaker</u>					
Beginning balance	\$812,990.88	\$856,657.88	\$837,336.88	\$1,042,634.88	\$1,001,391.00
Receipts	\$856,767.00	\$837,446.00	\$1,042,744.00	\$796,093.00	\$800,000.00
Expenses	(\$813,100.00)	(\$856,767.00)	(\$837,446.00)	(\$837,336.88)	(\$796,093.00)
Ending Balance	\$856,657.88	\$837,336.88	\$1,042,634.88	\$1,001,391.00	\$1,005,298.00

* Note FY21 - Receipts - per Cherry Sheet & DESE / FY21 expenses and FY22 estimates - per School Department



Town of Littleton Fiscal Year 2022 Budget

Revolving Funds/Program Fees

Town Revolving Funds

Town Revolving Funds	FY18	FY19	FY20	FY21 (Estimated)
<u>Inspectional Services</u>				
Beginning balance	\$169,887	\$162,960	\$117,201	\$79,408
Receipts	\$111,218	\$84,227	\$91,462	\$95,635
Expenses	(\$118,145)	(\$129,986)	(\$129,255)	(\$125,795)
Ending Balance	\$162,960	\$117,201	\$79,408	\$49,249
<u>Sealer of Weights & Measures</u>				
Beginning balance	\$13,422	\$13,422	\$29,786	\$46,150
Receipts	\$0	\$29,744	\$29,744	\$19,829
Expenses	\$0	(\$13,380)	(\$13,380)	(\$8,920)
Ending Balance	\$13,422	\$29,786	\$46,150	\$57,060
<u>Spectacle Pond Cell Tower/Clean Lakes</u>				
Beginning balance	\$374,817	\$468,222	\$356,388	\$348,241
Receipts	\$111,479	\$114,824	\$118,268	\$114,857
Expenses	(\$18,075)	(\$226,658)	(\$126,415)	(\$123,716)
Ending Balance	\$468,222	\$356,388	\$348,241	\$339,382
<u>Cemetery Revolving</u>				
Beginning balance	\$48,089	\$48,731	\$20,666	\$18,835
Receipts	\$65,289	\$60,959	\$1,500	\$42,582
Expenses	(\$64,646)	(\$89,024)	(\$3,332)	(\$52,334)
Ending Balance	\$48,731	\$20,666	\$18,835	\$9,083
<u>Permitting Software</u>				
Beginning balance	\$74,371	\$75,632	\$64,177	\$71,946
Receipts	\$24,176	\$28,590	\$29,354	\$27,373
Expenses	(\$22,915)	(\$40,045)	(\$21,585)	(\$28,182)
Ending Balance	\$75,632	\$64,177	\$71,946	\$71,138
<u>Alarm Box Repairs</u>				
Beginning balance	\$20,844	\$26,996	\$31,501	\$41,039
Receipts	\$8,700	\$8,700	\$9,538	\$8,979
Expenses	(\$2,548)	(\$4,195)	\$0	(\$2,248)
Ending Balance	\$26,996	\$31,501	\$41,039	\$47,771
<u>CPR Courses</u>				
Beginning balance	\$2,617	\$5,970	\$5,970	\$5,090
Receipts	\$3,730	\$0	\$0	\$1,243
Expenses	(\$377)	\$0	(\$880)	(\$419)
Ending Balance	\$5,970	\$5,970	\$5,090	\$5,914



Town of Littleton Fiscal Year 2022 Budget

Town Revolving Funds	FY18	FY19	FY20	FY21 (Estimated)
<u>MART Bus Fees</u>				
Beginning balance	(\$8,629)	(\$6,018)	(\$8,621)	(\$6,985)
Receipts	\$64,591	\$60,507	\$56,869	\$60,656
Expenses	(\$61,980)	(\$63,111)	(\$55,233)	(\$60,108)
Ending Balance	(\$6,018)	(\$8,621)	(\$6,985)	(\$6,437)
<u>Pet Cemetery</u>				
Beginning balance	\$4,901	\$4,901	\$4,901	\$5,701
Receipts	\$0	\$0	\$800	\$267
Expenses	\$0	\$0	\$0	\$0
Ending Balance	\$4,901	\$4,901	\$5,701	\$5,968
<u>ZBA Legal Advertisemenst</u>				
Beginning balance	\$0	\$0	\$177	\$454
Receipts	\$1,245	\$2,342	\$1,613	\$1,733
Expenses	(\$1,245)	(\$2,165)	(\$1,336)	(\$1,582)
Ending Balance	\$0	\$177	\$454	\$605
<u>Composting Bins</u>				
Beginning balance	\$880	\$1,080	\$1,180	\$1,230
Receipts	\$200	\$100	\$50	\$117
Expenses	\$0	\$0	\$0	\$0
Ending Balance	\$1,080	\$1,180	\$1,230	\$1,347
<u>LCTV Boxborough</u>				
Beginning balance	\$74,293	\$74,293	\$75,293	\$123,893
Receipts	\$0	\$61,000	\$48,600	\$36,533
Expenses	\$0	(\$60,000)	\$0	(\$20,000)
Ending Balance	\$74,293	\$75,293	\$123,893	\$140,426
<u>Community Gardens</u>				
Beginning balance	\$560	\$636	\$733	\$700
Receipts	\$192	\$277	\$195	\$221
Expenses	(\$116)	(\$180)	(\$228)	(\$175)
Ending Balance	\$636	\$733	\$700	\$746
<u>Total Town Revolving Funds</u>				
Beginning balance	\$776,052	\$876,826	\$699,352	\$735,702
Receipts	\$390,820	\$451,269	\$387,993	\$410,027
Expenses	(\$290,046)	(\$628,743)	(\$351,643)	(\$423,477)
Ending Balance	\$876,826	\$699,352	\$735,702	\$722,251



Town of Littleton Fiscal Year 2022 Budget

School Revolving Funds/Program Fees

Note FY21 - estimated activity - average activity prior 3 years

School Revolving Funds / Program Fee	FY18	FY19	FY20	FY21 (Estimated)
<u>Athletic Gate Receipts</u>				
Beginning balance	\$2,802	\$0	\$0	\$1,534
Receipts	\$35,349	\$28,690	\$26,585	\$0
Expenses	(\$38,151)	(\$28,690)	(\$25,051)	(\$1,035)
Ending Balance	\$0	\$0	\$1,534	\$499
<u>Student Activity Fees</u>				
Beginning balance	\$1,956	\$15,606	\$557	\$4,056
Receipts	\$13,700	\$13,425	\$10,900	\$0
Expenses	(\$50)	(\$28,474)	(\$7,401)	\$0
Ending Balance	\$15,606	\$557	\$4,056	\$4,056
<u>Pre-K Tuition</u>				
Beginning balance	\$143,151	\$47,557	\$151,975	\$250,616
Receipts	\$143,531	\$309,634	\$98,641	\$45,000
Expenses	(\$239,126)	(\$205,216)	\$0	(\$100,000)
Ending Balance	\$47,557	\$151,975	\$250,616	\$195,616
<u>Athletic Fund</u>				
Beginning balance	\$2,030	\$1,362	\$3,400	\$5,105
Receipts	\$136,721	\$128,966	\$90,488	\$26,075
Expenses	(\$137,389)	(\$126,928)	(\$88,783)	(\$25,000)
Ending Balance	\$1,362	\$3,400	\$5,105	\$6,180
<u>Group Home</u>				
Beginning balance	\$135,907	\$91,953	\$89,540	\$71,957
Receipts	\$4,000	\$0	\$0	\$0
Expenses	(\$47,954)	(\$2,413)	(\$17,583)	\$0
Ending Balance	\$91,953	\$89,540	\$71,957	\$71,957
<u>Full Day Kindergarten</u>				
Beginning balance	\$200,512	\$208,056	\$172,933	\$237,886
Receipts	\$288,524	\$189,720	\$64,953	\$0
Expenses	(\$280,980)	(\$224,843)	\$0	(\$100,000)
Ending Balance	\$208,056	\$172,933	\$237,886	\$137,886
<u>Bus Fees</u>				
Beginning balance	\$78,235	\$83,700	\$91,625	\$38,221
Receipts	\$115,378	\$115,548	\$18,970	\$10,941
Expenses	(\$109,913)	(\$107,623)	(\$72,374)	(\$10,000)
Ending Balance	\$83,700	\$91,625	\$38,221	\$39,162



Town of Littleton Fiscal Year 2022 Budget

School Revolving Funds / Program Fee	FY18	FY19	FY20	FY21 (Estimated)
<u>Chromebook fees</u>				
Beginning balance	\$0	\$6,600	\$14,200	\$22,170
Receipts	\$6,600	\$7,600	\$10,550	\$6,850
Expenses	\$0	\$0	(\$2,580)	(\$5,000)
Ending Balance	\$6,600	\$14,200	\$22,170	\$24,020
<u>Tigers' Den</u>				
Beginning balance	\$523,824	\$631,437	\$753,345	\$706,364
Receipts	\$720,926	\$787,416	\$570,934	\$200,000
Expenses	(\$613,312)	(\$665,508)	(\$617,915)	(\$400,000)
Ending Balance	\$631,437	\$753,345	\$706,364	\$506,364
<u>School Lunch</u>				
Beginning balance	\$0	\$0	\$8,670	(\$9,060)
Receipts	\$347,850	\$348,395	\$269,272	\$175,000
Expenses	(\$347,850)	(\$339,725)	(\$287,002)	(\$250,000)
Ending Balance	\$0	\$8,670	(\$9,060)	(\$84,060)
<u>LHS Auditorium</u>				
Beginning balance	\$3,308	(\$488)	\$15,281	\$36,410
Receipts	\$131,449	\$128,443	\$91,816	\$2,185
Expenses	(\$135,244)	(\$112,674)	(\$70,688)	(\$8,812)
Ending Balance	(\$488)	\$15,281	\$36,410	\$29,783
<u>Building Usage</u>				
Beginning balance	\$54,358	\$73,383	\$85,236	\$90,884
Receipts	\$46,264	\$31,626	\$38,055	\$300
Expenses	(\$27,239)	(\$19,773)	(\$32,407)	(\$27,341)
Ending Balance	\$73,383	\$85,236	\$90,884	\$63,843
<u>Alumni Field Rental</u>				
Beginning balance	\$0	\$0	\$6,508	\$14,845
Receipts	\$0	\$6,508	\$10,770	\$3,750
Expenses	\$0	\$0	(\$2,433)	(\$3,750)
Ending Balance	\$0	\$6,508	\$14,845	\$14,845
<u>Total School Revolving/Program Funds</u>				
Beginning balance	\$1,146,083	\$1,159,167	\$1,393,270	\$1,470,987
Receipts	\$1,990,292	\$2,095,969	\$1,301,933	\$470,101
Expenses	(\$1,977,208)	(\$1,861,866)	(\$1,224,216)	(\$930,938)
Ending Balance	\$1,159,167	\$1,393,270	\$1,470,987	\$1,010,150

Note FY21 - estimated activity - per School Department



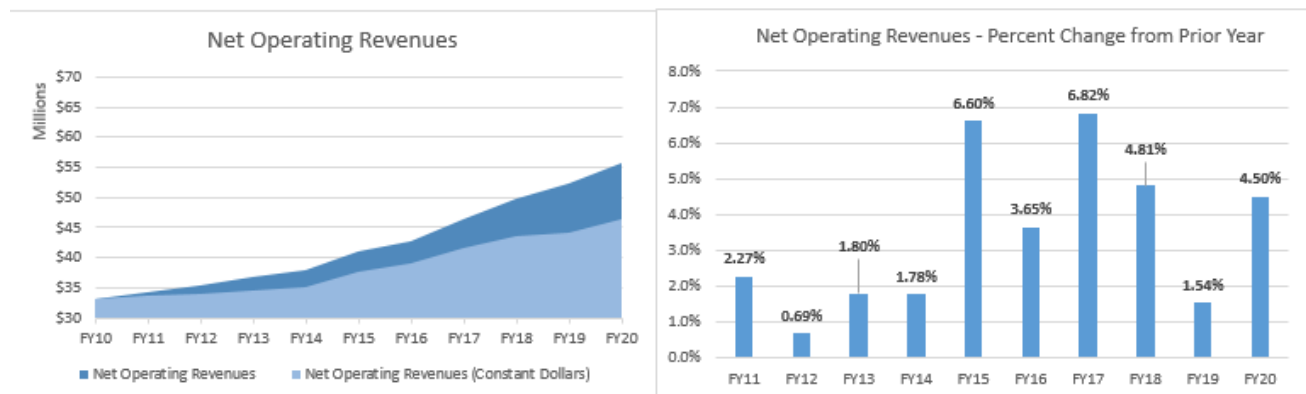
Town of Littleton Fiscal Year 2022 Budget

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.

State Indicator 1: Net Operating Revenue

The net operating revenue indicator simply tracks the town's available revenues over time.



Fiscal Year	Gross Operating Revenues	Less: Free Cash Used To Reduce Tax Rate	Less: Other Funds Used To Reduce Tax Rate	Less: Debt/Capital Exclusions	Net Operating Revenues	CPI-U (prior calendar year)	CPI-U Adjustment	Net Operating Revenues (Constant Dollars)	Percent Change from Prior Year (Constant Dollars)
FY10	35,529,263	421,034	788,804	1,300,219	33,019,207	233.800	100.00%	33,019,207	
FY11	37,263,111	324,120	853,683	1,795,475	34,289,832	237.400	98.48%	33,769,852	2.27%
FY12	38,674,675	550,000	541,874	2,110,296	35,472,505	243.900	95.86%	34,003,574	0.69%
FY13	40,895,643	689,233	1,467,671	2,064,149	36,674,590	247.700	94.39%	34,616,349	1.80%
FY14	41,760,595	866,024	1,057,857	1,997,163	37,839,551	251.100	93.11%	35,232,525	1.78%
FY15	45,066,629	1,189,530	938,102	1,943,309	40,995,688	255.200	91.61%	37,557,962	6.60%
FY16	46,936,136	997,976	1,299,044	1,895,404	42,743,712	256.700	91.08%	38,930,580	3.65%
FY17	56,935,015	3,770,830	5,299,008	1,530,910	46,334,267	260.500	89.75%	41,585,227	6.82%
FY18	55,245,054	1,219,509	2,839,655	1,409,304	49,776,586	267.000	87.57%	43,587,138	4.81%
FY19	62,649,668	5,316,026	3,779,080	1,344,256	52,210,306	275.800	84.77%	44,259,498	1.54%
FY20	63,035,830	1,350,423	4,760,668	1,335,959	55,588,780	281.000	83.20%	46,251,448	4.50%

Indicator Status - Favorable

* Net operating revenues continue to grow year over year on both a real dollar and inflation adjusted basis. Our previous cycle of build up of free cash and use, every other year, causes the up and down swings, a nice problem to have. Regular use /savings of free cash will smooth out this indicator.

Consistent revenue growth is one measure Littleton's ability to maintain existing service levels in the face of increasing costs. This indicator shows the change net operating revenues over time. Net operating revenues are calculated by using the total gross revenue available from all sources, less tax revenue raised from a debt exclusion. Revenue raised for the purpose of servicing exempt debt is temporary and tied to a specific use, and so excluding it from this calculation provides a more accurate representation of the revenue available to the town for funding routine public services.

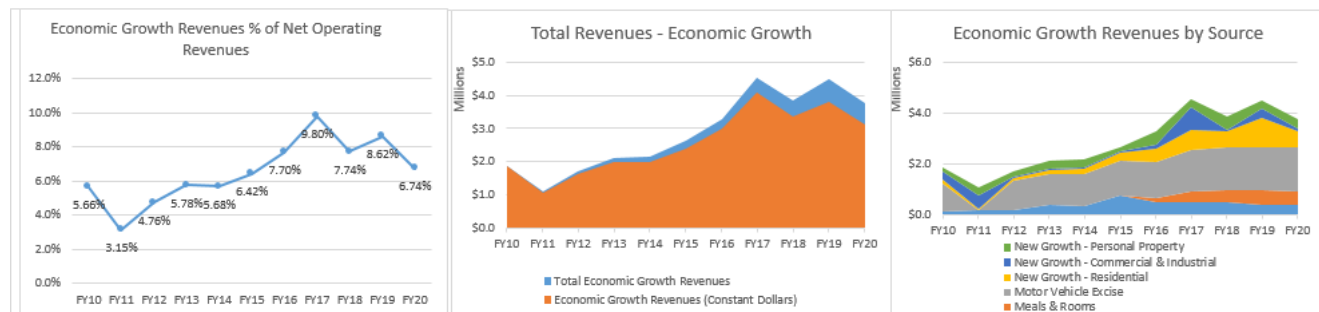
Ideally, the annual percentage increase from prior year revenues should be steady, positive, and predictable. A trend of decreasing net operating revenues, after accounting for the effects of inflation, is a warning indicator; if municipal revenues are decreasing, they may soon be insufficient to maintain a consistent level of service. Likewise, a high degree of volatility in the rate of year-to-year change may also be a warning sign.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 2: Revenues Related to Economic Growth

This indicator measures the sum of economic revenues as a percentage of Net Operating Revenues over time.



Fiscal Year	Net Operating Revenues (Constant Dollars)	Building Related Fees and Permits	Meals & Rooms	Motor Vehicle Excise	New Growth - Residential	New Growth - Commercial & Industrial	New Growth - Personal Property	Total New Growth	Total Economic Growth Revenues	CPI-U (prior calendar year)	CPI-U Adjustment	Economic Growth Revenues (Constant Dollars)	As a % of Net Operating Revenues
FY10	33,019,207	125,175	-	1,087,036	166,846	321,747	169,393	657,986	1,870,197	233.800	100.00%	1,870,197	5.66%
FY11	33,769,852	146,778	-	-	79,098	503,513	350,246	932,857	1,079,635	237.400	98.48%	1,063,263	3.15%
FY12	34,003,574	176,696	-	1,143,040	133,693	43,032	192,133	368,858	1,688,594	243.900	95.86%	1,618,669	4.76%
FY13	34,616,549	400,028	-	1,180,999	174,907	29,805	333,568	538,280	2,119,307	247.700	94.39%	2,000,379	5.78%
FY14	35,232,525	311,764	-	1,291,783	198,438	61,446	284,407	544,291	2,147,838	251.100	93.11%	1,999,859	5.68%
FY15	37,557,962	750,518	3,747	1,333,398	343,014	48,338	152,118	543,470	2,631,133	255.200	91.61%	2,410,497	6.42%
FY16	38,930,580	499,064	113,091	1,431,153	521,867	190,731	536,624	1,249,222	3,292,530	256.700	91.08%	2,998,806	7.70%
FY17	41,585,227	503,539	410,230	1,639,215	790,562	858,669	337,874	1,987,105	4,540,089	260.500	89.75%	4,074,752	9.80%
FY18	43,587,138	461,931	506,081	1,683,919	608,098	81,459	512,675	1,202,232	3,854,163	267.000	87.57%	3,374,919	7.74%
FY19	44,259,498	384,048	554,424	1,724,495	1,154,169	362,695	318,591	1,835,455	4,498,422	275.800	84.77%	3,813,383	8.62%
FY20	46,251,448	392,117	483,684	1,736,443	659,960	117,644	359,323	1,136,927	3,749,171	281.000	83.20%	3,119,417	6.74%

Indicator Status - Favorable

* Periods of healthy economic activity are often linked to increased local development

* A downturn in the economy may lead to stalled development.

* Maintaining a balance between economic revenues tied closely to economic growth and other sources helps mitigate against economic slowdowns.

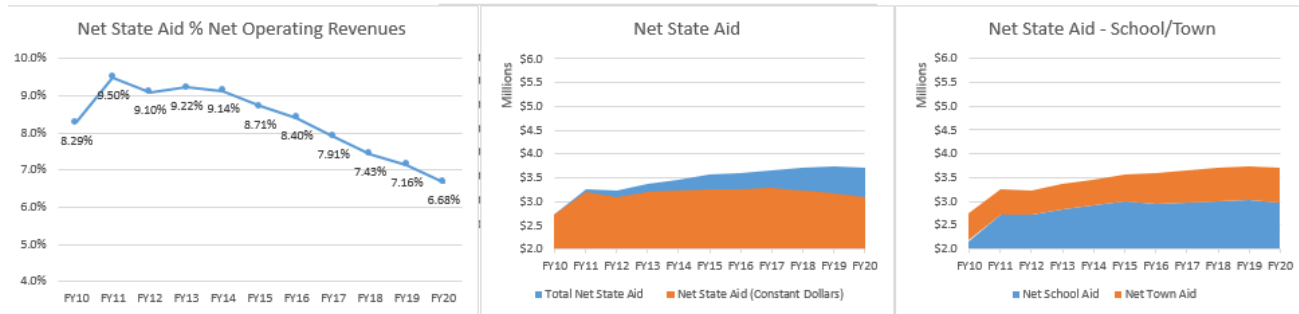
Maintaining a balance between revenues tied closely to the economy and other revenues helps mitigate the effects of economic slowdowns or recessions. Even though new growth is part of the property tax, it is included in this analysis since it is a reflection of new value added to the tax rolls as a result of construction. A declining trend in revenues related to economic growth may indicate that these revenue sources will need to be supplemented or replaced by others in the future.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 3: State Aid as a Percentage of Operating Revenues

This indicator measures state aid, also known as "cherry sheet aid", as a percentage of net operating revenues.



Fiscal Year	Cherry Sheet - School Receipts	Less: School Assessments	Net School Aid	Cherry Sheet - Town Receipts	Less: Town Assessments	Net Town Aid	Total Net State Aid	CPI-U (prior calendar year)	CPI-U Adjustment	Net State Aid (Constant Dollars)	Net Operating Revenues (Constant Dollars)	Net State Aid % Operating Revenues
FY10	3,135,127	966,939	2,168,188	670,503	102,014	568,489	2,736,677	233.800	100.00%	2,736,677	33,019,207	8.29%
FY11	3,580,830	864,239	2,716,591	643,324	103,005	540,319	3,256,910	237.400	98.48%	3,207,521	33,769,852	9.50%
FY12	3,606,014	874,288	2,731,726	598,335	103,787	494,548	3,226,274	243.900	95.86%	3,092,673	34,003,574	9.10%
FY13	3,752,624	907,404	2,845,220	647,271	111,479	535,792	3,381,012	247.700	94.39%	3,191,282	34,616,549	9.22%
FY14	3,784,724	862,851	2,921,873	667,498	131,502	535,996	3,457,869	251.100	93.11%	3,219,633	35,232,525	9.14%
FY15	3,921,403	933,848	2,987,555	703,040	118,267	584,773	3,572,328	255.200	91.61%	3,272,768	37,557,962	8.71%
FY16	3,870,141	925,021	2,945,120	763,476	117,097	646,379	3,591,499	256.700	91.08%	3,271,104	38,930,580	8.40%
FY17	3,953,863	986,394	2,967,469	820,137	124,579	695,558	3,663,027	260.500	89.75%	3,287,584	41,585,227	7.91%
FY18	4,037,287	1,045,877	2,991,410	832,930	125,546	707,384	3,698,794	267.000	87.57%	3,238,869	43,587,138	7.43%
FY19	4,068,917	1,048,105	3,020,812	844,666	129,572	715,094	3,735,906	275.800	84.77%	3,166,986	44,259,498	7.16%
FY20	4,161,355	1,177,273	2,984,082	868,936	137,153	731,783	3,715,865	281.000	83.20%	3,091,705	46,251,448	6.68%

Indicator Status - Favorable

* Net State Aid has not fluctuated greatly on a constant dollar (inflation adjusted) basis.

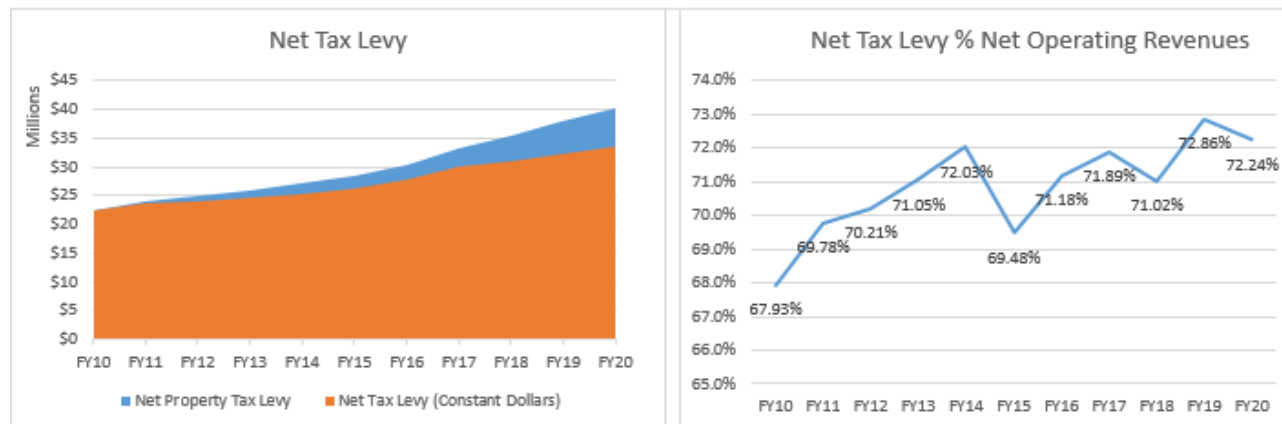
* The Town's reliance on State Aid, as a percentage of net operating revenues has decreased over the period.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 4: Property Tax Revenue

This indicator measures growth of the property tax levy, which is the largest revenue source for the Town.



Fiscal Year	Property Tax Levy	Less: Debt/Capital Exclusions	Net Property Tax Levy	CPI-U (prior calendar year)	Net Tax Levy (Constant Dollars)	% Change from Prior Year	Net Operating Revenues (Constant Dollars)	Net Tax Levy % Operating Revenues
FY10	23,731,617	1,300,219	22,431,398	233.800	22,431,398		33,019,207	67.93%
FY11	25,723,971	1,795,475	23,928,496	237.400	23,565,638	5.06%	33,769,852	69.78%
FY12	27,015,837	2,110,296	24,905,541	243.900	23,874,192	1.31%	34,003,574	70.21%
FY13	28,122,449	2,064,149	26,058,300	247.700	24,596,005	3.02%	34,616,549	71.05%
FY14	29,252,162	1,997,163	27,254,999	251.100	25,377,215	3.18%	35,232,525	72.03%
FY15	30,427,049	1,943,309	28,483,740	255.200	26,095,213	2.83%	37,557,962	69.48%
FY16	32,319,141	1,895,404	30,423,737	256.700	27,709,660	6.19%	38,930,580	71.18%
FY17	34,838,451	1,530,910	33,307,541	260.500	29,893,678	7.88%	41,585,227	71.89%
FY18	36,759,269	1,409,304	35,349,965	267.000	30,954,389	3.55%	43,587,138	71.02%
FY19	39,385,788	1,344,256	38,041,532	275.800	32,248,405	4.18%	44,259,498	72.86%
FY20	41,490,620	1,335,959	40,154,661	281.000	33,409,821	3.60%	46,251,448	72.24%

Indicator Status - Favorable

* The net tax levy as a % of total operating revenues has averaged 70.88% over the period shown on an inflation adjusted basis. Steady increases or an upward trend, as seen in the past 2 years, could signal an over reliance on the tax levy to fund operations. In that case, the Town would need to begin finding additional non-property tax related revenue sources that can be counted on year after year.

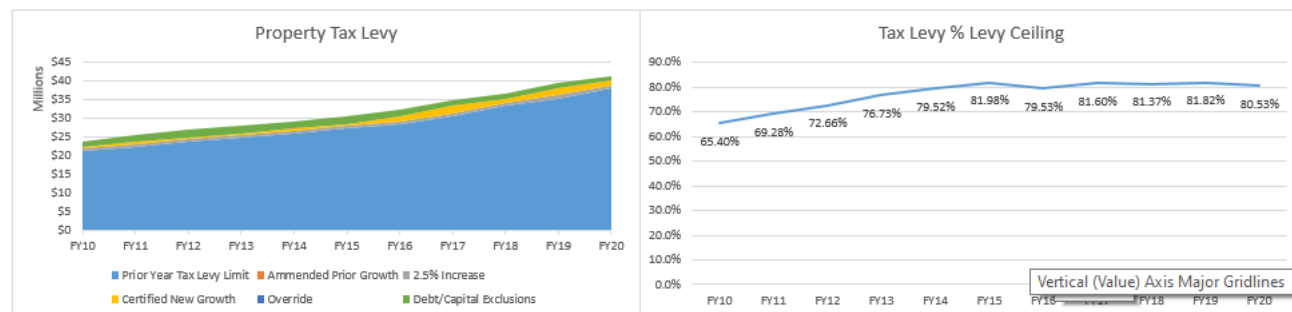
* A constant dollar increase in the net tax levy, on the other hand, signals that property values have kept up with inflation. In this case, the Town is able to fund a consistent level of services in the future.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 4a: Levy Limit Analysis

This indicator measures growth of the property tax levy, which is the largest revenue source for the Town.



Fiscal Year	Prior Year Tax Levy Limit	Ammended Prior Growth	2.5% Increase	Certified New Growth	Override	Levy Limit	Debt/Capital Exclusions	Property Tax Levy	Maximum Allowable Levy	Excess Levy Capacity	Levy Ceiling	Override Capacity	Override Capacity as a % of Levy Ceiling	Tax Levy % Levy Ceiling
FY10	21,257,375	-	531,434	657,986	-	22,446,795	1,300,219	23,731,617	23,747,014	15,397	36,284,972	13,838,177	38.14%	65.40%
FY11	22,446,795	-	561,170	932,856	-	23,940,821	1,795,475	25,723,971	25,736,296	12,325	37,131,566	13,190,745	35.52%	69.28%
FY12	23,940,821	-	598,521	368,858	-	24,908,200	2,110,296	27,015,837	27,018,496	2,659	37,182,548	12,274,348	33.01%	72.66%
FY13	24,908,200	-	622,705	538,279	-	26,069,184	2,064,149	28,122,449	28,133,333	10,884	36,651,980	10,582,796	28.87%	76.73%
FY14	26,069,184	-	651,730	544,291	-	27,265,205	1,997,163	29,252,162	29,262,368	10,206	36,786,778	9,521,573	25.88%	79.52%
FY15	27,265,205	-	681,630	543,470	-	28,490,305	1,943,309	30,427,049	30,433,614	6,565	37,114,041	8,623,736	23.24%	81.98%
FY16	28,490,305	-	712,258	1,249,222	-	30,451,785	1,895,404	32,318,141	32,347,189	29,048	40,634,170	10,182,385	25.06%	79.53%
FY17	30,451,785	111,883	764,092	1,987,105	-	33,314,865	1,530,910	34,838,451	34,845,775	7,324	42,693,005	9,378,140	21.97%	81.60%
FY18	33,314,865	-	832,872	1,202,231	-	35,349,968	1,409,304	36,759,269	36,759,272	3	45,175,919	9,825,951	21.75%	81.37%
FY19	35,349,968	463	883,761	1,835,455	-	38,069,647	1,344,256	39,385,788	39,413,903	28,115	48,138,205	10,068,558	20.92%	81.82%
FY20	38,069,647	-	951,741	1,136,928	-	40,158,316	1,335,959	41,490,620	41,494,275	3,655	51,521,465	11,363,149	22.06%	80.53%

Indicator Status - Favorable

An increasing percentage of tax levy % levy ceiling with decreasing debt/capital exclusions could be a sign of property values not keeping up with the spending needs of the Town.

The levy ceiling (an amount equal to 2.5% of Town's total assessed value) is a cap on the size of the maximum allowable levy. Although a community can pass an override or a debt exclusion to exceed its levy limit, it cannot exceed the levy ceiling. If the levy limit calculation produces a number greater than the levy ceiling, the ceiling must be used in its place. If a community cannot increase its levy limit normally, it is said to have reached the "levy cap."

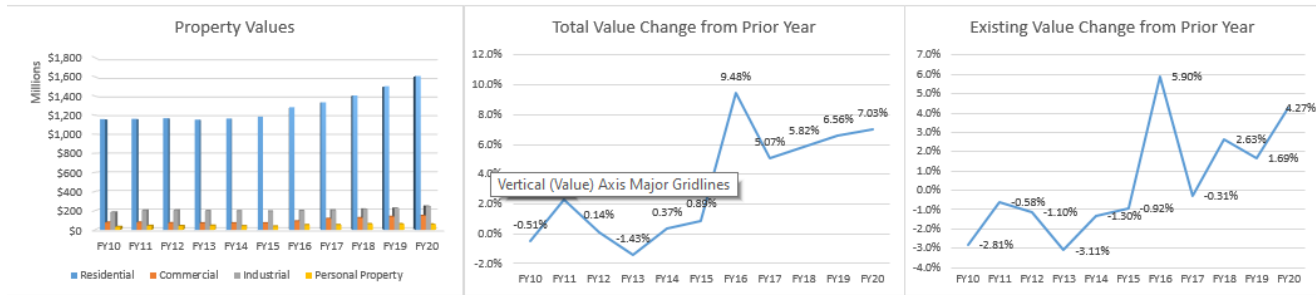
When a community hits the levy cap and its levy ceiling is in decline, it becomes progressively more difficult to raise funds from the property tax. This environment also severely hampers a town's ability to expand services or finance large capital projects through an override or exclusions, since the levy ceiling is directly tied to a town's override capacity (the difference between the levy limit and the



Town of Littleton Fiscal Year 2022 Budget

State Indicator 4b: Assessed Values

This indicator measures growth of the property tax levy, which is the largest revenue source for the Town.



Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total Value	Total Value Change from Prior Year	Levy Ceiling	New Growth Value	Existing Property Value	\$ Increase Existing Values	% Increase Existing Values
FY10	1,156,864,500	77,753,444	184,309,300	32,471,630	1,451,398,874	-0.51%	36,284,972	33,625,734	1,417,773,140	\$1,045,857	-2.81%
FY11	1,159,474,875	77,695,280	205,504,100	42,588,370	1,485,262,625	2.33%	37,131,566	42,349,817	1,442,912,808	\$8,486,066	-0.58%
FY12	1,166,388,647	72,245,927	206,408,400	42,258,940	1,487,301,914	0.14%	37,182,548	18,358,881	1,468,943,033	\$16,319,592	-1.10%
FY13	1,151,110,972	70,133,451	199,485,700	45,349,070	1,466,079,193	-1.43%	36,651,980	24,994,375	1,441,084,818	\$26,217,096	-3.11%
FY14	1,163,778,547	70,620,708	197,233,600	39,838,270	1,471,471,125	0.37%	36,786,778	24,387,758	1,447,083,367	\$18,995,826	-1.30%
FY15	1,182,909,167	70,587,681	195,098,000	35,966,810	1,484,561,658	0.89%	37,114,041	26,562,320	1,457,999,338	\$13,471,787	-0.92%
FY16	1,280,786,864	90,447,543	201,894,900	52,237,500	1,625,366,807	9.48%	40,634,170	53,166,823	1,572,199,984	\$7,638,326	5.90%
FY17	1,331,660,553	117,404,179	206,502,900	52,152,577	1,707,720,209	5.07%	42,693,005	87,362,487	1,620,357,722	\$5,009,085	-0.31%
FY18	1,404,648,240	124,934,949	216,025,000	61,428,670	1,807,036,859	5.82%	45,175,919	54,446,310	1,752,590,549	\$4,870,340	2.63%
FY19	1,500,388,264	138,111,481	225,638,900	61,389,570	1,925,528,215	6.56%	48,138,205	87,931,240	1,837,596,975	\$9,560,116	1.69%
FY20	1,606,645,605	148,418,047	247,129,600	58,665,340	2,060,858,592	7.03%	51,521,465	53,053,840	2,007,804,752	\$2,276,537	4.27%

Indicator Status - Favorable

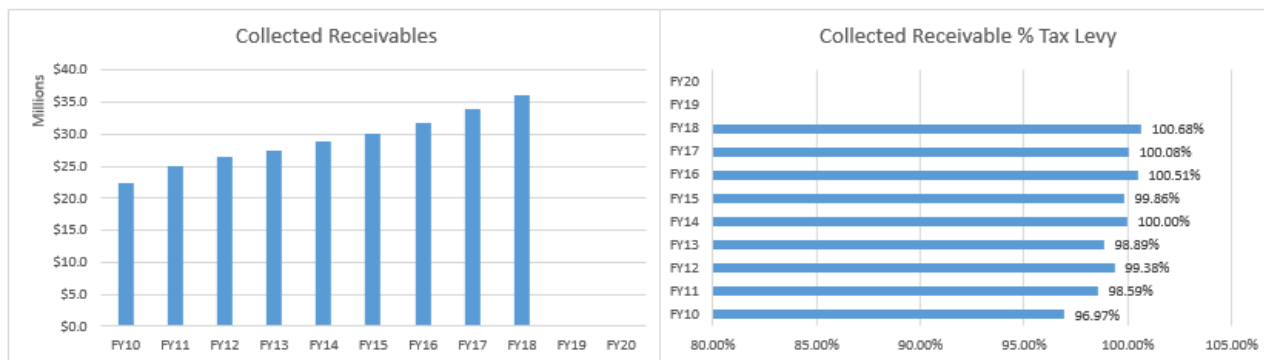
Property values have steadily increased over the past 5 years. While CIP has shown growth during this period, the majority of value increases has been in residential properties.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 5: Uncollected Property Tax % Tax Levy

This indicator measures cumulative uncollected receivables as of June 30th



Fiscal Year	Property Tax Levy	Less: Overlay	Net Property Tax Levy	Collected Receivables	Collected Receivables % Tax Levy
FY10	23,731,617	602,293	23,129,324	22,428,994	96.97%
FY11	25,723,971	406,123	25,317,848	24,961,438	98.59%
FY12	27,015,837	379,548	26,636,289	26,471,546	99.38%
FY13	28,122,449	415,483	27,706,966	27,398,946	98.89%
FY14	29,252,162	440,749	28,811,413	28,811,602	100.00%
FY15	30,427,049	357,103	30,069,946	30,027,520	99.86%
FY16	32,318,141	599,357	31,718,784	31,881,599	100.51%
FY17	34,838,451	847,836	33,990,615	34,016,496	100.08%
FY18	36,759,269	853,831	35,905,438	36,149,000	100.68%
FY19	39,385,788	847,852	38,537,936	-	0.00%
FY20	41,490,620	822,570	40,668,050	-	0.00%

Indicator Status - Favorable

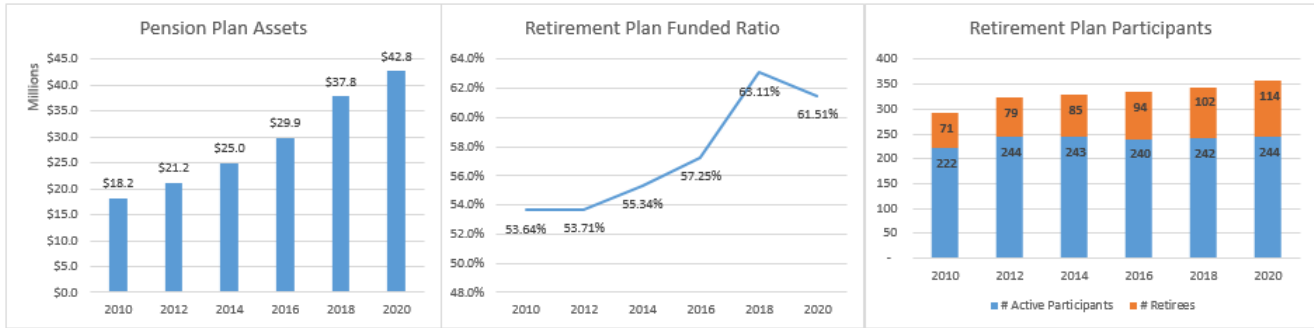
A trend of uncollected property tax receivables greater than 5% (less than 95% collected ratio) of the total annual property tax levy (net of overlay) is a warning indicator. Practically speaking, an increase in uncollected taxes may lead to a decrease in liquidity, introducing some uncertainty as to whether the town will have available revenue to fund its appropriations.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 8: Pension Liability

This indicator measures the health of the pension system, including the funded ratio, which is the total value of a pension plan's assets weighed against its accrued liabilities.



Valuation Report (Jan 1st)	Accrued Liability	Value of Assets	% Funded	Actual Unfunded Liability	\$ Change Unfunded Liability	% Change Unfunded Liability	% Growth Accrued Liability	% Growth Value of Assets	# Active Participants	# Retirees	Total Participants	Ratio of Active to Retired
2010	33,919,899	18,193,271	53.64%	15,726,628					222	71	293	3.13
2012	39,444,864	21,187,158	53.71%	18,257,706	2,531,078	16.09%	16.29%	16.46%	244	79	323	3.09
2014	45,237,818	25,033,064	55.34%	20,204,754	1,947,048	10.66%	14.69%	18.15%	243	85	328	2.86
2016	52,263,175	29,919,769	57.25%	22,937,478	2,732,724	13.53%	15.53%	19.52%	240	94	334	2.55
2018	59,899,994	37,804,889	63.11%	22,644,054	(293,424)	-1.28%	14.61%	26.35%	242	102	344	2.37
2020	69,553,263	42,781,480	61.51%	27,273,502	4,629,448	20.44%	16.12%	13.16%	244	114	358	2.14

Indicator Status - Favorable

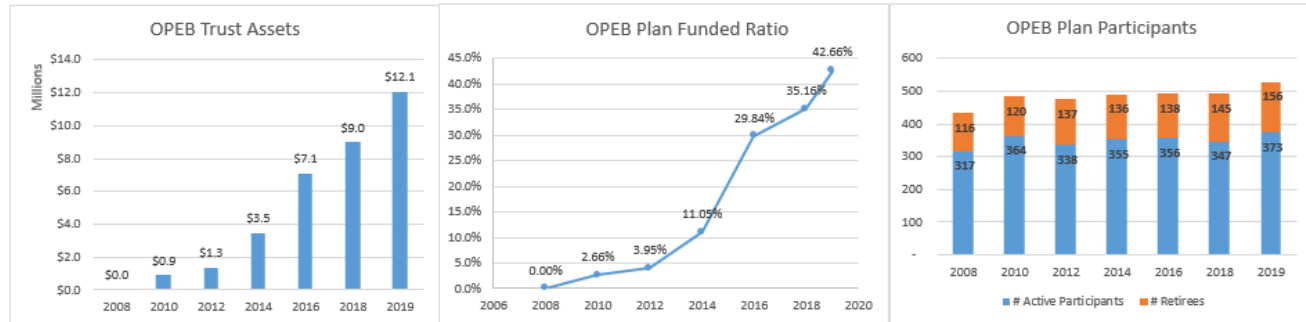
The Town's funded ratio is the total value of a pension plan's assets weighed against its accrued liabilities. A trend showing the funded ratio decreasing over time indicates a diminishing ability for the community to cover its accrued liability, which may put pressure on the budget as other items are cut to make pension payments.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 8a: OPEB Liability

This indicator measures the health of the OPEB Trust, including the funded ratio, which is the total value of the Trust's assets weighed against its accrued liabilities.



Valuation Report (Jan 1st)	Accrued Liability	Value of Assets	% Funded	Actual Unfunded Liability	\$ Change Unfunded Liability	% Change Unfunded Liability	% Growth Accrued Liability	% Growth Value of Assets	# Active Participants	# Retirees	Total Participants	Ratio of Active to Retired
2008	33,080,325	-	0.00%	33,080,325					317	116	433	2.73
2010	33,816,740	900,000	2.66%	32,916,740	(163,585)	-0.49%	2.23%	0.00%	364	120	484	3.03
2012	34,050,406	1,344,743	3.95%	32,705,663	(211,077)	-0.64%	0.69%	49.42%	338	137	475	2.47
2014	31,316,268	3,461,975	11.05%	27,854,293	(4,851,370)	-14.83%	-8.03%	157.45%	355	136	491	2.61
2016	23,823,488	7,109,137	29.84%	16,714,351	(11,139,942)	-39.99%	-23.93%	105.35%	356	138	494	2.58
2018	25,609,877	9,003,920	35.16%	16,605,957	(108,394)	-0.65%	7.50%	26.65%	347	145	492	2.39
2019	28,339,744	12,089,224	42.66%	16,250,520	(355,437)	-2.14%	10.66%	34.27%	373	156	529	2.39

Indicator Status - Favorable

The Town's funded ratio is the total value of the OPEB Trust's assets weighed against its accrued liabilities. A trend showing the funded ratio decreasing over time indicates a diminishing ability for the community to cover its accrued liability, which may put pressure on the budget as other items are cut to make OPEB payments.

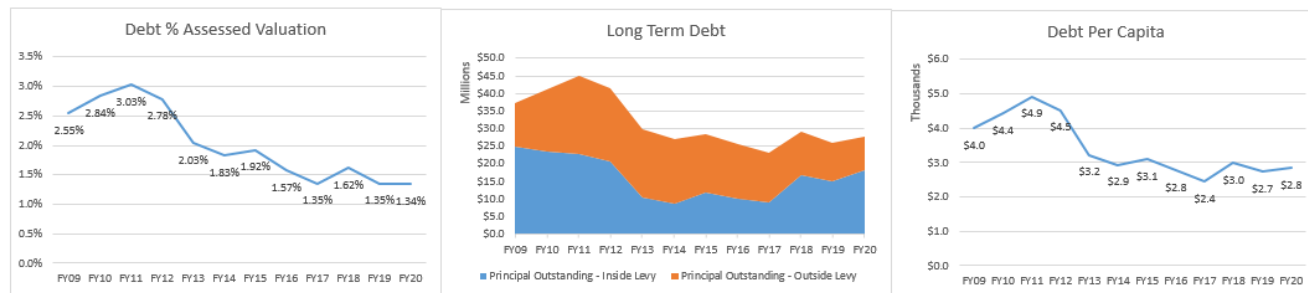
Note: Prior to 2016 OPEB valuation reports were compiled for both the Town and Light Department in a single report. Beginning in 2016 separate valuation reports were compiled. Data above therefore includes the Light Department from 2008-2014.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 9: Long Term Debt

This indicator measures the total long-term debt burden and debt levels per capita



Fiscal Year	Assessed Valuation	Principal Outstanding - Inside Levy	Principal Outstanding - Outside Levy	Total Principal Outstanding	Population	Debt % Assessed Valuation	Debt per Capita
FY09	1,458,818,997	25,044,891	12,103,072	37,147,963	9,300	2.55%	3,994.40
FY10	1,451,398,874	23,509,285	17,677,860	41,187,145	9,300	2.84%	4,428.73
FY11	1,485,262,625	22,711,699	22,247,629	44,959,328	9,136	3.03%	4,921.12
FY12	1,487,301,914	20,533,100	20,862,411	41,395,511	9,136	2.78%	4,531.03
FY13	1,466,079,193	10,337,294	19,492,837	29,830,131	9,233	2.03%	3,230.82
FY14	1,471,471,125	8,772,840	18,106,723	26,879,563	9,169	1.83%	2,931.57
FY15	1,484,561,658	11,747,387	16,729,608	28,476,995	9,203	1.92%	3,094.32
FY16	1,625,366,807	10,194,934	15,357,493	25,552,427	9,233	1.57%	2,767.51
FY17	1,707,720,209	9,021,155	14,005,378	23,026,533	9,418	1.35%	2,444.95
FY18	1,807,036,859	16,779,368	12,419,263	29,198,632	9,750	1.62%	2,994.73
FY19	1,925,528,215	14,922,333	11,141,147	26,063,480	9,550	1.35%	2,729.16
FY20	2,060,858,592	18,079,008	9,479,032	27,558,040	9,711	1.34%	2,837.82

Indicator Status - Favorable

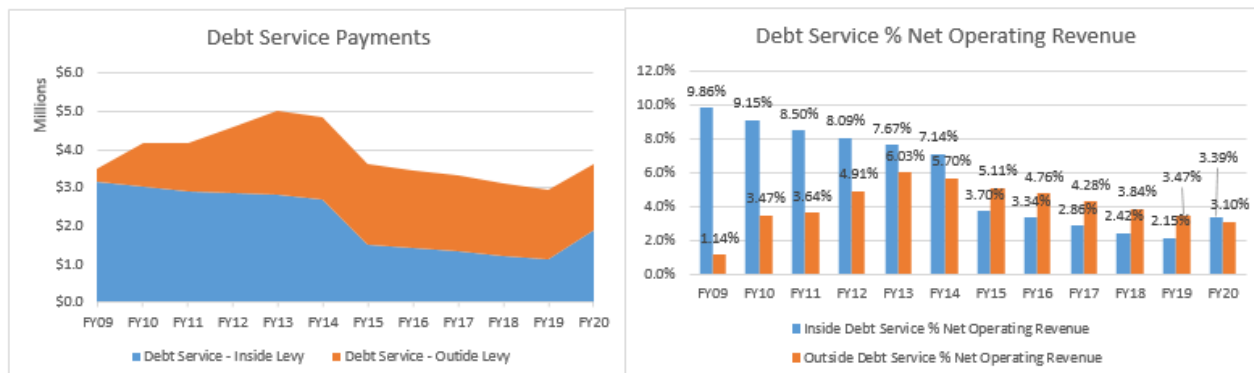
Total long-term debt in excess of 5 percent of a community's assessed valuation is generally prohibited under MGL Chapter 44 §10, and approaching this limit is often considered a warning sign by bond rating agencies. Evaluating a community's debt in this way is an indicator of both a community's overall debt burden as well as its effort in consistently investing in its capital assets. While a high debt load may be an indication of fiscal strain, low and decreasing debt may indicate underinvestment in capital assets and infrastructure.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 10: Debt Service

This indicator measures annual principal and interest payment obligations associated with the issuance of long-term and short-term debt, debt service.



Fiscal Year	Debt Service - Inside Levy	Debt Service - Outside Levy	Total Debt Service	Net Operating Revenue	Inside Debt Service % Net Operating Revenue	Outside Debt Service % Net Operating Revenue	Total Debt Service % Net Operating Revenue
FY09	3,145,261	363,256	3,508,516	31,893,265	9.86%	1.14%	11.00%
FY10	3,021,137	1,146,349	4,167,486	33,019,207	9.15%	3.47%	12.62%
FY11	2,915,659	1,249,527	4,165,185	34,289,832	8.50%	3.64%	12.15%
FY12	2,870,926	1,740,189	4,611,115	35,472,505	8.09%	4.91%	13.00%
FY13	2,813,027	2,212,368	5,025,395	36,674,590	7.67%	6.03%	13.70%
FY14	2,703,492	2,158,347	4,861,839	37,839,551	7.14%	5.70%	12.85%
FY15	1,518,414	2,093,706	3,612,120	40,995,688	3.70%	5.11%	8.81%
FY16	1,426,290	2,035,702	3,461,993	42,743,712	3.34%	4.76%	8.10%
FY17	1,325,737	1,983,745	3,309,481	46,334,267	2.86%	4.28%	7.14%
FY18	1,206,282	1,913,615	3,119,897	49,776,586	2.42%	3.84%	6.27%
FY19	1,121,834	1,811,767	2,933,601	52,210,306	2.15%	3.47%	5.62%
FY20	1,886,659	1,725,114	3,611,773	55,588,780	3.39%	3.10%	6.50%

Indicator Status - Favorable

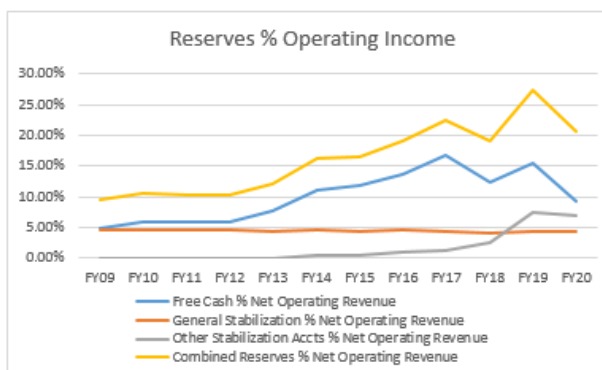
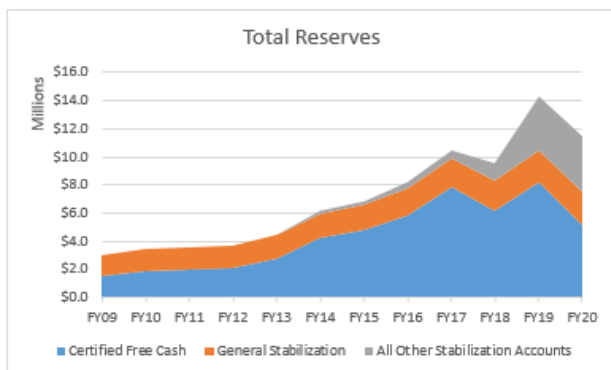
Heavy loads of debt may negatively affect the Town's ability to maintain spending on essential services as more revenues must be set aside for debt. The Town's Financial Policy targets inside debt service to 5% with a 10% maximum allowance.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 11: Reserves

This indicator measures the balance of free cash and stabilization fund reserves.



Fiscal Year	Certified Free Cash	General Stabilization	All Other Stabilization Accounts	Combined Reserves	Net Operating Revenues	Free Cash % Net Operating Revenue	General Stabilization % Net Operating Revenue	Other Stabilization Accts % Net Operating Revenue	Combined Reserves % Net Operating Revenue
FY09	1,517,927	1,488,592	-	3,006,519	31,893,265	4.76%	4.67%	0.00%	9.43%
FY10	1,919,770	1,543,332	-	3,463,102	33,019,207	5.81%	4.67%	0.00%	10.49%
FY11	2,000,000	1,570,008	-	3,570,008	34,289,832	5.83%	4.58%	0.00%	10.41%
FY12	2,079,819	1,595,219	-	3,675,038	35,472,505	5.86%	4.50%	0.00%	10.36%
FY13	2,818,208	1,603,866	-	4,422,074	36,674,590	7.68%	4.37%	0.00%	12.06%
FY14	4,201,775	1,736,518	196,914	6,135,207	37,839,551	11.10%	4.59%	0.52%	16.21%
FY15	4,829,012	1,758,647	211,920	6,799,579	40,995,688	11.78%	4.29%	0.52%	16.59%
FY16	5,811,902	1,945,570	393,423	8,150,895	42,743,712	13.60%	4.55%	0.92%	19.07%
FY17	7,799,975	2,051,590	576,666	10,428,231	46,334,267	16.83%	4.43%	1.24%	22.51%
FY18	6,192,679	2,100,172	1,224,968	9,517,819	49,776,586	12.44%	4.22%	2.46%	19.12%
FY19	8,140,763	2,272,908	3,866,117	14,279,788	52,210,306	15.59%	4.35%	7.40%	27.35%
FY20	5,143,949	2,417,215	3,914,478	11,475,642	55,588,780	9.25%	4.35%	7.04%	20.64%

Indicator Status - Favorable

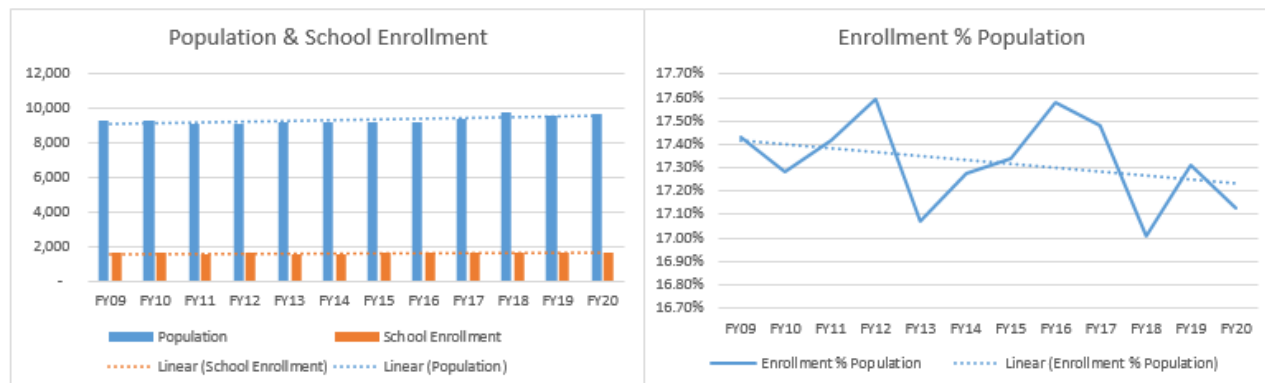
Maintaining a healthy level of reserves allows the town to finance emergencies and other unforeseen needs, or hold money for specific future purposes. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects. Declining reserves as a percentage of a town's net operating revenue is considered a warning indicator by credit rating agencies, and may indicate a declining ability to finance town obligations in the face of an emergency. Reserves below 5-7% of revenues may be considered unfavorable. Reserve levels are set by policy.



Town of Littleton Fiscal Year 2022 Budget

State Indicator 12: Population and Enrollment

This indicator measures the Town's total population, and school enrollment.



Fiscal Year	Population	School Enrollment	Enrollment % Population	Annual % Change Population	Annual % Change Enrollment
FY09	9,300	1,621	17.43%	0.00%	0.00%
FY10	9,300	1,607	17.28%	0.00%	-0.86%
FY11	9,136	1,591	17.41%	-1.76%	-1.00%
FY12	9,136	1,607	17.59%	0.00%	1.01%
FY13	9,233	1,576	17.07%	1.06%	-1.93%
FY14	9,169	1,584	17.28%	-0.69%	0.51%
FY15	9,203	1,596	17.34%	0.37%	0.76%
FY16	9,233	1,623	17.58%	0.33%	1.69%
FY17	9,418	1,646	17.48%	2.00%	1.42%
FY18	9,750	1,658	17.01%	3.53%	0.73%
FY19	9,550	1,653	17.31%	-2.05%	-0.30%
FY20	9,711	1,663	17.12%	1.69%	0.60%

Indicator Status - Favorable

A trend of population growth over time indicates an increased burden on services and should be monitored to better plan for future expenses. As the number of residents increase, there is a greater need for police and fire protection, an increase in wear and tear on local roads and infrastructure, and increases in demand for other services. Additionally, a population increase may also lead to more school-age children and a corresponding uptick in school enrollment, which greatly impacts education costs.



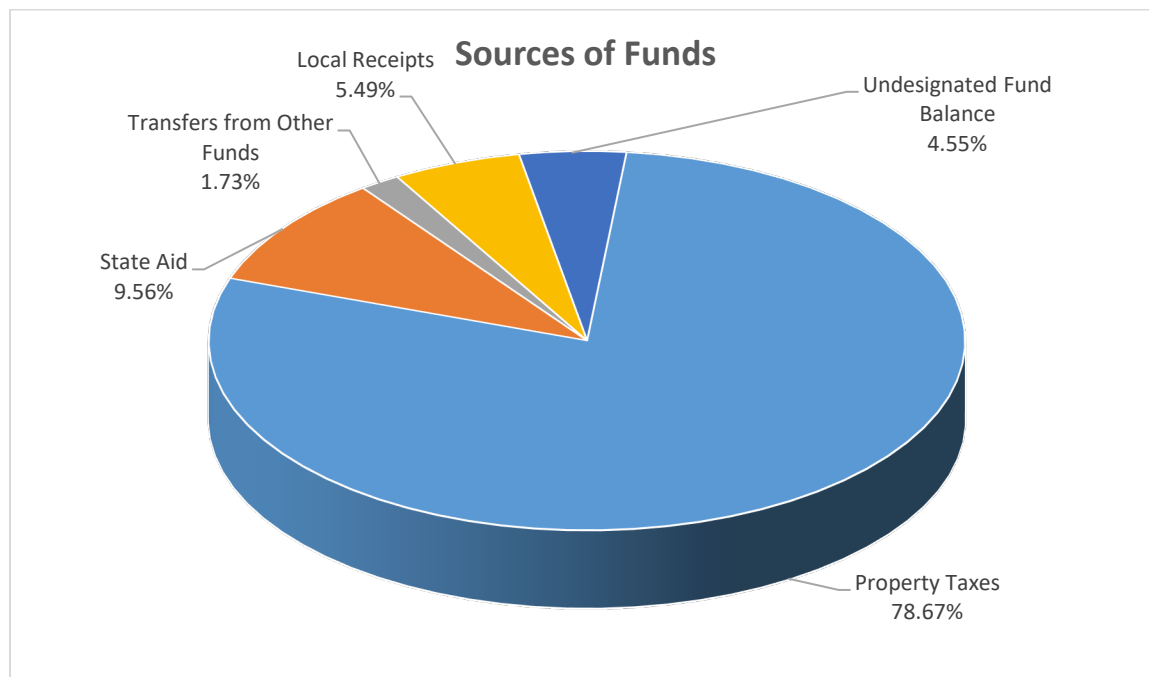
Town of Littleton Fiscal Year 2022 Budget

Revenues - Sources of Funds

As of April 27, 2021

Revenue Source	FY22	Comments
Property Taxes	\$44,796,835	2 1/2% levy increase plus new growth
State Aid	\$5,488,633	Cherry Sheet estimate
Transfers from Other Funds	\$857,442	transfers such as ambulance, debt offsets, choice funds
Local Receipts	\$3,126,500	Estimate based on prior years trend
Undesignated Fund Balance	\$2,603,000	Estimated free cash available
Total Town Revenue	\$56,872,410	

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
2016	32,319,141	5,227,210	2,889,449	2,297,020	42,732,820	75.63	12.23	6.76	5.38
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

Source: MA Department of Revenue / Division of Local Services



Town of Littleton Fiscal Year 2022 Budget

Property Tax Revenues

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 (2017-2021)

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

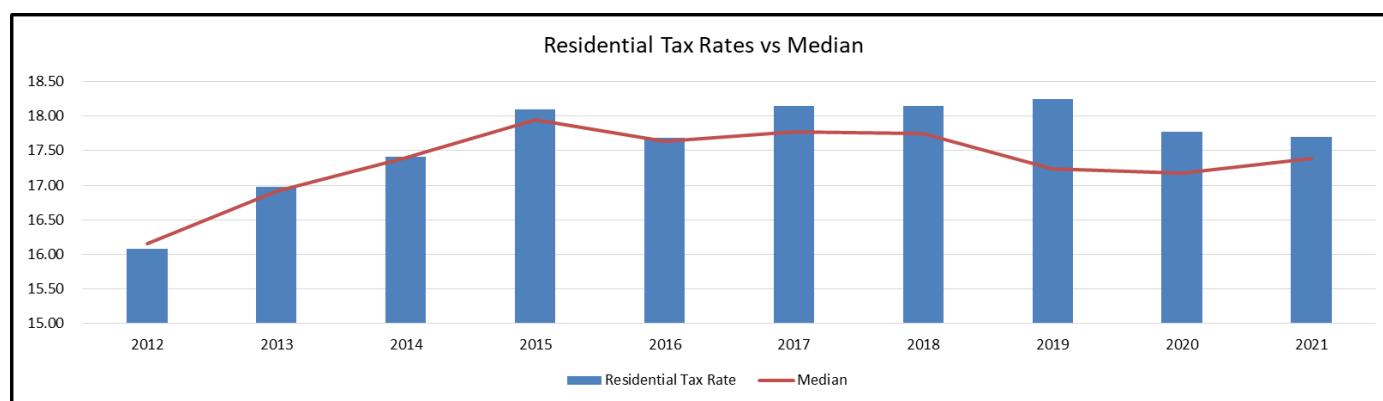


Town of Littleton Fiscal Year 2022 Budget

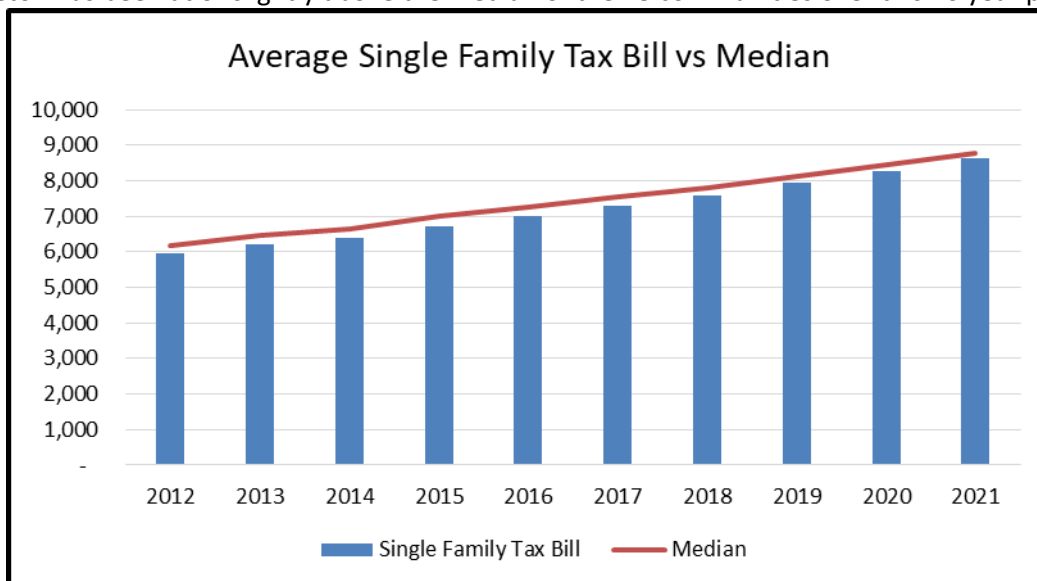
The table above shows the single family tax rates the 17 communities within a 10 mile radius of Littleton. In 2021, Littleton's residential tax rate is the median value of these communities. The average annual growth rate of Littleton's single family rate over the 5 year period of 2017 – 2021 is 0.13% while the median average annual growth rate for all 18 communities (including Littleton) is 0.13%.

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 preparation for the Town's revaluation in FY21, the average value of a single family home increased 2.81% in FY21. Values in the 18 communities grew at an average of 4.78% with a median growth rate of 1.95% in 2020.

As mentioned above, Littleton is scheduled for a full revaluation in FY21. Full revaluations are required by the State every 5 years.



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.

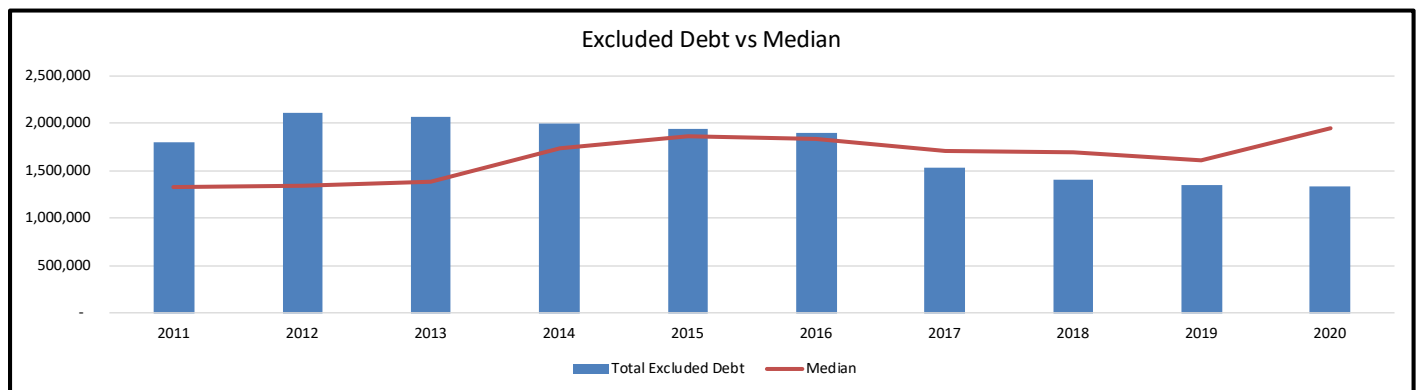
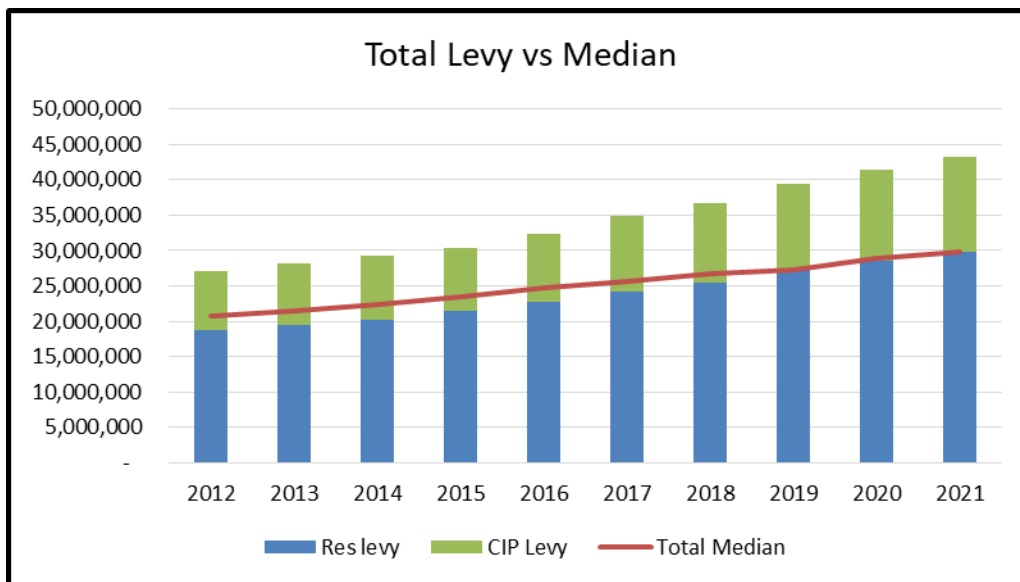


Town of Littleton Fiscal Year 2022 Budget

Tax Levy and New Growth

As of December 18, 2020

	FY18	FY19	FY20	FY21	FY22 (Estimated)
Prior Year Levy Limit	\$33,314,865.00	\$35,349,968.00	\$38,069,647.00	\$40,158,316.00	\$42,041,245.00
PY Amended New Growth	\$0.00	\$463.00	\$0.00	\$0.00	\$0.00
Allowed 2 1/2% Increase	\$832,872.00	\$883,761.00	\$951,741.00	\$1,003,958.00	\$1,051,031.00
New Growth	\$1,202,231.00	\$1,835,455.00	\$1,136,928.00	\$878,971.00	\$450,000.00
Permanent 2 1/2 override (underride)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Tax Levy Limit	\$35,349,968.00	\$38,069,647.00	\$40,158,316.00	\$42,041,245.00	\$43,542,276.00
Total Exclusions	\$1,409,304.00	\$1,344,256.00	\$1,335,959.00	\$1,294,821.00	\$1,254,559.00
Total Tax Levy	\$36,759,272.00	\$39,413,903.00	\$41,494,275.00	\$43,336,066.00	\$44,796,835.00
Dollar Increase from previous FY		\$2,654,631.00	\$2,080,372.00	\$1,841,791.00	\$1,460,769.00
% Increase from previous FY		7.22%	5.28%	4.44%	3.37%



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



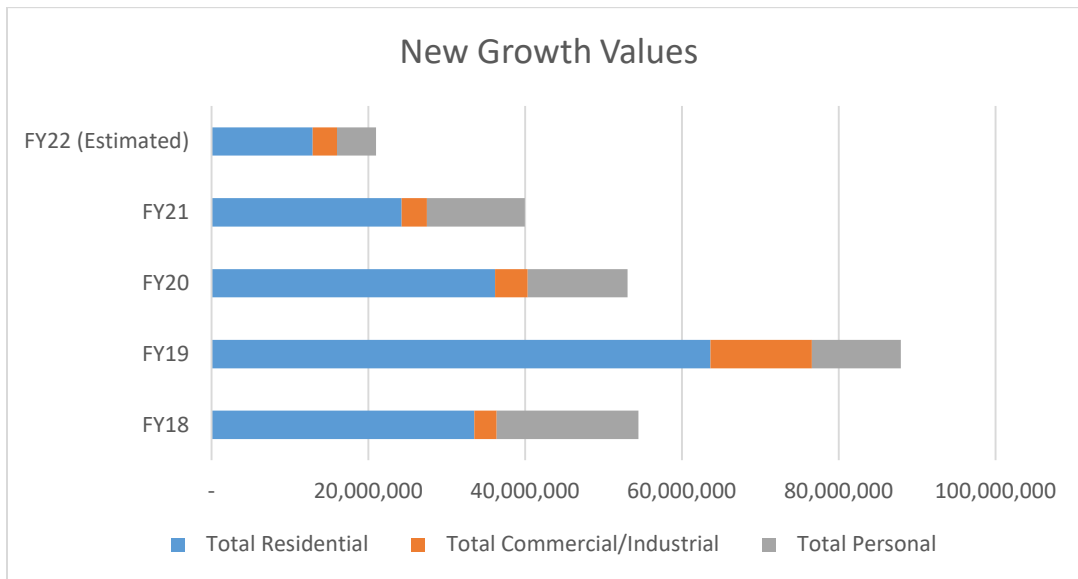
Town of Littleton Fiscal Year 2022 Budget

Levy Collections	FY16	FY17	FY18	FY19	FY20
Total Tax Levy	\$32,319,000	\$34,838,000	\$36,759,000	\$39,386,000	\$41,490,620
Overlay Reserve	\$599,000	\$848,000	\$854,000	\$848,000	\$822,570
Net Tax Levy (1)	\$31,720,000	\$33,990,000	\$35,905,000	\$38,538,000	\$40,668,050
Amount Collected (2)	\$32,447,928	\$35,007,797	\$36,764,909	\$39,290,459	\$40,363,527
Percent of Net Tax Levy	102.29%	102.99%	102.39%	101.95%	99.25%

(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	FY18	FY19	FY20	FY21	FY22 (Estimated)
Total Residential	\$33,504,000	\$63,625,646	\$36,182,000	\$24,231,200	\$12,885,093
Total Commercial/Industrial	\$2,871,300	\$12,939,524	\$4,161,450	\$3,241,100	\$3,102,149
Total Personal	\$18,071,010	\$11,366,070	\$12,710,390	\$12,497,140	\$4,975,237
Total New Growth Property Value Increase	\$54,446,310	\$87,931,240	\$53,053,840	\$39,969,440	\$20,962,479
New Growth - Tax Value	\$1,202,231	\$1,835,455	\$1,136,928	\$878,971	\$450,000





Town of Littleton Fiscal Year 2022 Budget

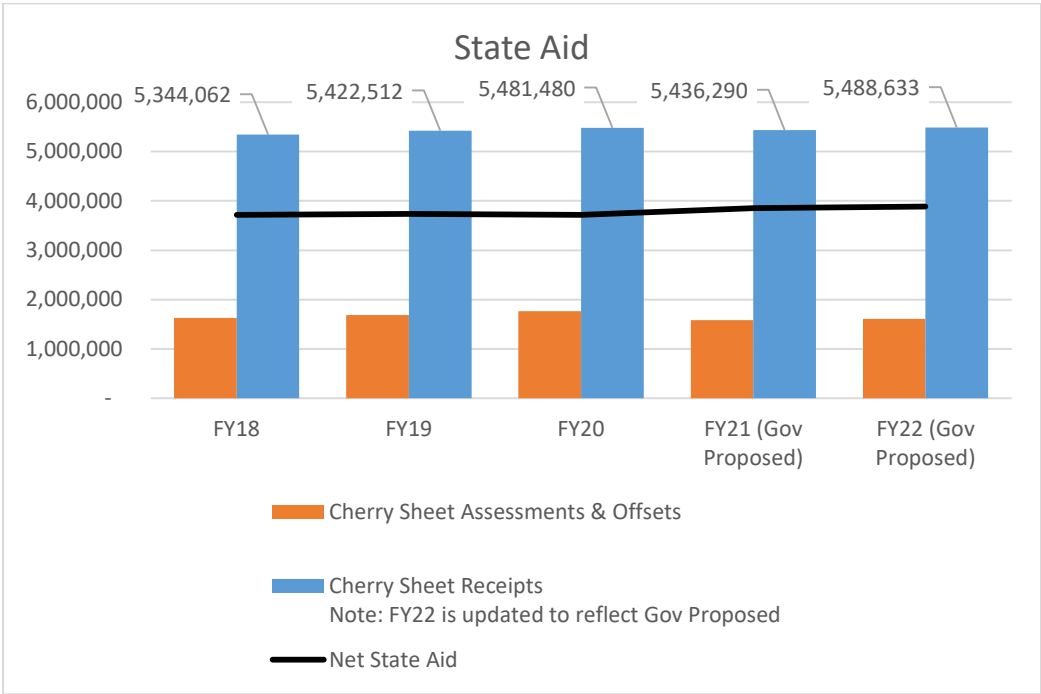
State Aid

As of March 31, 2021

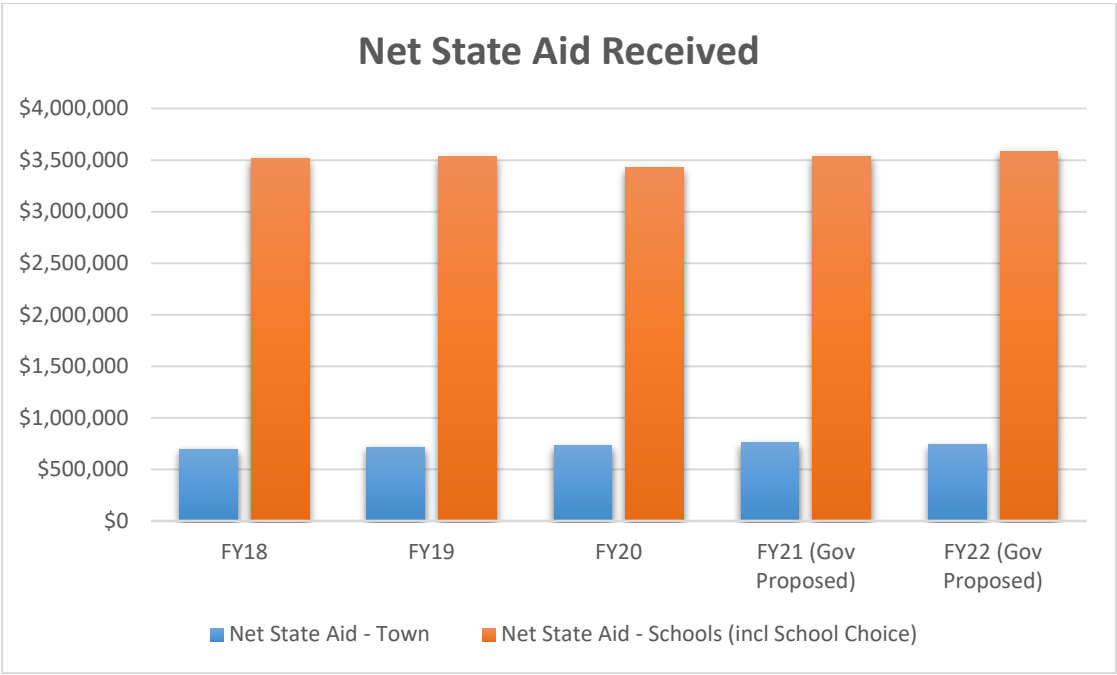
Cherry Sheet Receipts					
<i>Note: FY22 is updated to reflect Gov Proposed</i>					
	FY18	FY19	FY20	FY21 (Gov Proposed)	FY22 (Gov Proposed)
Chapter 70	3,943,488	3,991,548	4,039,908	4,039,908	4,085,358
Charter Tuition Reimbursements (c 71 s 89)	64,330	77,369	121,447	45,962	69,161
School Lunch - Offset Item (1970 c 871)	-	-	-	-	-
School Choice - Offset Item (c 76 s 12b, 1993, c71)	500,088	495,088	435,799	437,031	437,031
Additional Assistance	-	-	-	-	-
General Municipal Aid	710,119	734,973	754,817	754,817	781,236
Veterans Benefits (Ch. 115, s. 6)	87,685	83,869	83,878	111,795	73,527
Exemption Reimbursement Total	21,204	20,985	24,539	23,222	18,663
State-Owned Land (Ch. 58, ss. 13-17)	4,344	4,839	5,702	5,850	5,952
Public Libraries - Offset Item	12,804	13,841	15,390	17,705	17,705
Total Receipts	5,344,062	5,422,512	5,481,480	5,436,290	5,488,633
Cherry Sheet Assessments & Offsets					
	FY18	FY19	FY20	FY21 (Gov Proposed)	FY22 (Gov Proposed)
Mosquito Control (c252 s5a)	50,013	49,318	54,025	54,033	55,756
Air Pollution Districts (GL. c.111, ss 142B-142C)	3,293	3,452	3,574	3,694	3,776
MAPC (c40s26,29)	4,830	5,164	5,308	5,497	5,634
RMV Non-Renewal Surcharge (G.L. c. 90; c.60A)	5,440	5,440	6,400	6,220	6,220
Mass. Bay Transit Authority (G.L. c. 161A, ss. 8 & 9)	33,077	40,254	38,454	26,919	34,000
Regional Transit Authority (G.L. c. 161B, ss.9,10,23)	28,893	25,944	29,392	42,502	36,076
Special Education (c71b s10,12)	0	14,932	5,157	0	0
School Choice Sending Tuition (c76s12b, 1993, ch71)	221,234	147,987	147,180	146,138	146,138
Charter School Sending Tuition (c71s89)	770,338	885,186	1,024,936	840,202	863,401
STATE AID OFFSET - School Choice - above	500,088	495,088	435,799	437,031	437,031
STATE AID OFFSET - Public Libraries - above	12,804	13,841	15,390	17,705	17,705
Total Assessment & Offsets	1,630,010	1,686,606	1,765,615	1,579,941	1,605,737
Net State Aid	3,714,052	3,735,906	3,715,865	3,856,349	3,882,896
Dollar Increase (decrease) from Prev FY		21,854	(20,041)	140,484	26,547
Pct Increase (decrease) from Prev FY		0.59%	-0.54%	3.78%	0.69%
Total Revenues	54,114,923	51,643,554	62,907,524	53,869,086	58,794,146
Net State Aid % Total Revenues	6.86%	7.23%	5.91%	7.16%	6.60%
Net State Aid - Town	697,806	715,094	731,783	756,819	688,202
Net State Aid - Schools (incl School Choice)	3,516,334	3,530,832	3,425,038	3,536,561	3,314,908



Town of Littleton Fiscal Year 2022 Budget



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



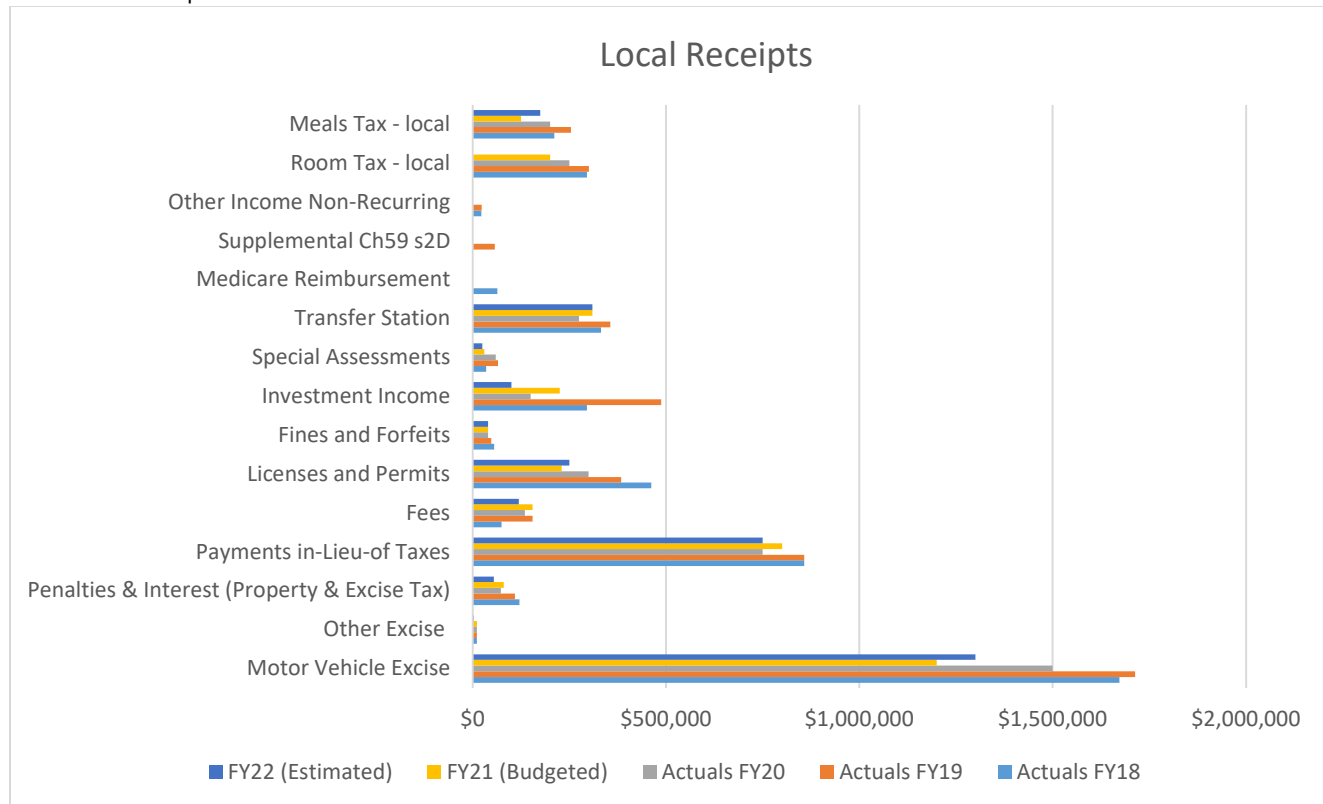


Town of Littleton Fiscal Year 2022 Budget

Local Receipts

As of December 18, 2020

Local Receipts	Actuals FY18	Actuals FY19	Actuals FY20	FY21 (Budgeted)	FY22 (Estimated)
Motor Vehicle Excise	\$1,672,762	\$1,713,263	\$1,500,000	\$1,200,000	\$1,300,000
Other Excise	\$11,157	\$11,232	\$11,116	\$11,116	\$2,500
Penalties & Interest (Property & Excise Tax)	\$121,176	\$109,001	\$73,000	\$80,000	\$55,000
Payments in-Lieu-of Taxes	\$857,216	\$857,264	\$750,000	\$800,000	\$750,000
Fees	\$74,901	\$154,681	\$135,000	\$154,964	\$119,000
Licenses and Permits	\$461,931	\$384,048	\$300,000	\$230,000	\$250,000
Fines and Forfeits	\$55,424	\$48,480	\$40,000	\$40,000	\$40,000
Investment Income	\$295,478	\$487,430	\$150,000	\$225,000	\$100,000
Special Assessments	\$34,513	\$65,126	\$60,000	\$30,000	\$25,000
Transfer Station	\$331,636	\$355,988	\$275,000	\$310,000	\$310,000
Medicare Reimbursement	\$64,233	\$0	\$0	\$0	\$0
Supplemental Ch59 s2D	\$0	\$57,266	\$0	\$0	\$0
Other Income Non-Recurring	\$22,565	\$23,253	\$0	\$0	\$0
Room Tax - local	\$295,282	\$300,404	\$250,000	\$200,000	\$0
Meals Tax - local	\$210,800	\$254,022	\$200,000	\$125,000	\$175,000
Total Local Receipts	4,509,074	4,821,458	3,744,116	3,406,080	3,126,500
Dollar Increase from previous FY		\$312,384	(\$1,077,342)	(\$338,036)	(\$279,580)
% Increase from previous FY		6.93%	-22.34%	-9.03%	-8.21%





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 five 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 2022 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:



Town of Littleton Fiscal Year 2022 Budget

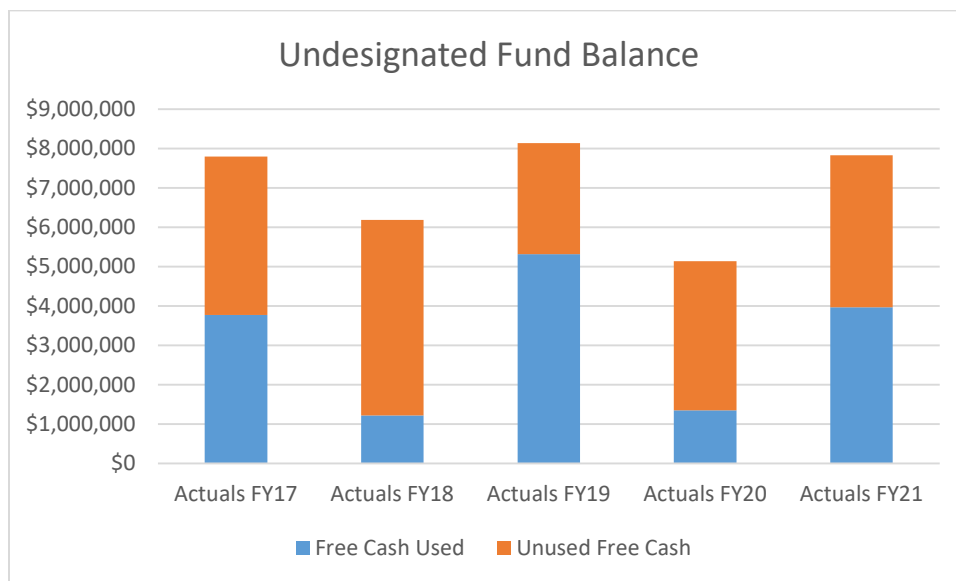
	Use	Description
a.	Stabilization	appropriate amounts from the UFB to maintain the minimum balance of the Stabilization fund as detailed in the section below;
b.	Capital Projects	appropriate amounts up to 2.5% of the operating budget for capital items for which long-term borrowing is authorized or for 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.
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.



Town of Littleton Fiscal Year 2022 Budget

Historical Usage of Undesignated Fund Balance

	Actuals FY17	Actuals FY18	Actuals FY19	Actuals FY20	Actuals FY21
Undesignated Fund Balance Certified Free Cash	\$7,799,975	\$6,192,679	\$8,140,763	\$5,143,949	\$7,834,593
Free Cash Used	\$3,770,830	\$1,219,509	\$5,316,026	\$1,348,023	\$3,972,151
% of Free Cash Used to Certified Amount	48.34%	19.69%	65.30%	26.21%	50.70%
Operating Budget	\$40,053,987	\$42,892,504	\$46,544,843	\$48,131,055	\$50,104,761
% of Free Cash Used to Total Operating Budget	9.41%	2.84%	11.42%	2.80%	7.93%
Unused Free Cash	\$4,029,145	\$4,973,170	\$2,824,737	\$3,795,926	\$3,862,442



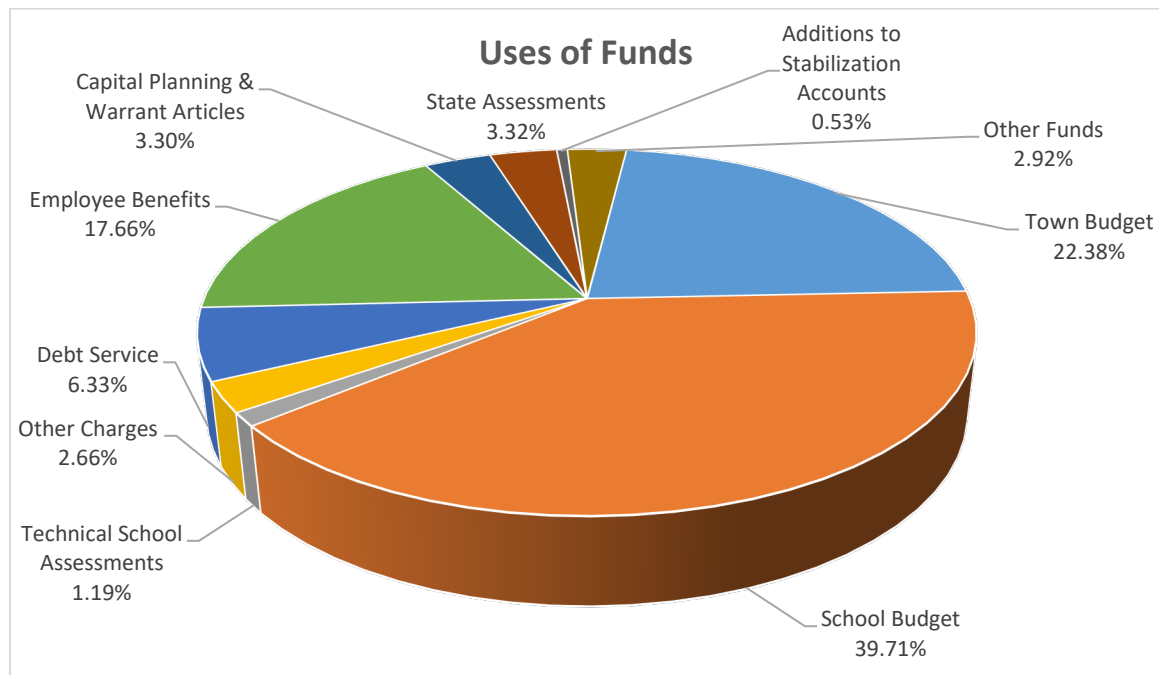


Town of Littleton Fiscal Year 2022 Budget

Expenditures - Uses of Funds

As of June 9, 2021

Expenditures	FY22	Comments
Town Budget	\$13,114,933	proposed budget
School Budget	\$22,590,000	proposed budget
Technical School Assessments	\$675,000	includes Nashoba Tech est and Essex Agricultural
Other Charges	\$1,479,051	Roadway, reserve fund and other Town budgets
Debt Service	\$3,597,572	bond payments and estimated BAN interest
Employee Benefits	\$10,049,008	estimates for health insurance & benefit costs
Capital Planning & Warrant Articles	\$1,890,000	estimated available for capital & capital stabilization
State Assessments	\$1,605,737	Cherry Sheet assessments
Additions to Stabilization Accounts	\$300,000	Est minimum contribution
Other Funds	\$1,571,109	Snow & ice, allowance for abatements
Total Town Expenditures	\$56,872,410	





Town of Littleton Fiscal Year 2022 Budget

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 June 9, 2021

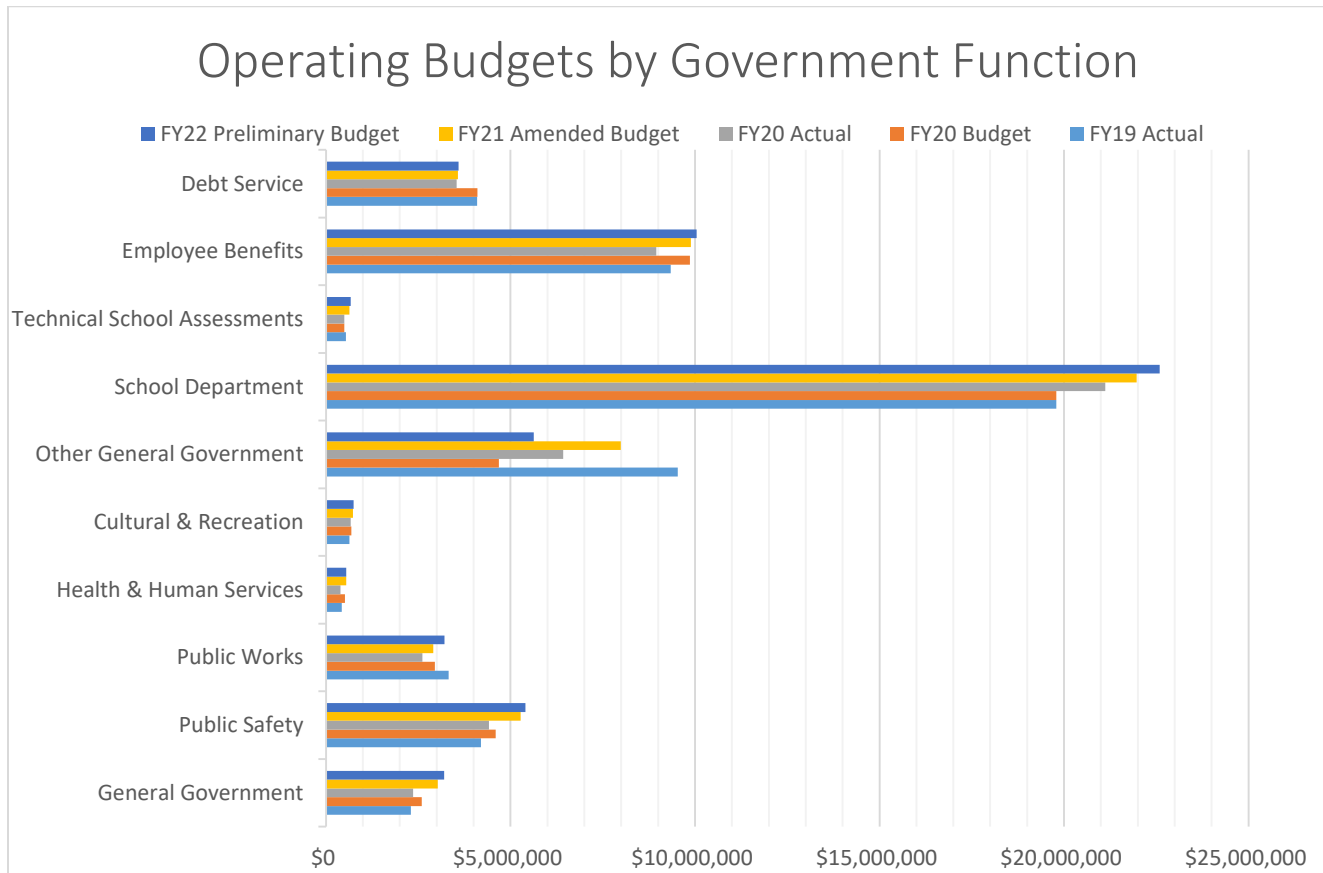
Operating Budget Summary	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Amended Budget	FY22 Preliminary Budget	\$ Variance	% Variance
Total Budgets							
General Government	\$2,301,064	\$2,595,756	\$2,360,725	\$3,029,190	\$3,202,287	\$173,097	5.71%
Public Safety	\$4,203,421	\$4,597,132	\$4,415,447	\$5,271,616	\$5,407,191	\$135,575	2.57%
Public Works	\$3,327,710	\$2,951,254	\$2,614,365	\$2,906,293	\$3,208,094	\$301,801	10.38%
Health & Human Services	\$426,141	\$517,111	\$393,824	\$553,533	\$546,603	(\$6,930)	-1.25%
Cultural & Recreation	\$632,867	\$687,025	\$669,723	\$732,498	\$750,758	\$18,260	2.49%
Other General Government	\$9,535,827	\$4,684,000	\$6,431,160	\$7,989,475	\$5,630,516	(\$2,358,959)	-29.53%
Total Town Departments	\$20,427,030	\$16,032,278	\$16,885,244	\$20,482,605	\$18,745,449	(\$1,737,156)	-8.48%
School Department	\$19,790,270	\$19,790,270	\$21,117,881	\$21,969,762	\$22,590,000	\$620,238	2.82%
Technical School Assessments	\$537,548	\$502,080	\$502,080	\$636,116	\$675,000	\$38,884	6.11%
Total Schools	\$20,327,818	\$20,292,350	\$21,619,961	\$22,605,878	\$23,265,000	\$659,122	2.92%
Employee Benefits	\$9,341,760	\$9,862,919	\$8,954,372	\$9,891,155	\$10,049,008	\$157,853	1.60%
Debt Service	\$4,093,701	\$4,104,709	\$3,540,896	\$3,577,144	\$3,597,572	\$20,428	0.57%
Total Other Expenses	\$13,435,461	\$13,967,628	\$12,495,267	\$13,468,299	\$13,646,580	\$178,281	1.32%
Total Operating Budget	\$54,190,309	\$50,292,255	\$51,000,472	\$56,556,781	\$55,657,029	(\$899,752)	-1.59%

Note: FY21 amended budget includes STM budget adjustments



Town of Littleton Fiscal Year 2022 Budget

FY20 vs FY21 Budget Comparison by Function



Budget Comparison by Function	FY21 Amended Budget	FY21 Amended Budget %	FY22 Preliminary Budget	FY22 Preliminary Budget %	\$ Variance	% Variance
General Government	\$3,029,190	5.36%	\$3,202,287	5.75%	\$173,097	-19.24%
Public Safety	\$5,271,616	9.32%	\$5,407,191	9.72%	\$135,575	-15.07%
Public Works	\$2,906,293	5.14%	\$3,208,094	5.76%	\$301,801	-33.54%
Health & Human Services	\$553,533	0.98%	\$546,603	0.98%	(\$6,930)	0.77%
Cultural & Recreation	\$732,498	1.30%	\$750,758	1.35%	\$18,260	-2.03%
Other General Government	\$7,989,475	14.13%	\$5,630,516	10.12%	(\$2,358,959)	262.18%
Education	\$22,605,878	39.97%	\$23,265,000	41.80%	\$659,122	-73.26%
Employee Benefits	\$9,891,155	17.49%	\$10,049,008	18.06%	\$157,853	-17.54%
Debt Service	\$3,577,144	6.32%	\$3,597,572	6.46%	\$20,428	-2.27%
Total Operating Budget	\$56,556,781	100.00%	\$55,657,029	100.00%	(\$899,752)	100.00%



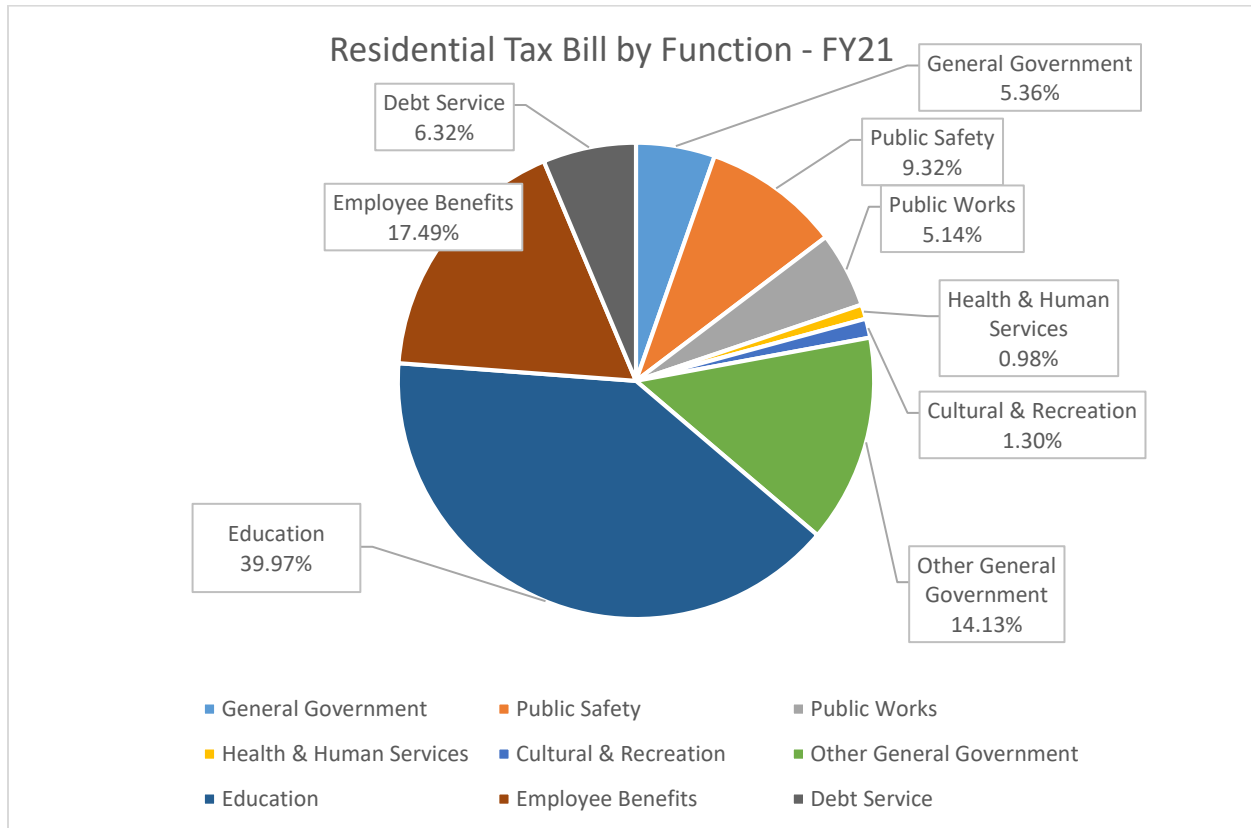
Town of Littleton Fiscal Year 2022 Budget

Approximate Breakdown of FY21 Residential Tax Bill by Function

Cost of Services - Average Homeowner - FY21	FY19 Actual %	FY19 Actual-Average Tax Impact	FY20 Actual %	FY20 Actual - Average Tax Impact	FY21 Amended Budget %	FY21 Amended Budget - Average Tax Impact
General Government	4.25%	\$337	4.63%	\$383	5.36%	\$462
Public Safety	7.76%	\$616	8.66%	\$716	9.32%	\$803
Public Works	6.14%	\$488	5.13%	\$424	5.14%	\$443
Health & Human Services	0.79%	\$62	0.77%	\$64	0.98%	\$84
Cultural & Recreation	1.17%	\$93	1.31%	\$109	1.30%	\$112
Other General Government	17.60%	\$1,397	12.61%	\$1,043	14.13%	\$1,217
Education	37.51%	\$2,978	42.39%	\$3,506	39.97%	\$3,444
Employee Benefits	17.24%	\$1,369	17.56%	\$1,452	17.49%	\$1,507
Debt Service	7.55%	\$600	6.94%	\$574	6.32%	\$545
Total Operating Budget	100.00%	\$7,940	100.00%	\$8,270	100.00%	\$8,617
Ave Single Family Home Value		\$435,305		\$465,384		\$486,858
Residential Tax Rate		\$18.24		\$17.77		\$17.70
Ave Single Family Home Bill		\$7,940		\$8,270		\$8,617



Town of Littleton Fiscal Year 2022 Budget



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.

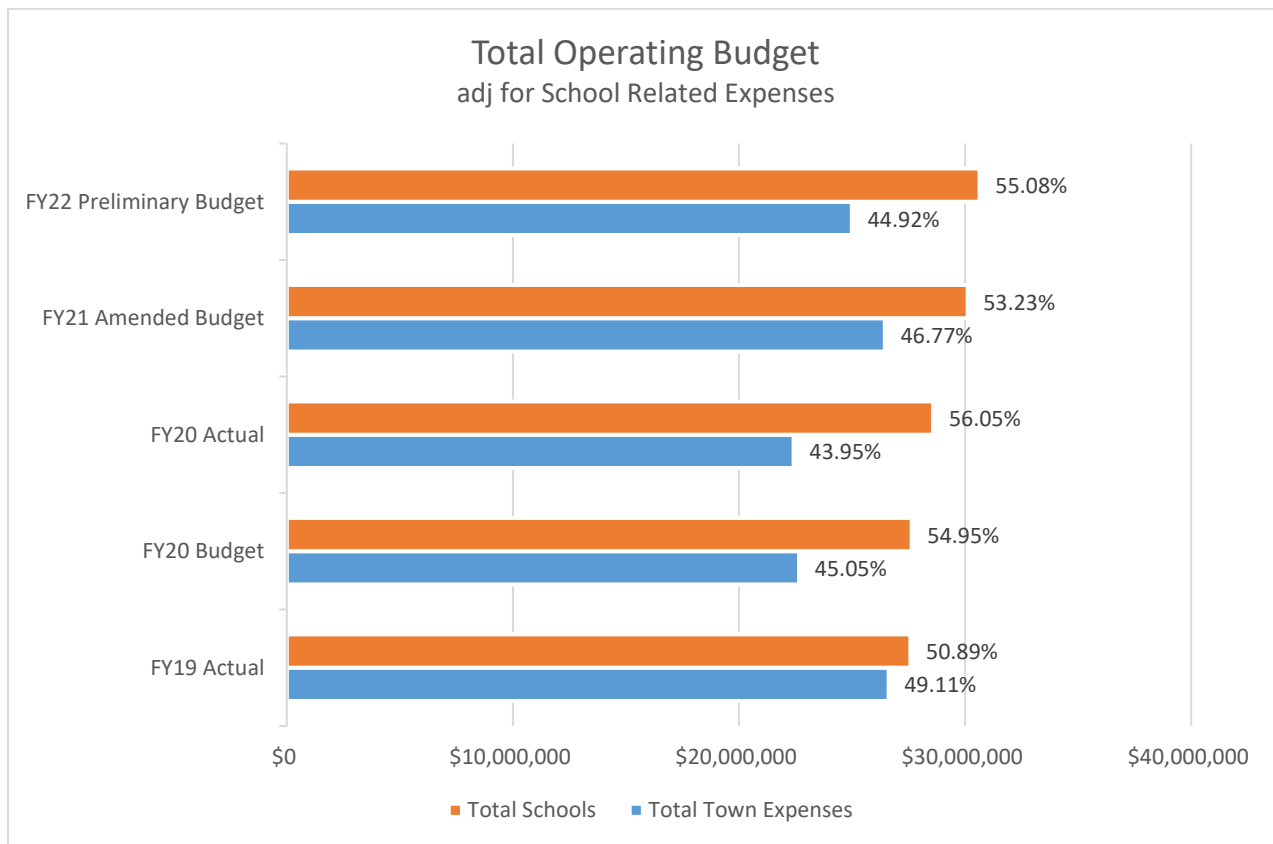
Operating Budget Summary	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Amended Budget	FY22 Preliminary Budget	\$ Variance	% Variance
Total Operating Budget	\$54,190,309	\$50,292,255	\$51,000,472	\$56,556,781	\$55,657,029		
Less: Total School Expense	\$20,327,818	\$20,292,350	\$21,619,961	\$22,605,878	\$23,265,000		
Less: School Related Exp	\$7,248,964	\$7,342,874	\$6,965,974	\$7,500,298	\$7,380,977		
Total Town Expenses	\$26,613,527	\$22,657,032	\$22,414,537	\$26,450,605	\$25,011,052	(\$1,439,553)	-5.44%
School Department	\$19,790,270	\$19,790,270	\$21,117,881	\$21,969,762	\$22,590,000		
School Related Exp	\$7,248,964	\$7,342,874	\$6,965,974	\$7,500,298	\$7,380,977		
Technical School Assessments	\$537,548	\$502,080	\$502,080	\$636,116	\$675,000		
Total Schools	\$27,576,782	\$27,635,224	\$28,585,935	\$30,106,176	\$30,645,977	\$539,801	1.79%

Note: FY21 School Related Expenses are estimated based on FY20 data



Town of Littleton Fiscal Year 2022 Budget

Operating Budget Summary	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Amended Budget	FY22 Preliminary Budget
Total Town Expenses	\$26,613,527	\$22,657,032	\$22,414,537	\$26,450,605	\$25,011,052
Total Schools	\$27,576,782	\$27,635,224	\$28,585,935	\$30,106,176	\$30,645,977
Total Operating Budget	\$54,190,309	\$50,292,255	\$51,000,472	\$56,556,781	\$55,657,029
Town Exp Percentage	49.11%	45.05%	43.95%	46.77%	44.94%
School Expense Percentage	50.89%	54.95%	56.05%	53.23%	55.06%

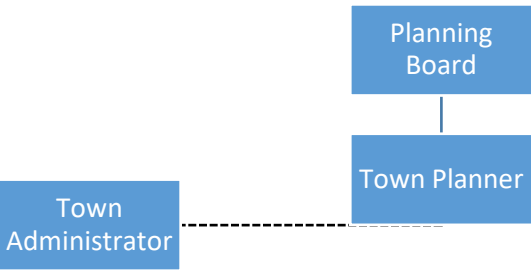
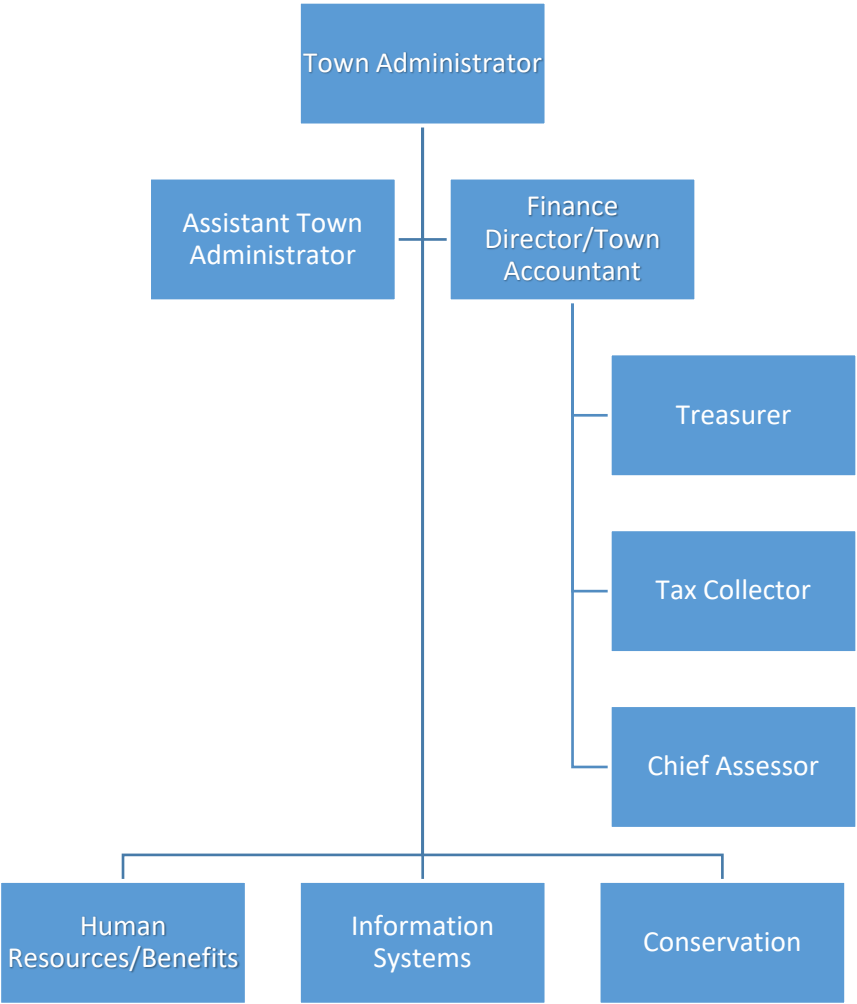




Town of Littleton Fiscal Year 2022 Budget

General Government

General Government Organizational Chart





Town of Littleton Fiscal Year 2022 Budget

General Government – Budget Summary

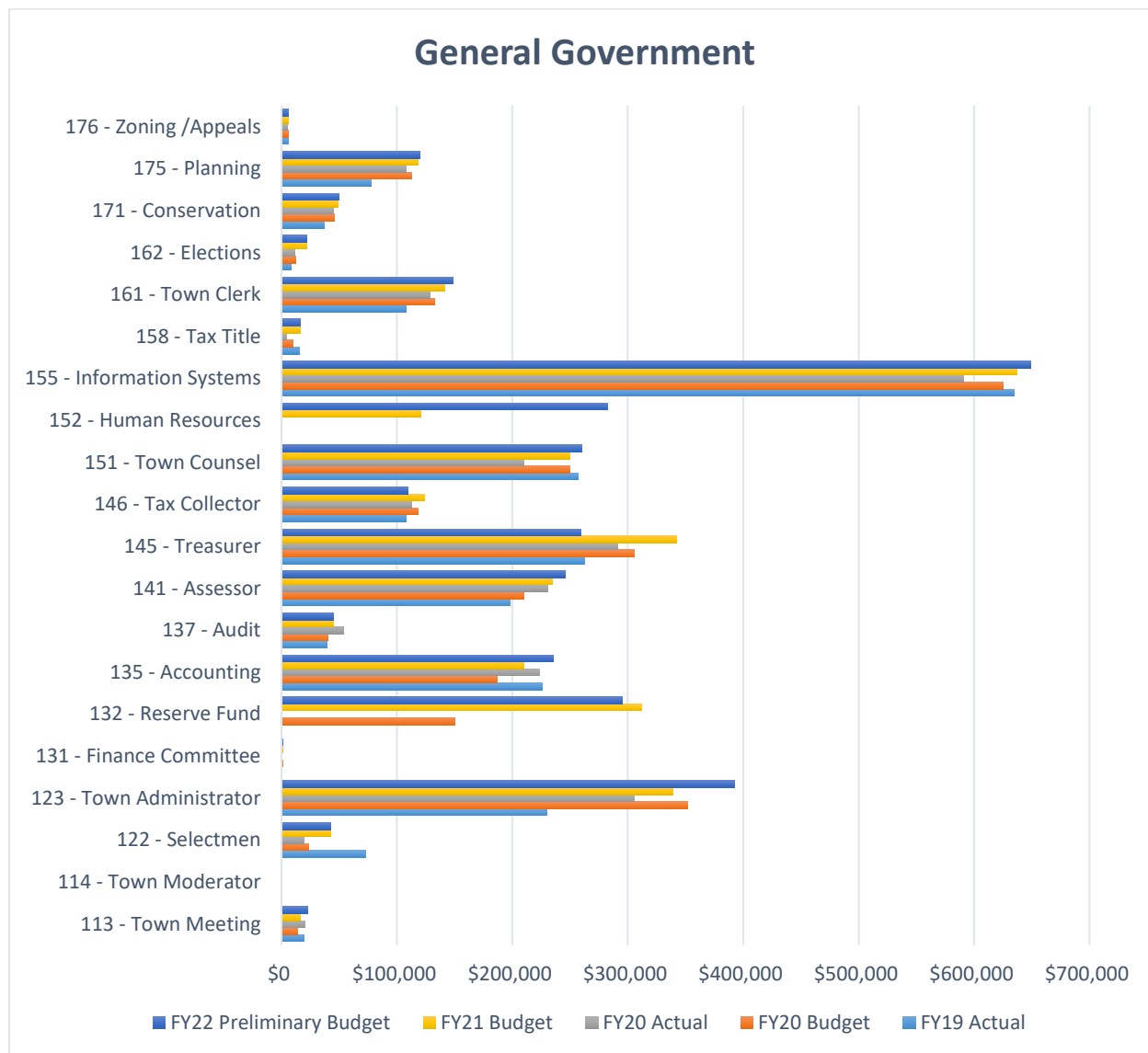
Under the Uniform Massachusetts Accounting System (UMAS), the General Government category consists of budgets falling under the Legislative, Executive, Financial Administration, Operations Support, Licensing and Registration, Land Use, Development and Other, which consists of property insurance, public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

As of May 27, 2021

General Government Summary	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Preliminary Budget	\$ Variance	% Variance
Total Budgets							
113 - Town Meeting	\$19,371	\$14,000	\$20,529	\$16,000	\$22,500	\$6,500	40.63%
114 - Town Moderator	\$0	\$100	\$0	\$100	\$100	\$0	0.00%
122 - Selectmen	\$73,099	\$23,870	\$19,373	\$42,300	\$42,300	\$0	0.00%
123 - Town Administrator	\$230,052	\$351,598	\$305,271	\$339,371	\$392,290	\$52,919	15.59%
131 - Finance Committee	\$543	\$1,300	\$491	\$1,300	\$1,300	\$0	0.00%
132 - Reserve Fund	\$0	\$150,000	\$0	\$311,893	\$295,000	(\$16,893)	-5.42%
135 - Accounting	\$226,109	\$187,142	\$223,648	\$210,101	\$235,784	\$25,683	12.22%
137 - Audit	\$39,425	\$40,000	\$53,631	\$45,000	\$45,000	\$0	0.00%
141 - Assessor	\$197,987	\$210,075	\$230,603	\$234,944	\$245,584	\$10,640	4.53%
145 - Treasurer	\$262,493	\$305,506	\$290,992	\$342,233	\$259,183	(\$83,050)	-24.27%
146 - Tax Collector	\$108,079	\$118,032	\$112,985	\$124,034	\$109,369	(\$14,665)	-11.82%
151 - Town Counsel	\$256,760	\$250,000	\$209,593	\$250,000	\$260,000	\$10,000	4.00%
152 - Human Resources	\$0	\$0	\$0	\$120,956	\$282,320	\$161,364	133.41%
155 - Information Systems	\$634,923	\$625,255	\$590,637	\$637,364	\$649,404	\$12,040	1.89%
158 - Tax Title	\$15,644	\$10,000	\$4,058	\$16,000	\$16,000	\$0	0.00%
161 - Town Clerk	\$108,042	\$132,308	\$128,655	\$141,282	\$148,232	\$6,950	4.92%
162 - Elections	\$8,055	\$12,200	\$11,577	\$22,200	\$22,200	\$0	0.00%
171 - Conservation	\$37,239	\$46,055	\$45,293	\$49,309	\$49,931	\$622	1.26%
175 - Planning	\$77,359	\$112,395	\$108,144	\$118,683	\$120,090	\$1,407	1.19%
176 - Zoning /Appeals	\$5,888	\$5,920	\$5,246	\$6,120	\$5,700	(\$420)	-6.86%
Total General Government	\$2,301,064	\$2,595,756	\$2,360,725	\$3,029,190	\$3,202,287	\$173,097	5.71%



Town of Littleton Fiscal Year 2022 Budget





Town of Littleton Fiscal Year 2022 Budget

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	Estimated FY2020	Projected FY2021
License/Permit Receipts	Dollars	\$384,048	\$169,920 (YTD)	\$350,000
Select Board's Meetings	Count	41	42	42
Town Meetings	Count	3	2	2
Department Staff Meetings	Count	12	50	50



Town of Littleton Fiscal Year 2022 Budget

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 key administrative positions including the hiring of a new Assistant Town Administrator Joseph Laydon, Director of Elder and Human Services Ashley Shaheen, and Building Commissioner Ed Mullen. Also implemented recommendations of the Town's Financial Audit through the separation of human resource and finance functions through the hiring of a new Human Resources Manager Brigitte Bell and the filling of the Town Treasurer and Assistant Town Treasurer positions following the retirement of Steven Venuti and Ann Essman. The Department also welcomed back Anthony Ansaldi Jr. as Town Administrator following the departure of Nina Nazarian.

DEPARTMENTAL GOALS

- **Retirements, On-Boarding, Training** – Support the Finance Department following the retirement of S. Venuti and A. Essman, 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.



Town of Littleton Fiscal Year 2022 Budget

BUDGET NARRATIVE

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

Personal Services –FY2022 staffing budget is increasing by \$48,668 or 14.85%, compared to the FY 2021 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 with the hiring of a new TA and Step increases. All non-union employees of the Town, including the employees of this office, have been budgeted for any steps that are due effective July 1, 2021, as part of the of the wage and classification plan.

Expenses - The FY2021 expense line is increasing by \$900, from \$11,600 to \$12,500. The expense budget has been brought more in-line with actual expenses and expense categories. Please note that parts of these costs were previously charged to Department 122 under the Select Board in the past, and this budget reflects actual costs needed for the Town Administrators office/staff.

123 - Town Administrator	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Town Administrator Wages</u>							
Town Administrator - Salary	\$172,500	\$141,000	\$147,700	\$147,345	\$151,142	\$3,797	2.58%
Asst Town Admin - Salary	\$45,363	\$109,034	\$69,407	\$105,444	\$111,876	\$6,432	6.10%
Exec Asst - Ta Hourly Wages	\$2,338	\$61,980	\$63,789	\$64,582	\$105,372	\$40,790	63.16%
Wages-Ta-Other	\$208	\$17,584	\$9,428	\$10,400	\$11,400	\$1,000	9.62%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	
Total Town Administrator Wages	\$220,409	\$329,598	\$290,324	\$327,771	\$379,790	\$52,019	15.87%
<u>Town Administrator Expenses</u>							
Conferences And Meetings	\$7,152	\$1,000	\$4,395	\$8,000	\$5,000	(\$3,000)	-37.50%
Ta - Matching Grant Funds	\$0	\$20,000	\$9,755	\$0	\$0	\$0	
Travel	\$0	\$0	\$555	\$0	\$4,500	\$4,500	
Dues & Subscriptions	\$2,490	\$1,000	\$242	\$3,600	\$3,000	(\$600)	-16.67%
Total Town Administrator Expenses	\$9,642	\$22,000	\$14,946	\$11,600	\$12,500	\$900	7.76%
Total Town Administrator	\$230,052	\$351,598	\$305,271	\$339,371	\$392,290	\$52,919	15.59%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Anthony Ansaldi	Town Administrator	1.000			\$149,646
Joseph Laydon	Assistant Town Administrator	1.000	BA13	4	\$110,769
Dianne Dickerson	Exec Asst Town Adm	1.000	BA09	5	\$66,190
Vacant	On Call Clerk	1.000	BA04	2	\$43,800
Department Total		4.000			\$370,405



Town of Littleton Fiscal Year 2022 Budget

General Government: Finance Department – Accounting

MISSION OF THE OFFICE

The Mission of the Town Accountant's Office is to protect the Town's financial interests and ensure that Town resources are expended and received according to local bylaws, General Laws of the Commonwealth and sound accounting practices. Charged with maintaining and examining all financial records, the Accounting Office provides Town officials and the public accurate information 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 through this office as well. As mandated by law, the Town Accountant examines and approves all financial transactions verifying compliance with all local and state laws. The office is the Town's fiscal officer and is required to stay updated on Mass. 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 audit process and for filing of a myriad reports with the Department of Revenue and various governmental agencies. The Town Accountant also serves as the Director of Finance, and as such is responsible for the timely setting of the Tax Rate in accordance with Department of Revenue requirements; 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 contracts for compliance with all relevant procurement laws; manages the General Liability Insurance and is responsible for reconciling accounts with the Tax Collector and the Treasurer. In the capacity of the Finance Director oversees the Treasurer's/HR office, Collector's office, Accounting office and Assessing office. Is responsible for recording all Town Meeting warrant articles and setting up of appropriate funds and accounts as voted or per MGL. The Accounting office is also in charge of 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	FY2020	Estimated FY211	Projected FY22
Total Dollars Expended	Dollars	\$69,112,387	\$70,840,197	\$72,611,202
AP Checks Printed	Output	9,581	9,818	10,014
# of Users Maintained in Munis	Count	94	94	97
# of Accounts on GL Maintained	Count	6,615	6,826	7,293
# of Receipts Posted	Count	39,246	25,000	25,000
# of Journals entered	Count	6,420	6,500	6,500
Active Vendor Files	Count	5,500	6,200	6,500
1099s Issued	Count	127	130	135



Town of Littleton Fiscal Year 2022 Budget

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. Timely processing of Payroll and Accounts payable in accordance with Mass General Laws. Now process up to 5-6 separate warrants.
2. Coordinating, managing budgetary and financial information, forecasting revenues for the forthcoming fiscal year and preparation of budget in accordance to Town Meeting deadlines
3. Ensuring the Town's timely reporting to the Massachusetts Department of Revenue (DOR) in accordance with all requirements of the DOR municipal calendar
4. Ensuring coordination to meet the timely setting of the Tax Rate
5. Continual Improvement in transparency regarding budget document presentation materials for all departments, as well as transparency in expenditures for the Town.

MAJOR ACCOMPLISHMENTS

Fixed Asset conversion to DepreciationWorks

Creation of Gift and Grant electronic folders for tracking

Training as requested for Department Heads and new users on Munis.

Training session for DocuSign as a solution for remote signing by boards/committees

Establishment and tracking of GL accounts for COVID/CARES/FEMA

Changed processing AP warrants on a bi-weekly basis gaining efficiencies and cutting back on number of checks issued.

Implemented dual approval of journal entries, requiring written approval from department heads for reclassification of expenses, improved purchase card functionality, and purchase card policy review as per recommendations from internal control audit and Annual Audit

Initiated tracking of encumbrances for year-end via use of purchase orders

DEPARTMENTAL GOALS

Continued review of the Finance Department overall operations

Continued fine-tuning of processes and documentation

Cross training of employees to ensure resiliency of department

Start preparing for the Munis upgrade that is required

Expanded analysis and reporting for departments via Munis and additional tools

Continued Streamlining of budget process for departments

Review and reconciliation of gift accounts

Revision of the Chart of Accounts

Continued roll-out of Modules in Munis



Town of Littleton Fiscal Year 2022 Budget

BUDGET NARRATIVE

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

Personal Services – The requested FY22 Staffing is level funded. Current Accounting staff consists of the Director of Finance & Budget/Town Accountant, part-time Assistant Town Accountant and 10 hour a week Finance Technician position. 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.

Expenses - The FY22 Accounting department expense budget is decreasing as the professional services line is decreasing due to decrease in demand. The amount in the budget for training, travel and professional development is remaining consistent as this is an important part of ensuring we stay up to date on new laws, treatment of money, etc. This level of budget allows for adequate and appropriate investment in professional development, outsourced consultants to address key internal control and other accounting related projects and preserve the level of service, while the duties of the office have continued to expand and grow. The new financial software includes levels of internal control that require the Accounting office to dedicate significantly more time to the support and maintenance.



Town of Littleton Fiscal Year 2022 Budget

135 - Accounting	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Accounting Wages</u>							
Town Accountant - Salaries	\$88,480	\$106,400	\$95,959	\$108,075	\$123,496	\$15,421	14.27%
Asst Town Accountant-Wages	\$2,799	\$62,668	\$63,445	\$62,356	\$73,768	\$11,412	18.30%
Accounting - Wages Hourly	\$82,319	\$13,074	\$12,673	\$13,290	\$13,290	\$0	0.00%
Wages-Other	\$0	\$0	\$0	\$3,000	\$4,200	\$1,200	40.00%
Longevity-Non Union	\$0	\$0	\$0	\$700	\$750	\$50	7.14%
Total Accounting Wages	\$173,598	\$182,142	\$172,077	\$187,421	\$215,504	\$28,083	14.98%
<u>Accounting Expenses</u>							
Conferences And Meetings	\$442	\$900	\$1,160	\$1,045	\$1,145	\$100	9.57%
Professional Services	\$51,258	\$0	\$44,116	\$16,500	\$14,000	(\$2,500)	-15.15%
Postage	\$101	\$200	\$422	\$150	\$150	\$0	0.00%
Office Supplies	\$615	\$500	\$5,193	\$550	\$550	\$0	0.00%
Travel	\$0	\$900	\$555	\$4,250	\$4,250	\$0	0.00%
Dues & Subscriptions	\$95	\$2,500	\$125	\$185	\$185	\$0	0.00%
Total Accounting Wages	\$52,511	\$5,000	\$51,570	\$22,680	\$20,280	(\$2,400)	-10.58%
Total Accounting	\$226,109	\$187,142	\$223,648	\$210,101	\$235,784	\$25,683	12.22%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Cheryl Herrick-Stella	Dir Finance Budget	1.000	TC13	4	\$122,273
Michelle Reynolds	Assistant Accountant	0.875	BA09	9	\$73,038
Vacant	Finance Technician	0.250	BA04	10	\$13,290
Department Total		2.125			\$208,601



Town of Littleton Fiscal Year 2022 Budget

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	FY2020	FY2021	Projected FY2022
Real & Personal Property values maintained (LA4)	Output	4,698	4,728	4,765
Property re-inspections completed	Output	980	114	200
Permits valued measured and listed	Output	169	155	200
ATB Cases pending	Effectiveness	17	13	20
Tax Rate certification Approved	Effectiveness	12/12/2019	12/11/2020	12/10/2021
Abatements Processed	Output	64	73	80
Exemptions Processed	Output	71	68	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 and perform sale/permit/cyclical inspections to ensure all properties are valued at their full and fair market values so that taxes are distributed equitably.
2. Itemize and maintain inspection information for an accurate calculation of the LA-13 (New Growth)
3. Enter recorded Deeds and plans and ensure Ownership, maps & GIS are current and accurate.



Town of Littleton Fiscal Year 2022 Budget

4. Assist in filing of applications for Abatements and Exemptions.
5. Respond to the public's questions about assessing and assessing practices.

MAJOR ACCOMPLISHMENTS

- Completed Department of Revenue Directives for a successful FY2021 Certification
- Completed Farmland Review and updated outbuilding database and land values.
- Initiated appraisal of Patriot Beverage on Harvard Road. FY2021 value of 14,532,200 increased 9,430,500 from the previous year's assessment of 5,101,700.
- Filled Assistant Assessor vacancy. Continuing to train and bring position up to par.

DEPARTMENTAL GOALS

- Successful & Timely FY2022 Recertification
- Work with Patriot to ensure Commercial/Industrial valuations are fair and equitable.
- Combine neighborhoods per DOR Directive.
- Work with Munis to ensure CPA tax is being calculated correctly on mixed use properties.
- Fill 3rd person in Office and look into various options such as cable/facebook/reverse 911 as well as other methods 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 and Assistant Assessor to maintain accreditation and stay current with DOR mandates and legislature. Another primary expense is mileage, as DOR requires a constant presence in the field to ensure that cyclical, sale and permit inspections are up to date. Additional expenses are for postage, office supplies and memberships and attendance fees for various meetings of state assessing organizations.

Personal Services - The FY22 level staffing budget is increasing by appropriate step increases for two staff. This budget provides for the same level of personnel as the FY21 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. The two current positions in this department will receive a step increase in FY22. The third position has not been filled to date.

Expenses - The FY22 level staffing budget is increasing by \$9,700 compared to the FY21 budget. Of this sum is a new line item in the amount of \$4,000 for personal property, which will cover the new DOR requirement for the taxation of businesses supplying Gas/Electricity. \$5,700 additional Professional services to establish a contract with Patriot Property to assist with commercial/industrial valuation.

BUDGET HIGHLIGHTS

- Salaries increased per warranted steps using FY21 grid
- Additional \$9,700 to Personal Property and Professional Services



Town of Littleton Fiscal Year 2022 Budget

141 - Assessor	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Assessor Wages</u>							
Chief Assessor - Salary	\$87,693	\$92,395	\$92,392	\$96,215	\$99,603	\$3,388	3.52%
Asst Assessor-Wages	\$8,123	\$55,589	\$55,665	\$57,916	\$55,690	(\$2,226)	-3.84%
Assessors - Hourly Wages	\$89,447	\$47,171	\$41,625	\$47,923	\$48,401	\$478	1.00%
Longevity-Non Union	\$0	\$0	\$0	\$1,400	\$700	(\$700)	-50.00%
Total Assessor Wages	\$185,263	\$195,155	\$189,681	\$203,454	\$204,394	\$940	0.46%
<u>Assessor Expenses</u>							
Meetings & Conferences	\$0	\$0	\$0	\$3,445	\$3,445	\$0	0.00%
Professional Services	\$513	\$1,100	\$0	\$14,000	\$19,700	\$5,700	40.71%
Personal Prop Valuation	\$8,500	\$9,920	\$37,260	\$11,420	\$15,420	\$4,000	35.03%
Postage	\$866	\$500	\$1,073	\$1,000	\$1,000	\$0	0.00%
Office Supplies	\$293	\$215	\$142	\$225	\$225	\$0	0.00%
Travel	\$1,150	\$1,500	\$1,064	\$1,000	\$1,000	\$0	0.00%
Dues & Subscriptions	\$430	\$445	\$350	\$400	\$400	\$0	0.00%
Other Expenses	\$973	\$1,240	\$1,032	\$0	\$0	\$0	
Total Assessor Expenses	\$12,724	\$14,920	\$40,921	\$31,490	\$41,190	\$9,700	30.80%
Total Assessor	\$197,987	\$210,075	\$230,603	\$234,944	\$245,584	\$10,640	4.53%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Katherine Miller	Chief Assessor	1.000	BA12	6	\$98,617
Christine Kumar	Assistant Assessor	0.875	BA09	3	\$55,139
Vacant	Field Lister				\$47,922
Department Total		1.875			\$201,678



Town of Littleton Fiscal Year 2022 Budget

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

Indicator	Unit of Measure	FY2020	Estimated FY2021	Projected FY2022
Revenues processed	Dollars	\$95M	\$95M	\$95M
Department Revenue Turn-In's processed	Count	1,372	1,400	1,400
Average Cash on Hand	Dollars	\$78M	\$88M	\$88M
Tax Title Collections	Dollars	\$57k	\$250k	\$250k
Employees: Active, Seasonal, Temporary	Count	732	732	732
Retirees	Count	227	227	227
Bond Credit Rating (S&P)	Value	AAA	AAA	AAA

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.



Town of Littleton Fiscal Year 2022 Budget

Benefit Administration – The Treasurer’s Office is responsible for the implementation and ongoing administration of all benefits for the Town for both active and retired employees. This includes the evaluation and recommendation of benefits for the Town’s Health, Dental, Life Insurance & Flexible Savings Account benefit plans. Implementation of the Affordable Care Act (ACA) has been and will continue to add an extra commitment of resources without additional hours added to the department.

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)*** Implemented Open Finance application
- 2)*** Implemented new Pcard system
- 3)*** Successful conversion of payroll system to Munis

DEPARTMENTAL GOALS

- 1)*** Successfully transition new staff (education & cross training)
- 2)*** Produce FY2022 budget report

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 1 less FTE from FY21 which was shifted to HR. 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, with the exception of the Treasurer and Assistant Treasurer, will receive a step increase in FY22. . Longevity payments for staff will now be charged to the individual budget instead of employee benefits as had been done in prior years. With the hiring of a new Treasurer and Assistant Treasurer there will be salary savings achieved for FY22.

Treasurer Expenses - The FY22 department budget requests increase of \$ 7,220, compared to the FY21 budget. The increases will help to provide further professional development opportunities with MCTA and the MMA, as well as provide for consulting assistance during the transition process.



Town of Littleton Fiscal Year 2022 Budget

BUDGET HIGHLIGHTS

Salaries – decreased from FY21 based on new hires starting at lower steps and a position being shifted to HR. 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 new staff

145 - Treasurer	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Treasurer Wages</u>							
Treasurer - Salaries	\$98,450	\$103,300	\$103,335	\$128,121	\$97,178	(\$30,943)	-24.15%
Asst Treasurer-Wages	\$12,938	\$86,450	\$86,439	\$102,119	\$73,495	(\$28,624)	-28.03%
Treasurer - Salaries Staff	\$146,615	\$108,906	\$96,641	\$101,488	\$64,735	(\$36,753)	-36.21%
Longevity-Non Union	\$0	\$0	\$0	\$2,200	\$750	(\$1,450)	-65.91%
Total Treasurer Wages	\$258,002	\$298,656	\$286,415	\$333,928	\$236,158	(\$97,770)	-29.28%
<u>Treasurer Expenses</u>							
Conferences And Meetings	\$0	\$250	\$0	\$280	\$1,300	\$1,020	364.29%
Professional Services	\$145	\$450	\$0	\$0	\$13,500	\$13,500	
Postage	\$3,387	\$4,400	\$3,326	\$4,500	\$4,500	\$0	0.00%
Office Supplies	\$567	\$1,300	\$835	\$1,300	\$1,300	\$0	0.00%
Travel	\$92	\$100	\$0	\$1,800	\$2,000	\$200	11.11%
Dues & Subscriptions	\$300	\$350	\$416	\$425	\$425	\$0	0.00%
Total Treasurer Expenses	\$4,491	\$6,850	\$4,577	\$8,305	\$23,025	\$14,720	177.24%
Total Treasurer	\$262,493	\$305,506	\$290,992	\$342,233	\$259,183	(\$83,050)	-24.27%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Sean O'Brien	Town Treasurer	1.000	BA12	5	\$96,216
Ana-Maria Derosa	Asst Treasurer	1.000	BA10	5	\$72,809
Cynthia Filipe	Finance Payr Coord	0.875	BA07	9	\$64,094

Department Total	2.875	\$233,119
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Town of Littleton Fiscal Year 2022 Budget

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 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

Indicator	Unit of Measure	FY2020	Estimated FY2021	Projected FY2022
Number of regular tax bills issued (FY)	Output	24,200	24,300	24,500
Municipal lien certificates processed	Output	431	520	550
Tax levy collected	Effectiveness	98.7	98.46	98.5
% collected as of June 30, year-end	Effectiveness	98.4	98.18	98.2

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

Converted to a new software system (Munis)

DEPARTMENTAL GOALS

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



Town of Littleton Fiscal Year 2022 Budget

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 – Both the FY22 Level Staffing and Mission budget are increasing by \$3,227. Step increases due to employees have been factored. 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 step increases due employees in this department are factored for FY22.

Expenses - The FY22 budget proposes a reduction of \$1,750. This budget needs to be funded in this manner to sufficiently maintain operations

BUDGET HIGHLIGHTS

Increased steps as warranted using FY21 grid

Longevity for Tax Collector

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

146 - Tax Collector	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Tax Collector Wages</u>							
Collector - Salaries	\$74,121	\$78,307	\$78,400	\$81,537	\$84,419	\$2,882	3.53%
Collector - Wages Hourly	\$19,579	\$23,525	\$23,111	\$23,297	\$0	(\$23,297)	-100.00%
Total Tax Collector Wages	\$93,700	\$101,832	\$101,511	\$104,834	\$84,419	(\$20,415)	-19.47%
<u>Tax Collector Expenses</u>							
Conferences And Meetings	\$50	\$2,000	\$29	\$1,000	\$1,000	\$0	0.00%
Other Services	\$4,201	\$800	\$10,536	\$14,400	\$21,900	\$7,500	52.08%
Postage	\$8,973	\$11,000	\$784	\$400	\$400	\$0	0.00%
Office Supplies	\$1,154	\$2,400	\$126	\$900	\$900	\$0	0.00%
Travel	\$0	\$0	\$0	\$2,500	\$750	(\$1,750)	-70.00%
Total Tax Collector Expenses	\$14,379	\$16,200	\$11,474	\$19,200	\$24,950	\$5,750	29.95%
Total Tax Collector	\$108,079	\$118,032	\$112,985	\$124,034	\$109,369	(\$14,665)	-11.82%



Town of Littleton Fiscal Year 2022 Budget

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Deborah Richards	Tax Collector	1.000	BA11	6	\$83,583
Department Total		1.000			\$83,583



Town of Littleton Fiscal Year 2022 Budget

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 towns 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 stores 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	Unit of Measure	FY2021	Projected FY2022
Town Computers	Count	125	130
Servers	Count	12	10 (combining virtual servers and eliminating a few physical servers)
Email Accounts	Count	135	156
VPN Users	Count	20	50 Increase from Remote Work

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
9. Maintenance of Town's VoIP phone system



Town of Littleton Fiscal Year 2022 Budget

MAJOR ACCOMPLISHMENTS

Migrated from on premise Exchange Outlook to Cloud based MS Office 365.

Eliminated the need for 2 physical servers as well as any licenses and hardware support for those servers.

Converted copper phone/fax/alarms lines to Verizon fiber which eliminated services from TPX which lowered monthly communication expenses.

Remote setups for most staff to work from home during COVID-19 Pandemic.

DEPARTMENTAL GOALS

Fiber extension to new Library and Cemetery locations

Replace end of life switches

Phone system replacement

BUDGET NARRATIVE

Personal Services - This budget provides for the same level of personnel as the FY21 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. One employee in this department will receive a step increase in FY22 but the other has reached top step so will not receive an increase.

Expenses - The FY22 budget has increased by about \$10,000 compared to the FY21 budget because of the transfer of Permitting License Fees that was originally funded from the Building Department Revolving Fund, but is now a part of the IT annual expenses. There have been other increases in some services and contracts, but there have also reductions or elimination of others.

BUDGET HIGHLIGHTS

See below for details

155 - Information Systems	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Information Systems Wages</u>							
Info Sys Mgr - Salaries	\$100,631	\$107,170	\$107,168	\$108,848	\$109,936	\$1,088	1.00%
Info Sys Staff - Wages Hourly	\$61,401	\$63,530	\$63,530	\$66,190	\$68,518	\$2,328	3.52%
Longevity-Non Union	\$0	\$0	\$0	\$750	\$750	\$0	0.00%
<i>Total Information Systems Wages</i>	<i>\$162,032</i>	<i>\$170,700</i>	<i>\$170,698</i>	<i>\$175,788</i>	<i>\$179,204</i>	<i>\$3,416</i>	<i>1.94%</i>
<u>Information Systems Expenses</u>							
It Leasing & Print Mgmt	\$25,090	\$32,000	\$47,817	\$39,000	\$47,000	\$8,000	20.51%
Software & System Contracts	\$379,363	\$367,555	\$334,885	\$378,576	\$393,200	\$14,624	3.86%
Training Services	\$23,817	\$15,000	\$7,625	\$0	\$0	\$0	
It Supplies/Hardware/Software	\$44,622	\$40,000	\$29,612	\$44,000	\$30,000	(\$14,000)	-31.82%
<i>Total Information Systems Expenses</i>	<i>\$472,891</i>	<i>\$454,555</i>	<i>\$419,939</i>	<i>\$461,576</i>	<i>\$470,200</i>	<i>\$8,624</i>	<i>1.87%</i>
Total Information Systems	\$634,923	\$625,255	\$590,637	\$637,364	\$649,404	\$12,040	1.89%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Nancy Glencross	Information Sys Mgr	1.000	BA12	10	\$108,848
Thomas McLaughlin	Information Sys Tech	1.000	BA09	6	\$67,840
Department Total		2.000			\$176,688



Town of Littleton Fiscal Year 2022 Budget

General Government: Operations Support -Human Resources

MISSION OF THE OFFICE

The mission of the Human Resource Office is to provide guidance, direction and leadership to Town Officials and Managers; 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 Resource 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 voluntary 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.

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. Maintaining the Town's current workforce to prevent drain or disruption of knowledge and services and to reduce cost of employment searches, onboarding and training of new personnel.
2. Maintaining a competitive compensation and classification system - support #1
3. Implement additional tools in MUNIS to provide efficiencies to all departments.
4. Maintain current suite of voluntary 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.

MAJOR ACCOMPLISHMENTS

Many of the HR functions especially policy development, took a back seat to the COVID-19 pandemic that quickly became our primary focus. The HR Department assisted in the coordination of migrating most employees to remote working, managing COVID-related leave requests and navigating the constantly changing policies regarding COVID. Specific tasks were accomplished such as managing the following vacancy reviews and onboarding of the Assistant TA, Treasurer/Asst Director of Finance & Budget, Assistant Treasurer, HR Manager, Assistant Assessor, Director of Elder Services and the TA employment search and eventual hire. The



Town of Littleton Fiscal Year 2022 Budget

HR Department managed the annual ACA functions in house using Munis as planned. Lastly, the Compensation and Classification Study was completed, although delayed extensively.

DEPARTMENTAL GOALS

Continue to work with new staff members to ensure proper training and compliance. Streamline the onboarding, hiring and termination processes with Payroll. Utilize Munis to more of its potential, including: applicant tracking, personnel development, departmental updates and policy streaming. Coordinate with MIIA in regards to Employee Wellness and Recognition programs. These are free services that will serve to improve morale and work-life balance in these trying times.

BUDGET NARRATIVE

The Human Resources budget was new in FY'21 as it recently separated from the Treasurer's Department. Because of the COVID-19 Pandemic, demands changed throughout the course of the year that impacted the budget. The Schools ended up having unforeseen retirements and terminations that led to a tremendous amount of additional paperwork for the HR Department. The Town Hall also experienced more turnover than average in FY'21. This led to additional time and funds to be spent advertising, sourcing and selecting new staff members. The second half of FY'21 was spent fostering new staff members, reviewing policies and procedures, preparing for retirements and familiarizing the department with Munis' capabilities. This budget maintains an HR Manager to work under the direction of the ATA/HR Director plus a 40 hour a week admin function for onboarding and data entry. This reflects no change from FY21.

Expenses - Most of the FY22 budget for expenses will remain level funded from FY21. Some of the expenses added in FY21 have been removed due to uncertainty with revenue and the restrictions placed on travel. These removals mostly impacted the Meeting & Conferences, Education & Professional Development and Employee Recognition line items.

BUDGET HIGHLIGHTS

Salaries and Expenses remained consistent with FY21 requests with no new significant requests. The HR Department will strive to utilize training and development services through MIIA, Munis and the MMA that are included with their memberships and will therefore, create no additional expenses.



Town of Littleton Fiscal Year 2022 Budget

152 - Human Resources	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Human Resources Wages</u>							
Wages - Manager/Dept Head	\$0	\$0	\$0	\$77,611	\$80,370	\$2,759	3.55%
Wages - Hourly	\$0	\$0	\$0	\$0	\$63,605	\$63,605	
Total Human Resources Wages	\$0	\$0	\$0	\$77,611	\$143,975	\$66,364	85.51%
<u>Human Resources Expenses</u>							
Pre-Employment Medical	\$0	\$0	\$0	\$15,320	\$15,320	\$0	0.00%
Advertising	\$0	\$0	\$0	\$4,600	\$4,600	\$0	0.00%
Meetings & Conferences	\$0	\$0	\$0	\$600	\$600	\$0	0.00%
Professional Services Other	\$0	\$0	\$0	\$20,000	\$20,000	\$0	0.00%
Education/Prof. Develop	\$0	\$0	\$0	\$0	\$20,000	\$20,000	
Employee Recognition	\$0	\$0	\$0	\$0	\$0	\$0	
Postage	\$0	\$0	\$0	\$0	\$400	\$400	
Office Supplies	\$0	\$0	\$0	\$2,400	\$2,000	(\$400)	-16.67%
Travel	\$0	\$0	\$0	\$200	\$200	\$0	0.00%
Dues/Memberships/Conferences	\$0	\$0	\$0	\$225	\$225	\$0	0.00%
Personnel Reserve Fund	\$0	\$0	\$0	\$0	\$75,000	\$75,000	
Total Human Resources Expenses	\$0	\$0	\$0	\$43,345	\$138,345	\$95,000	219.17%
Total Human Resources	\$0	\$0	\$0	\$120,956	\$282,320	\$161,364	133.41%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Brigette Bell	Human Resources Manager	1.000	BA11	4	\$79,553
Valerie Into	Administrative Asst - HR	1.000	BA9	3	\$62,974
Department Total		2.000			\$142,527



Town of Littleton Fiscal Year 2022 Budget

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



Town of Littleton Fiscal Year 2022 Budget

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 FY2021	Projected FY2022
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	7500	7600
Absentee Ballot Applications Received	Output	150	478	500	250
Absentee Ballot Applications processed	Effectiveness	100%	100%	100%	100%
Early Voting	Output	N/A	1769	1929	N/A
Mail In Voting Applications received	Output	N/A	N/A	4237	N/A
Mail in Voting Applications processed	Effectiveness	N/A	N/A	4237	N/A
Meeting postings received/posted	Effectiveness	100%	100%	100%	100%
Official Population	Output	9000	9576	9800	9900
Registered Dogs	Output	800	750	750	750
Average Election Costs	Efficiency	3000	4200	4200	4200*

*Early Voting is March Primary/September Primary/November General Elections. Mail In Applications and processing were done this year due to Covid. I am not sure if this is something that the State will do again in future State Elections or not. As well we will only be doing this for State Elections/Primaries. This was widely accepted in Littleton by many voters; however it put a huge strain on the office. If it is used in future the office will need to look into a way to put part time help to assist us with the work load.



Town of Littleton Fiscal Year 2022 Budget

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. This year we have been able to get many people off the rolls that have not answered the Census for many years. We are preparing the way for a better census year for us as well at the Federal 2020. This cleaned up our voters' list of "deadbeat" persons that have not answered and abided by the law.

DEPARTMENTAL GOALS

To continue to work with the residents to see what they are looking for in term 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.

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 reflect an increase - as non-union employees of the Town, including the employees in this department, follow the wage and classification schedule under the Personnel bylaw. 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 FY22 as does the Asst Town Clerk moves up a step and is factored and budgeted. We are keeping the Asst Town Clerk's at 35 hours per week in order to continue to keep with the needs of the Clerk's Office and the resident demands on the office, at this time, perhaps by fy24 this will not be sufficient.



Town of Littleton Fiscal Year 2022 Budget

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. A level of budget does not allow for adequate investment in archival storage materials or other tasks that preserve the Towns' vital records. 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.

161 - Town Clerk	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Town Clerk Wages</u>							
Salaries Elected Officials	\$80,038	\$84,323	\$84,322	\$87,822	\$90,935	\$3,113	3.54%
Asst Town Clerk - Wages	\$23,340	\$46,485	\$41,603	\$47,960	\$51,797	\$3,837	8.00%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	
Total Town Clerk Wages	\$103,379	\$130,808	\$125,925	\$135,782	\$142,732	\$6,950	5.12%
<u>Town Clerk Expenses</u>							
Other Services	\$4,603	\$650	\$237	\$1,200	\$1,200	\$0	0.00%
Postage	\$0	\$0	\$1,810	\$3,000	\$3,000	\$0	0.00%
Office Supplies	\$0	\$300	\$637	\$300	\$300	\$0	0.00%
Dues & Subscriptions	\$61	\$550	\$45	\$1,000	\$1,000	\$0	0.00%
Total Town Clerk Expenses	\$4,664	\$1,500	\$2,730	\$5,500	\$5,500	\$0	0.00%
Total Town Clerk	\$108,042	\$132,308	\$128,655	\$141,282	\$148,232	\$6,950	4.92%

162 - Elections	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Elections Wages</u>							
Salaries Staff	\$0	\$0	\$2,842	\$3,000	\$3,000	\$0	0.00%
Total Elections Wages	\$0	\$0	\$2,842	\$3,000	\$3,000	\$0	0.00%
<u>Elections Expenses</u>							
Other Services	\$5,332	\$1,500	\$2,850	\$6,000	\$6,000	\$0	0.00%
Town Mtg&Elect Data Processing	\$0	\$5,000	\$0	\$7,500	\$7,500	\$0	0.00%
Postage	\$485	\$3,500	\$1,891	\$3,500	\$3,500	\$0	0.00%
Office Supplies	\$0	\$1,800	\$3,570	\$1,800	\$1,800	\$0	0.00%
Other Supplies	\$2,239	\$400	\$425	\$400	\$400	\$0	0.00%
Total Elections Expenses	\$8,055	\$12,200	\$8,736	\$19,200	\$19,200	\$0	0.00%
Total Elections	\$8,055	\$12,200	\$11,577	\$22,200	\$22,200	\$0	0.00%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Diane Crory	Town Clerk	1.000	EA11	9	\$90,014
Sandra Clyde	Assistant Town Clerk	0.875	BA08	3	\$51,284
Department Total		1.875			\$141,298



Town of Littleton Fiscal Year 2022 Budget

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	Projected FY2021	Projected FY2022
Permit Applications (NOI and RDA)	Applications	77	33	80	36
Permit Hearings and Meetings Held	Output	81	29	70	115
Site Inspections/Call Responses	Output	67	64	100	200
Commission Meetings	Output	24	8	24	24
Regulatory Enforcement Actions	Number issued	6	1	2	2
Grants Received	Number received	0	1	0	2

FY2020 is from 7/1/2019 to 11/1/2020

FY2022 is projected from information from 7/1/2020 thru 11/30/2020

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:

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.

Priority - Site visits –when there is a site review required. Evaluate soils and review plans. In emergency a Commission member can go if there is availability. Monitor construction and compliance with permits.



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Priority - Attend meetings –to write minutes and update the Commission on items that have occurred throughout the week.

Priority - Monitor Conservation Restrictions

Priority - Open Space - oversee management of Open Space areas, public education, trail maintenance, access

Priority – Public Education – provide information on the 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; completion of Cloverdale boardwalk and parking lot; purchase of signs and kiosks for Open space areas; receipt of \$763,000 MVP grant for Browns' woods purchase; receipt of Community Compact grant for Tree Planting Guidelines and Tree Planting in Littleton Common. Construction of parking lot on Boxborough Road for previously purchased conservation land.

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: Amy Green the current Conservation Coordinator, is part time and the services provided to the town are, as such, limited. 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. Resources needed for this initiative will be an approved budget to cover salary costs.

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: Six 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. Constant oversight and goal setting, however, should be better supported by the town.

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.

4) Coordination: Along with the Conservation Commission, a number of organizations have overlapping interests in open space areas and environmental initiatives in general, including LCT, Open Space Committee, Agricultural Working Group, Sustainability Committee, Clean Lakes Committee, Littleton Water Department (LWD) and the Garden Club. In addition, the Highway Department provides vital support for open space maintenance and initiatives, and the Parks and Recreation Department also overlaps with open space



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interests. The Cemetery Commission owns land which could certainly have an open space component. The Community Preservation Committee is an invaluable source of funding. The Conservation Commission would like to see even better communication and coordination among these disparate groups.

5) Conservation Restrictions: Standards for establishing and monitoring CRs should be set; in particular future CRs should require bounds to be established in the field.

6) Community Preservation Act: Explore the possibility of increasing funding from 1% to 3%. Conservation Commission would not expect to take the lead on this effort.

7) 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 FY22 level staffing budget is unchanged from the FY2021 budget. This budget provides for a level staffing of personnel. The Wetland Fund contribution was set at \$8,000 annually to help offset the costs of the position. 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 FY22 budget represents a reduction from \$2150 to \$1600, mostly through allocation of the Wetlands Revolving Fund.

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. For current purposes, it is assumed that this position will be a maximum \$28.07 at a maximum 19 hours per week for the entirety of FY21 - \$29,306. This may be somewhat offset by reduced hours for the Conservation Agent.

BUDGET HIGHLIGHTS

Bulleted list of changes in the department's budget from previous year.

Salaries (new) - assumed for now 19 hours at \$28.07/hr for \$29,306



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171 - Conservation	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Conservation Wages</u>							
Conscom Coord-Wages Hourly	\$35,801	\$44,605	\$44,689	\$47,159	\$47,631	\$472	1.00%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$700	\$700	
Total Conservation Wages	\$35,801	\$44,605	\$44,689	\$47,159	\$48,331	\$1,172	2.49%
<u>Conservation Expenses</u>							
Postage	\$313	\$300	\$40	\$350	\$0	(\$350)	-100.00%
Office Supplies	\$219	\$300	\$44	\$300	\$300	\$0	0.00%
Other Supplies	\$0	\$100	\$698	\$100	\$500	\$400	400.00%
Travel	\$248	\$100	\$500	\$600	\$200	(\$400)	-66.67%
Dues & Subscriptions	\$658	\$650	(\$678)	\$800	\$600	(\$200)	-25.00%
Total Conservation Expenses	\$1,438	\$1,450	\$604	\$2,150	\$1,600	(\$550)	-25.58%
Total Conservation	\$37,239	\$46,055	\$45,293	\$49,309	\$49,931	\$622	1.26%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Amy Green	Conservation Coord	0.625	BA09	10	\$46,785
Department Total		0.625			\$46,785



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General Government: Development- Planning

MISSION OF THE OFFICE

The mission of the department is to support the Planning Board and to support the work of the Town by providing technical advisory services and coordination with Town officials, residents, developers, attorneys, project engineers, and committees on issues involving planning, zoning, economic development, re-development, and updating and implementing the Master Plan. The Planning Department also currently directly supports the work of the Affordable Housing Trust and Master Plan Implementation Committee.

DESCRIPTION OF SERVICES

The department provides ongoing staff services directly to the 5-member elected Planning Board, the 7-member Affordable Housing Trust, and the 4-member Littleton Station Area Committee to work to implement recommendations of the Master Plan, support the work of the Affordable Housing Trust, and coordinate with other Boards and Departments on priority planning issues. 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 continue to conduct grantsmanship activities is limited by current staffing levels.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2020	Projected FY2021	Projected FY2022
		31 TOTAL	44 TOTAL	35 TOTAL
		13 PB	14 PB	13 PB
Meetings	Number	10 MPIC	6 MPIC	4 MPIC
		8 AHT	12 AHT	12 AHT
			12 LSAC	6 LSAC
		2 Master Plan Forums	Station Area Committee	Open Space/Land Use
Support for Town Planning Initiatives		2 Two-Day Charrettes	Transfer of Development Rights	Senior/Affordable Housing Rights
		1 Senior Housing Forum	1 Inclusionary Zoning Forum	
Site Plans & Special Permits	Number	8	8	8



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ANRs	Number	8	8	8
Subdivisions	2 Approved	1 Approved	1 Approved	
Approved/Under Construction	Number 4 U/Construction	5 U/Construction	4 U/Construction	
Zoning Bylaw Amendments	Form Based Code 5G	40R Littleton Station Area Transfer of Development Rights	None Identified to date	

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:** facilitate process to train staff and Board members in our newly-adopted Form Based Code zoning bylaw.
 - *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 40R 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, Ag. Commission, and others.
 - *5G:** Work with LELWD, Planning Board, and Town Counsel to address the lack of a 5G Bylaw.
 - *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.

OTHER PRIORITIES NOT IN TOP 5: Codify Planning Board procedures. Support activity of Transportation Advisory Council, Economic Development 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,



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support, and opinions for activities of Town Committees, Boards, Officials, and Departments. Support Grant Writing activities for pertinent municipal grants. Many Towns address historic preservation, affordable housing, scenic road preservation, economic development, GIS mapping, coordination with regional and state-wide planning agencies, consultation/cooperation with other Towns, and other similar tasks with professional-level planning staff

MAJOR ACCOMPLISHMENTS

FY20 and FY21 to date accomplishments include drafting, conducting public outreach, and adoption of Form Based Code for the Littleton Common area; and ongoing work on the Littleton Station Area Study under Town Meeting appropriations and a FY20 EEA Planning Assistance Grant award of \$50,000 to continue work on Form Based Code, Transfer of Development Rights, and Littleton Station Area.

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 standard office supplies, advertising costs for public hearings, postage, and limited training workshops for volunteer Board members. Level-funded expense does not allow for full Board member training, staff training, maintenance of staff professional accreditation, or attendance at conferences.

Personal Services - The level-funded Planning Department staffing is 1.475 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 FY21; Town Planner would receive COLA only, as this staff member is currently Grade 11, Step 10, and not considered part of Senior Management.

BUDGET HIGHLIGHTS

Salaries – level-funded

Expenses – level-funded

No Capital Requests; work in FY22 to fulfil commitments outlined in prior TM funding appropriations.



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175 - Planning	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Planning Wages</u>							
Town Planner-Salaries	\$75,835	\$90,820	\$90,906	\$92,269	\$93,193	\$924	1.00%
Wages - Assist. Planner	\$0	\$0	\$0	\$0	\$0	\$0	
Planning Asst Wages Hourly	\$392	\$20,400	\$16,194	\$20,719	\$21,447	\$728	3.51%
Longevity-Non Union	\$0	\$0	\$0	\$850	\$850	\$0	0.00%
Total Planning Wages	\$76,227	\$111,220	\$107,100	\$113,838	\$115,490	\$1,652	1.45%
<u>Planning Expenses</u>							
Advertising	\$372	\$120	\$127	\$600	\$400	(\$200)	-33.33%
Education/Prof. Develop	\$0	\$0	\$0	\$2,400	\$3,000	\$600	25.00%
Postage	\$362	\$225	\$470	\$300	\$500	\$200	66.67%
Office Supplies	\$260	\$600	\$188	\$400	\$400	\$0	0.00%
Dues & Subscriptions	\$138	\$130	\$160	\$245	\$200	(\$45)	-18.37%
Other Expenses	\$0	\$100	\$98	\$900	\$100	(\$800)	-88.89%
Total Planning Expenses	\$1,132	\$1,175	\$1,044	\$4,845	\$4,600	(\$245)	-5.06%
Total Planning	\$77,359	\$112,395	\$108,144	\$118,683	\$120,090	\$1,407	1.19%

**Tables do not include
COLA**

Staffing

Name	Position	FTE	Grade	Step	Salary
Maren Toohill	Town Planner	1.000	BA11	10	\$92,269
Lucia Rheame-Pacitti	Dept Clerk-Planning	0.475	BA04	3	\$21,235
Department Total		1.475			\$113,504



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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.



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BUDGET NARRATIVE

Personal Services –The FY22 level staffing budget would increase by \$ 127, compared to the FY21 budget. This budget provides for the same level of personnel as the FY21 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.

Expenses – The FY22 expense budget is decreasing by \$600 with reductions in professional services and supplies.

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Zoning /Appeals Wages</u>							
Appeals Wages Hourly	\$5,365	\$4,920	\$4,975	\$5,120	\$5,300	\$180	3.52%
Total Zoning /Appeals Wages	\$5,365	\$4,920	\$4,975	\$5,120	\$5,300	\$180	3.52%
<u>Zoning /Appeals Expenses</u>							
Advertising	\$42	\$0	\$0	\$0	\$0	\$0	
Professional Services	\$0	\$500	\$0	\$300	\$0	(\$300)	-100.00%
Postage	\$343	\$300	\$183	\$400	\$300	(\$100)	-25.00%
Office Supplies	\$139	\$200	\$87	\$300	\$100	(\$200)	-66.67%
Dues & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	
Total Zoning /Appeals Expenses	\$523	\$1,000	\$271	\$1,000	\$400	(\$600)	-60.00%
Total Zoning /Appeals	\$5,888	\$5,920	\$5,246	\$6,120	\$5,700	(\$420)	-6.86%

Staffing

**Tables do not include
COLA**

Name	Position	FTE	Grade	Step	Salary
Janet Fairchild	Admin Asst-Building	0.100	BA06	4	\$5,248
Department Total		0.100			\$5,248



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General Government: Other Budgets

Town Meeting/Reports

Budget Narrative:

FY2022 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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Mtg Prof Services	\$15,077	\$4,000	\$9,170	\$0	\$12,000	\$12,000	
Town Meeting & Report Expenses	\$4,294	\$10,000	\$11,359	\$16,000	\$10,500	(\$5,500)	-34.38%
<i>Total Expenses</i>	<i>\$19,371</i>	<i>\$14,000</i>	<i>\$20,529</i>	<i>\$16,000</i>	<i>\$22,500</i>	<i>\$6,500</i>	<i>40.63%</i>
 <i>Total Town Meeting/Reports</i>	 <i>\$19,371</i>	 <i>\$14,000</i>	 <i>\$20,529</i>	 <i>\$16,000</i>	 <i>\$22,500</i>	 <i>\$6,500</i>	 <i>40.63%</i>

Town Moderator

Budget Narrative

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

114 - Town Moderator	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Moderator Professional Service	\$0	\$100	\$0	\$100	\$100	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$100</i>	<i>\$0</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>\$0</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. Budget is level funded for FY22. Costs were reallocated in the budget to reflect correct accounts. Budget funds the Select Board stipends and meeting minute taking as well as attendance at conferences and regional partnerships.

(continued next page)



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122 - Select Board	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Wages</u>							
Selectmen- Hourly Wages	\$57,332	\$0	\$0	\$14,000	\$14,000	\$0	0.00%
Total Wages	\$57,332	\$0	\$0	\$14,000	\$14,000	\$0	0.00%
<u>Expenses</u>							
Meetings & Conferences	\$0	\$0	\$1,574	\$0	\$1,000	\$1,000	
Bos Professional Services	\$1,313	\$370	\$4,591	\$3,300	\$3,000	(\$300)	-9.09%
Bos Postage	\$343	\$2,000	\$262	\$600	\$350	(\$250)	-41.67%
Bos Other Services	\$2,780	\$1,500	\$1,178	\$1,200	\$4,200	\$3,000	250.00%
Bos Office Supplies	\$1,215	\$3,000	\$335	\$1,200	\$750	(\$450)	-37.50%
Magic/Mapc Svcs & Assessment	\$0	\$12,000	\$4,858	\$12,000	\$12,000	\$0	0.00%
Travel	\$0	\$0	\$2,825	\$0	\$3,000	\$3,000	
Bos Dues & Subscriptions	\$10,116	\$5,000	\$3,749	\$10,000	\$4,000	(\$6,000)	-60.00%
Total Expenses	\$15,767	\$23,870	\$19,373	\$28,300	\$28,300	\$0	0.00%
 Total Select Board	 \$73,099	 \$23,870	 \$19,373	 \$42,300	 \$42,300	 \$0	 0.00%

Finance Committee

Budget Narrative

Personal Services – The requested FY22 budget is not increasing compared to the FY21 budget. This budget provides for the same level of personnel as the FY21 budget.

Expenses - The FY22 expense budget is increasing by \$0, compared to the FY21 budget. This level of budget appears to be adequate investment in materials or other tasks that preserve the level of service. Budget covers membership in Association of Town Finance Committees.

131 - Finance Committee	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Wages</u>							
Fincom Clerical Wages Ot	\$363	\$800	\$26	\$800	\$800	\$0	0.00%
Total Wages	\$363	\$800	\$26	\$800	\$800	\$0	0.00%
<u>Expenses</u>							
Dues & Subscriptions	\$180	\$500	\$465	\$500	\$500	\$0	0.00%
Total Expenses	\$180	\$500	\$465	\$500	\$500	\$0	0.00%
 Total Finance Committee	 \$543	 \$1,300	 \$491	 \$1,300	 \$1,300	 \$0	 0.00%



Town of Littleton Fiscal Year 2022 Budget

Reserve Fund

Budget Narrative

Finance Committee Reserve Fund has been decreased as compared to FY21 to a level at which the Finance Committee deems appropriate moving forward.

132 - Reserve Fund	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Reserve Fund	\$0	\$150,000	\$0	\$311,893	\$295,000	(\$16,893)	-5.42%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$150,000</i>	<i>\$0</i>	<i>\$311,893</i>	<i>\$295,000</i>	<i>(\$16,893)</i>	<i>-5.42%</i>
Total Reserve Fund	\$0	\$150,000	\$0	\$311,893	\$295,000	(\$16,893)	-5.42%

Audit

Budget Narrative

Audit Expenses FY22 budget reflects level funding per our contract.

137 - Audit	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Audit Expense	\$39,425	\$40,000	\$53,631	\$45,000	\$45,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$39,425</i>	<i>\$40,000</i>	<i>\$53,631</i>	<i>\$45,000</i>	<i>\$45,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Audit	\$39,425	\$40,000	\$53,631	\$45,000	\$45,000	\$0	0.00%

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. FY22 budget is increasing to reflect increased usage of Town Counsel for various Town initiatives and projects.

151 - Town Counsel	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Legal Fees	\$256,760	\$250,000	\$209,593	\$250,000	\$260,000	\$10,000	4.00%
<i>Total Expenses</i>	<i>\$256,760</i>	<i>\$250,000</i>	<i>\$209,593</i>	<i>\$250,000</i>	<i>\$260,000</i>	<i>\$10,000</i>	<i>4.00%</i>
Total Town Counsel	\$256,760	\$250,000	\$209,593	\$250,000	\$260,000	\$10,000	4.00%



Town of Littleton Fiscal Year 2022 Budget

Tax Title

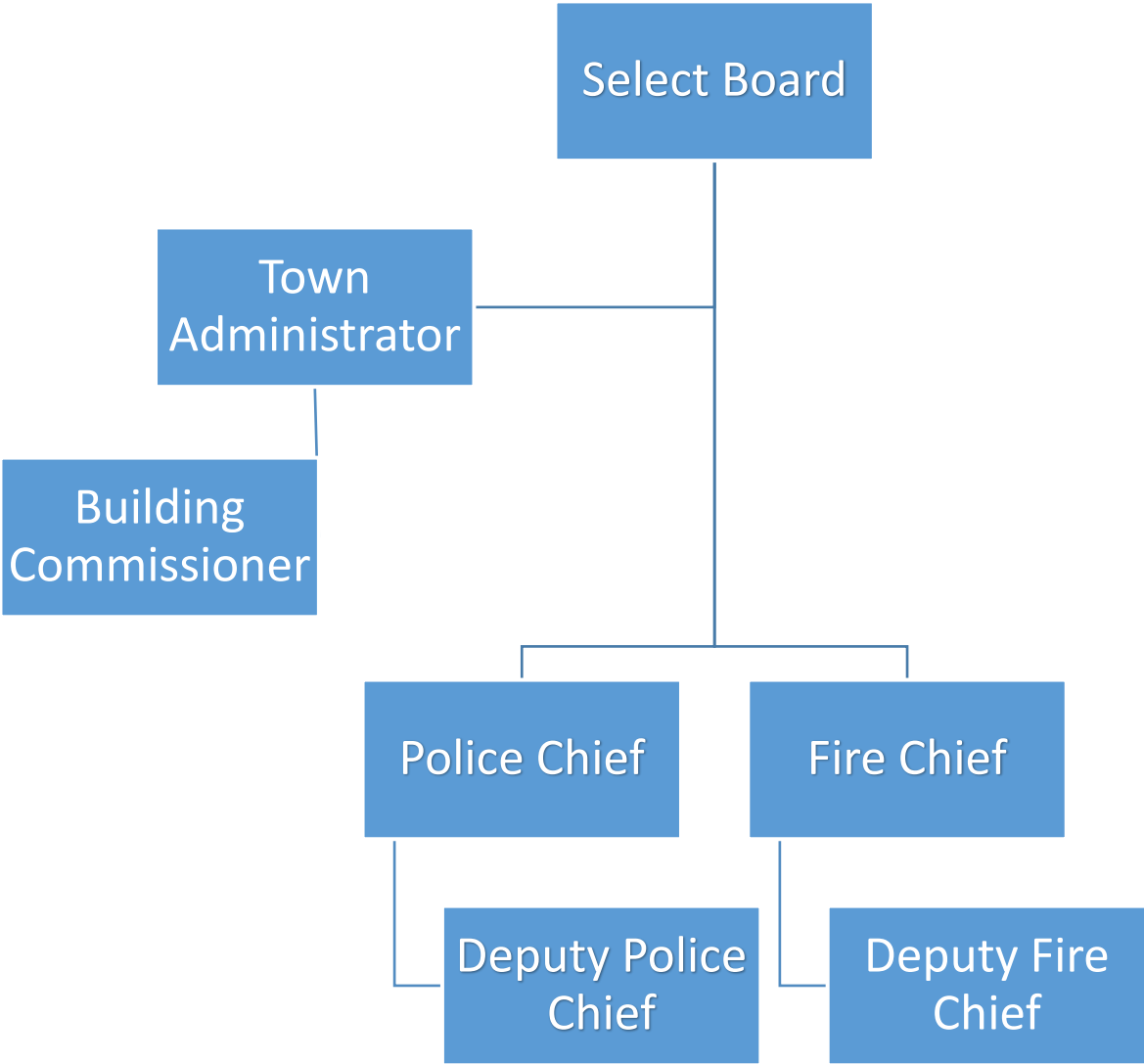
Budget Narrative

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Tax Title Costs	\$15,644	\$10,000	\$4,058	\$16,000	\$16,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$15,644</i>	<i>\$10,000</i>	<i>\$4,058</i>	<i>\$16,000</i>	<i>\$16,000</i>	<i>\$0</i>	<i>0.00%</i>
 <i>Total Tax Title</i>	 <i>\$15,644</i>	 <i>\$10,000</i>	 <i>\$4,058</i>	 <i>\$16,000</i>	 <i>\$16,000</i>	 <i>\$0</i>	 <i>0.00%</i>



Public Safety
Public Safety Organizational Chart



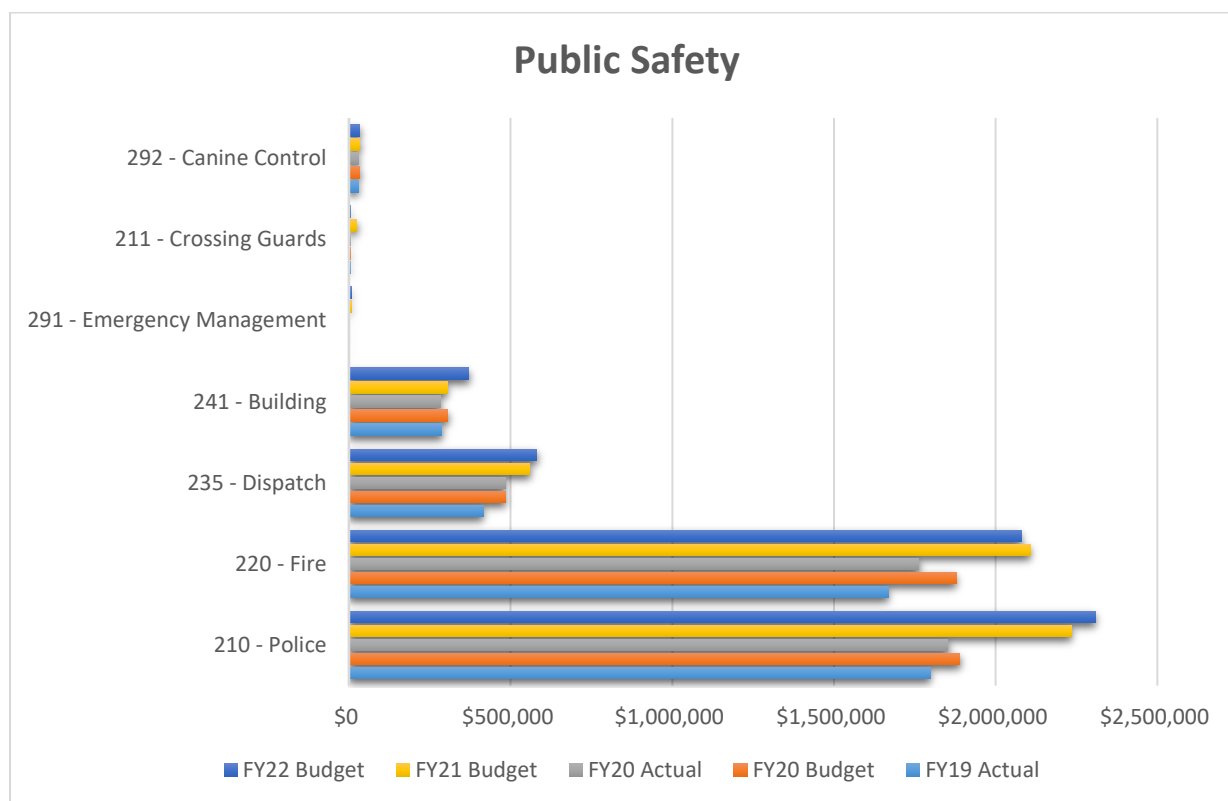


Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
Total Budgets							
210 - Police	\$1,797,846	\$1,888,927	\$1,852,469	\$2,234,413	\$2,309,080	\$74,667	3.34%
220 - Fire	\$1,668,218	\$1,877,920	\$1,762,015	\$2,107,710	\$2,100,794	(\$6,916)	-0.33%
235 - Dispatch	\$415,161	\$484,155	\$484,046	\$559,774	\$580,545	\$20,771	3.71%
241 - Building	\$287,156	\$306,130	\$282,307	\$304,260	\$371,101	\$66,841	21.97%
291 - Emergency Management	\$694	\$1,000	\$0	\$6,458	\$6,671	\$213	3.30%
211 - Crossing Guards	\$4,625	\$5,000	\$4,550	\$25,000	\$5,000	(\$20,000)	-80.00%
292 - Canine Control	\$29,721	\$34,000	\$30,060	\$34,000	\$34,000	\$0	0.00%
Total Public Safety	\$4,203,421	\$4,597,132	\$4,415,447	\$5,271,616	\$5,407,191	\$135,575	2.57%





Town of Littleton Fiscal Year 2022 Budget

Public Safety: Police

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 will be adding a very large Amazon "last mile" distribution center as well as adding two retail recreational marijuana distribution sites. This will be adding an unknown amount of traffic and employees to town.

Along with patrol response the Communications Center is an integral part of the Town's 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. As well as adding several per diem dispatchers.

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



Town of Littleton Fiscal Year 2022 Budget

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, Zoom outreach to senior citizens and youth, talks at local Churches and Day Care Facilities, 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 FY22 level staffing budget is proposed to decrease by .02 % under the FY21 budget.

All Police and Control Center Union employees received a 2% contractual adjustment in FY21 as well as step, grade and longevity payments. The two unions are currently in negotiations at this time so the salary increase is unknown at this time. The overtime budgets for both Patrol and the Communications Center is maintained at the recovered level of Fiscal 2021. 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.



Town of Littleton Fiscal Year 2022 Budget

This would include, vacation time, training for unexpected departures from the Control Center or other unexpected budget issues. If you recall we have filled our per diem on call communication officers to capacity of 5. This is an overall better business model as the hourly rate is much lower and they are non-benefited positions.

Expenses - The FY22 budget is remaining the same as the FY21 budget. FY 21 was a brand new build of the budget and we were able to work within the parameters of the expense budget. The expense budget covers various memberships, training classes, new hire uniforms, firearms line item, replacing of aging equipment and shifting Capital expenses to working expenses. The department as a whole has taken several steps to attempt to control costs where it can. Some of these examples include the utilization the capital cruiser plan where we replace vehicles with higher miles on them, keeping them from major repairs. Due to COVID we have been utilizing in house training days and on shift training time through PMAM and Zoom.

BUDGET HIGHLIGHTS

Salaries – Unknown increased contractual obligations for patrol and dispatch. A decrease in Overtime hours. Increased costs for annual memberships, (NEMLEC, POSS, IACP, PMAM, PR, FBI LEEDA, Radio contracts SIGNET) Increased cost in online trainings,



Town of Littleton Fiscal Year 2022 Budget

210 - Police	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Police Wages</u>							
Police Exec Asst - Wages Hrly	\$54,324	\$57,640	\$57,661	\$60,072	\$61,340	\$1,268	2.11%
Police - Overtime	\$178,992	\$202,392	\$146,826	\$321,681	\$315,681	(\$6,000)	-1.87%
Police- Shift Differential	\$10,743	\$15,550	\$11,354	\$10,560	\$10,560	\$0	0.00%
Police -Longevity- Union	\$0	\$0	\$7,250	\$9,000	\$10,750	\$1,750	19.44%
Police Chief - Salary	\$127,935	\$122,113	\$141,439	\$140,322	\$150,524	\$10,202	7.27%
Reserve Officer Wages	\$0	\$0	\$8,785	\$10,000	\$10,000	\$0	0.00%
Police Deputy Chief-Salaries	\$92,388	\$94,697	\$106,884	\$106,196	\$109,557	\$3,361	3.16%
Police Officers - Wages	\$1,045,515	\$1,107,799	\$1,112,382	\$1,197,574	\$1,238,631	\$41,057	3.43%
Police 111F Non-Reimbursed	(\$286)	\$0	\$0	\$0	\$0	\$0	
Wages - Officers Super Holiday	\$0	\$0	\$0	\$12,078	\$12,500	\$422	3.50%
Police - Education Incentive	\$21,900	\$23,800	\$17,000	\$24,700	\$31,000	\$6,300	25.51%
Police - Salaries Holidays	\$62,551	\$67,241	\$54,582	\$76,818	\$82,510	\$5,692	7.41%
Police - Longevity- Non Union	\$11,350	\$12,600	\$3,100	\$3,100	\$3,800	\$700	22.58%
Police - Quinn Bill	\$61,889	\$58,848	\$51,615	\$44,563	\$51,527	\$6,964	15.63%
Uniform Allowance	\$0	\$0	\$30,625	\$36,750	\$35,000	(\$1,750)	-4.76%
Total Police Wages	\$1,667,301	\$1,762,680	\$1,749,503	\$2,053,413	\$2,123,380	\$69,967	3.41%
<u>Police Expenses</u>							
Vehicle Repair & Maintenance	\$14,627	\$14,082	\$16,831	\$21,000	\$21,000	\$0	0.00%
Training & Education	\$23,219	\$11,114	\$15,215	\$30,000	\$30,000	\$0	0.00%
Education Reimbursement	\$0	\$0	\$0	\$0	\$6,000	\$6,000	
Radio Maintenance	\$0	\$0	\$0	\$26,000	\$26,000	\$0	0.00%
Other Supplies	\$9,451	\$20,062	\$6,475	\$22,000	\$22,200	\$200	0.91%
Firearm Supplies	\$0	\$10,000	\$9,883	\$20,000	\$20,000	\$0	0.00%
Subscriptions & Memberships	\$21,065	\$14,152	\$29,708	\$30,000	\$30,000	\$0	0.00%
Uniforms	\$40,350	\$33,250	\$14,560	\$20,000	\$18,500	(\$1,500)	-7.50%
Other Expenses	\$21,834	\$23,587	\$10,293	\$12,000	\$12,000	\$0	0.00%
Total Police Expenses	\$130,545	\$126,247	\$102,967	\$181,000	\$185,700	\$4,700	2.60%
Total Police	\$1,797,846	\$1,888,927	\$1,852,469	\$2,234,413	\$2,309,080	\$74,667	3.34%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Matthew Pinard	Police Chief	1.000	TC14	10	\$145,433
Jeffrey Patterson	Police Deputy Chief	1.000	TC12	10	\$108,848
Nicole Magliozzi	Exec Asst Police	1.000	BA08	5	\$61,576
Derrick Camelo	Police Sergeant	1.000	PU04	7	\$76,526
Marc Scola	Police Sergeant	1.000	PU04	8	\$78,447
Edmond Bussiere	Police Sergeant	1.000	PU04	9	\$80,409
Pablo Fernandez	Police Sergeant	1.000	PU04	10	\$82,414
Douglas Landry	Police Sergeant	1.000	PU04	8	\$78,447
Patrick O'Donoghue	Police Detective	1.000	PU03	10	\$74,897
John Janakos	Police Detective	1.000	PU03	10	\$74,897
Brian Casey	Police Officer	1.000	PU02	9	\$67,944
Jesse Bowen	Police Officer	1.000	PU02	5	\$61,555
Brian Jones	Police Officer	1.000	PU02	6	\$63,100
Bryan Kiley	Police Officer	1.000	PU02	5	\$61,555
Eric Michel	Police Officer	1.000	PU02	7	\$64,687
Jared Richard	Police Officer	1.000	PU02	5	\$61,555
Ryan Richard	Police Officer	1.000	PU02	5	\$61,555
Megan Wodzinski	Police Officer	1.000	PU02	5	\$61,555
Alex Johnson	Police Officer	1.000	PU02	5	\$61,555
James Morine	Police Officer	1.000	PU02	4	\$60,072
Thomas Budka	Police Off Reserve	0.250	BA07	5	\$14,387
Paul Corcoran	Police Off Reserve	0.250	BA07	5	\$14,387
John Dristilaris	Police Off Reserve	0.250	BA07	8	\$15,493
Heather Rhodes	Police Off Reserve	0.250	BA07	8	\$15,493
John Murphy	Com Officer	1.000	DU02	9	\$45,310
Ilyas Abu	Police Officer	1.000	PU02	4	\$40,048
	Police Officer	1.000	PU02	4	\$40,048
James Ferreira	Police Off Reserve	0.250	BA07	4	\$14,037
Department Total		24.250			\$1,686,230



Town of Littleton Fiscal Year 2022 Budget

Public Safety: Fire

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	FY2018	FY2019	FY2020	2021 to date
Structure Fires	13	13	13	15
Chimney Fires	2	1	0	0
Car Fires	8	13	13	9
Fire Alarm Investigations	185	266	292	196
Carbon Monoxide Investigations	33	33	27	23
Oil Burner Malfunctions	1	2	3	3
Motor Vehicle Accidents (MVA)	156	169	185	128
MVAs with Entrapment	6	2	6	5
Medicals (Non-MVA)	1002	1030	1175	951
Brush Fires	14	6	4	17
Flammable Liquid Spills	3	5	1	7
Flammable Gas Release	41	12	30	17



Town of Littleton Fiscal Year 2022 Budget

Indicator	FY2018	FY2019	FY2020	2021 to date
Electrical Hazards	14	26	18	22
Smoke Scares	16	36	36	17
Lock Outs	19	17	29	16
Service Calls	64	76	41	3
Illegal Burning	5	6	11	4
Cover Assignments	16	11	15	14
Citizen Complaints	1	1	1	1
Other Fire Incidents	127	150	172	260
Total	1726	1875	2072	1708

Budget Narrative

Personnel / Services - The FY22 level funded budget is down by \$17,981.90 – compared to the FY21 budget. Fire Department employees will receive a step increase in the next fiscal year per the CBA.

Major repair was moved back into capital so that it can be better utilized year to year as the fleet ages. The vehicle repair line increased by \$12,770 or 105.9% to reflect the amount spent last year as we ran into significant mechanical issues.

Expenses – FY22 educational expense total is \$17,000 for a bargaining unit member who notified us of their educational intentions per the CBA this line is down. The building maintenance account was increased by \$2,000 to cover the yearly maintenance of the cascade air filling station. Fire supplies was broken out into 2 categories; the second being EMS supplies to better reflect the cost of the ambulance service.

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. The shelters can hold up to 150 and operate out of two enclosed trailers that contain shelter and emergency scene supplies. They are requesting \$6286 to maintain the shelter and emergency operation supplies as well as provide vital training that is required to maintain certification. Additionally, the funding level will allow them to assist with flu clinics and the anticipated COVID 19 vaccine distribution points.

Major Accomplishments FY21 was an interesting and challenging year for the Fire Department. In March, the COVID 19 Pandemic arrived delivering a new set of challenges to the department as we transported many individuals with varying health problems. Additionally the department was part of a town wide decontamination unit assisting in virus eradication in many town buildings.

As the pandemic continues, we face staffing challenges due to the continued reduction in membership of the call department (currently down to 11 members with 6 active members). New recruit classes at the Mass Fire Academy, a requirement of membership, have been limited or postponed due to COVID-19 precautions.



Town of Littleton Fiscal Year 2022 Budget

Budget Highlights - changes from previous fiscal year

- Salaries - increased steps as warranted using FY22 grid system and as required per the CBA.
 - Training was increased due to the new OSHA mandates that specify what is done on a yearly basis.
 - Uniforms now includes brush gear for full time members as required per the CBA
 - EMS Supplies now has its own line instead of being lumped together with Fire Supplies
 - Other lines including Postage, Fire/EMS Professional Services and building maintenance were reduced in order to more appropriately allocate the money into their respective accounts.
- Major equipment repair was moved back to capital for better availability of funds.



Town of Littleton Fiscal Year 2022 Budget

220 - Fire	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Fire Wages</u>							
Fire - Exec Asst Wages Hrly	\$55,614	\$57,661	\$58,775	\$60,301	\$62,192	\$1,891	3.14%
Fire - Overtime Wages	\$181,911	\$128,927	\$170,648	\$244,340	\$244,338	(\$2)	0.00%
Fire- Longevity- Union	\$0	\$4,300	\$4,300	\$4,300	\$5,850	\$1,550	36.05%
Fire - Fire Chief Salary	\$121,543	\$130,179	\$128,079	\$137,922	\$138,708	\$786	0.57%
Fire - Deputy Fire Chief	\$89,121	\$96,192	\$105,236	\$107,000	\$110,112	\$3,112	2.91%
Wages							
Fire - Fire Fighters-Emt Wages	\$910,677	\$994,052	\$1,017,812	\$1,018,064	\$1,039,381	\$21,317	2.09%
Fire - Fire/Ems Callout Wages	\$71,905	\$111,630	\$35,143	\$45,000	\$45,000	\$0	0.00%
Fire - Fire/Ems Per Diem	\$40,537	\$23,870	\$16,353	\$45,000	\$40,000	(\$5,000)	-11.11%
Fire - Fire/Ems Training	\$15,141	\$70,004	\$11,331	\$95,443	\$96,325	\$882	0.92%
Fire - Educational Stipend	\$0	\$13,500	\$15,000	\$17,000	\$17,000	\$0	0.00%
Fire - Cert/License Renewal	\$1,296	\$44,150	\$39,098	\$42,750	\$46,000	\$3,250	7.60%
Holiday Pay - Straight Time	\$0	\$0	\$0	\$0	\$11,898	\$11,898	
Fire- Longevity-Non Union	\$0	\$750	\$2,200	\$2,350	\$3,000	\$650	27.66%
Total Fire Wages	\$1,487,747	\$1,675,215	\$1,603,976	\$1,819,469	\$1,859,804	\$40,335	2.22%
<u>Fire Expenses</u>							
Vehicle Repair & Maintenance	\$9,852	\$10,000	\$19,640	\$12,063	\$24,833	\$12,770	105.86%
Major Equipment	\$0	\$0	\$0	\$25,000	\$0	(\$25,000)	-100.00%
Repair/Maint							
Fire/Ems Safety Prof Services	\$29,665	\$50,000	\$33,016	\$34,709	\$34,684	(\$25)	-0.07%
Training & Education	\$10,596	\$35,000	\$7,717	\$61,987	\$40,941	(\$21,046)	-33.95%
Postage	\$90	\$275	\$90	\$120	\$120	\$0	0.00%
Office Supplies	\$773	\$1,000	\$796	\$925	\$925	\$0	0.00%
Bldg. Maintenance Supplies	\$5,113	\$10,000	\$4,759	\$5,745	\$7,745	\$2,000	34.81%
Educational Supplies	\$1,365	\$1,600	\$549	\$1,050	\$1,050	\$0	0.00%
Fire Supplies	\$91,978	\$60,000	\$52,324	\$31,000	\$21,500	(\$9,500)	-30.65%
Ems Supplies	\$0	\$0	\$640	\$50,000	\$51,000	\$1,000	2.00%
Subscriptions	\$3,288	\$4,000	\$4,927	\$4,930	\$5,930	\$1,000	20.29%
Fire - Uniforms And Other	\$24,097	\$26,530	\$31,649	\$39,904	\$29,704	(\$10,200)	-25.56%
Protective Clothing	\$0	\$0	\$0	\$15,000	\$15,000	\$0	0.00%
Travel	\$3,240	\$3,500	\$1,926	\$5,808	\$3,558	(\$2,250)	-38.74%
Other Expenses	\$415	\$800	\$5	\$0	\$4,000	\$4,000	
Total Fire Expenses	\$180,471	\$202,705	\$158,039	\$288,240	\$240,990	(\$47,251)	-16.39%
Total Fire	\$1,668,218	\$1,877,920	\$1,762,015	\$2,107,710	\$2,100,794	(\$6,916)	-0.33%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Scott Wodzinski	Fire Chief	1.000	TC13	10	\$137,422
Tom Clancy	Fire Deputy Chief	1.000	TC12	7	\$101,081
Sean Coffey	Fire Lieutenant	1.000	FU02	7	\$73,007
Keith Dunn	Fire Lieutenant	1.000	FU02	8	\$74,827
Terence Gardner	Fire Lieutenant	1.000	FU02	7	\$73,007
Timothy Powers	Fire Lieutenant	1.000	FU02	7	\$73,007
Brian St Gelais	Firefighter/Emt	1.000	FU01	9	\$66,693
Tyson David	Firefighter/Emt	1.000	FU01	9	\$66,693
Michael Deblasio	Firefighter/Emt	1.000	FU01	9	\$66,693
Matthew Maciel	Firefighter/Emt	1.000	FU01	7	\$63,492
Paul Rekos	Firefighter/Emt	1.000	FU01	5	\$60,423
Bradford Williams	Firefighter/Emt	1.000	FU01	5	\$60,423
Stevie Leblanc	Firefighter/Emt	1.000	FU01	4	\$58,954
Shawn Carlin	Firefighter/Emt	1.000	FU01	4	\$58,954
Joseph Reger	Firefighter/Emt	1.000	FU01	4	\$58,954
Matthew Ross	Firefighter/Emt	1.000	FU01	3	\$57,507
Shawn Foster	Firefighter/Emt	1.000	FU01	4	\$58,954
Daniel Sawicki	Firefighter/Emt	1.000	FU01	3	\$57,507

Department Total		18.000			\$1,267,598
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Daniel Kane	On Call Ff/Emt Adv	1.000	BD07	3	
Benjamin Simmons	On Call Ff/Para	1.000	BD11	2	
Richard Duong	On Call Ff/Para	1.000	BD11	2	
Stephan Ditullio	On Call Firefighter	1.000	BD03	4	
James Cahill	On Call Fire Captain	1.000	BD09	7	
Joseph Rock	On Call Fire Captain	1.000	BD09	6	
Thomas Kneeland	On Call Fire Lt	1.000	BD08	7	
Sean Parlon	On Call Ff/Emt	1.000	BD03	7	
Brandon Fowle	Highway Seas Laborer	1.000	B202	2	
Brian Chabot	On Call Ff/Emt	1.000	BD07	2	
Derek Dirubbo	On Call Ff/Emt	1.000	BD07	2	
Teresa Rock	On Call Ff/Emt Adv	0.000	BD07	6	
David Mcgloughlin	On Call Ff/Para	1.000	BD11	2	
Kevin Larsen	On Call Emt-Probtn	0.250	BD01	2	
Alan Gentile	On Call Ff/Para	1.000	BD11	2	

Department Total		13.250			\$0
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Town of Littleton Fiscal Year 2022 Budget

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.

235 - Dispatch	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Dispatch Wages</u>							
Dispatch - Overtime	\$57,503	\$58,346	\$5,870	\$101,013	\$101,013	(\$0)	0.00%
Dispatch - Shift Differential	\$8,928	\$15,072	\$9,983	\$10,254	\$10,965	\$711	6.93%
Dispatch - Longevity- Union	\$1,700	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0.00%
Wages - Dispatch Super Holiday	\$0	\$0	\$0	\$7,010	\$7,502	\$492	7.02%
Dispatch - Wages	\$324,908	\$383,936	\$441,815	\$380,418	\$393,984	\$13,566	3.57%
Wages Dispatch P/T	\$0	\$0	\$0	\$29,852	\$29,852	\$0	0.00%
Wages Dispatch Emd Stipend	\$0	\$0	\$0	\$3,500	\$6,650	\$3,150	90.00%
Dispatch - Lump Sum Holiday	\$17,022	\$18,350	\$17,927	\$19,276	\$20,629	\$1,353	7.02%
Dispatch Uniform Allowance	\$0	\$0	\$0	\$0	\$5,950	\$5,950	
<i>Total Dispatch Wages</i>	<i>\$410,061</i>	<i>\$478,205</i>	<i>\$478,096</i>	<i>\$553,824</i>	<i>\$579,045</i>	<i>\$25,221</i>	<i>4.55%</i>
<u>Dispatch Expenses</u>							
Uniforms	\$5,100	\$5,950	\$5,950	\$5,950	\$1,500	(\$4,450)	-74.79%
<i>Total Dispatch Expenses</i>	<i>\$5,100</i>	<i>\$5,950</i>	<i>\$5,950</i>	<i>\$5,950</i>	<i>\$1,500</i>	<i>(\$4,450)</i>	<i>-74.79%</i>
Total Dispatch	\$415,161	\$484,155	\$484,046	\$559,774	\$580,545	\$20,771	3.71%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Nichole Devlaminck	Com Officer	1.000	DU02	5	\$53,787
Kyla Racette	Com Officer	1.000	DU02	5	\$53,787
John Murphy	Com Officer	1.000	DU02	9	\$59,362
Kelly Young	Com Officer	1.000	DU02	5	\$53,787
William Harrold	Comm Supervisor	1.000	DU03	8	\$61,972
Joseph Carroll	Com Officer	1.000	DU02	6	\$55,124
Michael Ray	Com Officer-Pt	0.400	BA06	3	\$27,721
Brian Buck	Com Officer	1.000	DU02	5	\$53,787
Jonathan Wales	Com Officer-Pt	0.400	BA06	3	\$27,721
Kristen Melanson	Com Officer-Pt	0.500	BA06	2	\$33,805
Max Bernstein	Com Officer-Pt	0.500	BA06	2	\$33,805
Adam Zaferacopoulos	Com Officer-Pt	0.500	BA06	2	\$33,805
Department Total		8.300			\$480,853



Town of Littleton Fiscal Year 2022 Budget

Public Safety: Building

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



Town of Littleton Fiscal Year 2022 Budget

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 would have a negative impact to enforcement and revenue generation.

Personal Services – The FY22 budget remains level funded



Town of Littleton Fiscal Year 2022 Budget

241 - Building	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Building Wages</u>							
Bldg Insp-Bldg Comm Salary	\$101,691	\$93,488	\$72,082	\$96,695	\$102,091	\$5,396	5.58%
Bldg Insp-Asst Zoning Ofc Wage	\$61,925	\$68,183	\$68,362	\$71,034	\$73,495	\$2,461	3.46%
Bldg Insp-Admin Staff Wages	\$25,346	\$22,120	\$24,264	\$23,039	\$74,348	\$51,309	222.71%
Bldg Insp -Gas/Plumb Wages	\$42,464	\$45,876	\$40,970	\$47,802	\$49,480	\$1,678	3.51%
Bldg Insp -Elctrcl Insp Wages	\$52,480	\$56,722	\$56,948	\$57,660	\$58,207	\$547	0.95%
Longevity-Non Union	\$0	\$0	\$0	\$2,100	\$1,500	(\$600)	-28.57%
Total Building Wages	\$283,906	\$286,390	\$262,627	\$298,330	\$359,121	\$60,791	20.38%
<u>Building Expenses</u>							
Vehicle Repair & Maintenance	\$100	\$2,500	\$0	\$1,500	\$1,500	\$0	0.00%
Professional Services	\$1,464	\$15,740	\$17,735	\$300	\$1,500	\$1,200	400.00%
Postage	\$320	\$350	\$118	\$300	\$350	\$50	16.67%
Office Supplies	\$961	\$500	\$1,688	\$800	\$750	(\$50)	-6.25%
Seminars/Training	\$0	\$0	\$0	\$800	\$800	\$0	0.00%
Telephone/Wireless/Data	\$0	\$0	\$0	\$1,080	\$1,080	\$0	0.00%
Books & Materials	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
Mileage	\$0	\$0	\$0	\$0	\$5,000	\$5,000	
Dues & Subscriptions	\$405	\$650	\$140	\$150	\$0	(\$150)	-100.00%
Total Building Expenses	\$3,250	\$19,740	\$19,680	\$5,930	\$11,980	\$6,050	102.02%
Total Building	\$287,156	\$306,130	\$282,307	\$304,260	\$371,101	\$66,841	21.97%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Edward Mullen	Bldg Commissioner	1.000	BA12	7	\$101,081
William Morehouse	Inspector Of Wires	0.700	BA10	10	\$57,661
Edward Sullivan	Plumbing Gas Insp	0.625	BA10	8	\$49,003
Joseph Gervais	Alt Inspector Wires	0.250	BA10	8	\$19,602
Joseph Cormier	Alt Plumbing And Gas	0.250	BA10	6	\$18,657
Janet Fairchild	Admin Asst-Building	0.450	BA06	4	\$23,613
Michael Kenney	Local Building Inspector	1.000	BA10	3	\$69,014
Department Total		4.275			\$338,631



Town of Littleton Fiscal Year 2022 Budget

Public Safety: Other Budgets

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 - Civil Preparedness Agency	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emerg Management Other Expense	\$694	\$1,000	\$0	\$6,458	\$6,671	\$213	3.30%
<i>Total Expenses</i>	<i>\$694</i>	<i>\$1,000</i>	<i>\$0</i>	<i>\$6,458</i>	<i>\$6,671</i>	<i>\$213</i>	<i>3.30%</i>
Total Civil Preparedness Agency	\$694	\$1,000	\$0	\$6,458	\$6,671	\$213	3.30%

Crossing Guards

Budget Narrative

One crossing guard for school year shared with the school, for FY22 includes additional detail officer at the High school light.

211 - Crossing Guards	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Wages</u>							
Crossing Guard Wages	\$4,625	\$5,000	\$4,550	\$25,000	\$5,000	(\$20,000)	-80.00%
<i>Total Wages</i>	<i>\$4,625</i>	<i>\$5,000</i>	<i>\$4,550</i>	<i>\$25,000</i>	<i>\$5,000</i>	<i>(\$20,000)</i>	<i>-80.00%</i>
Total Crossing Guards	\$4,625	\$5,000	\$4,550	\$25,000	\$5,000	(\$20,000)	-80.00%



Town of Littleton Fiscal Year 2022 Budget

Canine Control

Budget Narrative

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

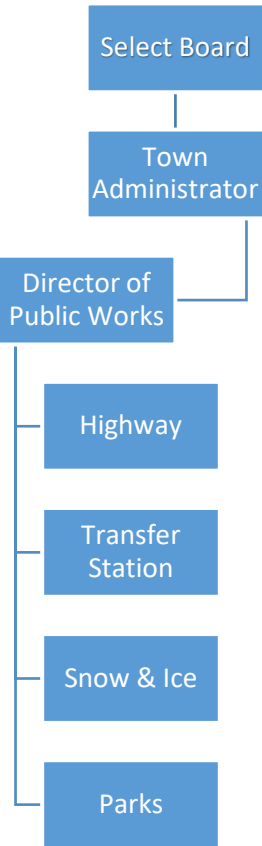
292 - Canine Control	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Animal Control Expenses	\$29,721	\$34,000	\$30,060	\$34,000	\$34,000	\$0	0.00%
Total Expenses	\$29,721	\$34,000	\$30,060	\$34,000	\$34,000	\$0	0.00%
Total Canine Control	\$29,721	\$34,000	\$30,060	\$34,000	\$34,000	\$0	0.00%



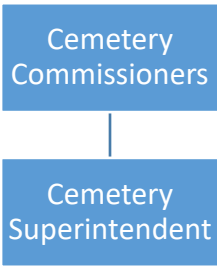
Town of Littleton Fiscal Year 2022 Budget

Public Works

Public Works Organizational Chart



Cemetery Organizational Chart



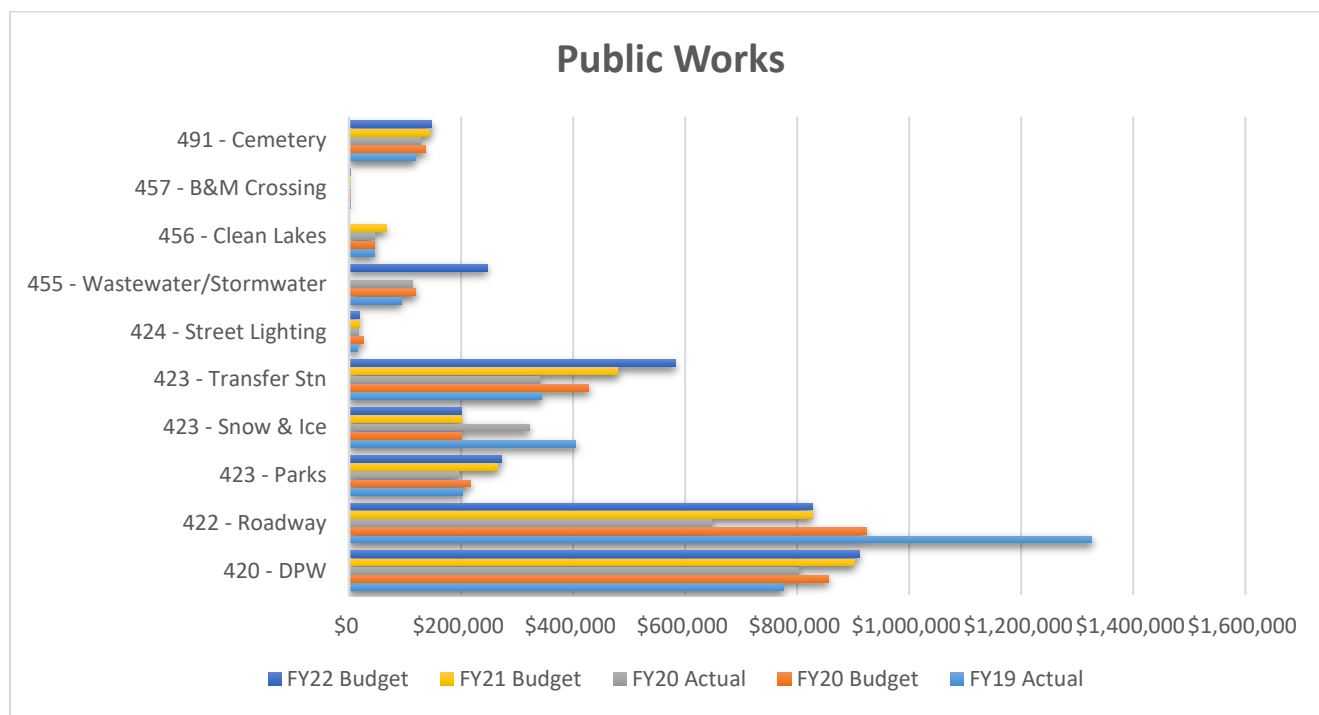


Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
Total Budgets							
420 - DPW	\$775,148	\$855,100	\$802,742	\$902,398	\$910,433	\$8,035	0.89%
422 - Roadway	\$1,325,794	\$923,112	\$647,217	\$826,800	\$826,800	\$0	0.00%
423 - Parks	\$202,149	\$216,415	\$195,333	\$265,666	\$272,614	\$6,949	2.62%
423 - Snow & Ice	\$404,869	\$200,000	\$322,160	\$200,000	\$200,000	\$0	0.00%
423 - Transfer Stn	\$343,469	\$427,347	\$340,467	\$479,995	\$582,569	\$102,574	21.37%
424 - Street Lighting	\$15,649	\$25,000	\$16,787	\$18,200	\$18,200	\$0	0.00%
455 - Wastewater/Stormwater	\$93,045	\$119,500	\$113,698	\$0	\$246,550	\$246,550	
456 - Clean Lakes	\$46,000	\$46,000	\$45,168	\$66,000	\$0	(\$66,000)	-100.00%
457 - B&M Crossing	\$2,806	\$2,809	\$2,806	\$2,825	\$2,900	\$75	2.65%
491 - Cemetery	\$118,783	\$135,971	\$127,986	\$144,410	\$148,028	\$3,618	2.51%
Total Public Works	\$3,327,710	\$2,951,254	\$2,614,365	\$2,906,293	\$3,208,094	\$301,801	10.38%





Town of Littleton Fiscal Year 2022 Budget

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 stormwater 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 60 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	FY2020	FY2021	Projected FY2022
Miles of Road Maintained	Miles	62	62	64
Drainage Structures Repaired	Output	35	35	25
Turf Grass area (acres)	Output	62	62	62
Roadway reconstruction (lin Ft)	Output	15,000	6,500	31,000
Transfer Station – waste Tonnage	Output	985	1100 (est.)	1000
Transfer Station – recycling tonnage	Output	794	1000(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



Town of Littleton Fiscal Year 2022 Budget

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.

Vehicle maintenance- This is very important function of our department. Well maintained equipment is vital to our delivery of any service to the town.

MAJOR ACCOMPLISHMENTS

- Finished the reconstruction of Matawanakee Trail along with a portion of Gilson Road and Fletcher Lane
- Completed the reconstruction of the Long Lake neighborhood project.

DEPARTMENTAL GOALS

- Obtain a Complete Streets Grant for Russell Street
- Complete the design of Phase 2 on Foster Street
- Continue to provide the town with the services the tax payers have come to expect from the DPW.
- Reduce Transfer Station Expenses by implementing an in house hauling program.

BUDGET NARRATIVE

Personal Services - the FY22 budget for Highway and Transfer Station would decrease by \$181,637 – or 6.01 % compared to the FY21 budget. This budget provides for the same level of staffing as FY21. Most employees in this department will receive a step increase in FY22. The Highway Department collective bargaining agreement is due to expire on June 30, 2021. This decrease can be credited to the Business Administrator retiring and the new salary coming in at a lower step. Also the transfer station hauling fees will be eliminated with the purchase of the new roll off truck.

Snow and Ice expense is the same, compared to the FY21 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 FY22 grid and contractually obligated
- Provided level funding budget



Town of Littleton Fiscal Year 2022 Budget

420 - DPW	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>DPW Wages</u>							
Dpw - Business Admin Wages	\$59,901	\$63,178	\$59,582	\$64,432	\$54,737	(\$9,695)	-15.05%
Dpw-Part-Time Temp/Seas Wages	\$8,233	\$10,624	\$13,685	\$10,835	\$10,943	\$108	0.99%
Dpw-Overtime Wages	\$7,008	\$18,000	\$4,158	\$10,000	\$10,000	\$0	0.00%
Dpw-Standby Wages	\$12,362	\$15,000	\$11,462	\$15,600	\$15,600	\$0	0.00%
Dpw- Director Salaries	\$100,942	\$105,966	\$106,372	\$110,768	\$114,702	\$3,934	3.55%
Dpw-Operations Mgr Salary	\$104,062	\$89,784	\$88,240	\$91,580	\$94,815	\$3,235	3.53%
Dpw-Hwy Union Wages	\$410,935	\$463,473	\$453,727	\$482,829	\$495,451	\$12,622	2.61%
Dpw-Longevity	\$2,800	\$5,200	\$3,600	\$3,550	\$3,600	\$50	1.41%
Longevity-Non Union	\$0	\$0	\$0	\$1,500	\$700	(\$800)	-53.33%
Uniforms/Protective Wear					\$9,600	\$9,600	0.0%
Total DPW Wages	\$706,243	\$771,225	\$740,826	\$791,094	\$810,148	\$19,054	2.41%
<u>DPW Expenses</u>							
Advertising	\$70	\$500	\$1,114	\$500	\$500	\$0	0.00%
Professional Services	\$6,970	\$5,000	\$7,793	\$20,000	\$20,000	\$0	0.00%
Training	\$0	\$0	\$0	\$3,000	\$3,000	\$0	0.00%
Education/Prof. Develop	\$0	\$0	\$0	\$3,000	\$3,000	\$0	0.00%
Postage	\$135	\$250	\$7	\$250	\$100	(\$150)	-60.00%
Field Maint Exp	\$0	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
Office Supplies	\$861	\$400	\$774	\$400	\$400	\$0	0.00%
Tools Equipment & Supplies	\$4,648	\$4,000	\$498	\$5,000	\$10,200	\$5,200	104.00%
Vehicle Rep & Maint Supplies	\$36,347	\$45,271	\$27,456	\$46,000	\$46,500	\$500	1.09%
Other Supplies	\$7,526	\$5,000	\$6,921	\$5,000	\$0	(\$5,000)	100.00%
Technology Supplies	\$7,393	\$5,000	\$689	\$5,000	\$5,000	\$0	0.00%
Uniforms/Protective Wear	\$842	\$10,954	\$12,567	\$10,954	\$0	(\$10,954)	100.00%
License Renewal	\$4,113	\$7,500	\$4,098	\$2,200	\$1,585	(\$615)	-27.95%
Total DPW Expenses	\$68,905	\$83,875	\$61,915	\$111,304	\$100,285	(\$11,019)	-9.90%
Total DPW	\$775,148	\$855,100	\$802,742	\$902,398	\$910,433	\$8,035	0.89%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Christopher Stoddard	Dir Public Works	1.000	BA13	5	\$113,546
Steven Whitten	Highway Supt	1.000	BA12	4	\$93,877
Ashley Pinard	Bus Adm Public Works	1.000	BA08	4	\$60,072



Town of Littleton Fiscal Year 2022 Budget

Brandon Fowle	Highway Seas Laborer	1.000	B202	2	\$10,835
Department Total		4.000			\$278,330

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
James Devogel	General Foreman	1.000	HU06	10	\$74,855
William Macfadgen	Highway Mechanic	1.000	HU05	9	\$67,965
Derek Kelson	Highway Wrk Foreman	1.000	HU05	9	\$67,965
Bruce Mckelvie	Equip Op/Laborer Iii	1.000	HU04	5	\$57,546
Craig Saladini	Equip Op/Laborer Iii	1.000	HU04	5	\$57,546
Christopher Sammarco	Equip Op/Laborer Iii	1.000	HU04	5	\$57,546
Nicholas Rochon	Equip Op/Laborer Iii	1.000	HU04	4	\$56,147
Anthony Arnott	Equip Op/Laborer Ii	1.000	HU04	3	\$54,769
Department Total		8.000			\$494,339

420 - DPW	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>DPW Wages</u>							
Dpw - Business Admin Wages	\$59,901	\$63,178	\$59,582	\$64,432	\$54,737	(\$9,695)	-15.05%
Dpw-Part-Time Temp/Seas Wages	\$8,233	\$10,624	\$13,685	\$10,835	\$10,943	\$108	0.99%
Dpw-Overtime Wages	\$7,008	\$18,000	\$4,158	\$10,000	\$10,000	\$0	0.00%
Dpw-Standby Wages	\$12,362	\$15,000	\$11,462	\$15,600	\$15,600	\$0	0.00%
Dpw- Director Salaries	\$100,942	\$105,966	\$106,372	\$110,768	\$114,702	\$3,934	3.55%
Dpw-Operations Mgr Salary	\$104,062	\$89,784	\$88,240	\$91,580	\$94,815	\$3,235	3.53%
Dpw-Hwy Union Wages	\$410,935	\$463,473	\$453,727	\$482,829	\$495,451	\$12,622	2.61%
Dpw-Longevity	\$2,800	\$5,200	\$3,600	\$3,550	\$3,600	\$50	1.41%
Longevity-Non Union	\$0	\$0	\$0	\$1,500	\$700	(\$800)	-53.33%
Uniforms/Protective Wear					\$9,600	\$9,600	0.0%
Total DPW Wages	\$706,243	\$771,225	\$740,826	\$791,094	\$810,148	\$19,054	2.41%
<u>DPW Expenses</u>							
Advertising	\$70	\$500	\$1,114	\$500	\$500	\$0	0.00%
Professional Services	\$6,970	\$5,000	\$7,793	\$20,000	\$20,000	\$0	0.00%
Training	\$0	\$0	\$0	\$3,000	\$3,000	\$0	0.00%
Education/Prof. Develop	\$0	\$0	\$0	\$3,000	\$3,000	\$0	0.00%
Postage	\$135	\$250	\$7	\$250	\$100	(\$150)	-60.00%
Field Maint Exp	\$0	\$0	\$0	\$10,000	\$10,000	\$0	0.00%
Office Supplies	\$861	\$400	\$774	\$400	\$400	\$0	0.00%



Town of Littleton Fiscal Year 2022 Budget

Tools Equipment & Supplies	\$4,648	\$4,000	\$498	\$5,000	\$10,200	\$5,200	104.00%
Vehicle Rep & Maint Supplies	\$36,347	\$45,271	\$27,456	\$46,000	\$46,500	\$500	1.09%
Other Supplies	\$7,526	\$5,000	\$6,921	\$5,000	\$0	(\$5,000)	-
Technology Supplies	\$7,393	\$5,000	\$689	\$5,000	\$5,000	\$0	100.00%
Uniforms/Protective Wear	\$842	\$10,954	\$12,567	\$10,954	\$0	(\$10,954)	0.00%
License Renewal	\$4,113	\$7,500	\$4,098	\$2,200	\$1,585	(\$615)	-
Total DPW Expenses	\$68,905	\$83,875	\$61,915	\$111,304	\$100,285	(\$11,019)	-27.95%
Total DPW	\$775,148	\$855,100	\$802,742	\$902,398	\$910,433	\$8,035	0.89%

423 - Transfer Stn	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Transfer Stn Wages</u>							
Trans Stn- Business Admin Wage	\$0	\$5,125	\$0	\$5,224	\$4,438	(\$786)	-15.05%
Trans Stn-Overtime	\$15,764	\$16,500	\$16,100	\$16,500	\$16,500	\$0	0.00%
Trans Stn - Staff Wages	\$108,432	\$111,040	\$113,660	\$110,308	\$113,731	\$3,423	3.10%
Trans Stn-Longevity	\$1,800	\$1,800	\$1,800	\$1,850	\$1,900	\$50	2.70%
Uniforms					\$2,400	\$2,400	0.0%
Total Transfer Stn Wages	\$125,996	\$134,465	\$131,560	\$133,882	\$138,969	\$5,087	3.80%
<u>Transfer Stn Expenses</u>							
Equipment Repairs & Servicing	\$13,400	\$2,450	\$2,839	\$5,000	\$6,000	\$1,000	20.00%
Tipping Fees	\$60,440	\$126,982	\$78,866	\$155,326	\$106,500	(\$48,826)	-31.43%
Waste Hauling	\$68,848	\$26,750	\$24,403	\$32,187	\$9,750	(\$22,437)	-69.71%
Recycling Expense	\$46,404	\$44,500	\$39,233	\$84,500	\$90,750	\$6,250	7.40%
Recycling Hauling	\$0	\$0	\$0	\$0	\$9,200	\$9,200	0.0%
Landfill Post Closure Monitor	\$0	\$0	\$0	\$0	\$115,000	\$115,000	0.0%
C&D Disposal Tipping	\$0	\$0	\$0	\$0	\$36,000	\$36,000	0.0%
C&D Hauling	\$0	\$0	\$0	\$0	\$2,000	\$2,000	0.0%
Other Services	\$13,669	\$65,500	\$54,000	\$42,400	\$43,400	\$1,000	2.36%
Rubbish & Recycle Supplies	\$13,012	\$25,000	\$9,551	\$25,000	\$25,000	\$0	0.00%
Uniforms	\$1,700	\$1,700	\$16	\$1,700	\$0	(\$1,700)	-
Total Transfer Stn Expenses	\$217,473	\$292,882	\$208,908	\$346,113	\$443,600	\$97,487	28.17%
Total Transfer Stn	\$343,469	\$427,347	\$340,467	\$479,995	\$582,569	\$102,574	21.37%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Christopher Upperman	Trans Stn Op	0.950	HU04	9	\$60,342
Phyllis Ashley	Trans Stn Asst Op	0.950	HU02	9	\$52,725
Department Total		1.900			\$113,067

423 - Parks	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Parks Wages</u>							
Parks - Temp/Seasonal Wages	\$6,100	\$10,625	\$0	\$10,835	\$10,835	\$0	0.00%
Parks-Overtime	\$1,333	\$0	\$1,129	\$500	\$500	\$0	0.00%
Parks - Standby Wages	\$0	\$0	\$3,930	\$0	\$0	\$0	0.0%
Parks - Longevity	\$850	\$850	\$850	\$850	\$1,700	\$850	100.00%
Parks - Staff Wages	\$156,843	\$165,390	\$166,105	\$173,930	\$178,979	\$5,049	2.90%
School Parks Wages	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Parks Wages	\$165,126	\$176,865	\$172,013	\$186,116	\$192,014	\$5,899	3.17%
<u>Parks Expenses</u>							
Parks - Uniform Allowance	\$2,550	\$2,550	\$0	\$2,550	\$3,600	\$1,050	41.18%
Park Maintenance Services	\$8,900	\$10,000	\$34	\$30,000	\$20,000	(\$10,000)	-33.33%
School Park Maintenance	\$0	\$0	\$0	\$27,000	\$20,000	(\$7,000)	-25.93%
Park Maint Supplies	\$25,573	\$27,000	\$23,287	\$20,000	\$37,000	\$17,000	85.00%
Total Parks Expenses	\$37,023	\$39,550	\$23,320	\$79,550	\$80,600	\$1,050	1.32%
Total Parks	\$202,149	\$216,415	\$195,333	\$265,666	\$272,614	\$6,949	2.62%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Shawn Bernard	Parks Wrk Foreman	1.000	HU05	10	\$65,104
Philip Peloquin	Equip Op/Laborer Ii	1.000	HU03	5	\$53,787
Benjamin Anderson	Equip Op/Laborer Iii	1.000	HU04	2	\$53,432
Department Total		3.000			\$172,323



Town of Littleton Fiscal Year 2022 Budget

422 - Roadway	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Roadway Expenses</u>							
Line Painting	\$9,585	\$8,500	\$10,123	\$11,000	\$11,000	\$0	0.00%
Professional Services	\$33,227	\$15,260	\$12,015	\$12,800	\$12,800	\$0	0.00%
Police Details	\$21,579	\$15,000	\$16,207	\$18,000	\$18,000	\$0	0.00%
Roadway Supplies	\$39,995	\$40,000	\$34,530	\$45,000	\$45,000	\$0	0.00%
Roadway Repairs	\$1,221,409	\$844,352	\$574,342	\$740,000	\$740,000	\$0	0.00%
<i>Total Roadway Expenses</i>	<i>\$1,325,794</i>	<i>\$923,112</i>	<i>\$647,217</i>	<i>\$826,800</i>	<i>\$826,800</i>	<i>\$0</i>	<i>0.00%</i>
Total Roadway	\$1,325,794	\$923,112	\$647,217	\$826,800	\$826,800	\$0	0.00%

423 - Snow & Ice	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Snow & Ice Wages</u>							
Salaries Overtime	\$84,533	\$43,250	\$54,397	\$43,250	\$43,250	\$0	0.00%
Salaries Stipends	\$23,449	\$24,750	\$25,194	\$24,750	\$24,750	\$0	0.00%
<i>Total Snow & Ice Wages</i>	<i>\$107,982</i>	<i>\$68,000</i>	<i>\$79,591</i>	<i>\$68,000</i>	<i>\$68,000</i>	<i>\$0</i>	<i>0.00%</i>
<u>Snow & Ice Expenses</u>							
Vehicle Repair & Maintenance	\$7,987	\$10,500	\$10,938	\$10,500	\$10,500	\$0	0.00%
Contract Plowing	\$107,851	\$30,000	\$104,495	\$30,000	\$30,000	\$0	0.00%
Road Salt & Chemicals	\$157,869	\$90,000	\$117,222	\$90,000	\$90,000	\$0	0.00%
Other Expenditures	\$23,180	\$1,500	\$9,915	\$1,500	\$1,500	\$0	0.00%
<i>Total Snow & Ice Expenses</i>	<i>\$296,887</i>	<i>\$132,000</i>	<i>\$242,569</i>	<i>\$132,000</i>	<i>\$132,000</i>	<i>\$0</i>	<i>0.00%</i>
Total Snow & Ice	\$404,869	\$200,000	\$322,160	\$200,000	\$200,000	\$0	0.00%



Town of Littleton Fiscal Year 2022 Budget

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



Town of Littleton Fiscal Year 2022 Budget

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 FY22 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 5.
- 2) groundskeeper to move from a grade 5 step 10 to a grade 5 step 11.

Expenses:

All Cemetery Department expenses for FY2021 (water, building/vehicle/grounds maintenance, office supplies, dues) will be level funded from that of FY 2021.

491 - Cemetery	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Cemetery Wages</u>							
Cemetery-Superintendent Sal	\$58,864	\$61,744	\$62,186	\$64,582	\$66,831	\$2,249	3.48%
Cemetery-Staff Wages	\$47,143	\$53,056	\$54,784	\$56,878	\$57,447	\$569	1.00%
Cemetery-Overtime	\$0	\$3,000	\$0	\$3,000	\$6,500	\$3,500	116.67%
Longevity-Non Union	\$0	\$0	\$0	\$750	\$1,500	\$750	100.00%
Total Cemetery Wages	\$106,007	\$117,800	\$116,970	\$125,210	\$132,278	\$7,068	5.64%
<u>Cemetery Expenses</u>							
Water	\$310	\$1,047	\$296	\$1,000	\$1,000	\$0	0.00%
Vehicle Repair & Maintenance	\$7,093	\$4,500	\$3,518	\$6,000	\$5,300	(\$700)	-11.67%
Office Supplies	\$353	\$1,000	\$52	\$1,000	\$500	(\$500)	-50.00%
Bldg. Maintenance Supplies	\$1,598	\$4,174	\$2,689	\$4,000	\$1,750	(\$2,250)	-56.25%
Grounds Maintenance	\$3,403	\$6,850	\$4,402	\$6,700	\$6,700	\$0	0.00%
Dues & Subscriptions	\$20	\$600	\$60	\$500	\$500	\$0	0.00%
Total Cemetery Expenses	\$12,776	\$18,171	\$11,017	\$19,200	\$15,750	(\$3,450)	-17.97%
Total Cemetery	\$118,783	\$135,971	\$127,986	\$144,410	\$148,028	\$3,618	2.51%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Thomas Bailey	Cemetery Supt	1.000	BA09	5	\$66,190
Laurie Taylor	Cemetery Groundskr	1.000	BA05	10	\$56,878
Department Total		2.000			\$123,068



Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Clean Lakes Expenses</u>							
Clean Lakes Professional Servi	\$46,000	\$46,000	\$45,168	\$66,000	\$0	(\$66,000)	-
							100.00%
<i>Total Clean Lakes Expenses</i>	<i>\$46,000</i>	<i>\$46,000</i>	<i>\$45,168</i>	<i>\$66,000</i>	<i>\$0</i>	<i>(\$66,000)</i>	<i>-</i>
							100.00%
 <i>Total Clean Lakes</i>	 <i>\$46,000</i>	 <i>\$46,000</i>	 <i>\$45,168</i>	 <i>\$66,000</i>	 <i>\$0</i>	 <i>(\$66,000)</i>	 <i>-</i>
							100.00%

Staffing

Name	Position	FTE	Grade	Step	Salary
None					
<i>Department Total</i>			<i>0.000</i>		<i>\$0</i>



Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Street Lighting	\$15,649	\$25,000	\$16,787	\$18,200	\$18,200	\$0	0.00%
<i>Total Expenses</i>	<i>\$15,649</i>	<i>\$25,000</i>	<i>\$16,787</i>	<i>\$18,200</i>	<i>\$18,200</i>	<i>\$0</i>	<i>0.00%</i>
Total Street Lighting	\$15,649	\$25,000	\$16,787	\$18,200	\$18,200	\$0	0.00%

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 FY22.

455 - Wastewater/Stormwater	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Wages</u>							
Wastewater/Stormwater Expendit	\$93,045	\$119,500	\$113,698	\$0	\$246,550	\$246,550	
<i>Total Wages</i>	<i>\$93,045</i>	<i>\$119,500</i>	<i>\$113,698</i>	<i>\$0</i>	<i>\$246,550</i>	<i>\$246,550</i>	
Total Wastewater/Stormwater	\$93,045	\$119,500	\$113,698	\$0	\$246,550	\$246,550	

B&M Crossing

Budget Narrative

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

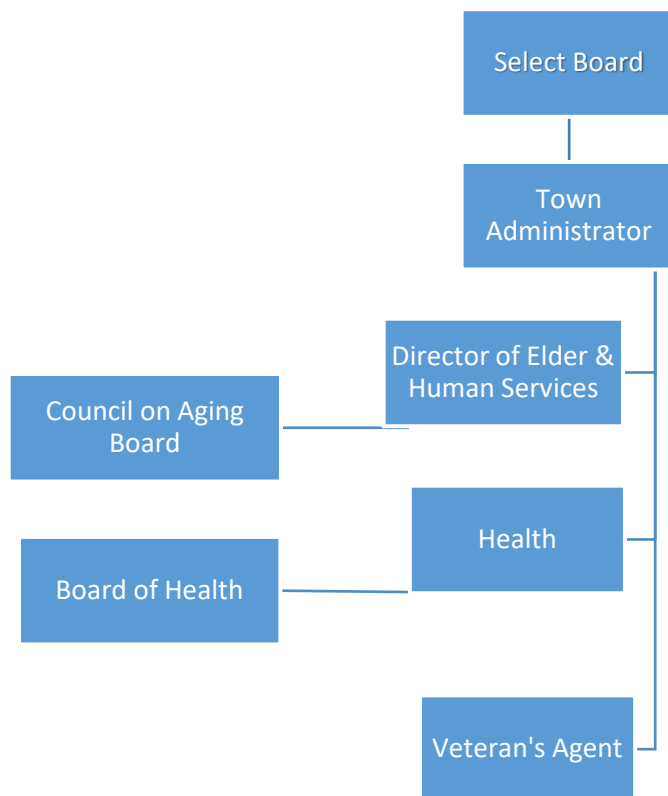
457 - B&M Crossing	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
B&M Crossing	\$2,806	\$2,809	\$2,806	\$2,825	\$2,900	\$75	2.65%
<i>Total Expenses</i>	<i>\$2,806</i>	<i>\$2,809</i>	<i>\$2,806</i>	<i>\$2,825</i>	<i>\$2,900</i>	<i>\$75</i>	<i>2.65%</i>
Total B&M Crossing	\$2,806	\$2,809	\$2,806	\$2,825	\$2,900	\$75	2.65%



Town of Littleton Fiscal Year 2022 Budget

Health & Human Services

Health & Human Services Organizational Chart





Town of Littleton Fiscal Year 2022 Budget

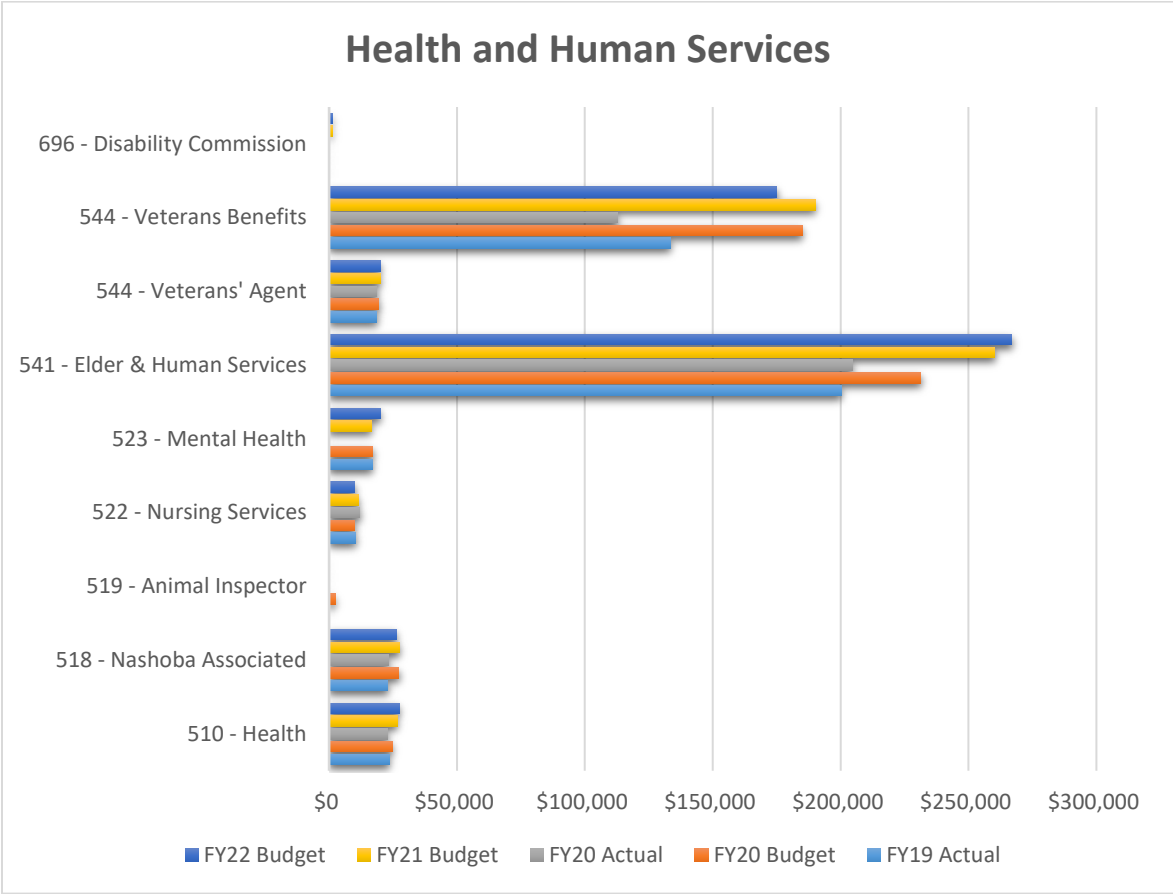
Health and Human Services – Budget Summary

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
Total Budgets							
510 - Health	\$23,584	\$24,707	\$22,750	\$26,569	\$27,378	\$809	3.04%
518 - Nashoba Associated	\$22,954	\$27,274	\$23,078	\$27,562	\$26,250	(\$1,312)	-4.76%
519 - Animal Inspector	\$0	\$2,450	\$0	\$0	\$0	\$0	
522 - Nursing Services	\$10,475	\$9,975	\$12,023	\$11,497	\$9,975	(\$1,522)	-13.24%
523 - Mental Health	\$16,780	\$17,000	\$0	\$16,500	\$20,000	\$3,500	21.21%
541 - Elder & Human Services	\$200,199	\$231,295	\$204,545	\$260,288	\$266,803	\$6,515	2.50%
544 - Veterans' Agent	\$18,653	\$19,410	\$18,672	\$19,917	\$19,997	\$80	0.40%
544 - Veterans Benefits	\$133,494	\$185,000	\$112,755	\$190,000	\$175,000	(\$15,000)	-7.89%
696 - Disability Commission	\$0	\$0	\$0	\$1,200	\$1,200	\$0	0.00%
Total Health & Human Services	\$426,141	\$517,111	\$393,824	\$553,533	\$546,603	(\$6,930)	-1.25%



Town of Littleton Fiscal Year 2022 Budget



Health and Human Services: Health Department



Town of Littleton Fiscal Year 2022 Budget

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 v 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.



Town of Littleton Fiscal Year 2022 Budget

BUDGET NARRATIVE

Personal Services - The FY22 is increasing by \$573.16, this budget provides for the same level of personnel as the FY22 budget 18 hr shared administrative assistant. The increase is to include overtime for the requirement of attending evening meetings bi-monthly and step increase as a non-union employees of the Town subject to the classification and compensation plan under the Personnel bylaw.

Expenses – The FY22 department budget is increased by \$150, compared to the FY21 budget.

510 - Health	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Health Wages</u>							
Boh - Staff Wages	\$22,579	\$23,067	\$22,390	\$23,039	\$23,848	\$809	3.51%
Wages - Overtime	\$0	\$0	\$0	\$2,200	\$2,200	\$0	0.00%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Health Wages	\$22,579	\$23,067	\$22,390	\$25,239	\$26,048	\$809	3.21%
<u>Health Expenses</u>							
Advertising	\$142	\$400	\$0	\$150	\$300	\$150	100.00%
Postage	\$33	\$110	\$16	\$80	\$110	\$30	37.50%
Office Supplies	\$446	\$500	\$195	\$500	\$320	(\$180)	-36.00%
Travel	\$0	\$100	\$0	\$100	\$100	\$0	0.00%
Other Expenditures	\$385	\$530	\$150	\$500	\$500	\$0	0.00%
Total Health Expenses	\$1,006	\$1,640	\$360	\$1,330	\$1,330	\$0	0.00%
Total Health	\$23,584	\$24,707	\$22,750	\$26,569	\$27,378	\$809	3.04%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Janet Fairchild	Admin Asst-Health	0.450	BA06	4	\$23,613
Department Total		0.450			\$23,613



Town of Littleton Fiscal Year 2022 Budget

Health and Human Services: Elder & Human Services

MISSION OF THE OFFICE

The Department of Elder and Human Services is the public health 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 circumstances. We strive, to the greatest extent possible, to maintain dignity, independence and support for their role as members of the community. To this end we provide opportunities for residents to build physical, emotional, intellectual and social wellbeing.

In addition, we provide 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 assist the homeless, the unemployed, the disabled, 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 3800 residents over the age of 60. According to the Town Clerk's office there are currently 2,508 Littleton residents over 60 years old and another 1,671 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 seniors. The senior population is steadily increasing, and as our mission statement explains, we are also responsible for providing services to all residents, regardless of age. In FY 20 we provided service to 1,168 individuals of all ages.

Department Elder and Human Services Operating Throughout COVID-19

The Department of Elder and Human Services has operated differently since March of FY20 due to the COVID-19 pandemic. While it was necessary for Town building closures and program cancellations, the Department continued to meet the need by providing service to the community through transitioning to a remote service model to combat the public health concern of social isolation as well as serving as an access point to provide important services and supports. Staff worked with new and existing individuals who needed assistance with to include but not limited to errands, access to food and technology assistance. Outreach provided assistance to 365 individuals of all ages with 2,178 contacts from March 13, 2020 to the end of FY20. In addition to services, several virtual programs were offered including the support groups, such as Living Well and Aging Well and the Social Anxiety Group. Throughout the pandemic the EHS Department has continued to evaluate and re-evaluate programs and services to provide the optimal service to the community.

We have five primary areas of focus:

- **Transportation**

In FY20 (July 2019 – June 2020) there were 2,971 transports with an average of 248 rides per month; however, from July 2019 – February 2020 (pre-pandemic) there were 2,800 transports which averages 400 rides per month. We provide van services for elders and people with disabilities. Running two vans every day, 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



Town of Littleton Fiscal Year 2022 Budget

only transportation resource for the many people in town who do not/cannot drive. March of 2020 transportation services were altered due to COVID-19 restrictions. Transportation services to provide rides for essential trips resumed in August 2020 in limited capacity.

- **Nutrition**

In FY 20 we delivered 5,280 Home Delivered Meals to seniors and served 1,297 congregate meals in our Senior Diner. We deliver hot meals to home-bound seniors each day, five days a week and this essential service continued throughout the pandemic. 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 and provided support to the Meals on Wheels program throughout the pandemic. There was a 12 percent increase in Home Delivered Meals to seniors from FY19 to FY20 and the congregate meals went down, due to COVID-19. Since COVID-19, there has been a steady increase in the Home Delivered Meal program as many seniors were fearful to obtain their meals elsewhere. Our Outreach Department worked to identify volunteer community members to also assist with grocery shopping and provided assistance if volunteers were unavailable. Our drivers have assisted with food pantry deliveries to those in the community throughout COVID-19 as food deliveries are considered non-contact deliveries.

- **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 but not limited to obtaining heating subsidies, food stamps, housing, health education, caregiver support, and services from other food-provision programs. Our total Outreach Department contacts for FY20 was nearly 5,166 points of contact with 746 unduplicated individuals served. Comparing the first 3 months of FY19 to FY20 has shown we are already up 17% from last year in the number of contacts Outreach has logged. Our Department provides a vital service and we are seeing an increase utilization in our services attributed to COVID-19 and the ever-changing climate of the pandemic.

- **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 (STW) program which provides approximately \$600 a year in property tax relief for participants. In FY 20, 121 STW's completed over 5,800 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



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programming. We promote socialization and we coordinate numerous volunteer services to support elders in the community, such as our Friendly Visitor services. In FY 20 we serviced 1,168 individuals, accounting for close to 14,295 event sign-in's for all individuals of all ages.

PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY2018	FY2019	FY2020	Projected FY2021	Projected FY2022
Unduplicated Over 60 Served	622	879	981	1079	1187
Unduplicated Under 60 Served	116	193	187	197	206
Senior Work Program Participants	111	134	121	100	*TBD
Programs offered per year	913	1180	2,716	*TBD	*TBD
Total Event Sign In's	13110	14884	14,295	*TBD	*TBD
Van trips per year	5465	4122	2,971	*TBD	*TBD
Meals Delivered (Meals on Wheels)	4435	4709	5,280	5291	5,555

****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. The projected numbers for FY2022 are to be determined as we are uncertain the frequency of indoor programming in FY21. January 2021, the STWOP is intended to launch and our anticipated number of participants is 100. Transportation for ridership resumed early August 2020 for providing services to essential trips. We do anticipate an increase in service counts and those interested in the meals on wheels program.***

DEPARTMENTAL SERVICES

Listed below is a brief summary that identifies functions, programs, services or units most essential to protect.

Resident Services – Our primary Mission is to the elders of Littleton, and we provide educational, recreational, and diversionary programs to promote physical and mental wellness and support the social needs of individuals. In addition, we offer volunteer opportunities for healthy seniors and others town residents. The Department of Elder and Human Services is open five days a week and some evenings and weekends for special programming. There was an abrupt change to our operations due to COVID-19 as the Town Hall was closed and all programs were suspended. Immediately staff reimagined how services and programs could be offered to the community despite a global pandemic. We continued to meet the need by providing service to the community through transitioning to a remote service model to combat the public health concern of social



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isolation as well as serving as an access point to important services and supports. Our Department has been a vital service to the community throughout the pandemic and we will continue to offer and provide support to community members of all ages. It is unknown what the future may hold, but our Department has been here and continues to be here to meet the needs of the community.

A multi-faceted approach to support for residents is critical to our mission and includes a variety of structured and unstructured activities. The need for services is growing yearly as more residents 'age-in' to our target group and as we address the needs of other residents. Longer life spans mean we serve more elders with complex medical issues and chronic conditions, requiring more careful planning of services. The percentage of elders in the community is expected to climb steadily through 2030 and we are seeing an increase in requests from residents for more affordable housing in town. The opioid epidemic also presents a complex challenge to our department as we are seeing more under 60 residents needing assistance, and more grandparents raising grandchildren. Since March 2020, the instances of social isolation, loneliness, food insecurities and homelessness issues our Outreach Department is handling has increased.

While not an exhaustive list, the top five services provided by the department in order of priority are as follows:

- Transportation
- Nutrition
- Outreach to all
- Senior Tax Relief
- Programming

We rank Transportation above the others because without the ability to get to preventive medical appointments, treatments, the pharmacy, grocery, social activities and town hall, residents who do not drive are severely limited. In our Needs Assessment, 30% of non-drivers responded "yes" when asked if they had to cancel, miss, or reschedule a medical appointment because of lack of transportation.

Transportation – Littleton is without public transportation and non-driving seniors and the disabled become quickly isolated and at risk if they are not able to get to medical appointments, food shop, or attend supported food programs such the Senior Diner lunch program. Support for the transportation program is essential to the well-being of seniors in town especially. We have seen a great demand for rides, with many residents requesting extended service hours. Our van program runs two vans every day, 8:30 until 4pm with over 50% of our rides being for medical reasons. We have seen an increase in the need for further destinations as our population becomes more medically complex and specialists are needed. Transportation suspended service in March 2020 due to COVID-19 and resumed August 2020. Van drivers have assisted with food pantry deliveries, a noncontact service throughout COVID-19. Our Outreach volunteers have also assisted residents with grocery shopping, picking-up essential items, and offering additional support services to assist folks during this very trying time.



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Nutrition Program – Poor nutrition is a major problem with seniors and others with chronic illnesses. We are also seeing an increase in food insecurity among the elderly and the non-elderly. Support for the Meal site and Meals on Wheels is essential to promote wellbeing. Again, our aging population presents many challenges around food and nutrition. Our Senior Diner also provides socialization opportunities. Our Minuteman Senior Services assessment provides many services to Littleton residents (SHINE counseling, Meals on Wheels, home care) and also supplies a half-time Meal Site Manager at our Diner. Throughout the pandemic, there was 12% increase of those requesting Meals on Wheels as family and friends were worried about their loved ones. The congregate site suspended service in March and is presently closed as of 11.29.2020 but residents are receiving assistance through food pantry deliveries and through our Outreach Department.

Outreach Services – The rise in cost of living and cost of housing has driven more residents into need. With the expansion of the COA into Elder and Human Services, our Outreach program services many more residents. Outreach assists residents with meeting energy needs, food stamps, and with access to other programs of assistance. Caregivers (49% of respondents to the Needs Assessment between 50 – 59 years of age reported they were responsible for caring for an adult in the home) are increasingly challenged and need support and guidance to services.

The Outreach Worker's case load has increased steadily. There are increasingly frequent requests for financial assistance, fuel assistance, and assistance with securing SNAP benefits (food stamps), healthcare insurance, and housing. Also, as the older population of Littleton increases, seniors and their families are seeking help with more frequency around items like securing home care services, and identifying housing and long-term care options. COVID-19 has shed light on the issue of social isolation and loneliness many experience across the age spectrum. This is a leading public health concern and many individuals have referenced this feeling especially during the state closure. Outreach services are vital to keep residents connected and provide support to their social and emotional well-being. Residents of all ages turn to our Department, particular Outreach services to provide direction, assistance, and support on all aspects of care living especially living throughout COVID-19. There has been an overwhelming increase in demand on the outreach case load since the pandemic.

Senior Tax Worker Program – This program provides dual benefit to Littleton residents. The workers provide service in many different departments at a modest wage rate, reducing the need for additional town staff. Senior Tax Workers work for the School Department, the Assessors, Treasurer's Office, Cemetery, Town Clerk, and our Senior Diner to name a few. The Senior Tax Workers receive a real estate tax abatement in return for their work. In addition, senior tax workers provide many additional services directly to EHS and the COA, allowing us to offer more programming and support without hiring additional staff.

In FY20, Senior Tax Workers who completed their hours were compensated almost \$650 towards their property taxes. This program is generously supported by the town and greatly appreciated by the seniors. It should be noted that the rise in the minimum wage over the past several years means that the town receives the benefit of fewer hours of work by Senior Tax Workers.



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FY	Hours of benefit to town
FY17	5,000
FY18	6,527
FY19	8,079
FY20	5,800

Programming – We strive to offer a range of educational, wellness, and social programs throughout the year. Isolation is a high risk factor for seniors and stimulation 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 Caregiver Support Group which has been going with strong attendance for several years. They fill a vexing need in the community. Staffing for the dementia group is primarily Senior Tax Workers. Our support group programs (Social Anxiety support group, Living Along group, Recovery Conversations) allow us to provide support in a more effective manner than one-to-one meetings. We have a wide-range of wellness offerings: weekly blood pressure clinic; podiatry clinic; special talks on heart disease, dementia, and downsizing; flu, eye, and hearing clinics to name a few. With the assistance of the Littleton Cultural Council 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 provided by the Friends of the COA on a monthly basis. In-person programs and events, were suspended in March of 2020. Immediately, virtual programs, supportive in nature were offered, along with programming shown on LC-TV. In FY21, the EHS Department has an operations plan to slowly, steadily and safely welcome back programming within Town Hall. Safety measures and COVID-19 protocol will be followed.

We strive to provide a welcoming service department for all Littleton residents who need help.

MAJOR ACCOMPLISHMENTS

- Creation and administration of the Emergency Rental Assistance Program
- Enhanced community awareness of the Elder and Human Services Department
- Organized community-wide focus groups in preparation for the EHS New Building Project
- Grants Received: Emerson Hospital Community Benefit Award of \$5,000 for Dementia Care and Caregiver Stress Reduction Initiative, CHNA 15 COVID Response Grant, Martap Mini Grant for GPS system for the vans and a Collaborative Grant we received along with Boxborough and Acton
- Reimagined programs and services throughout COVID-19

DEPARTMENTAL GOALS

- Increase awareness of Elder and Human Services and educate the community on the breadth and scope of services offered by the Department
- Continue to welcome back programming amidst COVID-19 and expand programs and services to reach more community members
- Filling the 18 slots for the Rental Assistance Program for Littleton residents through the EHS Outreach Department
- Create an action plan for the EHS New Building Project



Town of Littleton Fiscal Year 2022 Budget

BUDGET NARRATIVE

Staffing

Personnel Services - The FY22 level 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 FY22 have been factored.

Expenses:

All expenses have been level-funded. No new asks of the Town. The Department of Elder and Human Services has continued to operate throughout the COVID-19 pandemic. Since March of FY20, the Department has adjusted operations based on the community need. While it was necessary for Town building closures and program cancellations, the Department continued to meet the need by providing service to the community through transitioning to a remote service model to combat the public health concern of social isolation as well as serving as an access point to provide important services and supports. Staff worked with new and existing individuals who needed assistance with to include but not limited to errands, access to food and technology assistance. In the near future, we plan to rebuild indoor programming to provide a variety of social, educational, recreational opportunities. Offering programming on a virtual platform will pave the way for program development, as now, we will be able to offer programs on two different platforms.

541 - Elder & Human Services	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Elder & Human Services Wages</u>							
Ehs-Director Salaries	\$67,758	\$76,401	\$78,625	\$79,553	\$78,408	(\$1,145)	-1.44%
Wages Asst Ehs Director	\$2,430	\$62,528	\$50,784	\$69,301	\$71,723	\$2,422	3.50%
Ehs - Staff Wages	\$106,757	\$66,376	\$52,625	\$87,879	\$92,667	\$4,788	5.45%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Elder & Human Services Wages	\$176,944	\$205,305	\$182,034	\$236,733	\$242,798	\$6,065	2.56%
<u>Elder & Human Services Expenses</u>							
Vehicle Repair/Maint	\$0	\$0	\$0	\$450	\$450	\$0	0.00%
Professional Services	\$328	\$766	\$620	\$500	\$650	\$150	30.00%
Training/Conferences	\$273	\$1,095	\$883	\$560	\$560	\$0	0.00%
Postage	\$375	\$200	\$248	\$260	\$260	\$0	0.00%
Cross Town Connect Fee	\$11,000	\$11,000	\$11,000	\$16,875	\$12,000	(\$4,875)	-28.89%
Office Supplies	\$566	\$700	\$723	\$175	\$175	\$0	0.00%
Meal Site	\$2,065	\$3,796	\$1,004	\$900	\$900	\$0	0.00%
Community Programs	\$4,871	\$4,600	\$4,017	\$0	\$4,875	\$4,875	0.0%
Minuteman Assessment	\$2,505	\$2,505	\$2,505	\$2,505	\$2,505	\$0	0.00%
Travel	\$676	\$800	\$924	\$650	\$650	\$0	0.00%
Dues & Subscriptions	\$515	\$528	\$588	\$680	\$680	\$0	0.00%
Other Expenses	\$80	\$0	\$0	\$0	\$300	\$300	0.0%
Total Elder & Human Services Expenses	\$23,254	\$25,990	\$22,511	\$23,555	\$24,005	\$450	1.91%
Total Elder & Human Services	\$200,199	\$231,295	\$204,545	\$260,288	\$266,803	\$6,515	2.50%



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Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Ashley Shaheen	Dir Ehs	1.000	BA11	3	\$77,611
Nicole Sarvela	Assist Director Ehs	1.000	BA10	4	\$71,034
Amy Demichele	Ehs Outreach Coord	1.000	BA09	5	\$66,190
Susan Raymond	Admin Asst-Coa	0.488	BA06	4	\$25,580

Department Total		3.488			\$240,415
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Neil Campbell	Ehs Van Driver	0.200	B102	5	\$7,027
Richard Kent	Ehs Van Driver	0.450	B102	5	\$15,810
Laurie Dee	Ehs Van Driver	0.490	B102	5	\$17,215
Samuel Palmer	Ehs Van Driver	0.450	B102	5	\$15,810
John Stenstrom	Ehs Van Driver	0.450	B102	4	\$15,501

Department Total		2.040			\$71,363
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Health and Human Services: Veterans' Agent

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	Projected FY2021
Veteran's receiving benefits	Count	15	14	15
Calls per year	Count	195	220	350
Office Visits- Inquiries	Count	150	175	200
VA Applications received	Count	10	10	15
VA Applications approved	Count	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.



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DEPARTMENTAL GOALS

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

BUDGET NARRATIVE

BUDGET HIGHLIGHTS

544 - Veterans' Agent	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Veterans' Agent Wages</u>							
Veteran Agent-Salary	\$7,309	\$8,100	\$8,100	\$8,007	\$8,087	\$80	1.00%
<i>Total Veterans' Agent Wages</i>	<i>\$7,309</i>	<i>\$8,100</i>	<i>\$8,100</i>	<i>\$8,007</i>	<i>\$8,087</i>	<i>\$80</i>	<i>1.00%</i>
<u>Veterans' Agent Expenses</u>							
Meetings & Conferences	\$0	\$0	\$0	\$250	\$250	\$0	0.00%
Other Services	\$62	\$950	\$0	\$200	\$200	\$0	0.00%
Postage	\$19	\$60	\$32	\$60	\$60	\$0	0.00%
Office Supplies	\$0	\$0	\$144	\$100	\$100	\$0	0.00%
Travel	\$912	\$200	\$207	\$1,200	\$1,200	\$0	0.00%
Dues & Subscriptions	\$351	\$100	\$190	\$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>\$11,344</i>	<i>\$11,310</i>	<i>\$10,573</i>	<i>\$11,910</i>	<i>\$11,910</i>	<i>\$0</i>	<i>0.00%</i>
 <i>Total Veterans' Agent</i>	 <i>\$18,653</i>	 <i>\$19,410</i>	 <i>\$18,672</i>	 <i>\$19,917</i>	 <i>\$19,997</i>	 <i>\$80</i>	 <i>0.40%</i>

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
John Boroski	Veterans' Agent		BB02	2	\$8,007
<i>Department Total</i>		<i>0.000</i>			<i>\$8,007</i>



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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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Veteran Benefits & Services	\$133,494	\$185,000	\$112,755	\$190,000	\$175,000	(\$15,000)	-7.89%
<i>Total Expenses</i>	<i>\$133,494</i>	<i>\$185,000</i>	<i>\$112,755</i>	<i>\$190,000</i>	<i>\$175,000</i>	<i>(\$15,000)</i>	<i>-7.89%</i>
Total Veterans Benefits	\$133,494	\$185,000	\$112,755	\$190,000	\$175,000	(\$15,000)	-7.89%

Animal Inspector

Budget Narrative

The FY22 budget reflects no increase as compared to FY21 budget. This is covered by a contract.

519 - Animal Inspector	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Wages</u>							
Animal Insp-Professional Serv	\$0	\$2,450	\$0	\$0	\$0	\$0	
<i>Total Wages</i>	<i>\$0</i>	<i>\$2,450</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
Total Animal Inspector	\$0	\$2,450	\$0	\$0	\$0	\$0	

Nashoba Associated

Budget Narrative

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



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518 - Nashoba Associated	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Nashoba Boh-Assessment	\$22,954	\$27,274	\$23,078	\$27,562	\$26,250	(\$1,312)	-4.76%
<i>Total Expenses</i>	<i>\$22,954</i>	<i>\$27,274</i>	<i>\$23,078</i>	<i>\$27,562</i>	<i>\$26,250</i>	<i>(\$1,312)</i>	<i>-4.76%</i>
Total Nashoba Associated	\$22,954	\$27,274	\$23,078	\$27,562	\$26,250	(\$1,312)	-4.76%

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Naboh-Nursing Prof Serv	\$10,475	\$9,975	\$12,023	\$11,497	\$9,975	(\$1,522)	-13.24%
<i>Total Expenses</i>	<i>\$10,475</i>	<i>\$9,975</i>	<i>\$12,023</i>	<i>\$11,497</i>	<i>\$9,975</i>	<i>(\$1,522)</i>	<i>-13.24%</i>
Total Nursing Services	\$10,475	\$9,975	\$12,023	\$11,497	\$9,975	(\$1,522)	-13.24%

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

523 - Mental Health	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Eliot Clinic	\$3,780	\$4,000	\$0	\$4,000	\$4,000	\$0	0.00%
Interface Referral Services	\$13,000	\$13,000	\$0	\$12,500	\$16,000	\$3,500	28.00%
<i>Total Expenses</i>	<i>\$16,780</i>	<i>\$17,000</i>	<i>\$0</i>	<i>\$16,500</i>	<i>\$20,000</i>	<i>\$3,500</i>	<i>21.21%</i>
Total Mental Health	\$16,780	\$17,000	\$0	\$16,500	\$20,000	\$3,500	21.21%



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Disability Commission

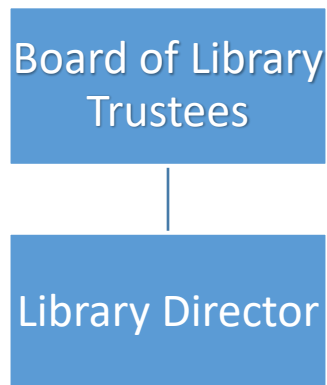
Budget Narrative

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

696 - Disability Commission	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Disability Commission Expense	\$0	\$0	\$0	\$1,200	\$1,200	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,200</i>	<i>\$1,200</i>	<i>\$0</i>	<i>0.00%</i>
 <i>Total</i>	 <i>\$0</i>	 <i>\$0</i>	 <i>\$0</i>	 <i>\$1,200</i>	 <i>\$1,200</i>	 <i>\$0</i>	 <i>0.00%</i>

Culture & Recreation

Culture & Recreation Organizational Chart



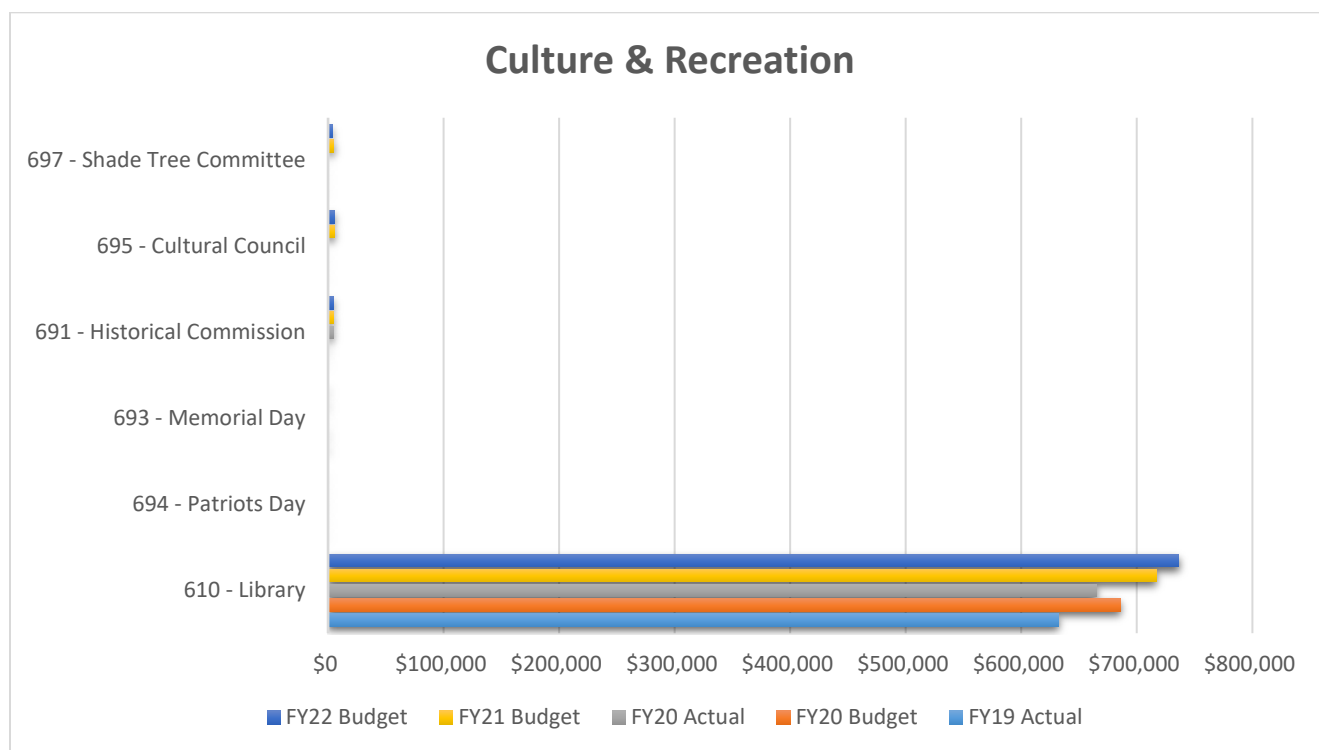


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Culture & Recreation – Budget Summary

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
Total Budgets							
610 - Library	\$632,033	\$685,525	\$665,059	\$716,668	\$736,428	\$19,760	2.76%
694 - Patriots Day	\$0	\$50	\$0	\$0	\$0	\$0	
693 - Memorial Day	\$709	\$750	\$270	\$750	\$750	\$0	0.00%
691 - Historical Commission	\$125	\$700	\$4,394	\$4,480	\$4,480	\$0	0.00%
695 - Cultural Council	\$0	\$0	\$0	\$5,600	\$5,600	\$0	0.00%
697 - Shade Tree Committee	\$0	\$0	\$0	\$5,000	\$3,500	(\$1,500)	-30.00%
Total Culture & Recreation	\$632,867	\$687,025	\$669,723	\$732,498	\$750,758	\$18,260	2.49%





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Culture & Recreation: Library

MISSION OF THE OFFICE

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. 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. 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 and teen reading materials for lifelong learning and recreation (including enhancement of eLibrary services)
5. Provide YA programming and children's room programming such as Toddler story on Fridays again.

MAJOR ACCOMPLISHMENTS



Town of Littleton Fiscal Year 2022 Budget

Due to the COVID-19 pandemic, the library has been forced to change the way we do business while continuing to provide the highest level of service to the community. We were one of the first libraries in the area to offer curbside service to our patrons. A service many patrons were extremely grateful for. It allowed them to access library materials while maintaining the health and safety of both our staff and their own health. When they couldn't enter the library to browse, we offered online readers' advisory. We've invited those without computer or internet access at home to use our computers by appointment or our Wi-Fi.

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 have also been added. They have access to hundreds of thousands of eBooks, eMagazines, online audiobooks, and movies and TV shows through our online streaming services. There are self-learning databases to teach you how to play a musical instrument or on how to fix your car. 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.

Four 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, limited browsing, curbside service, online databases and online programming.

BUDGET NARRATIVE

PERSONNEL SERVICES - The FY22 staffing budget is increasing by \$7,909.35 – or 1.49%, compared to the FY21 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. This amount represents a step increase for all library employees and no change in total FTE.



Town of Littleton Fiscal Year 2022 Budget

FY22 Payroll	Pay Rate	Grade	Step	Hours	Total	FTE	Payroll Change
Director							FY21 Pay \$531,443.00
Sam Alvarez (Director)	\$47.24	12	6	40	\$98,637.12	1	FY22 Pay \$539,352.35
							Difference \$7,909.35
Assistant Director							Variance: 1.49%
Helen Graham (Asst. Director)	\$37.54	10	8	30	\$58,787.64	0.75	
							FY21 FTE 8.05
Staff Payroll							FY22 FTE 8.05
Diann Haduch (Children's Librarian)	\$35.87	9	10	35	\$65,534.49	0.875	Difference 0
Andy Curran (Head of Circ/Librarian)	\$35.00	9	9	30	\$54,810.00	0.75	
Susan Palmer (Office Coordinator)	\$29.68	7	8	35	\$54,225.36	0.875	
Jeanne Sill (Senior Library Tech)	\$29.15	6	10	34	\$51,735.42	0.85	
Jenna Cantino (Senior Library Tech)	\$27.74	6	8	20	\$28,960.56	0.5	
Julie Bernardi (Library Tech)	\$26.57	5	9	14	\$19,417.36	0.35	
Cheryl Hardy-Faraci (Library Tech)	\$24.67	5	6	19	\$24,467.71	0.475	
Julie Fredericksen (Library Tech)	\$24.07	5	5	20	\$25,129.08	0.5	
Tracy Delgado (Library Tech)	\$23.48	5	4	17	\$20,836.15	0.425	
Atsuko Yamashita (Processing Clerk)	\$21.02	3	5	10	\$10,972.44	0.25	
Jennifer Hamilton (Library Assistant)	\$20.51	3	4	6	\$6,423.73	0.15	
Jeffrey Henry (Library Assistant)	\$20.01	3	3	6	\$6,267.13	0.15	
Amy Totten (Library Assistant)	\$19.52	3	2	6	\$6,113.66	0.15	
Wages-Overtime	\$28.14			250	\$7,034.50		
Staff Payroll Total:					\$381,927.59		
Grand Total:				322	\$539,352.35	8.05	

EXPENSES – The FY22 expenses budget is decreasing by \$1,200 compared to the FY21 budget. This is primarily due to a decrease in the amount asked for Travel over last year, a budget line we don't anticipate using due to current world events. The expenses line includes \$140,500 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. Also budgeted is the 0% increase in the MVLC member assessment for \$37,000. 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 \$37,000 to meet our MVLC assessment. 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 \$724,952.35. An increase of \$8,284.25 or 1.16%.



Town of Littleton Fiscal Year 2022 Budget

FY22 Totals	Town
Payroll	\$539,352.35
Materials	\$140,500.00
MVLC	\$37,000.00
Expenses	\$8,100.00
Total	\$724,952.35

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

610 - Library	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Library Wages</u>							
Library-Director Salary	\$87,693	\$92,392	\$92,392	\$96,215	\$99,623	\$3,408	3.54%
Wages Asst Library Director	\$8,047	\$55,051	\$55,051	\$57,362	\$59,376	\$2,014	3.51%
Library-Staff Wages	\$388,601	\$373,357	\$362,293	\$365,638	\$378,644	\$13,006	3.56%
Wages - Overtime	\$0	\$0	\$0	\$7,579	\$7,035	(\$544)	-7.18%
Longevity-Non Union	\$0	\$0	\$0	\$4,650	\$6,150	\$1,500	32.26%
Total Library Wages	\$484,341	\$520,800	\$509,736	\$531,443	\$550,828	\$19,385	3.65%
<u>Library Expenses</u>							
Equipment Repairs & Servicing	\$0	\$100	\$0	\$100	\$0	(\$100)	-100.00%
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	
Postage	\$6	\$150	\$2	\$125	\$100	(\$25)	-20.00%
Office Supplies	\$466	\$1,500	\$2,087	\$1,000	\$1,000	\$0	0.00%
Books & Materials	\$94,630	\$109,225	\$100,129	\$127,100	\$140,500	\$13,400	10.54%
Trust - Materials	\$15,549	\$15,000	\$15,000	\$12,000	\$0	(\$12,000)	-100.00%
Programming	\$0	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
Program Supplies	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
Travel	\$65	\$650	\$78	\$1,200	\$0	(\$1,200)	-100.00%
Processing Supplies	\$1,732	\$1,500	\$1,439	\$4,000	\$4,000	\$0	0.00%
Mvlc Assessment & Content	\$35,243	\$36,600	\$36,588	\$36,700	\$37,000	\$300	0.82%
Total Library Expenses	\$147,692	\$164,725	\$155,323	\$185,225	\$185,600	\$375	0.20%
Total Library	\$632,033	\$685,525	\$665,059	\$716,668	\$736,428	\$19,760	2.76%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Samuel Alvarez	Lib Director	1.000	TC12	6	\$98,617
Helen Graham	Lib Asst Dir	0.750	BA10	8	\$58,804
Diann Ouellette-Haduch	Lib Sr Libr Children	0.875	BA09	10	\$65,498
Andrea Curran	Lib Sr Libr Circ	0.650	BA09	9	\$47,475
Susan Palmer	Lib Office Coord	0.875	BA07	8	\$54,226
Jeanne Sill	Lib Senior Tech	0.850	BA06	10	\$51,718
Jenna Cantino	Lib Senior Tech	0.500	BA06	8	\$28,961
Julie Bernardi	Lib Technician	0.350	BA05	9	\$19,425
Cheryl Hardy-Faraci	Lib Technician	0.475	BA05	6	\$24,478
Julie Fredericksen	Lib Technician	0.500	BA05	5	\$25,140
Tracy Delgado	Lib Technician	0.420	BA05	4	\$20,600
Atsuko Yamashita	Lib Process Clrk	0.250	BA03	5	\$10,978
Jennifer Hamilton	Lib Assistant	0.150	BA03	4	\$6,427
Jeffrey Henry	Lib Assistant	0.150	BA03	3	\$6,271
Amy Totten	Lib Assistant	0.150	BA03	1	\$5,967
Overtime/Vacation coverage					\$7,035
Department Total		7.945			\$531,620



Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Memorial Other Services	\$709	\$750	\$270	\$750	\$750	\$0	0.00%
<i>Total Expenses</i>	<i>\$709</i>	<i>\$750</i>	<i>\$270</i>	<i>\$750</i>	<i>\$750</i>	<i>\$0</i>	<i>0.00%</i>
Total Memorial Day	\$709	\$750	\$270	\$750	\$750	\$0	0.00%

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Wages</u>							
Patriots Day Other Supplies	\$0	\$50	\$0	\$0	\$0	\$0	
<i>Total Wages</i>	<i>\$0</i>	<i>\$50</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
Total Patriots Day	\$0	\$50	\$0	\$0	\$0	\$0	



Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Historical Other Supplies	\$125	\$700	\$4,394	\$4,480	\$4,480	\$0	0.00%
<i>Total Expenses</i>	<i>\$125</i>	<i>\$700</i>	<i>\$4,394</i>	<i>\$4,480</i>	<i>\$4,480</i>	<i>\$0</i>	<i>0.00%</i>
Total Historical Commission	\$125	\$700	\$4,394	\$4,480	\$4,480	\$0	0.00%

Cultural Council

Budget Narrative

The budget supports various projects for the Cultural Council.

695 - Cultural Council	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cultural Council Expenses	\$0	\$0	\$0	\$5,600	\$5,600	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$0</i>	<i>0.00%</i>
Total Cultural Council	\$0	\$0	\$0	\$5,600	\$5,600	\$0	0.00%

Shade Tree Committee

Budget Narrative

The budget supports various projects for the Shade Tree Committee

697 - Shade Tree Committee	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Shade Tree Expenses	\$0	\$0	\$0	\$5,000	\$3,500	(\$1,500)	-30.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$5,000</i>	<i>\$3,500</i>	<i>(\$1,500)</i>	<i>-30.00%</i>
Total Shade Tree Committee	\$0	\$0	\$0	\$5,000	\$3,500	(\$1,500)	-30.00%

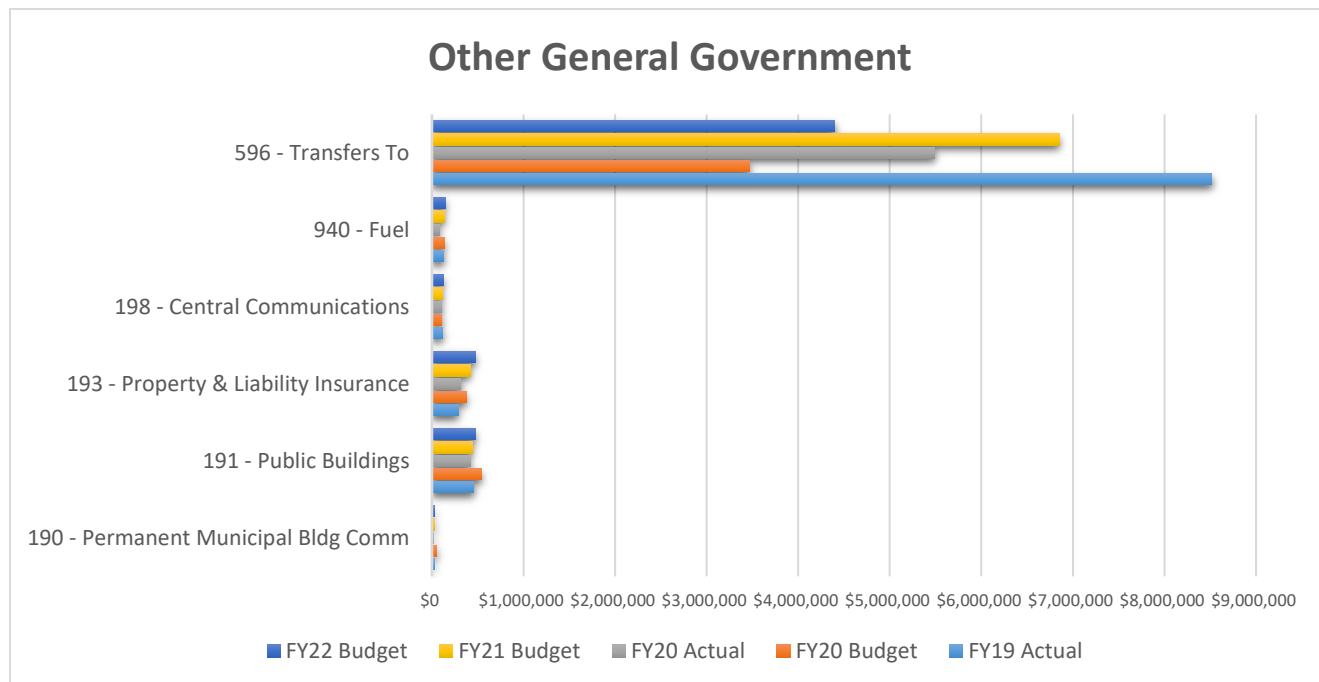


Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
Total Budgets							
190 - Permanent Municipal Bldg Comm	\$23,747	\$54,604	\$18,958	\$30,000	\$25,000	(\$5,000)	-16.67%
191 - Public Buildings	\$458,049	\$540,142	\$417,662	\$439,031	\$471,289	\$32,258	7.35%
193 - Property & Liability Insurance	\$289,775	\$376,000	\$311,546	\$420,000	\$471,500	\$51,500	12.26%
198 - Central Communications	\$115,056	\$109,370	\$105,886	\$115,000	\$121,262	\$6,262	5.45%
940 - Fuel	\$130,095	\$135,000	\$83,469	\$135,000	\$145,000	\$10,000	7.41%
596 - Transfers To	\$8,519,105	\$3,468,885	\$5,493,641	\$6,850,444	\$4,396,465	(\$2,453,979)	-35.82%
Total Other General Government	\$9,535,827	\$4,684,000	\$6,431,160	\$7,989,475	\$5,630,516	(\$2,358,959)	-29.53%





Town of Littleton Fiscal Year 2022 Budget

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.



Town of Littleton Fiscal Year 2022 Budget

191 - Public Buildings	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Public Buildings Wages</u>							
Facilities Mgr - Salaries	\$2,264	\$90,128	\$65,187	\$0	\$0	\$0	0.00%
Bldg Maint Supv - Wages Hourly	\$61,213	\$61,979	\$0	\$64,581	\$66,189	\$1,608	2.49%
Bldg Admin Supp -Wages Hourly	\$3,066	\$10,717	\$758	\$5,000	\$0	(\$5,000)	-100.00%
Bldg Maint Supv - Wages Ot	\$0	\$3,992	\$43	\$4,000	\$0	(\$4,000)	-100.00%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Public Buildings Wages	\$66,543	\$166,816	\$65,988	\$73,581	\$66,189	(\$7,392)	-10.05%
<u>Public Buildings Expenses</u>							
Pb Electricity	\$117,570	\$105,000	\$115,915	\$110,000	\$125,000	\$15,000	13.64%
Pb Heat Natural Gas	\$42,208	\$36,000	\$41,682	\$42,000	\$50,000	\$8,000	19.05%
Pb Fuel Oil	\$437	\$15,000	\$0	\$450	\$0	(\$450)	-100.00%
Pb Water	\$7,956	\$10,000	\$11,697	\$8,000	\$22,000	\$14,000	175.00%
Pb Bldg Maintenance Svc	\$162,897	\$135,326	\$154,565	\$160,000	\$160,000	\$0	0.00%
Pb Postage Mach Rent	\$7,026	\$7,000	\$7,096	\$7,000	\$7,100	\$100	1.43%
Pb Bldg Maint Supplies	\$38,144	\$35,000	\$13,467	\$25,000	\$30,000	\$5,000	20.00%
Pb Other Supplies	\$15,268	\$30,000	\$7,252	\$13,000	\$11,000	(\$2,000)	-15.38%
Total Public Buildings Expenses	\$391,506	\$373,326	\$351,674	\$365,450	\$405,100	\$39,650	10.85%
Total Public Buildings	\$458,049	\$540,142	\$417,662	\$439,031	\$471,289	\$32,258	7.35%

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
vacant	Facility Director	1.000	not budgeted		\$0
George Dumas	Bldg Maint Supv	1.000	BA09	5	\$66,500
Department Total		2.000			\$66,500



Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Wages</u>							
Wages - Hourly	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%
Total Wages	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%
<u>Expenses</u>							
Pub Bldg - Eng Prof & Technica	\$23,747	\$54,604	\$18,958	\$25,000	\$20,000	(\$5,000)	-20.00%
Total Expenses	\$23,747	\$54,604	\$18,958	\$25,000	\$20,000	(\$5,000)	-20.00%
Total PMBC	\$23,747	\$54,604	\$18,958	\$30,000	\$25,000	(\$5,000)	-16.67%

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Wages</u>							
Property & Liability Insurance	\$289,775	\$376,000	\$311,546	\$420,000	\$471,500	\$51,500	12.26%
Total Wages	\$289,775	\$376,000	\$311,546	\$420,000	\$471,500	\$51,500	12.26%
Total Property & Liability Insurance	\$289,775	\$376,000	\$311,546	\$420,000	\$471,500	\$51,500	12.26%



Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Central Communications	\$115,056	\$109,370	\$105,886	\$115,000	\$121,262	\$6,262	5.45%
<i>Total Expenses</i>	<i>\$115,056</i>	<i>\$109,370</i>	<i>\$105,886</i>	<i>\$115,000</i>	<i>\$121,262</i>	<i>\$6,262</i>	<i>5.45%</i>
Total Central Communications	\$115,056	\$109,370	\$105,886	\$115,000	\$121,262	\$6,262	5.45%

Fuel

Budget Narrative

The fuel budget pays for all the fuel across the town and is increasing in FY22 to cover the additional Town vehicles and any potential price increases.

940 - Fuel	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Fuel	\$130,095	\$135,000	\$83,469	\$135,000	\$145,000	\$10,000	7.41%
<i>Total Expenses</i>	<i>\$130,095</i>	<i>\$135,000</i>	<i>\$83,469</i>	<i>\$135,000</i>	<i>\$145,000</i>	<i>\$10,000</i>	<i>7.41%</i>
Total Fuel	\$130,095	\$135,000	\$83,469	\$135,000	\$145,000	\$10,000	7.41%



Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To Tread	\$0	\$25,000	\$25,000	\$25,000	\$0	(\$25,000)	-100.00%
Transfer To Prce Ent	\$211,110	\$673,851	\$663,851	\$245,000	\$245,000	\$0	0.00%
Transfer To Special Revenue	\$29,827	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Capital Projects	\$1,006	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Agency Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Stabilization Fd.	\$42,000	\$108,045	\$108,045	\$1,050,000	\$150,000	(\$900,000)	-85.71%
Transfer To Capital Stab Fund	\$2,698,502	\$300,000	\$300,000	\$1,378,548	\$318,500	(\$1,060,048)	-76.90%
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	\$242,871	\$0	\$0	\$164,204	\$150,000	(\$14,204)	-8.65%
Transfer To Articles	\$2,922,528	\$0	\$2,034,755	\$1,197,532	\$1,571,500	\$373,968	31.23%
Transfer To Sewer Enterprise	\$0	\$0	\$0	\$141,550	\$0	(\$141,550)	-100.00%
Transfer To Trust Funds	\$2,371,261	\$2,361,989	\$2,361,989	\$2,648,610	\$1,961,465	(\$687,145)	-25.94%
Total Expenses	\$8,519,105	\$3,468,885	\$5,493,641	\$6,850,444	\$4,396,465	(\$2,453,979)	-35.82%
Total Transfers To	\$8,519,105	\$3,468,885	\$5,493,641	\$6,850,444	\$4,396,465	(\$2,453,979)	-35.82%



Town of Littleton Fiscal Year 2022 Budget

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)	450	373
Middle School	6 - 8	1957	1991 (1994, 2000, 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

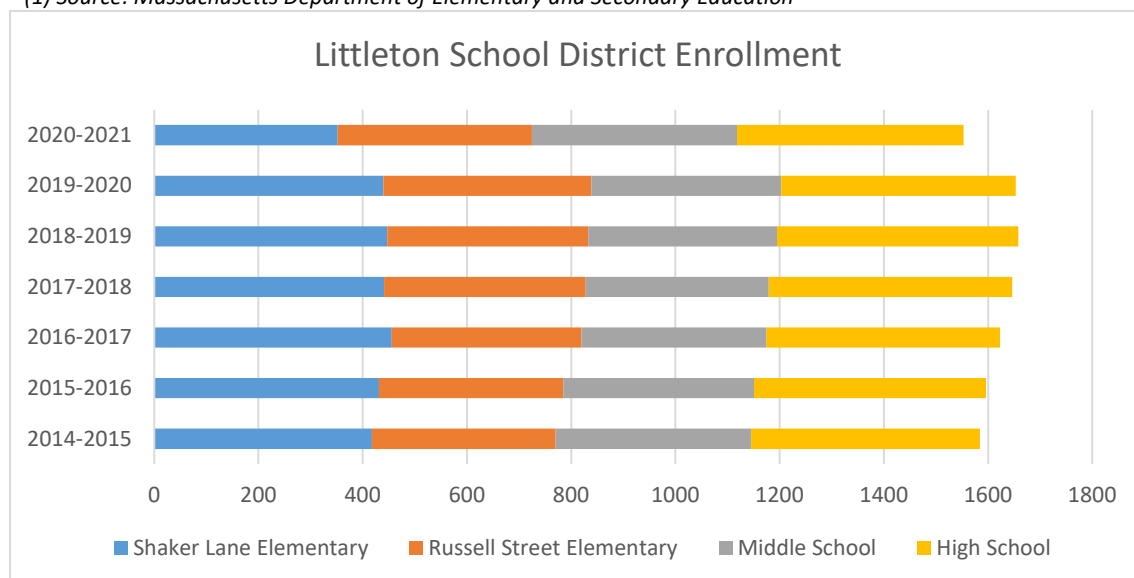
Enrollment Change	12	27	23	12	-5	-100
Percentage Change	0.76%	1.69%	1.42%	0.73%	-0.30%	-6.05%

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





Town of Littleton Fiscal Year 2022 Budget

School Choice and Other In-District Enrollment

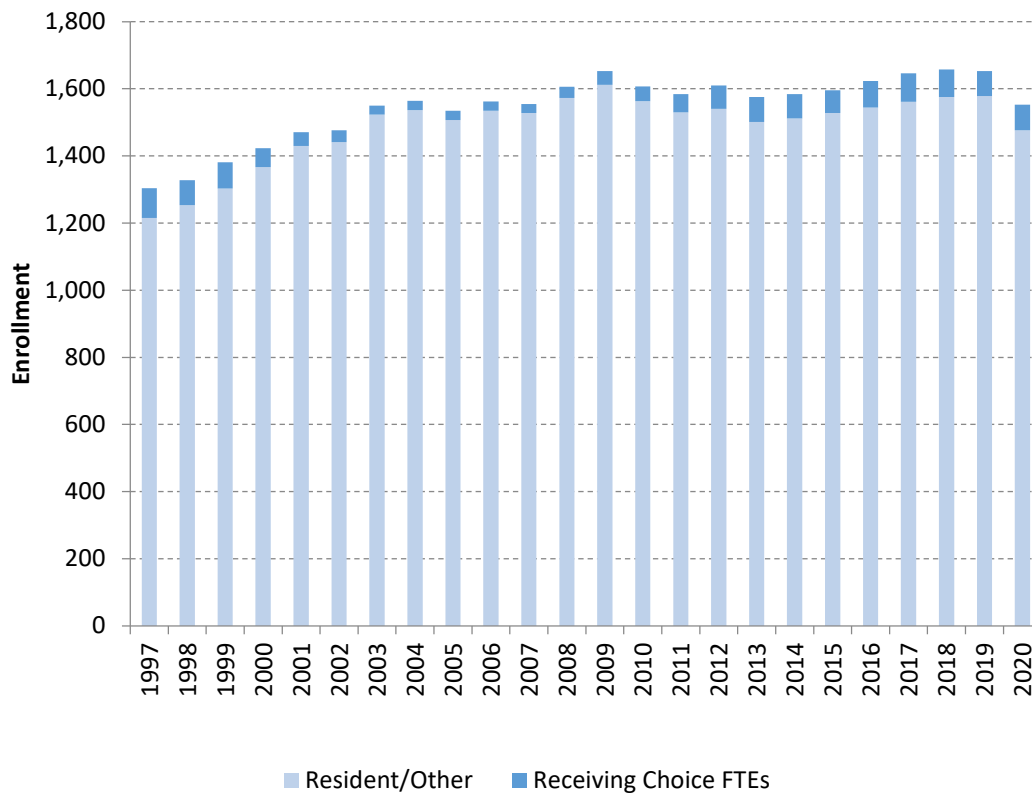
FY	Receiving Choice FTEs	Total Enrollment	Resident/ Other Enrollment	% Choice	FY	Receiving Choice FTEs	Total Enrollment	Resident/ Other Enrollment	% Choice
1997	88.4	1,304	1,216	6.8	2009	41.4	1,653	1,612	2.5
1998	74.6	1,328	1,253	5.6	2010	43.3	1,607	1,564	2.7
1999	77.9	1,381	1,303	5.6	2011	54.2	1,584	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



Town of Littleton Fiscal Year 2022 Budget

School Choice / Resident Enrollment



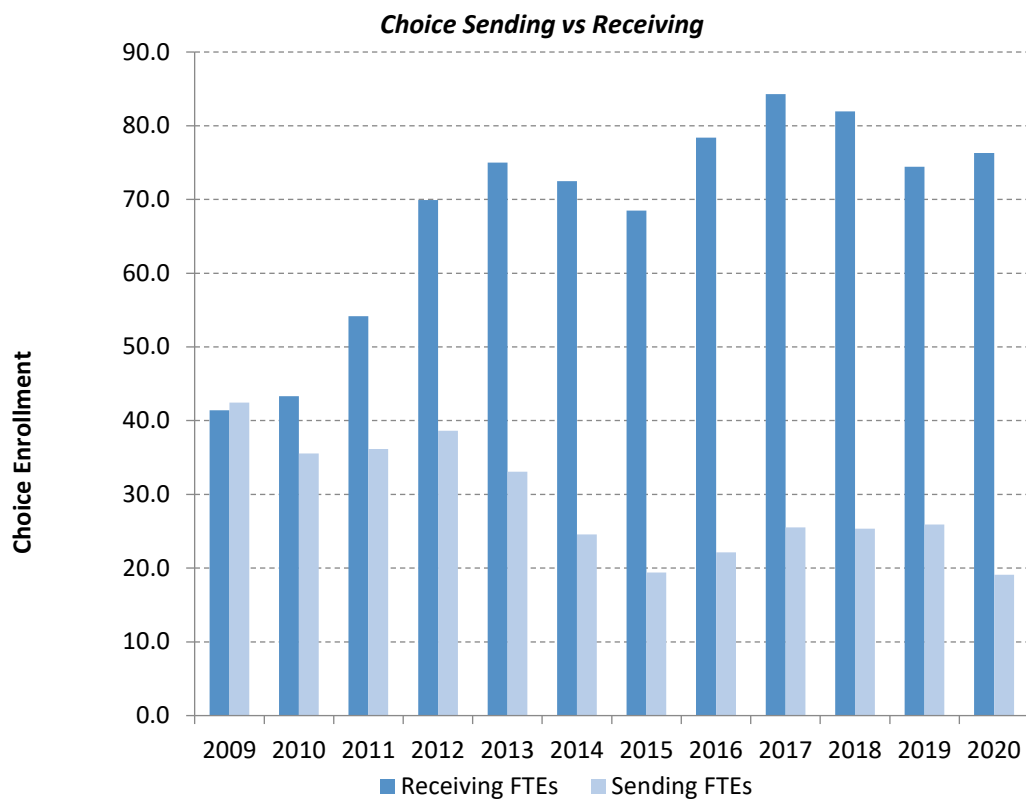
School Choice Trends in Enrollment and Tuition

Receiving					Sending				
FY	FTE Pupils	Tuition	FTE Pupils	Tuition	FY	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



Town of Littleton Fiscal Year 2022 Budget

Source: Massachusetts Department of Elementary and Secondary Education





Education

Littleton Public Schools Organizational Chart



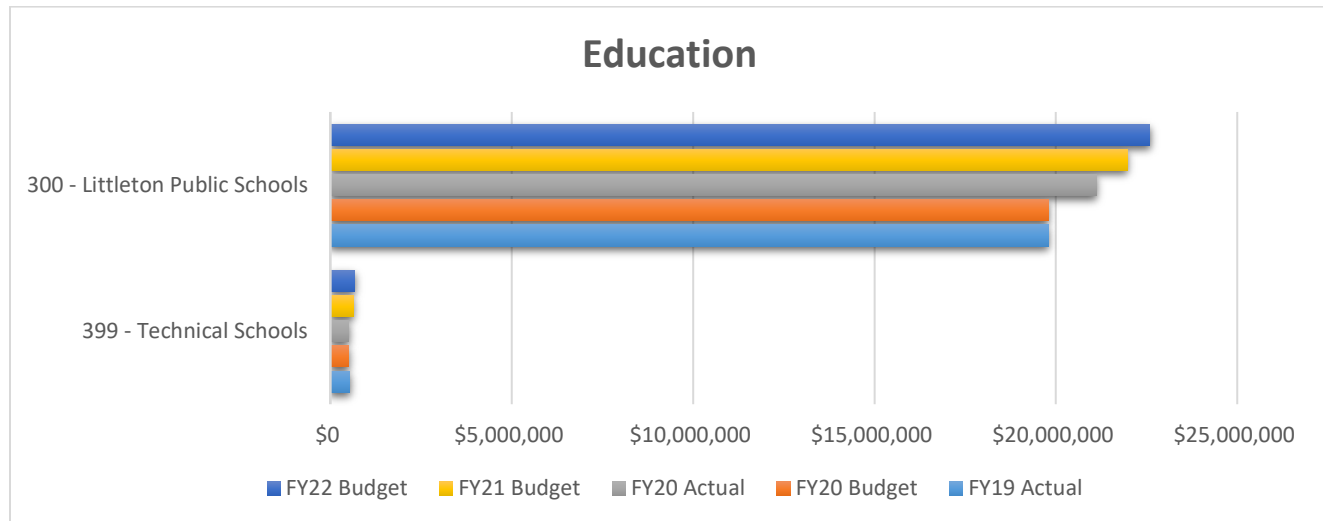


Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
Total Budgets							
399 - Technical Schools	\$537,548	\$502,080	\$502,080	\$636,116	\$675,000	\$38,884	6.11%
300 - Littleton Public Schools	\$19,790,270	\$19,790,270	\$21,117,881	\$21,969,762	\$22,590,000	\$620,238	2.82%
Total Education	\$20,327,818	\$20,292,350	\$21,619,961	\$22,605,878	\$23,265,000	\$659,122	2.92%





Town of Littleton Fiscal Year 2022 Budget

Education: FY21 School Appropriation

Budget Appropriation Data

Littleton Public Schools	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Appropriation	\$19,790,270	\$19,790,270	\$21,117,881	\$21,969,762	\$22,590,000	\$620,238	2.82%

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 FY17 the Town's net appropriation was 82.90% of the Total appropriation. In FY22, that percentage increases to 86.75%.

The appropriation has increased on average \$1,068,000 or 5.57% per year over the past 5 budget cycles. In that time, net State Aid has increased by \$8,598.80 or 0.30% per year, a delta of 1.46% each year.

Littleton Public Schools Net Town Appropriation	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
Total Town Appropriation	\$17,250,000	\$18,052,362	\$19,790,270	\$21,117,881	\$21,969,762	\$22,590,000
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	\$16,774,024	\$18,082,137	\$18,980,523	\$19,445,020
Net Town Appropriation % Total Town Appropriation	82.90%	83.74%	84.76%	85.62%	86.39%	86.08%

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 FY17 - FY22	\$5,340,000.00	\$1,068,000.00
% Appropriation Increase FY17 - FY22	30.96%	5.57%
Total Net School State Aid Increase FY17 - FY22	\$195,877.00	\$39,175.40
Total % Net School State Aid Increase FY17 - FY22	6.64%	1.32%



Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Assessments-Tech Out Of Distr	\$17,350	\$15,259	\$15,259	\$18,000	\$25,000	\$7,000	38.89%
Assessments-Nvths	\$520,198	\$486,821	\$486,821	\$618,116	\$650,000	\$31,884	5.16%
<i>Total Expenses</i>	<i>\$537,548</i>	<i>\$502,080</i>	<i>\$502,080</i>	<i>\$636,116</i>	<i>\$675,000</i>	<i>\$38,884</i>	<i>6.11%</i>
 <i>Total Technical Schools</i>	 <i>\$537,548</i>	 <i>\$502,080</i>	 <i>\$502,080</i>	 <i>\$636,116</i>	 <i>\$675,000</i>	 <i>\$38,884</i>	 <i>6.11%</i>



Town of Littleton Fiscal Year 2022 Budget

Employee Benefits

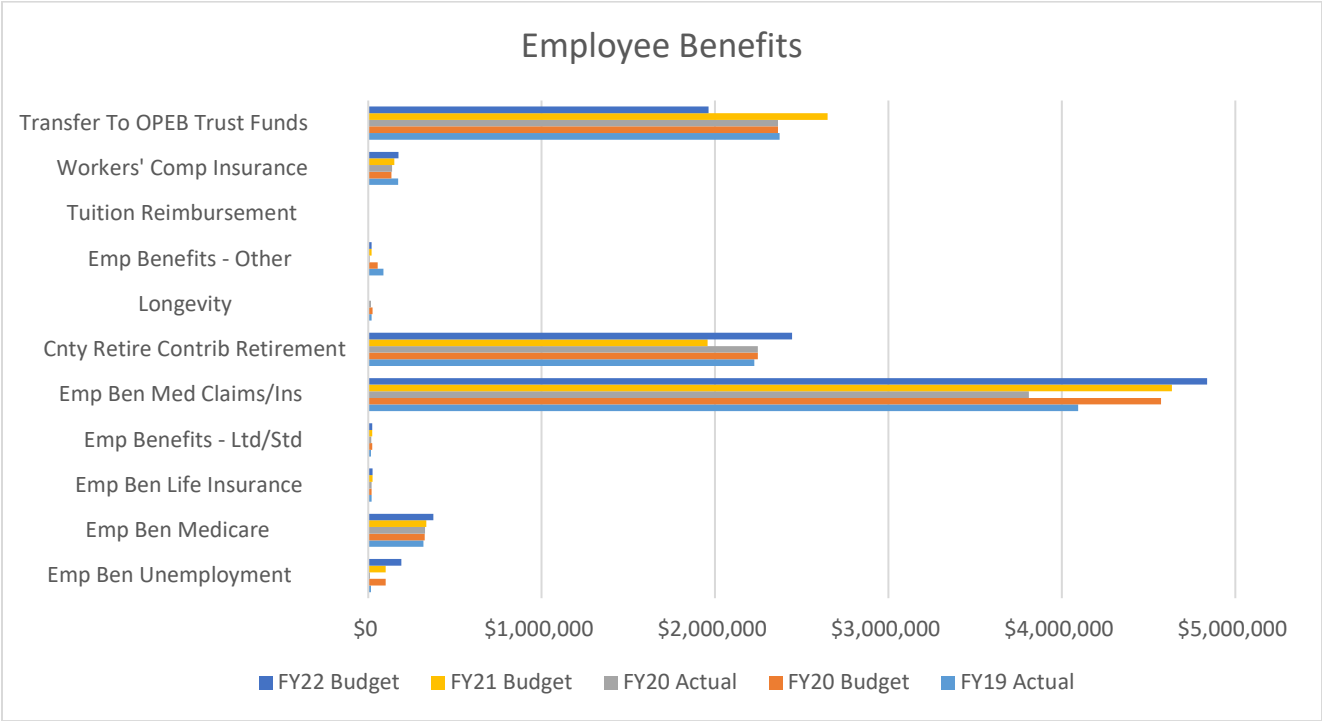
Budget Narrative

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$16,169	\$100,000	\$10,176	\$100,000	\$190,000	\$90,000	90.00%
Emp Ben Medicare	\$318,379	\$325,000	\$328,139	\$335,000	\$375,000	\$40,000	11.94%
Emp Ben Life Insurance	\$19,674	\$20,000	\$19,730	\$24,000	\$24,000	\$0	0.00%
Emp Benefits - Ltd/Std	\$16,371	\$23,000	\$17,526	\$23,000	\$23,000	\$0	0.00%
Emp Ben Med Claims/Ins	\$4,093,426	\$4,571,773	\$3,809,633	\$4,634,359	\$4,837,032	\$202,673	4.37%
Cnty Retire Contrib Retirement	\$2,227,119	\$2,247,212	\$2,247,206	\$1,956,186	\$2,443,511	\$487,325	24.91%
Longevity	\$19,450	\$25,000	\$15,750	\$0	\$0	\$0	0.00%
Emp Benefits - Other	\$86,756	\$55,000	\$7,510	\$20,000	\$20,000	\$0	0.00%
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Workers' Comp Insurance	\$173,154	\$133,945	\$136,712	\$150,000	\$175,000	\$25,000	16.67%
Transfer To OPEB Trust Funds	\$2,371,261	\$2,361,989	\$2,361,989	\$2,648,610	\$1,961,465	(\$687,145)	-25.94%
Total Expenses	\$9,341,760	\$9,862,919	\$8,954,372	\$9,891,155	\$10,049,008	\$157,853	1.60%
Total Employee Benefits	\$9,341,760	\$9,862,919	\$8,954,372	\$9,891,155	\$10,049,008	\$157,853	1.60%



Town of Littleton Fiscal Year 2022 Budget





Town of Littleton Fiscal Year 2022 Budget

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$16,169	\$100,000	\$10,176	\$100,000	\$190,000	\$90,000	90.00%
<i>Total Expenses</i>	<i>\$16,169</i>	<i>\$100,000</i>	<i>\$10,176</i>	<i>\$100,000</i>	<i>\$190,000</i>	<i>\$90,000</i>	<i>90.00%</i>
Total Unemployment	\$16,169	\$100,000	\$10,176	\$100,000	\$190,000	\$90,000	90.00%

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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Medicare	\$318,379	\$325,000	\$328,139	\$335,000	\$375,000	\$40,000	11.94%
<i>Total Expenses</i>	<i>\$318,379</i>	<i>\$325,000</i>	<i>\$328,139</i>	<i>\$335,000</i>	<i>\$375,000</i>	<i>\$40,000</i>	<i>11.94%</i>
Total Medicare	\$318,379	\$325,000	\$328,139	\$335,000	\$375,000	\$40,000	11.94%



Town of Littleton Fiscal Year 2022 Budget

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. Currently, 277 active and 112 retirees have elected to have life insurance benefits.

910 - Employee Benefits - Life Insurance	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Life Insurance	\$19,674	\$20,000	\$19,730	\$24,000	\$24,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$19,674</i>	<i>\$20,000</i>	<i>\$19,730</i>	<i>\$24,000</i>	<i>\$24,000</i>	<i>\$0</i>	<i>0.00%</i>
 <i>Total Life Insurance</i>	 <i>\$19,674</i>	 <i>\$20,000</i>	 <i>\$19,730</i>	 <i>\$24,000</i>	 <i>\$24,000</i>	 <i>\$0</i>	 <i>0.00%</i>

Employee Benefits: Middlesex Retirement

Budget Narrative

Assessment for FY22 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 (FY20 to FY21) by \$162,000. 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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cnty Retire Contrib Retirement	\$2,227,119	\$2,247,212	\$2,247,206	\$1,956,186	\$2,443,511	\$487,325	24.91%
<i>Total Expenses</i>	<i>\$2,227,119</i>	<i>\$2,247,212</i>	<i>\$2,247,206</i>	<i>\$1,956,186</i>	<i>\$2,443,511</i>	<i>\$487,325</i>	<i>24.91%</i>
 <i>Total Middlesex Retirement</i>	 <i>\$2,227,119</i>	 <i>\$2,247,212</i>	 <i>\$2,247,206</i>	 <i>\$1,956,186</i>	 <i>\$2,443,511</i>	 <i>\$487,325</i>	 <i>24.91%</i>



Town of Littleton Fiscal Year 2022 Budget

Employee Benefits: Other Post-Employment Benefits (OPEB)

Budget Narrative

Contribution for FY22 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	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To OPEB Trust Funds	\$2,371,261	\$2,361,989	\$2,361,989	\$2,648,610	\$1,961,465	(\$687,145)	-25.94%
<i>Total Expenses</i>	<i>\$2,371,261</i>	<i>\$2,361,989</i>	<i>\$2,361,989</i>	<i>\$2,648,610</i>	<i>\$1,961,465</i>	<i>(\$687,145)</i>	<i>-25.94%</i>
Total OPEB	\$2,371,261	\$2,361,989	\$2,361,989	\$2,648,610	\$1,961,465	(\$687,145)	-25.94%

Employee Benefits: Health Insurance

Budget Narrative

5.0% increase in premium for FY22 as well as 5.0% 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 FY21 budget.

910 - Employee Benefits - Health Insurance	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Med Claims/Ins	\$4,093,426	\$4,571,773	\$3,809,633	\$4,634,359	\$4,737,032	\$102,673	2.22%
<i>Total Expenses</i>	<i>\$4,093,426</i>	<i>\$4,571,773</i>	<i>\$3,809,633</i>	<i>\$4,634,359</i>	<i>\$4,737,032</i>	<i>\$102,673</i>	<i>2.22%</i>
Total Health Insurance	\$4,093,426	\$4,571,773	\$3,809,633	\$4,634,359	\$4,737,032	\$102,673	2.22%



Town of Littleton Fiscal Year 2022 Budget

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)	2010	2012	2014	2016	2018
Accrued Liability	\$33,919,899	\$39,444,864	\$45,237,818	\$52,263,175	\$59,899,994
Value of Assets	\$18,193,271	\$21,187,158	\$25,033,064	\$29,919,769	\$37,804,889
Unfunded Liability	\$15,726,628	\$18,257,706	\$20,204,754	\$22,343,406	\$22,095,105
Percent Funded	53.64%	53.71%	55.34%	57.25%	63.11%
Accrued Liability Growth		16.29%	14.69%	15.53%	14.61%
Value of Assets Growth		16.46%	18.15%	19.52%	26.35%

Middlesex Retirement System

Valuation Date (1)	2010	2012	2014	2016	2018
Accrued Liability	\$1,743,581,707	\$1,974,144,909	\$2,195,732,452	\$2,492,161,766	\$2,797,535,970
Value of Assets	\$819,987,914	\$862,323,395	\$967,146,018	\$1,141,122,663	\$1,339,085,622
Unfunded Liability	\$923,593,793	\$1,111,821,514	\$1,228,586,434	\$1,351,039,103	\$1,458,450,348
Percent Funded	47.03%	43.68%	44.05%	45.79%	47.87%
Accrued Liability Growth		13.22%	11.22%	13.50%	12.25%
Value of Assets Growth		5.16%	12.16%	17.99%	17.35%

(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 additional contributions and the earnings on the additional assets made by the Town over the past 4 years has enabled our funded ratio to grow 7.7% from 2014's 55.34% to 63.11% while the systems funded ratio has grown by only 3.82% to 47.87% over the same period.

The system intends to be fully funded by FY35 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



Town of Littleton Fiscal Year 2022 Budget

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, 2019. The total OPEB liability was \$28,339,744, less plan fiduciary net position of \$12,089,224, and the Net OPEB liability of \$16,250,520. 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)	2012	2014	2017	2018	2019
Total OPEB Liability	\$34,050,406	\$31,316,268	\$23,823,488	\$25,609,877	\$28,339,744
Value of Assets	\$1,344,743	\$3,461,975	\$7,109,137	\$9,003,920	\$12,089,224
Unfunded Liability	\$32,705,663	\$27,854,293	\$16,714,351	\$16,605,957	\$16,250,520
Discount rate	4.50%	5.50%	7.50%	7.50%	7.50%
Percent Funded	3.95%	11.05%	29.84%	35.16%	42.66%
Accrued Liability Growth		-8.03%	-23.93%	7.50%	10.66%
Value of Assets Growth		157.45%	105.35%	26.65%	34.27%

(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 2012 through 2017 is reflective of the increase in the discount rate used in the valuation. With a steady discount rate used starting in 2017 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.



Town of Littleton Fiscal Year 2022 Budget

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.

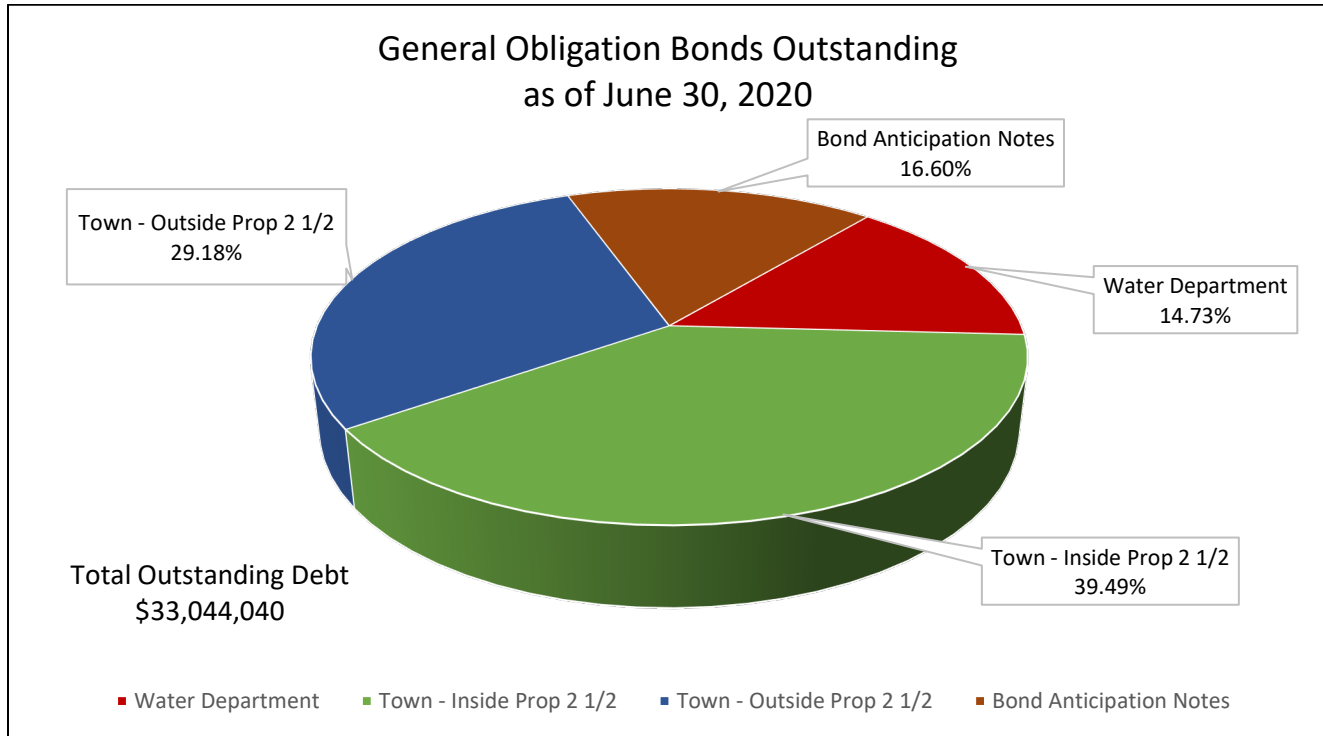
¹ Credit FAQ: Quick Start Guide To S&P Global Ratings' Approach To U.S. State And Local Government Pensions, May 13, 2019

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



Town of Littleton Fiscal Year 2022 Budget

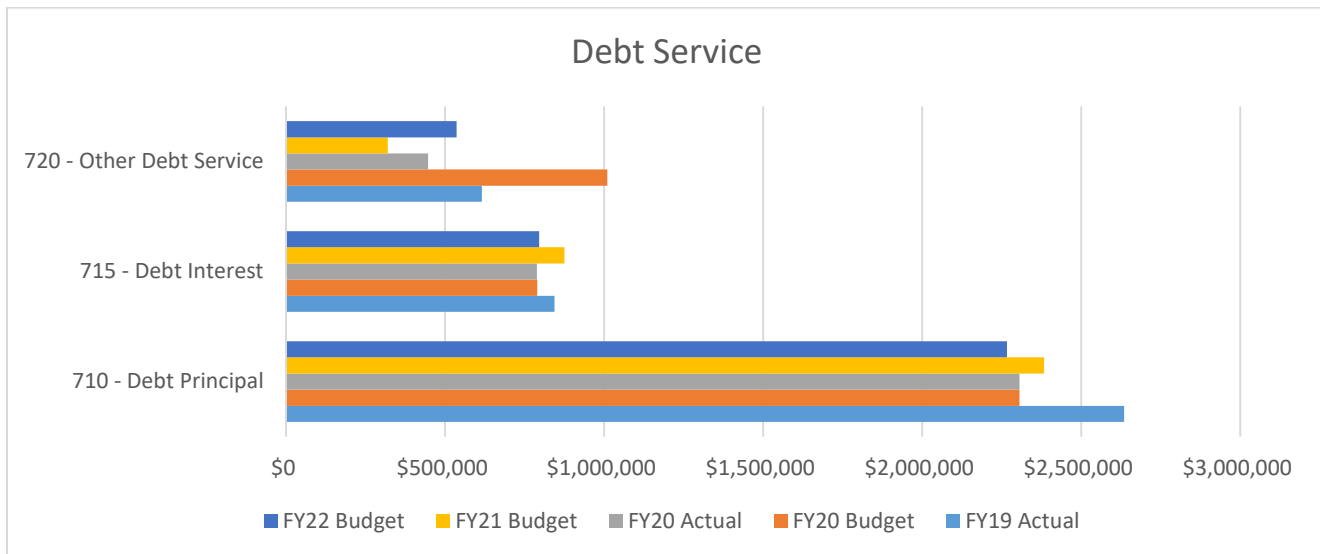
Debt Service



Debt Service Summary	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
Total Budgets							
710 - Debt Principal	\$2,634,251	\$2,305,441	\$2,305,440	\$2,382,699	\$2,266,576	(\$116,123)	-4.87%
715 - Debt Interest	\$844,028	\$789,068	\$788,679	\$875,080	\$795,516	(\$79,564)	-9.09%
720 - Other Debt Service	\$615,422	\$1,010,200	\$446,777	\$319,365	\$535,480	\$216,115	67.67%
Total Debt Service	\$4,093,701	\$4,104,709	\$3,540,896	\$3,577,144	\$3,597,572	\$20,428	0.57%



Town of Littleton Fiscal Year 2022 Budget



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 \$3,597,592 for FY22 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.



Town of Littleton Fiscal Year 2022 Budget

Debt Service - Long Term Debt

Budget Narrative

Principal Payments on our long-term debt decreases by \$116,123 in FY22. A preliminary bond was issued for the Library project as well as a refinance of the bond containing the Police Station was issued in FY21 with the first payment scheduled for FY22.

710 - Debt Principal	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 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	\$230,000	\$235,000	\$235,000	\$235,000	\$235,000	\$0	0.00%
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	\$285,100	\$285,000	\$285,000	\$285,000	\$285,000	\$0	0.00%
L.T. Debt/Great Road Land Purc	\$25,000	\$25,000	\$25,000	\$25,000	\$20,000	(\$5,000)	-20.00%
L.T. Debt/Rss Construction	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	\$0	0.00%
Lt Debt/Houghton Rf Cpa 5/4/09	\$10,000	\$10,000	\$10,000	\$10,000	\$8,000	(\$2,000)	-20.00%
Lt Debt/Lucy Land Cpa 5/4/09	\$10,000	\$10,000	\$10,000	\$10,000	\$4,000	(\$6,000)	-60.00%
Lt Debt/Police St 10/20/08	\$330,000	\$330,000	\$330,000	\$330,000	\$280,000	(\$50,000)	-15.15%
L.T. Debt/Wwtp 5-15-05	\$86,000	\$80,000	\$80,000	\$80,000	\$80,000	\$0	0.00%
L.T. Debt/Middle Sch 1-15-08	\$380,000	\$370,000	\$370,000	\$370,000	\$370,000	\$0	0.00%
L.T. Debt/Hartwell 5-15-05	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
L.T. Debt/Prouty 5-15-05	\$24,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.00%
L.T. Debt/Cobb Land 11/8/10 St	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.00%
L.T. Debt/Goldsmith 5/3/10 Stm	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$0	0.00%
L.T. Debt/Matawanakee Bettrmnt	\$20,000	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Shakerlane School	\$245,000	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Septic Prog2-Mwpat	\$10,353	\$11,388	\$11,388	\$11,388	\$0	(\$11,388)	-100.00%
L.T. Debt/Rss Design	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
L.T. Debt/Hs Constr Atm7 5/99	\$360,000	\$305,000	\$305,000	\$250,000	\$195,000	(\$55,000)	-22.00%
L.T. Debt/Morrison Land 12/99	\$95,000	\$90,000	\$90,000	\$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	\$11,683	\$11,938	\$11,937	\$12,196	\$12,461	\$265	2.17%
L.T. Debt/Library 10.28.19	\$0	\$0	\$0	\$222,000	\$235,000	\$13,000	5.86%
Total Expenses	\$2,634,251	\$2,305,441	\$2,305,440	\$2,382,699	\$2,266,576	(\$116,123)	-4.87%
Total Debt Principal	\$2,634,251	\$2,305,441	\$2,305,440	\$2,382,699	\$2,266,576	(\$116,123)	-4.87%



Town of Littleton Fiscal Year 2022 Budget

715 - Debt Interest	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Lt Int Alumni 11.16.16	\$83,809	\$82,600	\$82,600	\$73,200	\$63,800	(\$9,400)	-12.84%
Lt Int Boxboro Rd Cpc 11.16.16	\$10,668	\$10,500	\$10,500	\$9,300	\$8,100	(\$1,200)	-12.90%
Lt Int Fire Station 11.16.16	\$216,226	\$209,490	\$209,490	\$200,940	\$186,690	(\$14,250)	-7.09%
L.T.Int/Great Road Land Purcha	\$1,588	\$1,275	\$1,275	\$900	\$400	(\$500)	-55.56%
L.T. Int/Hartwell Avenue	\$4,806	\$4,500	\$4,500	\$3,300	\$2,100	(\$1,200)	-36.36%
L.T. Int/Rss Design	\$5,125	\$4,725	\$4,725	\$4,325	\$3,925	(\$400)	-9.25%
L.T. Int/Houghton Rf Cpa 5/4/0	\$4,400	\$4,000	\$4,000	\$3,600	\$3,450	(\$150)	-4.17%
L.T. Int/Lucy Land Cpa 5/4/09	\$2,800	\$2,400	\$2,400	\$2,000	\$1,700	(\$300)	-15.00%
L.T. Int/Police St 10/20/08 St	\$144,600	\$131,400	\$131,400	\$118,200	\$113,150	(\$5,050)	-4.27%
L.T. Int/High Schl	\$20,675	\$16,175	\$16,175	\$11,600	\$6,600	(\$5,000)	-43.10%
L.T. Int/Rss Construction	\$138,375	\$127,575	\$127,575	\$116,775	\$105,975	(\$10,800)	-9.25%
L.T. Int/Wwtp 5-15-05	\$19,338	\$18,400	\$18,400	\$15,200	\$12,000	(\$3,200)	-21.05%
L.T. Int/Middle Sch 1-15-08	\$113,459	\$110,450	\$110,450	\$95,650	\$80,850	(\$14,800)	-15.47%
L.T. Int/Prouty 5-15-05	\$4,834	\$4,550	\$4,550	\$3,550	\$2,550	(\$1,000)	-28.17%
L.T. Int/Cobb 11/8/10 Stm9	\$7,688	\$7,088	\$7,088	\$6,488	\$5,888	(\$600)	-9.24%
L.T. Int/Matawanakee Bettrmnt	\$505	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Int/Shakerlane School	\$5,819	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Int/Goldsmith 5/3/10 Stm7	\$27,788	\$25,588	\$25,588	\$23,388	\$21,188	(\$2,200)	-9.40%
L.T. Int/Septic Betterment	\$5,425	\$5,580	\$5,191	\$5,324	\$5,062	(\$262)	-4.92%
L.T. Int/Morrison Land 12/99	\$2,538	\$1,350	\$1,350	\$0	\$0	\$0	0.00%
L.T. Int/Ms Low Cost Loan	\$23,565	\$21,423	\$21,423	\$19,281	\$17,138	(\$2,143)	-11.11%
L.T. Int/Library 10.28.19	\$0	\$0	\$0	\$162,060	\$154,950	(\$7,110)	-4.39%
Total Expenses	\$844,028	\$789,068	\$788,679	\$875,080	\$795,516	(\$79,564)	-9.09%
Total Debt Interest	\$844,028	\$789,068	\$788,679	\$875,080	\$795,516	(\$79,564)	-9.09%



Town of Littleton Fiscal Year 2022 Budget

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 FY22 short-term debt costs of \$535,480 are estimated interest costs for the Library and sewer projects applicable to the Town.

720 - Other Debt Service	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Debt Issuance Profess Serv	\$407	\$0	\$2,939	\$0	\$0	\$0	0.00%
Other Debt Service	\$15,015	\$500,000	\$43,838	\$319,365	\$535,480	\$216,115	67.67%
Ban Paydowns Xfr Out To Cap Fu	\$600,000	\$510,200	\$400,000	\$0	\$0	\$0	0.00%
<i>Total Expenses</i>	<i>\$615,422</i>	<i>\$1,010,200</i>	<i>\$446,777</i>	<i>\$319,365</i>	<i>\$535,480</i>	<i>\$216,115</i>	<i>67.67%</i>
Total Other Debt Service	\$615,422	\$1,010,200	\$446,777	\$319,365	\$535,480	\$216,115	67.67%



Town of Littleton Fiscal Year 2022 Budget

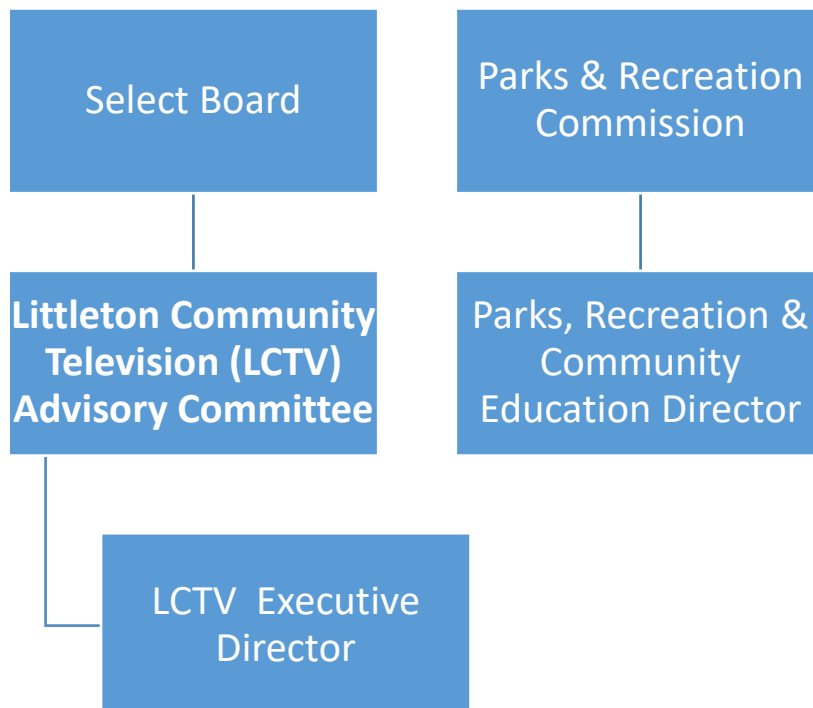
Non General Fund Budgets

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





Town of Littleton Fiscal Year 2022 Budget

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.



Town of Littleton Fiscal Year 2022 Budget

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 offset by way of a transfer from the Local Access Cable fees received from the Cable Service providers as well as the proceeds from the agreement with Boxborough to provide cable services, and has no impact to the tax levy as such.

Personal Services – The FY22 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 FY22. A 2% COLA is calculated and included as directed by the Board of Selectmen.

Expenses - The FY22 operating budget is the same as the FY21 budget. There is an additional \$1000 expense for broadcasting Zoom meetings that falls under “Covid” expenses.

BUDGET HIGHLIGHTS

Increasing 20 hour Production Coordinator to 40 Hours. Additional hours needed to accommodate additional Government, Public and Educational coverage and our goal of increased social media presence (YouTube, Facebook).



Town of Littleton Fiscal Year 2022 Budget

510 - Littleton Cable Television	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Littleton Cable Television Wages</u>							
Wages - Manager/Dept Head	\$86,195	\$90,820	\$90,820	\$92,269	\$93,192	\$923	1.00%
Wages - Hourly	\$83,243	\$92,315	\$89,892	\$93,459	\$120,311	\$26,851	28.73%
Longevity-Non Union	\$0	\$0	\$0	\$1,400	\$1,400	\$0	0.00%
Total Littleton Cable Television Wages	\$169,439	\$183,135	\$180,712	\$187,128	\$214,903	\$27,774	14.84%
<u>Littleton Cable Television Expenses</u>							
Medicare Tax	\$0	\$2,023	\$2,412	\$2,700	\$2,900	\$200	7.41%
Life Insurance	\$0	\$133	\$149	\$135	\$210	\$75	55.56%
Health Insurance	\$0	\$22,645	\$24,047	\$30,345	\$32,000	\$1,655	5.45%
Pensions, Contributory	\$0	\$0	\$25,161	\$25,133	\$30,000	\$4,867	19.36%
Vehicle Repair/Maint	\$620	\$1,800	\$1,107	\$1,800	\$1,800	\$0	0.00%
Equipment Repair/Maint	\$2,550	\$9,000	\$110	\$5,000	\$5,000	\$0	0.00%
Professional Services Other	\$12,560	\$13,094	\$7,875	\$13,100	\$13,100	\$0	0.00%
Software & Systems Contracts	\$1,200	\$100	\$0	\$210	\$210	\$0	0.00%
Hardware	\$0	\$0	\$0	\$4,000	\$4,000	\$0	0.00%
Telephone/Wireless/Data	\$598	\$0	\$0	\$600	\$600	\$0	0.00%
Postage	\$0	\$1,000	\$1	\$200	\$200	\$0	0.00%
Office Supplies	\$2,463	\$2,864	\$2,043	\$2,470	\$2,470	\$0	0.00%
Tech Supplies	\$3,011	\$3,597	\$2,424	\$3,100	\$4,100	\$1,000	32.26%
Publications & Subscriptions	\$2,576	\$3,265	\$3,195	\$3,745	\$3,745	\$0	0.00%
Total Littleton Cable Television Expenses	\$25,579	\$59,521	\$68,524	\$92,538	\$100,335	\$7,797	8.43%
Total Littleton Cable Television	\$195,018	\$242,656	\$249,236	\$279,666	\$315,238	\$35,571	12.72%

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Mark Crory	Lctv Exec Director	1.000	BA11	10	\$92,269
Kirby Dolak	Lctv Program Supv	1.000	BA09	8	\$71,264
Judith Reid	Lctv Vid Prod Coord	0.500	BA05	4	\$24,524
Department Total		2.500			\$188,057



Town of Littleton Fiscal Year 2022 Budget

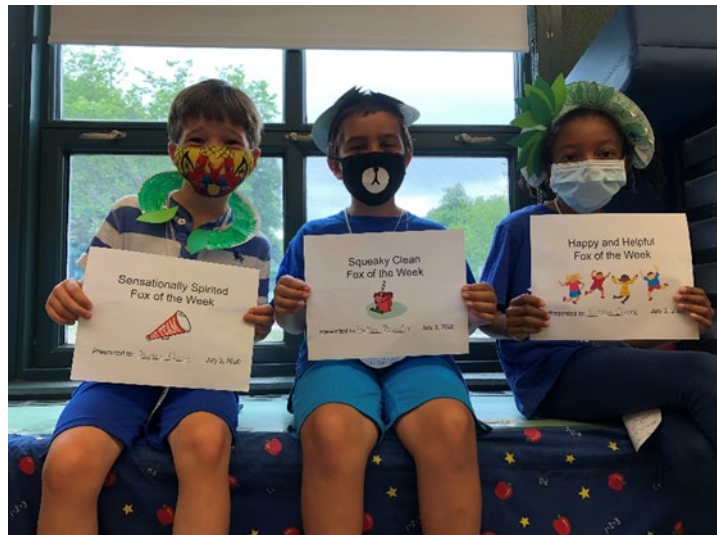
Parks, Recreation & Community Education Enterprise Fund

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 INCLUDE:

Special Events:

- Oktoberfest
- Halloween Parade
- Trunk or Treat
- Holiday Helpers 5K
- Holiday Helpers
- Fire & Ice
- Father Daughter Dance



Town of Littleton Fiscal Year 2022 Budget

Egg Hunt and Candy Scramble*
Tophet Chasm 5K*
Community Clean Up*
Touch-A-Truck*
Movies in the Park*
3rd Thursdays* (May, June, July, and August)

Summer Activities:

Camp T - Summer Day Camp
Weekly Sports Camps
Littleton Enrichment After School (LEAP) programs *

Youth Services:

Youth Ski and Snowboard Club
Youth Ultimate Frisbee*
Youth Ice Skating
Youth Outdoor Adventures
Early Release Field Trips
February & April* Vacation Programs
Teen Recreation Adventure Crew
Teen After School Klub (TASK)
Teen Ski Trip
Counselor In Training Program*
Half-Day Middle School Field Trips



Aquatics:

Swimming Lessons *
Junior Lifeguard Programs*
US Sailing Programs
Triathlon Clinic*
Lifeguarding Certification
Youth Fishing Program
Pirate Treasure Hunts

Community Education:

Arts & Craftsmanship
Computer Education
Adult Fitness
Fun & Leisure
Health & Safety
Home & Hearth
Personal Law & Finance
World Languages
Children's Enrichment Programming





Town of Littleton Fiscal Year 2022 Budget

After school Activities

Dance

Recreation Programming & Leagues:

3v3 Basketball Tournament*

4v4 Flag Football Tournament

Youth Basketball Clinics*

Adult Basketball* (indoor *and outdoor*)

Adult Cornhole League

Adult Softball*

Adult Flag Football

Adult Indoor Soccer*

Adult Volleyball*

STAFFING 4.63 FTE:

In fiscal year 2021 the full-time departmental staffing consisted of a Director, Assistant Director, Community Education and Teen Program Coordinator, Recreation and Sports Program Coordinator, Administrative Assistant, and a Teen Program Lead.

We replaced our previous Recreation and Program Coordinator in February 2020, but unfortunately the candidate we hired did not work out. The previous coordinator that left in Fall 2019 was able to come back to the role in March 2020.

The arrival of Coronavirus in March drastically effected our department and shut down the operations for three months straight. The pandemic cut our revenue by a 75% average each month. Our staff was working remotely during this time. The drop in programming and lack of income prevented us from increasing the Administrative Assistant's hours from 25 hours per week to 40 hours per week which was discussed and approved during the budget process.

This fiscal year we were still able to hire seasonal/temporary are non-benefit eligible employees however the number was extremely pared back compared to other years due to the decrease in registration of programs due to COVID 19. 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 4.63 FTE positions.

We will be asking for the same general fund transfer of \$245,000. This general fund transfer will cover the department for \$15,000 in utilities this covers electricity, water, porta potties, trash removal services and tight tank pumping for our recreational facilities. The general fund transfer also covers the salary and benefits of both the Director and Assistant Director

- We will additionally be asking to increase the Administrative Assistant from 25 hours a week to 40 hours a week. This was approved by PRCE for FY 21 but was declined by the TA office because of COVID 19 funding



Town of Littleton Fiscal Year 2022 Budget

deficit. To be clear, this will be funded by program fees and will only be implemented if we can financially able to do so. Having an Administrative Assistant that can cover the front desk for an entire work week is crucial to allow the other staff to complete their work. During the school year the office has 33 hour a week dedicated to public office hours and in the summer season the office is open 40 hours a week.

In September we laid off our Teen Program Lead who was a full time employee. Again this was a funding cut decision based off of COVID 19. Moving forward we want to reorganize our employee chart and bring in a program coordinator position to replace this old position. This also will be funded by program fees and will only be implemented if we can financially able to do so.

Special Events is another area of our department where revenue collected from other programs that we run subsidize the costs needed to put on events. This way we are able to run events for the community that are at low or no cost to those attending. To relieve our recreational programs of this financial burden we are requested a transfer of \$25,000.00 from the PRCE reserve fund into the Special Events line for fiscal year 2020. This was processed last fiscal year, but was used to clear out as much debt as we could before asking for financial assistance from the town at June 2020's town meeting. We may need to do the same process this year, we will make a decision on this before Spring 2021 Town meeting.

Capital Requests:

We have not asked for items that have been on the Capital plan for many years now as we understand that the Town has limited funds available after the COVID 19 pandemic. The two items that we are asking for are essential to our work in FY 2022.

The first request is for \$40,000 major equipment and repair. These funds go towards maintaining the facilities that we are responsible for and helps to pay for any surprise damages along the way. For example, last year we had to have a mason come in and fix the stone entrance columns at Castle in the trees because the mortar was failing. This year we have some major items that we need to address such as replacing the swing set at Fay Park, Resurfacing the basketball courts at 300 King Street, and fixing the roof and wall leaks in the Long Lake Bathhouse.

The second, and last, Capital request for this fiscal year is \$30,000 statistically valid survey. The Park Commission had approved funds out of our reserve in Fiscal Year 2020 to pay for this but again this money went to help the deficit we incurred due to COVID 19. There are quite a few reasons why I believe that this is essential. First is the amount of new residents in Littleton since 2016 due to the housing boom. From 2016 until now 706 single family homes and condos have been sold and 166 were new constructions. There are 3,025 homes in Littleton which means in the past 4 years there has been a 22% (houses only) to 23% (including condos) turnover rate residents. We need to hear from the public to make sure that we are providing the services that they require and want from us. Additionally, this information will help me with the budgeting process by allowing me to accurately forecast what program and services we need to focus on in a specific way since the report guarantees a 98% accuracy rating. Lastly, the Open Space Recreation Plan needs to be updated in the new few years. The last plan in 2016 occurred when I had just started this position and I do not feel the recreation data needed was available at the time to truly make a recreation plan worthy of the Open



Town of Littleton Fiscal Year 2022 Budget

Space and Recreation Plan. The funding for this statistically valid survey is essential because now is the time to obtain the data so that we are prepared for this report in advance.

Further issues to take into consideration:

- Space needs is also a concern that is currently being addressed by the Town Building and Space Needs Committee. We are currently running low on space available to us to be able to run current programming and incorporating the increased needs from the community at both town hall and the public school locations. This will have to be addressed in the near future to ensure the department's future success to meet the requirements of our mission statement. This is also one of the Master plan implementation goals.

DEPARTMENT SERVICE PRIORITIES

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

1. Maintain quality programming in well maintained facilities, which is financially accessible to all persons in the Community.
2. Preserve and prolong the Town's natural parklands and parkland facilities; work to create programming which focuses on the use of the Town's park and lakefront properties to foster interest in Littleton resources.
3. Provide and foster the love of life-long learning from preschool to adulthood by offering a diverse catalog of quality programming taught by knowledgeable and energetic professional instructors, many of whom are members of the community.
4. Continue to foster the ideals of "*service above all*" in Departmental employees by hosting community special events, holiday gift giving programs, and maintaining a scholarship account which enables recreational and community educational offerings to be accessible to all persons regardless of socio-economic class.
5. Developing ways to generate revenue to make the department as sustainable as possible while balancing the need to keep programs, events, and classes affordable.



Town of Littleton Fiscal Year 2022 Budget

510 - Parks, Recreation & Community Education	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Parks, Recreation & Community Education Wages</u>							
Prce Director Salaries	\$72,509	\$77,079	\$76,399	\$79,552	\$82,373	\$2,821	3.55%
Assist Parks & Rec Director Wa	\$64,750	\$68,183	\$68,183	\$71,034	\$73,495	\$2,461	3.46%
Rec Staff Wages	\$122,930	\$138,013	\$125,460	\$164,180	\$225,983	\$61,803	37.64%
Ce Wages	\$54,999	\$61,263	\$54,491	\$68,610	\$6,500	(\$62,110)	-90.53%
Beach Wages	\$80,734	\$98,711	\$87,766	\$95,751	\$95,000	(\$751)	-0.78%
Camp T Wages	\$130,874	\$0	\$132,888	\$150,000	\$140,000	(\$10,000)	-6.67%
Wages Trac Program	\$13,967	\$17,130	\$9,614	\$22,800	\$11,600	(\$11,200)	-49.12%
Adult Sport League Wages	\$0	\$0	\$0	\$0	\$0	\$0	
Wages Aftersch & Rise	\$6,830	\$13,980	\$6,062	\$7,600	\$7,000	(\$600)	-7.89%
Special Event Wages	\$0	\$2,500	\$319	\$5,000	\$5,000	\$0	0.00%
Tx Wage	\$0	\$0	\$0	\$10,500	\$11,000	\$500	4.76%
Longevity-Non Union	\$0	\$0	\$0	\$700	\$700	\$0	0.00%
<i>Total Parks, Recreation & Community Education Wages</i>	<i>\$547,593</i>	<i>\$476,860</i>	<i>\$561,183</i>	<i>\$675,727</i>	<i>\$658,651</i>	<i>(\$17,076)</i>	<i>-2.53%</i>



Town of Littleton Fiscal Year 2022 Budget

510 - Parks, Recreation & Community Education	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	\$ Variance	% Variance
<u>Parks, Recreation & Community Education Expenses</u>							
Medicare Expense	\$2,784	\$6,000	\$8,070	\$9,798	\$9,333	(\$465)	-4.74%
Life Ins Expense	\$232	\$240	\$210	\$365	\$332	(\$33)	-9.11%
Health Ins Exp	\$0	\$48,700	\$37,875	\$77,165	\$68,082	(\$9,083)	-11.77%
Retirement Exp	\$36,178	\$39,178	\$38,476	\$52,015	\$75,442	\$23,427	45.04%
Prce Fringe	\$0	\$110,808	\$0	\$128	\$128	\$0	0.00%
Utilities	\$0	\$0	\$0	\$15,000	\$15,000	\$0	0.00%
Training Meetings/Conference	\$0	\$3,565	\$3,051	\$4,000	\$4,000	\$0	0.00%
Telephone/Wireless/Data	\$0	\$960	\$0	\$0	\$0	\$0	
Prce Marketing	\$0	\$5,000	\$19,296	\$1,600	\$1,600	\$0	0.00%
Ce Adult Fitness Expense	\$9,772	\$14,600	\$8,359	\$10,000	\$10,500	\$500	5.00%
Ce Adult Hobbies & Crafts Exp	\$5,536	\$7,000	\$2,476	\$8,700	\$4,900	(\$3,800)	-43.68%
Ce Adult Cont Education Exp	\$0	\$200	\$387	\$2,850	\$350	(\$2,500)	-87.72%
Ce Ads	\$36,056	\$24,700	\$12,789	\$35,500	\$0	(\$35,500)	-
							100.00%
Recreation Expense	\$23,655	\$35,000	\$18,176	\$20,000	\$20,500	\$500	2.50%
Beach Expense	\$45,672	\$10,000	\$10,594	\$20,000	\$15,000	(\$5,000)	-25.00%
Camp Tahattawan Expenses	\$50,762	\$45,905	\$55,058	\$60,000	\$50,000	(\$10,000)	-16.67%
Trips Programs Exp	\$15,986	\$9,500	\$14,867	\$17,000	\$9,000	(\$8,000)	-47.06%
Vacation Camps Expenses	\$12,139	\$10,000	\$10,054	\$12,700	\$12,000	(\$700)	-5.51%
Trac Camp Expenses	\$31,697	\$30,990	\$21,827	\$35,600	\$25,000	(\$10,600)	-29.78%
Sports Camp Expenses	\$17,248	\$12,000	\$14,247	\$15,000	\$18,200	\$3,200	21.33%
Adult Sports League Exp	\$13,292	\$6,000	\$2,777	\$13,500	\$12,000	(\$1,500)	-11.11%
After Sch Prog/Rise Exp	\$8,176	\$5,000	\$10,086	\$2,700	\$10,000	\$7,300	270.37%
Presch Prog Expense	\$424	\$800	\$0	\$800	\$350	(\$450)	-56.25%
Youth Ski Expense	\$10,777	\$1,500	\$12,845	\$18,500	\$15,000	(\$3,500)	-18.92%
Spec Event Expense	\$46,610	\$25,000	\$29,006	\$15,000	\$15,000	\$0	0.00%
Field Maint Exp	(\$33,132)	\$0	\$1,173	\$15,000	\$10,000	(\$5,000)	-33.33%
Tahattawan Explorations Exp	\$0	\$0	\$0	\$20,000	\$10,000	(\$10,000)	-50.00%
Utilities Expenses	\$0	\$0	\$0	\$0	\$15,000	\$15,000	
Ce Leap Expenses	\$0	\$0	\$11,842	\$0	\$10,000	\$10,000	
Uniforms/Protective Wear	\$0	\$5,500	\$0	\$3,000	\$3,000	\$0	0.00%
Prce Reserve Fund	\$0	\$50,000	\$0	\$0	\$0	\$0	
Prce Budgeted Surplus	\$0	\$0	\$0	\$0	\$0	\$0	
Transfers To Other Funds	\$24,000	\$24,000	\$55,528	\$0	\$0	\$0	
Total Parks, Recreation & Community Education Expenses	\$357,864	\$532,146	\$399,068	\$485,921	\$439,716	(\$46,204)	-9.51%
Total Parks, Recreation & Community Education	\$905,457	\$1,009,006	\$960,250	\$1,161,648	\$1,098,368	(\$63,279)	-5.45%



Town of Littleton Fiscal Year 2022 Budget

Staffing

Tables do not include COLA

Name	Position	FTE	Grade	Step	Salary
Alicia Day	Prce Director	1.000	BA11	5	\$81,537
Timothy Michalski	Prce Asst Dir	1.000	BA10	5	\$72,809
Jon Kazanjian	Prce Rec/ Sport Coor	1.000	BA08	4	\$60,072
Megan Straface	Admin Asst-Park/Rec	0.625	BA06	4	\$32,795
Department Total		3.625			\$247,213

Seasonal Positions

Position	Staffing
PRCE CAMP DIRECTOR	1
PRCE AQUATICS DIRECTOR	1
PRCE ASST CAMP DIR	1
PRCE SAILING COORD	1
PRCE HEAD LIFEGUARD	1
PRCE CAMP SPECIALIST	4
PRCE AFTERCARE COORDINATOR	1
PRCE CAMP LEAD II	1
PRCE SAILING INSTRUCTOR	2
PRCE LIFEGUARD II	3
PRCE CAMP LEAD COUNSELOR I	4
PRCE LIFEGUARD I	8
PRCE SR CAMP COUNSELOR	7
PREC PROGRAM AIDE II	1
PRCE PROGRAM AIDE I	7
PRCE RECREATION ATTENDANT	2
PRCE JR CAMP COUNSELOR	3
Department Total	48.0



Town of Littleton Fiscal Year 2022 Budget

Capital Budget

Planning for capital improvements and preserving and maintaining our buildings, roads, parks and capital equipment is a prudent financial management practice. The purpose of the Capital Improvement plan is to plan for short and long term capital needs. The capital plan will help to estimate current and future capital funding requirements, plan and prioritize projects, identify funding sources, develop revenues if necessary to fund them and to inform the public of planned and anticipated capital improvements needed.

Per the Town of Littleton's Financial Policy, the Capital plan is prepared from a Town-wide perspective. There is no assumption of a budget quote for individual departments. Capital Improvement projects are defined as major, non-recurring expenditure that generally meets all of the following criteria:

- Massachusetts General Law Chapter 44, Sections 7 & 8, permit the Town to issue bonds to finance the expenditure;
- The expenditure is a facility, object or asset costing more than \$5,000;
- The expenditure will have a useful life of 10 years or more for infrastructure, buildings, and parks and a useful life of three years or more for vehicles, equipment and technology.

This year items that were previously voted as separate capital articles, but did not meet the above definition were moved into the operating budgets (at the time of this report the school "operating" capital were still included in the capital plan). Projects are chosen by priority of need and prioritized by the capital asset's life cycle for replacement or delivery of essential services and quality of life for the residents.

Some of the major projects proposed in the CIP include:

- Roof replacement at the High School
- Design costs for the intersection of Beaver Brook Road and Great Road
- Replacement of a Dump Truck
- Phase I expansion at Westlawn
- Replacement of Police Cruiser
- Recreation Center (PRCE)





Town of Littleton Fiscal Year 2022 Budget

5-Year Capital Requests by Department

Capital Requests as of April 27, 2021

Department	FY22	FY23	FY24	FY25	FY26
Accounting	55,000				
Cemetery	90,000				
Fire	-	785,000	75,000	70,000	200,000
Highway	375,000	500,000	415,000	80,000	235,000
PMBC-School	845,000				
Police	65,000				
PRCE	30,000	2,516,375	1,891,125	1,938,403	1,986,863
School	131,500				
Town Clerk	-	22,000			
Transfer Station	10,000	10,000	10,000	10,000	10,000
Grand Total	1,601,500	3,833,375	2,391,125	2,098,403	2,431,863



(Above picture of new Littleton Library currently being built)



Town of Littleton Fiscal Year 2022 Budget

Capital – Funded Items

As of April 27, 2021

Department	Name of Capital Asset/Project	Project Description	Total Cost
Accounting	Chart of Accounts	This funds the redesign for the chart of accounts, with which we have received grant funding to help subsidize the project.	55,000
Cemetery	Expansion phase 1	This funds a portion of the phase 1 expansion at Westlawn, including, but not limited to tree removal, materials, lot pinning etc. The remainder will be covered by the Trust funds	90,000
Highway	Dump Truck	This funds the replacement of a 1993 Mack dump/plow truck	175,000
Highway	Roads	This funds 25% of design costs for the intersection of Beaver Brook Road and Great road,	200,000
PMBC-School	Facility planning	This funds a long term facility planning study at Shaker lane	45,000
PMBC-School	High School	This funds the roof replacement at the high school over the admin wing/cafe	800,000
Police	Cruiser	This funds the replacement of car 35 which has approximately 100,000 miles. This car was due for replacement two years ago.	65,000
PRCE	Statistically valid survey	This funds a survey for PRCE to learn what services and facilities the department should be focusing on in the future.	30,000
Transfer Station	Stabilization transfer	This funds an annual transfer to the capital stabilization fund to start to build a balance to replace the truck in 20 years	10,000
School	Russell Street phone system	This funds the replacement of the RS phone system to standardize the phone system across the district	25,000
School	Central office phone system	This funds the replacement of the phone system for the central office, currently on the town hall phone system, which is being changed	10,000
School	Maintenance Van replacement	This funds the replacement of a 2006 ford with over 110,000 miles and this showing signs of deterioration	35,000
School	Middle School paging system	This funds the replacement of the MS system to tie all of the schools together	43,000
School	Shaker lane paging system	This funds the replacement of the Shaker lane system which is obsolete and repair parts are not available	18,500
		Total Capital Spending	\$1,601,500

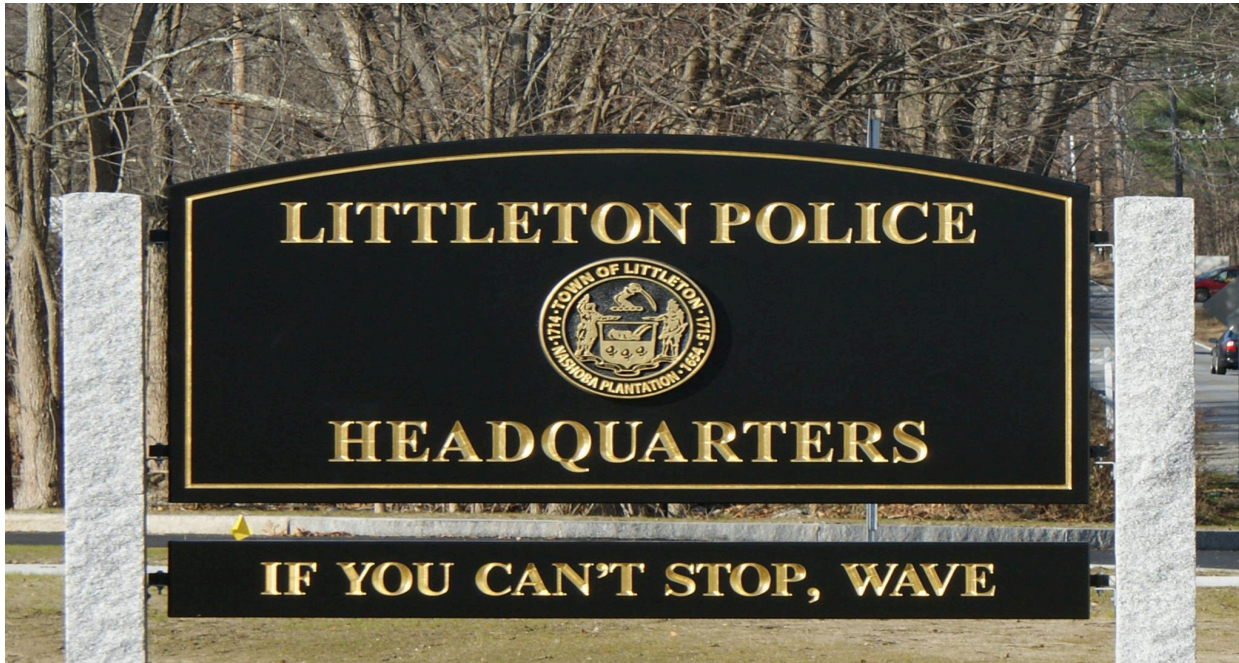


Town of Littleton Fiscal Year 2022 Budget

Funding Sources \$237,000 from raise & appropriate; \$1,334,500 from fund balance; \$30,000 PRCE Retained Earnings

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

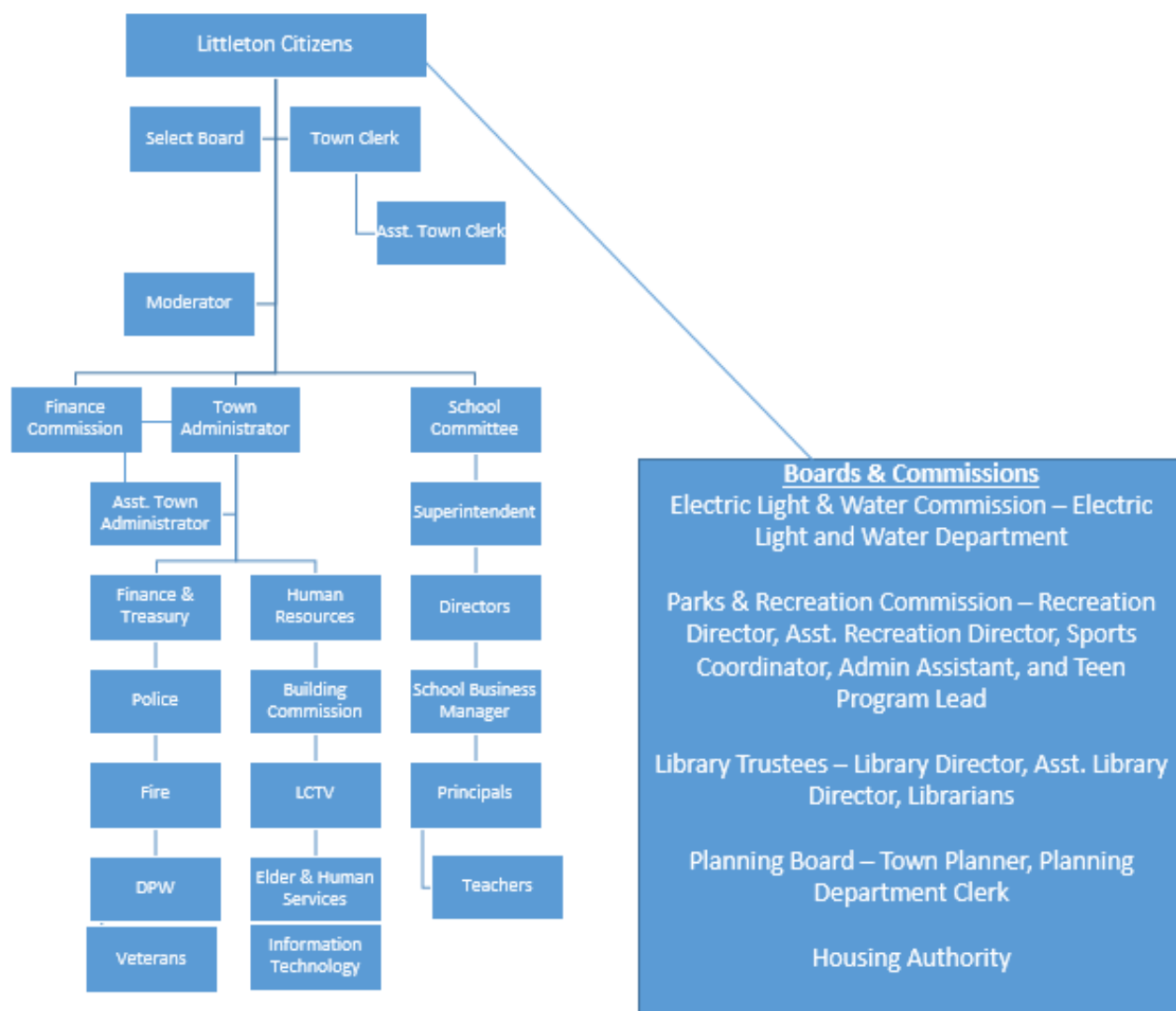




Appendix A – Summary Organization Chart and Link to Detailed Town Organizational Chart

[ORG CHART.pdf](#)

Summary Organizational Chart





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Appendix B – Link to Debt to Maturity Schedule

[Long-Term Debt.xls](#)

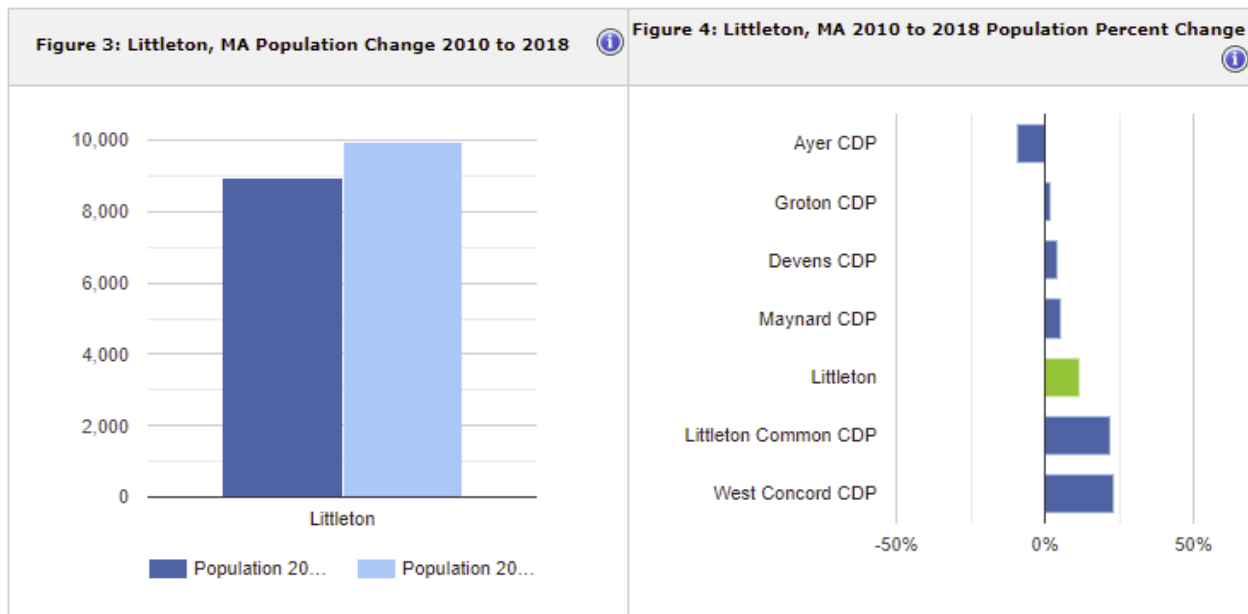
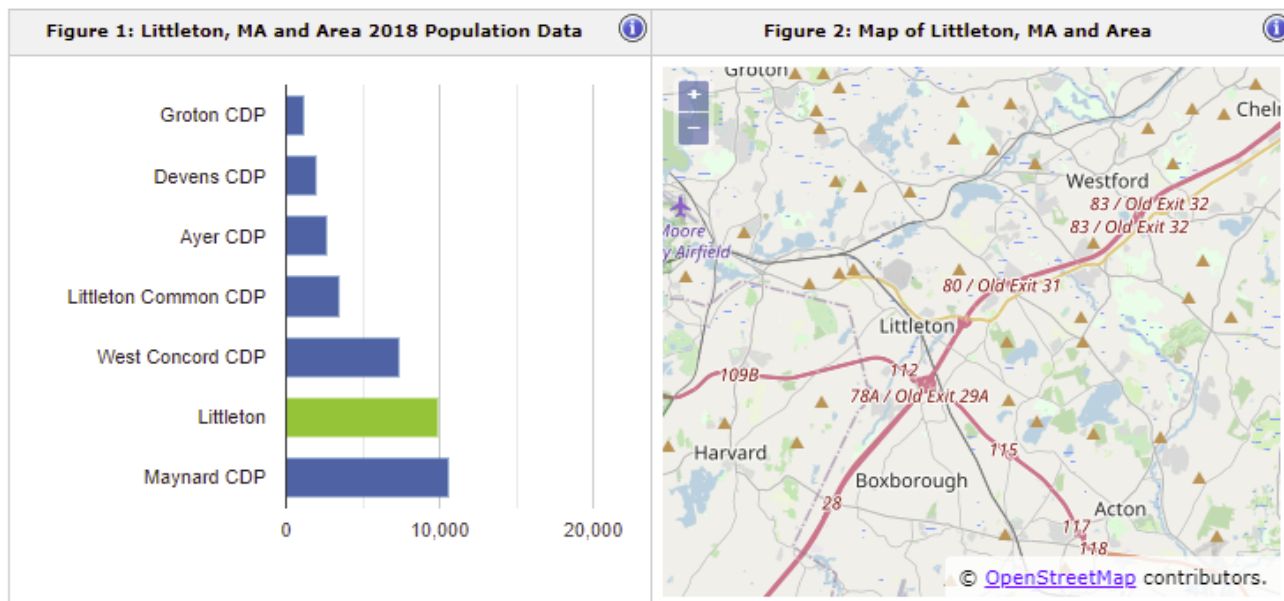
Town of Littleton Total Principal + Interest (2021 - 2041)		
Description & Date of Issue	Issue Amount	Total
☐ CWT Septic System Betterment T5-97-1136-1 (O) (Exempt) 11/15/2002	189,473.68	11,672.51
☐ CWT Sewer CWT-14-01 (I) 04/13/2017	282,674.00	294,741.54
☐ CWT Water DW-20-07 (O) (Self-Supporting) 05/11/2021	899,328.00	899,328.00
☐ GOB Architectural Services Building - Police REFUNDING (I) (Exempt) 05/22/2020	105,000.00	128,493.75
☐ GOB Architectural Services Building - School (I) (Exempt) 04/15/2011	232,800.00	136,175.00
☐ GOB Athletic Facility (I) 03/29/2018	2,355,000.00	2,222,600.00
☐ GOB Building Construction - Fire (I) 05/18/2018	5,650,100.00	6,775,020.00
☐ GOB Building Construction - Library (I) 05/22/2020	4,595,000.00	5,994,369.58
☐ GOB Building Construction - Police REFUNDING (I) (Exempt) 05/22/2020	2,445,000.00	3,049,818.75
☐ GOB Building Construction - School REFUNDING (I) (Exempt) 03/29/2018	3,235,000.00	2,857,950.00
☐ GOB Building Remodeling REFUNDING (I) 05/22/2020	78,000.00	97,572.50
☐ GOB Land Acquisition (I) 03/29/2018	300,000.00	282,300.00
☐ GOB Land Acquisition - Community Preservation Act (I) (Self-Supporting) 04/15/2011	323,955.00	204,262.50
☐ GOB Land Acquisition - Community Preservation Act REFUNDING (I) (Self-Supporting) 05/22/2020	44,000.00	54,021.67
☐ GOB Land Acquisition - Police REFUNDING (I) 12/07/2012	228,000.00	46,300.00
☐ GOB Land Acquisition REFUNDING (I) 03/29/2018	145,000.00	96,300.00
☐ GOB Land Acquisition REFUNDING (I) 03/29/2018	87,000.00	53,350.00
☐ GOB Land Acquisition REFUNDING (I) 03/29/2018	144,000.00	103,450.00
☐ GOB School Project (O) (Exempt) 04/15/2011	5,428,845.00	3,676,725.00
☐ GOB School Project REFUNDING (O) 12/07/2012	3,833,000.00	600,900.00
☐ GOB Sewer REFUNDING (I) 03/29/2018	566,000.00	445,600.00
☐ GOB Water Mains (O) (Self-Supporting) 05/18/2018	803,900.00	960,860.00
☐ GOB Water Mains (O) (Self-Supporting) 08/01/2014	274,200.00	242,262.50
☐ GOB Water Mains (O) 04/15/2011	1,094,400.00	734,762.50
☐ GOB Water Mains REFUNDING (O) (Self-Supporting) 05/22/2020	78,000.00	97,572.50
☐ GOB Water Storage Tank REFUNDING (O) (Self-Supporting) 12/07/2012	652,000.00	176,700.00
☐ GOB Well (O) (Self-Supporting) 08/01/2014	194,700.00	170,050.00
☐ GOB Well (O) (Self-Supporting) 08/01/2014	118,300.00	77,350.00
☐ GOB Well (O) (Self-Supporting) 08/01/2014	178,800.00	141,600.00
☐ GOB Well Field Development (O) (Self-Supporting) 08/01/2014	3,720,000.00	3,418,106.25
☐ SBA School Project (O) (Exempt) 01/23/2008	2,142,297.00	1,060,437.02
Grand Total		35,110,651.56



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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 2022 Budget

Figure 5: Littleton, MA Population Density

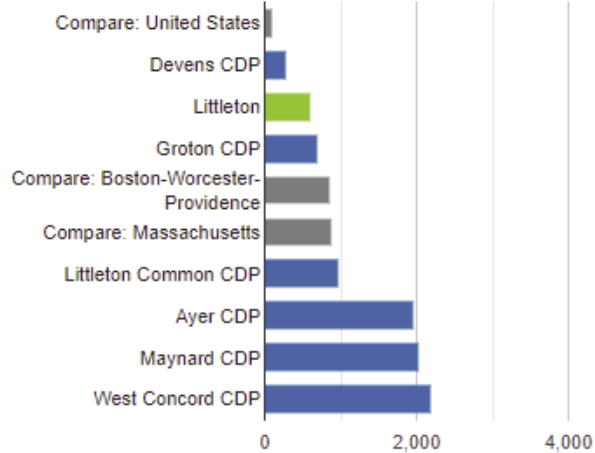


Figure 6: Median Age in Littleton, MA

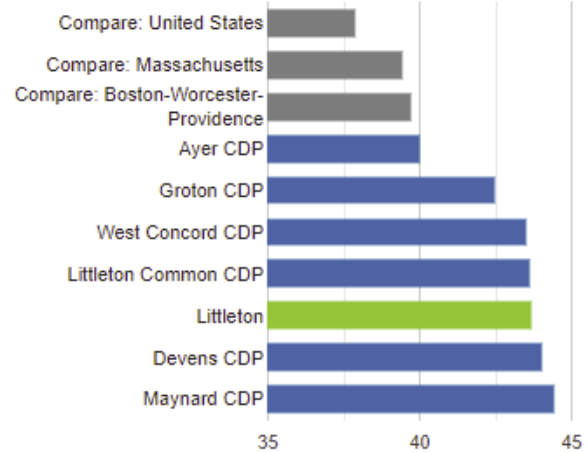
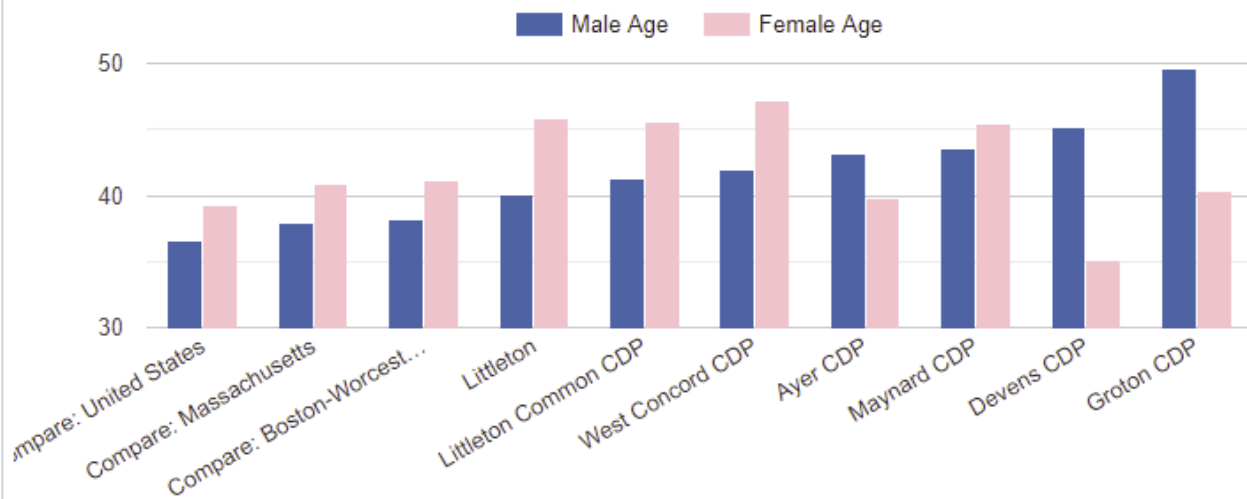


Figure 7: Median Age by Gender in Littleton, MA





Town of Littleton Fiscal Year 2022 Budget

Figure 8: Littleton, MA and Area Age by Generation

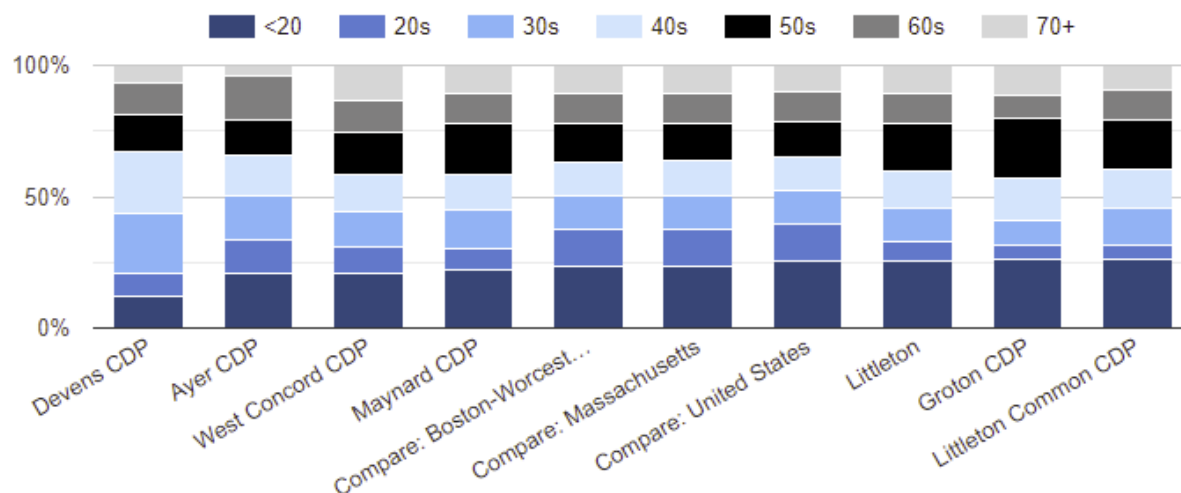
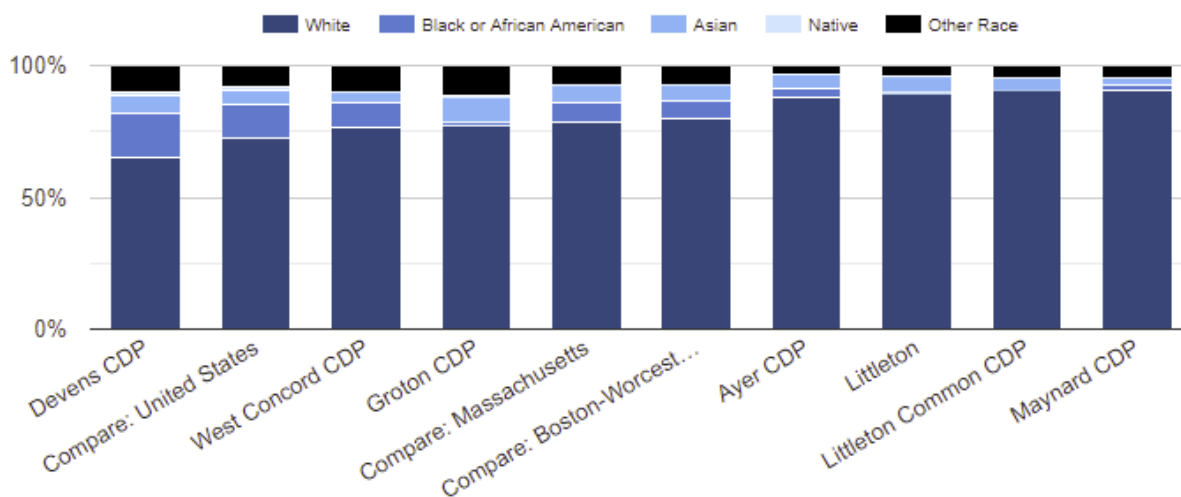


Figure 9: Littleton, MA and Area Ethnicity Makeup



Statistics below provided from:

<https://www.census.gov/quickfacts/fact/table/littleontownmiddlesexcountymassachusetts,middlesexcountymassachusetts,MA,US/PST045219>



Town of Littleton Fiscal Year 2022 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

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.

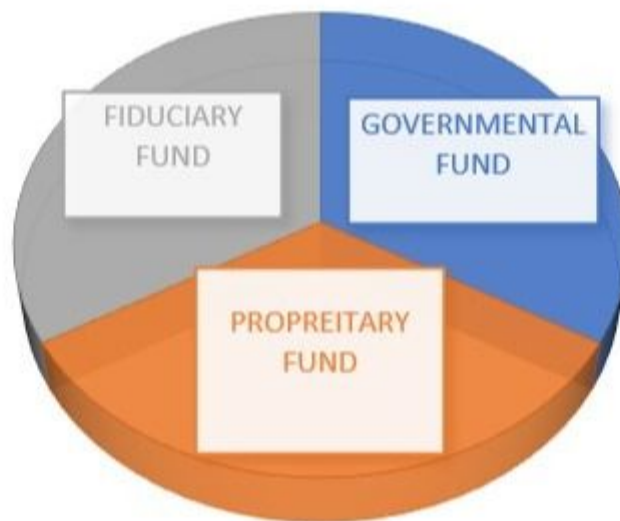
Capital Funds – Accounts for financial resources to be used for the acquisition or construction of major capital projects.

The Town maintains two types of proprietary funds:

- The Town uses an **enterprise fund** to account for its electric light and water operations relating to water and electricity services to residents and an enterprise fund for its park and recreation department.
- 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.



Town of Littleton Fiscal Year 2022 Budget

Appendix G – Summary Table of Positions

FISCAL YEAR 2022 Summary Table of Personnel

*Positions have been level funded for fiscal years:

2020-2022 (due to Covid-19)

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
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



Town of Littleton Fiscal Year 2022 Budget

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
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



Town of Littleton Fiscal Year 2022 Budget

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	\$	-	\$	-	\$	-	\$	-
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	\$	-	\$	-	\$	-	\$	-



Town of Littleton Fiscal Year 2022 Budget

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	\$	-	\$	-	\$	-	\$	-
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
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	\$	-



Town of Littleton Fiscal Year 2022 Budget

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
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										



Town of Littleton Fiscal Year 2022 Budget

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 PRINICPAL	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	\$	-	\$	-	\$	-	\$	-
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 ANALYST	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										



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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
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	\$	-	\$	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	\$	-



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SCHOOL PSYCHOLOGIST	1	01/00/00	\$	-	\$ 49,689.50	\$ 99,379.00	\$	-
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	\$	-
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	\$	-



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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 ASSITANT	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 KINDERGARTN 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
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
VETERAN TAX PROGRAM								
VETERAN TAX PROGRAM	15	10/28/18	\$	12.75	\$ 12.75	\$ 12.75	\$	12.75



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



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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 Poor's, 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.



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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.



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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



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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.



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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.

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

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

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

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

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

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.

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.



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

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.)



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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

TA: Town Administrator

TBD: To Be Determined

CIP: Capital Improvement Plan.

