



# *Town of Littleton*

## FY21 Budget Report

Budget as of June 1, 2020



## ***Town of Littleton Fiscal Year 2021 Budget***

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## ***Town of Littleton Fiscal Year 2021 Budget***

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### **Budget Message**

To the members of the Finance Committee, Board of Selectmen, School Committee and the residents of Littleton:

The FY21 budget process and overall goal was a change over prior fiscal year budgets. Our main goal with the budget process was to add accountability, transparency and build a budget that was reflective of the true costs needed to maintain current service levels.

I want to commend the hard work of the Department heads, the Finance team and the School department as we continue to find the right balance to meet all the needs of the Town. This is a joint effort. Its success is in large part due to the collaboration and teamwork from everyone involved.

We recognize that the budget process will be iterative and we hope to continue to build upon the great work and solid foundation established by the Town. You will find a drastically different presentation of the budget and materials in this preliminary budget book. As you compare budgets, you will notice that costs have shifted around, new accounts have been created and some costs have moved from one function to another. We did this with our goals in mind as we try to ensure we are expending and budgeting in the appropriate accounts to assist in increasing our overall transparency on how we spend and budget tax dollars.

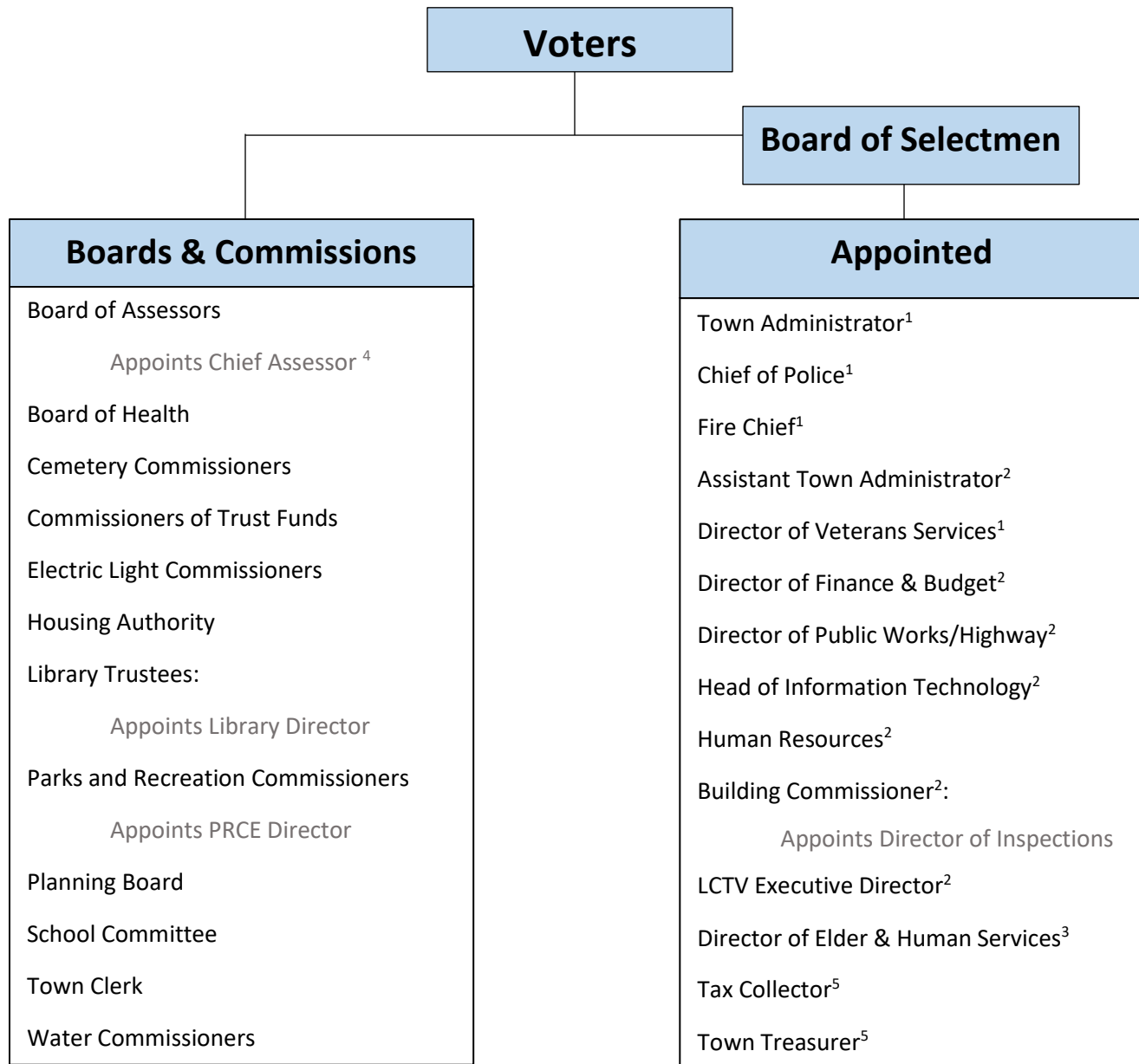
The FY21 budget was originally approved by the Board of Selectmen, Finance Committee and School Committee in February. Over the past couple of months due to the COVID-19 pandemic the Director of Finance and Budget created new revenue projections based off information we have received from the State and other leaders in the financial markets. The final recommendation was to cut almost a \$1.0 million from the FY21 budget. This resulted in a number of reductions to many of the Town departments as well as reductions in capital spending. Over the years the Town's operating budget has remained level funded and stagnant, creating increased pressures and needs across almost all of the Town departments. Initially the FY21 budget was going to help solve a number of the requested needs, but due to the predicted revenue shortfall we had to cut those requests. This resulted in a total of \$500,274 cut from the Town operating budget and a total of \$111,529 cut from the School operating budget. We also cut a total of \$354,500 in capital requests. School capital requests were reduced by \$113,500 and town capital requests were reduced by \$241,000. We also made the decision to put \$900,000 into our general stabilization fund to help give us flexibility in the future should we need it, given the long-term economic impacts of the pandemic are still unknown. While we think, as of today, the decisions we have made should help sustain us over the coming fiscal years, important decisions in the immediate term and in the near future might have to be made to ensure that we continue to have the same financial stability and keep the financial health of the organization in the forefront. As the Town's needs and levels of services continue to grow, it is important to address these needs, while ensuring that we can continue to maintain our AAA bond rating. This requires decisions on future spending, such as free cash (undesignated fund balance), which will likely be at lower levels than in the previous fiscal years given the changes in the budget process.

The Town of Littleton has many exciting projects and potential projects on the horizon (Library, Smart Sewer, Senior Center, other space/facility needs, etc.). I am glad to work with a community, elected boards and colleagues that are dedicated to continuing to make the Town of Littleton a thriving and exciting place to live.

I am also inspired to work with each of the Town of Littleton's department heads as they continue to think critically about how we can improve the delivery of our services.



## Boards, Committees & Appointments



<sup>1</sup> Appointed by the Board of Selectmen

<sup>2</sup> Appointed by Town Administrator with approval of the Board of Selectmen

<sup>3</sup> Appointed by the Town Administrator with approval of the Board of Selectmen and Council on Aging

<sup>4</sup> Appointed by the Board of Assessors and Finance Director with approval of the Town Administrator and Board of Selectmen

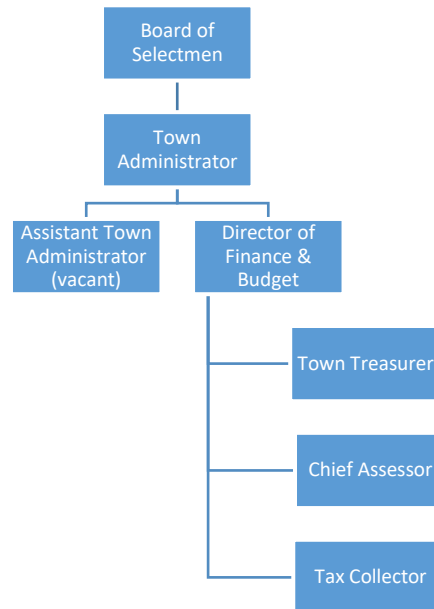
<sup>5</sup> Appointed by the Finance Director with approval of the Town Administrator and Board of Selectmen





## Town of Littleton Fiscal Year 2021 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 selectmen, 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, Board of Selectmen	Cynthia Napoli	Elected	3 Years	2022
Selectman, Vice Chairman	Charles DeCoste	Elected	3 Years	2020
Selectman, Clerk	Paul Glavey	Elected	3 Years	2020
Selectman	Joseph Knox	Elected	3 Years	2022
Selectman	Chase Gerbig	Elected	3 Years	2021
Town Administrator	Nina Nazarian	Appointed	3 Years	2022
Assistant Town Administrator	Joseph Laydon	Appointed	NA	NA
Finance Director/Town Accountant	Cheryl Stella	Appointed	3 Years	2022
Town Treasurer	Steven Venuti	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	Maureen Adema	Elected	3 Years	2022
Board of Assessors	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 2021 Budget

### Demographics

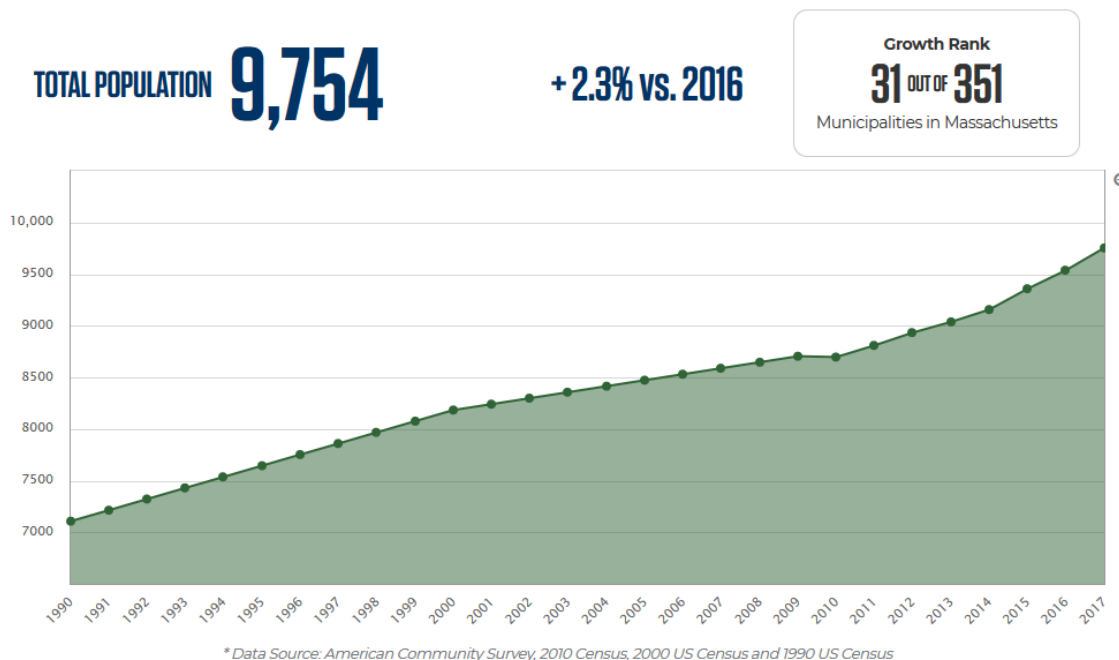
Population and income data comparing Littleton, Middlesex County and the State of Massachusetts

#### Population (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	% Change	Number	% Change	Number	% Change
2018 estimate	10,241	14.8	1,614,714	7.4	6,902,149	5.4
2010	8,924	9	1,503,085	2.6	6,547,629	3.1
2000	8,184	16.1	1,465,396	4.8	6,349,097	5.5
1990	7,051	1.2	1,398,468	2.3	6,016,425	4.9
1980	6,970		1,367,034		5,737,037	

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

#### Annual Population Growth 1990-2017



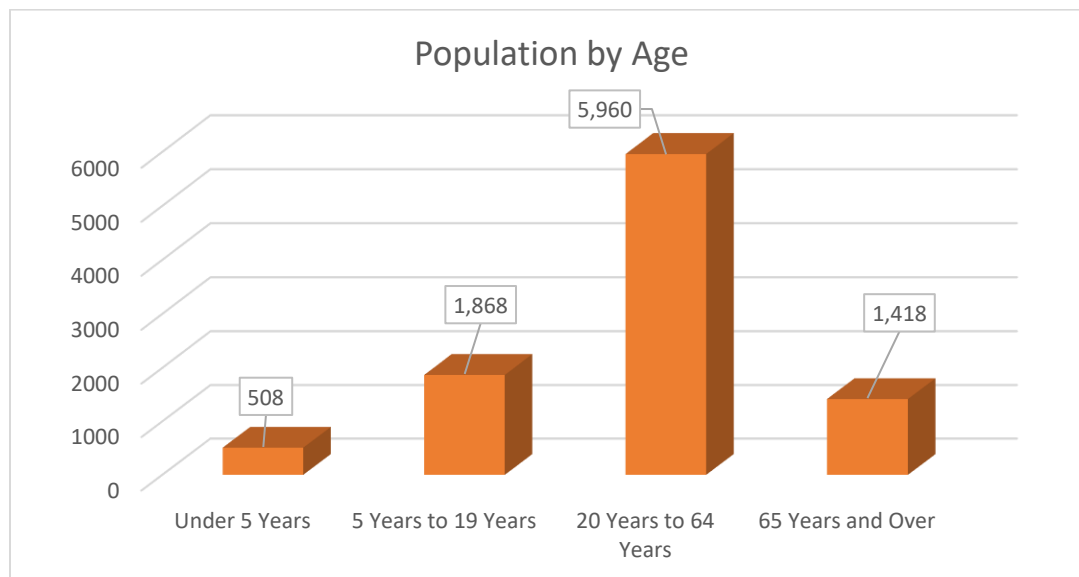
#### Population Composition by Age (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Under 5 Years	508	5.2	87,359	5.5	362,855	5.3
5 Years to 19 Years	1,868	19.2	280,308	17.7	1,229,762	18.1
20 Years to 64 Years	5,960	61.1	987,037	62.4	4,146,951	61.1
65 Years and Over	1,418	14.5	228,153	14.4	1,049,751	15.5
<b>Total</b>	<b>9,754</b>	<b>100</b>	<b>1,582,857</b>	<b>100</b>	<b>6,789,319</b>	<b>100</b>
Median Age	44.4		38.5		39.4	
Median Age (2000)	37.9		36.4		36.5	

(1) Source: US Department of Commerce 2017 5 Year estimates



## Town of Littleton Fiscal Year 2021 Budget



### 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%
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(1) Source: US Department of Commerce

### Family Income Distribution (1)

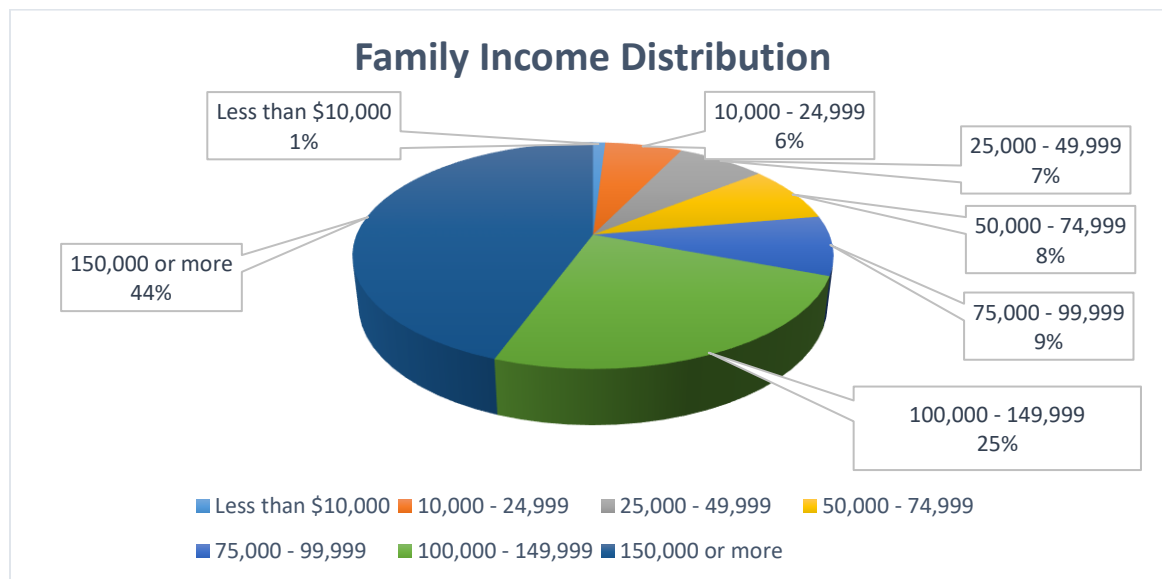
Family Income	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Less than \$10,000	26	1	9,779	2.5	56,902	3.5
10,000 - 24,999	164	6.2	19,702	5.1	118,641	7.2
25,000 - 49,999	187	7.1	40,965	10.6	241,405	14.7
50,000 - 74,999	211	8	46,768	12.1	236,935	14.4
75,000 - 99,999	224	8.5	45,517	11.8	218,799	13.3
100,000 - 149,999	655	24.8	82,576	21.4	344,327	20.9
150,000 or more	1,172	44.4	140,353	36.4	430,610	26.1
<b>Total</b>	<b>2,639</b>	<b>100</b>	<b>385,660</b>	<b>100</b>	<b>1,647,619</b>	<b>100</b>

Median Income	\$141,098	\$117,048	\$94,110
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(1) Source: US Department of Commerce 2017 5 Year estimates



## Town of Littleton Fiscal Year 2021 Budget



### Educational Attainment (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Less than 9th Grade	85	1.2	39,296	3.6	216,649	4.6
9th to 12th Grade, No Diploma	94	1.3	39,855	3.6	241,431	5.1
High School Graduate	1,283	18.4	222,205	20.1	1,162,683	24.7
Some College, No Degree	1,067	15.3	139,861	12.6	741,582	15.8
Associate's Degree	546	7.8	66,627	6	363,330	7.7
Bachelor's Degree	2,130	30.6	297,546	26.9	1,101,605	23.4
Graduate or Professional Degree	1,765	25.3	301,153	27.2	879,256	18.7
<b>Total</b>	<b>6,970</b>	<b>100</b>	<b>1,106,543</b>	<b>100</b>	<b>4,706,536</b>	<b>100</b>
High School Graduate or Higher	6,791	97.4	1,027,392	92.8	4,248,456	90.3
Bachelor's Degree or Higher	3,895	55.9	598,699	54.1	1,980,861	42.1

(1) Source: US Department of Commerce 2017 5 Year estimates



## Town of Littleton Fiscal Year 2021 Budget

**Unemployment Rates** – The month of April 2020 saw a sharp spike in the unemployment rate of the Town due to the COVID-19 pandemic.

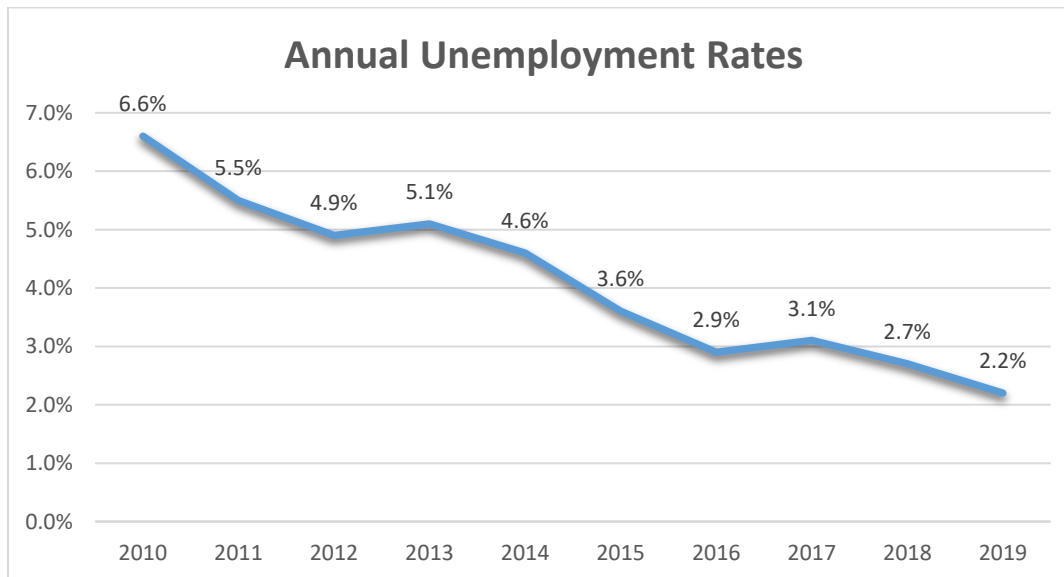
### Employment Data (Not Seasonally Adjusted)

(1)

Month	Year	Labor Force	Employed	Unemployed	Unempl Rate
April	2020	4,984	4,466	518	10.4%
March	2020	5,763	5,615	148	2.6%
February	2020	5,884	5,731	153	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 2021 Budget

### Budget Calendar

ACTION STEP	RESPONSIBILITY	DATE
<b>1 Joint Meeting with BOS, FinCom and School Committee to discuss budget guidelines/process/calendar and priorities for FY2021</b>	<b>Board of Selectmen Finance Committee School Committee</b>	<b>Monday September 9, 2019</b>
2 Conduct training session with department heads on zero-based budgeting & Munis budgeting	DFB & Assist. Town Accountant	Week of Sept. 16th
<b>3 Joint Meeting with BOS, Fincom and School Committee to finalize budget directives and priorities for FY2021, preview proposed new Budget Book</b>	<b>Board of Selectmen Finance Committee School Committee</b>	<b>Monday September 23, 2019</b>
4 Issue Capital Plan (CIP) and Budget Documents/Instructions to Departments	DFB	Monday September 30, 2019
5 Department Heads meet with Finance Dept. to discuss initial budget and capital requests	Dept. Heads DFB & Assistant Town Accountant	Month of October
6 Draft budget and capital requests due to Finance Dept.	Dept. Heads School Dept. DFB	Thursday October 31, 2019
7 Finance Committee visits with Town Departments	Finance Committee	October/November 2019
8 Tax Classification Hearing	Board of Selectmen Board of Assessors	Monday November 18, 2019
9 Internal Review of Capital and Budget Requests	DFB/TA Department Heads	November 1-15, 2019
10 Final Capital and Budget requests due to DFB/Assistant Town Accountant	TA/DFB	Friday November 15, 2019
11 School Department submits preliminary budget	School Committee	By Wednesday 12/4
12 Requested preliminary FY2021 Budget Book submitted to BOS/Finance Committee	TA/DFB	Week of 12/16
13 Finance Committee and BOS joint meetings to discuss smaller departmental budgets	Finance Committee/BOS/DFB	January 14 <sup>th</sup> & 21st
<b>14 Joint Capital and Budget Work session with Major Dept. Heads &amp; others as requested</b>	<b>DFB/TA Finance Committee School Committee Board of Selectmen</b>	<b>Saturday February 1st</b>
15 Review COVID budget impacts & amend FY21 budget	DFB BOS/Finance Committee/School Committee	April 2020



## ***Town of Littleton Fiscal Year 2021 Budget***

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ACTION STEP		RESPONSIBILITY	DATE
16	Finance Committee review and preparation of Final FY2021 Budget with Littleton Cable Television Presentations	Finance Committee DFB	May/June 2020
17	Finance Committee ATM/STM Recommendations due to TA	TA & DFB	May 18th
18	Final Budget Book released to Town Website	TA, DFB & Assistant Town Accountant	By June 1, 2020
19	June 2020 Annual Town Meeting	Town Clerk	June 13 <sup>th</sup> 2020



## Town of Littleton Fiscal Year 2021 Budget

### Finance Committee Assignments

The Finance Committee is composed of seven members, who are appointed as follows: two members by the Board of Selectmen, one member by the Board of Electric Light Commissioners, two members by the School Committee, one member by the Board of Assessors and one member by the Moderator. Each Finance Committee member is assigned certain Town departments throughout the budget process.

<i><b>Finance Committee Representatives</b></i>	<i><b>Departments</b></i>	<i><b>Department Contact</b></i>
Gary Wilson Gregg Champney	Police	Matthew Pinard
	School	Kelly Clenchy
	Nashoba Tech	Charlie Ellis
	Highway	Chris Stoddard
Tom Porell Allen Bell	Accounting	Cheryl Stella
	Assessor	Kathy Miller
	Tax Collector	Deborah Richards
	Treasurer	Steven Venuti
	Town Administrator	Nina Nazarian
	Information Technology	Nancy Glencross
Tyler Gray	Light & Water	Nick Lawler
	Cemetery	Thomas Bailey
	Historical Commission	Andrew Watt
	Library	Sam Alvarez
Allen McRae	Elder & Human Services	vacant
	Town Clerk	Diane Crory
	Veteran Services	John Borowski
Betsy Bohling	Parks & Recreation	Alicia Day
	Building	Ed Mullins
	Planning	Maren Toohil
	Conservation	Amy Green
	Zoning Board of Appeals	Michelle Cobleigh
	Board of Health	Janet Fairchild





## Town of Littleton Fiscal Year 2021 Budget

### Board of Selectmen Goals – FY20/FY21

On September 23, 2019, the Littleton Board of Selectmen voted to adopt the following process and short term goals for FY 2020.

#### **PROCESS:**

1. IDENTIFY GOAL CHAMPIONS
2. CHAMPIONS MEET INDEPENDENTLY, ESTABLISH OBJECTIVE AND FORMULATE TASKS.
3. PRESENT GOAL OBJECTIVE AND TASK(S) TO THE BOARD FOR CONSIDERATION AND APPROVAL.
4. *EACH BOARD MEMBER SHOULD PRIORITIZE AND ESTABLISH TIME FRAME FOR EXECUTION TAKING INTO CONSIDERATION OTHER COMMITMENTS AND PERSONAL BANDWIDTH TO ESTABLISH REASONBLE EXPECTATIONS.*

Goal	Champion	Champion
Communication	Chase Gerbig	Cynthia Napoli
Senior Center	Cynthia Napoli	Joseph Knox
Finances	Paul Glavey	Joseph Knox
Housing	Cynthia Napoli	Charles DeCoste
Open Space and Agriculture	Chase Gerbig	Joseph Knox
Sewer Project	Chase Gerbig	Paul Glavey
Master Plan	Chase Gerbig	
Space Needs	Cynthia Napoli	Charles DeCoste
Policy Updates	Cynthia Napoli	Paul Glavey
Economic Development	Charles DeCoste	

#### **SHORT-TERM GOAL OBJECTIVES BASED ON BOARD MEMBER COMMENTS:**

1. Fall Town Meeting Q&A Session to Discuss Articles on Warrant. Discuss Structure. Schedule for Thursday before Town Meeting. (Schedule meeting room and book LCTV).
2. Improve communication and maintain an inclusive approach with respect to the Senior Center and Space Needs studies. Establish expectations through conversation and visual aids.

IDENTIFIED ACTION ITEMS	ACTION TO BE TAKEN	TIME FRAME (Status)
Financial Issue	Schedule Executive Session to receive update from Chief. Discuss information to be shared. Formulate structure of open meeting with public	Immediate (Complete)



## ***Town of Littleton Fiscal Year 2021 Budget***

<b>IDENTIFIED ACTION ITEMS</b>	<b>ACTION TO BE TAKEN</b>	<b>TIME FRAME (Status)</b>
Building Inspector-Facilities Director Position	Circulate Job Description with the Board. Review and finalize. For posting. Nina will follow-up about interim building inspector.	Immediate (Building Commissioner Complete, working on Facilities Director)
Marijuana	Schedule discussion at next Board meeting to discuss next steps in process.	Immediate (Complete)
Town Owned Property	1. Follow-up with Ag-Com and Colby Field regarding upkeep of Church Meadows Property. 2. Was Deed to Couper House Recorded? If so, Board discussion re: securing property and next steps.	Immediate
Assistant Town Administrator	Review current job description and Nina's comments to create language for new position. Work with Personnel Board. Nina will follow-up about interim support.	Immediate (Complete)



### **FY2021 Budget Executive Summary**

The FY2021 (FY21) budget process this year was a divergence from previous year's in many different ways. From the very beginning of the process in September we employed a change over prior fiscal year budgets. The information that was presented during the preliminary review of budgets, had all available funds incorporated. The effect of the new budget philosophy will mean that future free cash will likely be at lower levels than in previous fiscal years, which will limit the available funds for stabilization, capital projects, etc. Another fundamental change, was adhering to our capital definition in the financial policy, which meant moving certain expenditures from the separate "capital" article, into operating budgets. This has an impact on departments like school, police, fire, highway, etc. when comparing year over year operating budgets. Just like free cash will not be at the same levels as in years past based off the new budgeting philosophy, the same will hold true for available capital funds.

Since our initial FY21 budget was voted and approved by the Finance Committee and Board of Selectmen back in February, we have been carefully monitoring the pandemic and the affect that it will have on our town finances. We have since amended the initial FY21 budget proposal and made financial decisions that will put the Town in the best possible situation going into FY21 and beyond.

Due to the many unknowns with the pandemic and the short and long term effect on our economy, the FY21 budget reallocated some of the money that was originally intended to increase staff, to ensure that we are able to put additional money into the town's general stabilization fund and the Finance Committee's Reserve Fund. This allows the Town to provide a funding source that the town can tap into if needed to meet unforeseen consequences of this pandemic. If we find ourselves with a more positive economic outlook by fall town meeting, we can determine if a different course can be pursued.

The following are some key highlights:

- Town Department budgets are increasing by \$1,343,554 or 11.9%, which are inclusive of costs that were reclassified from capital to operating and other reconciliations to better reflect the appropriate operating budget and capital definition. School appropriation is increasing by \$851,881 or 4.03%, this includes costs that were reclassified from capital to operating in the amount of \$235,000 to better reflect the capital definition.
- A total of \$2,428,548 is going to our stabilization funds, increasing our reserves to 17.5% of the operating budget. This will allow us some financial flexibility as we enter a very uncertain financial environment in FY21
- Investments have been made to continue to address public safety and recommendations by our auditors.
- OPEB has now hit the required funding level, so extra OPEB payment has been shifted to the Retirement Appropriation
- Finance Committee Reserve Fund increased by \$161,893 over FY20, the increase was due to new budgeting method and uncertainty around potential unexpected expenditures



## Town of Littleton Fiscal Year 2021 Budget

### Budget Summary

As of May 11, 2020

	<b>Preliminary FY2021 Budget</b>		<b>FY 2020 ATM Adopted</b>		<b>\$ Variance</b>		<b>% Variance</b>
<b><u>Revenue</u></b>							
Levy Limit	\$43,120,197		\$41,494,275		\$1,625,922		3.92%
Other Funds							
Undesignated Fund Balance	3,972,151		1,348,023		2,624,128		194.66%
Cherry Sheets - Town State Aid	665,072		884,326		(219,254)		-24.79%
Cherry Sheets - School State Aid	4,499,369		4,597,154		(97,785)		-2.13%
Old Articles/Overlay Surplus & Other	0		0		0		-
Other Available Funds	1,229,851		1,801,192		(571,341)		-31.72%
Local Receipts	3,351,116		3,744,116		(393,000)		-10.50%
Total Other Funds	13,717,559		12,374,811		1,342,748		10.85%
<b>Total Revenue/Available Funds</b>	<b>\$56,837,756</b>		<b>\$53,869,086</b>		<b>\$2,968,670</b>		<b>5.51%</b>
<b><u>Expenses</u></b>							
Town Operating Budgets	\$12,621,553		\$11,277,999		\$1,343,554		11.91%
School Appropriation	21,969,762		21,117,881		851,881		4.03%
Technical School Assessments	636,116		502,080		134,036		26.70%
Other Charges, Facilities, Infrastructure	1,409,031		1,447,816		(38,785)		-2.68%
Debt Service	3,577,144		4,093,346		(516,202)		-12.61%
Employee/Retiree Benefits	9,891,155		9,691,933		199,222		2.06%
<b>Total Operating Budget</b>	<b>50,104,761</b>		<b>48,131,055</b>		<b>1,973,706</b>		<b>4.10%</b>
Capital Exclusions	0		0		0		-
<b>Total Municipal Budget</b>	<b>50,104,761</b>		<b>48,131,055</b>		<b>1,973,706</b>		<b>4.10%</b>
Capital Plan and Warrant Articles	2,575,550		2,336,009		239,541		10.25%
<b>Total Appropriations</b>	<b>52,680,311</b>		<b>50,467,064</b>		<b>2,213,247</b>		<b>4.39%</b>
Other Amounts to be Raised	470,000		224,870		245,130		109.01%
Payments of Previous FY Bills	8,000		10,825		(2,825)		-26.10%
Fiscal Policy Adjustments	260,999		490,203		(229,204)		-46.76%
Additions to General Stabilization	1,050,000		108,045		941,955		871.82%
Cherry Sheet Charges Offsets - Town	155,021		152,543		2,478		1.62%
Cherry Sheet Charges Offsets - School	1,507,272		1,613,072		(105,800)		-6.56%
Allowance for Abatements	686,110		799,199		(113,089)		-14.15%
<b>Total Other Amounts</b>	<b>4,137,402</b>		<b>3,398,757</b>		<b>738,645</b>		<b>21.73%</b>
<b>Total Expenditures</b>	<b>\$56,817,713</b>		<b>\$53,865,821</b>		<b>\$2,951,892</b>		<b>5.48%</b>
<b>Net Budget Variance</b>	<b>\$20,043</b>		<b>\$3,265</b>				



## Town of Littleton Fiscal Year 2021 Budget

### Annual Town Meeting – Article 4

#### ARTICLE 4 Finance Committee/Board of Selectmen FY2021 Operating Budget

To see if the Town will vote to raise and appropriate \$48,327,094, transfer from the Undesignated Fund Balance \$547,816 for a total of \$48,874,910 and transfer from the funds specified herein to defray the expenses of the various departments of the Town as specified herein and to fix the salary and compensation of all elected officials for the Fiscal Year beginning July 1, 2020, or to take any other action related thereto.

**[Article 4 is the FY2021 recommended total operating budget of \$50,104,761, with transfers to the General Fund from the funds specified herein the sum of \$1,229,851 and a net operating budget of \$48,874,910, to come from raise and appropriate \$48,327,094 and \$547,816 from the Undesignated Fund Balance.]**

**Motion:** Moved and seconded by the Finance Committee that the Town vote to approve Article 4 as printed in the warrant.

#### Finance Committee and Board of Selectmen support Article 4.

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
<b><u>GENERAL GOVERNMENT</u></b>					
<b>TOWN REPORT / TOWN MEETING</b>					
Expenses			19,370	14,000	16,000
<b>Total TOWN REPORT / TOWN MEETING</b>			19,370	14,000	16,000
<b>MODERATOR</b>					
Expenses			0	100	100
<b>Total MODERATOR</b>			0	100	100
<b>SELECTMEN</b>					
Salaries & Wages			277,742	329,598	14,000
Expenses			30,725	23,870	28,300
MAGIC/MAPC Assessments & Grant Match			0	0	0
<b>Total SELECTMEN</b>			308,467	353,468	42,300
<b>TOWN ADMINISTRATOR</b>					
Salaries & Wages			0	0	327,771



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
	Expenses		<u>0</u>	<u>32,000</u>	<u>11,600</u>
	<b>Total TOWN ADMINISTRATOR</b>		0	32,000	339,371
	<b>FINANCE COMMITTEE</b>				
	Salaries & Wages		363	800	800
	Expenses		<u>180</u>	<u>500</u>	<u>500</u>
	<b>Total FINANCE COMMITTEE</b>		543	1,300	1,300
	<b>RESERVE FUND</b>				
	Expenses		<u>26,349</u>	<u>150,000</u>	<u>311,893</u>
	<b>Total RESERVE FUND</b>		26,349	150,000	311,893
	<b>TOWN ACCOUNTANT</b>				
	Salaries & Wages		173,598	182,142	187,421
	Expenses		<u>52,511</u>	<u>53,084</u>	<u>22,680</u>
	<b>Total TOWN ACCOUNTANT</b>		226,109	235,226	210,101
	<b>AUDIT</b>				
	Expenses		<u>39,425</u>	<u>40,000</u>	<u>45,000</u>
	<b>Total AUDIT</b>		39,425	40,000	45,000
	<b>ASSESSOR</b>				
	Salaries & Wages		185,263	195,155	203,454
	Expenses		<u>12,724</u>	<u>42,502</u>	<u>31,490</u>
	<b>Total ASSESSOR</b>		197,987	237,657	234,944
	<b>TREASURER</b>				
	Salaries & Wages		258,002	298,656	333,928
	Expenses		<u>4,491</u>	<u>6,850</u>	<u>8,305</u>
	<b>Total TREASURER</b>		262,493	305,506	342,233
	<b>TAX COLLECTOR</b>				
	Salaries & Wages		93,700	101,832	105,534
	Expenses		<u>14,379</u>	<u>16,200</u>	<u>19,200</u>
	<b>Total TAX COLLECTOR</b>		108,079	118,032	124,734



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
<b>TOWN COUNSEL</b>					
	Expenses		<u>256,760</u>	<u>250,000</u>	<u>250,000</u>
	<b>Total TOWN COUNSEL</b>		256,760	250,000	250,000
<b>HUMAN RESOURCES</b>					
	Salaries & Wages		0	0	77,611
	Expenses		<u>0</u>	<u>0</u>	<u>43,345</u>
	<b>Total HUMAN RESOURCES</b>		0	0	120,956
<b>INFORMATION SYSTEMS</b>					
	Salaries & Wages		162,032	170,700	175,788
	Expenses		<u>472,891</u>	<u>454,555</u>	<u>461,576</u>
	<b>Total INFORMATION SYSTEMS</b>		634,923	625,255	637,364
<b>TAX TITLE</b>					
	Expenses		<u>15,644</u>	<u>10,000</u>	<u>16,000</u>
	<b>Total TAX TITLE</b>		15,644	10,000	16,000
<b>TOWN CLERK</b>					
	Elected Salaries		80,038	84,323	87,822
	Salaries & Wages		23,340	46,485	42,893
	Expenses		<u>4,664</u>	<u>3,800</u>	<u>5,500</u>
	<b>Total TOWN CLERK</b>		108,042	134,608	136,215
<b>ELECTIONS &amp; REGISTRATIONS</b>					
	Salaries & Wages		0	3,000	0
	Expenses		<u>8,055</u>	<u>9,200</u>	<u>19,200</u>
	<b>Total ELECTIONS &amp; REGISTRATIONS</b>		8,055	12,200	19,200
<b>CONSERVATION COMMISSION</b>					
	Salaries & Wages		35,801	44,605	47,159
	Expenses		<u>1,438</u>	<u>1,450</u>	<u>2,150</u>
	<b>Total CONSERVATION COMMISSION</b>		37,239	46,055	49,309



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
<b>PLANNING BOARD</b>					
	Salaries & Wages		76,227	111,220	113,838
	Expenses		<u>1,132</u>	<u>1,175</u>	<u>4,845</u>
	<b>Total PLANNING BOARD</b>		77,359	112,395	118,683
<b>APPEALS BOARD</b>					
	Salaries & Wages		5,365	4,920	5,120
	Expenses		<u>523</u>	<u>1,000</u>	<u>1,000</u>
	<b>Total APPEALS BOARD</b>		5,888	5,920	6,120
<b>VOTED TOTAL GENERAL GOVERNMENT</b>					
	Salaries & Wages	<b>1</b>	1,371,470	1,573,436	1,723,139
	Expenses	<b>2</b>	<u>961,260</u>	<u>1,110,286</u>	<u>1,298,684</u>
	<b>VOTED TOTAL GENERAL GOVERNMENT</b>		<b>2,332,730</b>	<b>2,683,722</b>	<b>3,021,823</b>

### PUBLIC SAFETY

#### **POLICE**

Salaries & Wages	1,667,301	1,762,680	2,053,414
Expenses	<u>130,545</u>	<u>124,871</u>	<u>181,000</u>
<b>Total POLICE</b>	1,797,846	1,887,551	2,234,414

#### **FIRE / EMS DEPARTMENT**

Salaries & Wages	1,487,747	1,675,215	1,819,469
Expenses	<u>180,471</u>	<u>202,705</u>	<u>288,240</u>
<b>Total FIRE / EMS DEPARTMENT</b>	1,668,218	1,877,920	2,107,710

#### **DISPATCH**

Salaries & Wages	410,061	478,205	553,824
Expenses	<u>14,999</u>	<u>5,950</u>	<u>5,950</u>
<b>Total DISPATCH</b>	425,060	484,155	559,774

#### **BUILDING DEPARTMENT**

Salaries & Wages	283,906	300,070	298,330
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## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
	Expenses		<u>3,250</u>	<u>6,060</u>	<u>5,930</u>
	<b>Total BUILDING DEPARTMENT</b>		287,156	306,130	304,260
	<b>EMERGENCY MANAGEMENT</b>				
	Expenses		<u>694</u>	<u>1,000</u>	<u>6,458</u>
	<b>Total EMERGENCY MANAGEMENT</b>		694	1,000	6,458
	<b>CROSSING GUARDS</b>				
	Salaries & Wages		<u>4,625</u>	<u>5,000</u>	<u>25,000</u>
	<b>Total CROSSING GUARDS</b>		4,625	5,000	25,000
	<b>CANINE CONTROL</b>				
	Expenses		<u>29,720</u>	<u>34,000</u>	<u>34,000</u>
	<b>Total CANINE CONTROL</b>		29,720	34,000	34,000

### VOTED TOTAL PUBLIC SAFETY

<i>Salaries &amp; Wages</i>	<b>3</b>	3,853,640	4,221,170	4,750,037
<i>Expenses</i>	<b>4</b>	<u>359,679</u>	<u>374,586</u>	<u>521,578</u>
<b>VOTED TOTAL PUBLIC SAFETY</b>		<b>4,213,320</b>	<b>4,595,756</b>	<b>5,271,615</b>

### PUBLIC WORKS

#### DPW

Salaries & Wages		832,239	905,690	791,094
Expenses		<u>390,763</u>	<u>424,575</u>	<u>111,304</u>
<b>Total DPW</b>		1,223,002	1,330,265	902,398

#### ROADWAY REPAIRS

Expenses		<u>1,221,409</u>	<u>730,000</u>	<u>826,800</u>
<b>Total ROADWAY REPAIRS</b>		1,221,409	730,000	826,800

#### PARKS

Salaries & Wages		167,676	179,415	186,116
Expenses		<u>34,473</u>	<u>37,000</u>	<u>79,550</u>



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
<b>Total PARKS</b>			202,149	216,415	265,666
<b>SNOW &amp; ICE</b>					
	Salaries & Wages		107,982	68,000	68,000
	Expenses		<u>296,887</u>	<u>132,000</u>	<u>132,000</u>
<b>Total SNOW &amp; ICE</b>			404,869	200,000	200,000
<b>TRANSFER STATION</b>					
	Salaries & Wages		0	0	133,882
	Expenses		<u>0</u>	<u>0</u>	<u>346,113</u>
<b>Total TRANSFER STATION</b>			0	0	479,995
<b>STREET LIGHTING</b>					
	Expenses		<u>15,649</u>	<u>25,000</u>	<u>18,200</u>
<b>Total STREET LIGHTING</b>			15,649	25,000	18,200
<b>CLEAN LAKES</b>					
	Expenses		<u>46,000</u>	<u>46,000</u>	<u>66,000</u>
<b>Total CLEAN LAKES</b>			46,000	46,000	66,000
<b>B&amp;M CROSSING</b>					
	Expenses		<u>2,806</u>	<u>2,809</u>	<u>2,825</u>
<b>Total B&amp;M CROSSING</b>			2,806	2,809	2,825
<b>CEMETERY DEPARTMENT</b>					
	Salaries & Wages		106,007	117,800	125,210
	Expenses		<u>12,776</u>	<u>17,800</u>	<u>19,200</u>
<b>Total CEMETERY DEPARTMENT</b>			118,783	135,600	144,410

### VOTED TOTAL PUBLIC WORKS

<i>Salaries &amp; Wages</i>	<b>5</b>	<i>1,213,903</i>	<i>1,270,905</i>	<i>1,304,302</i>
<i>Expenses</i>	<b>6</b>	<u><i>2,020,762</i></u>	<u><i>1,415,184</i></u>	<u><i>1,601,992</i></u>



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
<b>VOTED TOTAL PUBLIC WORKS</b>			<b>3,234,665</b>	<b>2,686,089</b>	<b>2,906,294</b>

### HEALTH & HUMAN SERVICES

#### HEALTH DEPARTMENT

Salaries & Wages	22,579	22,120	25,239
Expenses	<u>1,006</u>	<u>2,587</u>	<u>1,330</u>
<b>Total HEALTH DEPARTMENT</b>	<b>23,584</b>	<b>24,707</b>	<b>26,569</b>

#### NASHOBA ASSOCIATED BOARD OF HEALTH

Expenses	<u>22,954</u>	<u>26,250</u>	<u>27,562</u>
<b>Total NASHOBA ASSOCIATED BOARD OF HEALTH</b>	<b>22,954</b>	<b>26,250</b>	<b>27,562</b>

#### ANIMAL INSPECTOR

Salaries & Wages	<u>0</u>	<u>2,450</u>	<u>0</u>
<b>Total ANIMAL INSPECTOR</b>	<b>0</b>	<b>2,450</b>	<b>0</b>

#### NURSING SERVICES

Expenses	<u>10,475</u>	<u>9,975</u>	<u>11,497</u>
<b>Total NURSING SERVICES</b>	<b>10,475</b>	<b>9,975</b>	<b>11,497</b>

#### MENTAL HEALTH SERVICES

Expenses	<u>16,780</u>	<u>16,500</u>	<u>16,500</u>
<b>Total MENTAL HEALTH SERVICES</b>	<b>16,780</b>	<b>16,500</b>	<b>16,500</b>

#### ELDER AND HUMAN SERVICES

Salaries & Wages	176,944	205,305	230,973
Expenses	<u>23,254</u>	<u>25,810</u>	<u>23,555</u>
<b>Total ELDER AND HUMAN SERVICES</b>	<b>200,199</b>	<b>231,115</b>	<b>254,528</b>

#### VETERANS AGENT

Salaries & Wages	7,309	7,850	8,007
Expenses	<u>11,344</u>	<u>11,560</u>	<u>11,910</u>
<b>Total VETERANS AGENT</b>	<b>18,653</b>	<b>19,410</b>	<b>19,917</b>

#### VETERAN BENEFITS



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
	Expenses		<u>133,494</u>	<u>185,000</u>	<u>190,000</u>
	<b>Total VETERAN BENEFITS</b>		133,494	185,000	190,000
	<b>DISABILITY COMMISSION</b>				
	Expenses		<u>0</u>	<u>0</u>	<u>1,200</u>
	<b>Total DISABILITY COMMISSION</b>		0	0	1,200
<b>VOTED TOTAL HEALTH &amp; HUMAN SERVICES</b>					
	Salaries & Wages	<b>7</b>	206,832	237,725	264,219
	Expenses	<b>8</b>	<u>219,308</u>	<u>277,682</u>	<u>283,554</u>
	<b>VOTED TOTAL HEALTH &amp; HUMAN SERVICES</b>		<b>426,140</b>	<b>515,407</b>	<b>547,773</b>
<b><u>CULTURE AND RECREATION</u></b>					
	<b>REUBEN HOAR LIBRARY</b>				
	Salaries & Wages		484,341	520,800	531,443
	Expenses		<u>147,692</u>	<u>164,725</u>	<u>185,225</u>
	<b>Total REUBEN HOAR LIBRARY</b>		632,033	685,525	716,668
	<b>PATRIOTS DAY</b>				
	Expenses		<u>0</u>	<u>50</u>	<u>0</u>
	<b>Total PATRIOTS DAY</b>		0	50	0
	<b>MEMORIAL DAY</b>				
	Expenses		<u>709</u>	<u>750</u>	<u>750</u>
	<b>Total MEMORIAL DAY</b>		709	750	750
	<b>HISTORICAL COMMISSION</b>				
	Expenses		<u>125</u>	<u>700</u>	<u>4,480</u>
	<b>Total HISTORICAL COMMISSION</b>		125	700	4,480
	<b>CULTURAL COUNCIL</b>				
	Expenses		<u>0</u>	<u>0</u>	<u>5,600</u>
	<b>Total CULTURAL COUNCIL</b>		0	0	5,600
	<b>SHADE TREE COMMITTEE</b>				



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
	Expenses		<u>0</u>	<u>0</u>	<u>5,000</u>
	<b>Total SHADE TREE COMMITTEE</b>		0	0	5,000

<b>VOTED TOTAL CULTURE AND RECREATION</b>					
	Salaries & Wages	<b>9</b>	484,341	520,800	531,443
	Expenses	<b>10</b>	<u>148,526</u>	<u>166,225</u>	<u>201,055</u>
	<b>VOTED TOTAL CULTURE AND RECREATION</b>		<b>632,867</b>	<b>687,025</b>	<b>732,498</b>

### OTHER GENERAL GOVERNMENT

#### **MUNICIPAL BUILDING COMMITTEE**

Expenses			<u>23,747</u>	<u>40,000</u>	<u>30,000</u>
<b>Total MUNICIPAL BUILDING COMMITTEE</b>			23,747	40,000	30,000

#### **PUBLIC BUILDINGS**

Salaries & Wages			66,543	166,816	68,581
Expenses			<u>391,506</u>	<u>370,000</u>	<u>370,450</u>
<b>Total PUBLIC BUILDINGS</b>			391,506	370,000	370,450

#### **PROPERTY & LIABILITY INSURANCE**

Expenses			<u>289,775</u>	<u>376,000</u>	<u>420,000</u>
<b>Total PROPERTY &amp; LIABILITY INSURANCE</b>			289,775	376,000	420,000

#### **CENTRAL COMMUNICATIONS**

Expenses			<u>115,055</u>	<u>105,000</u>	<u>115,000</u>
<b>Total CENTRAL COMMUNICATIONS</b>			115,055	105,000	115,000

#### **FUEL**

Expenses			<u>130,094</u>	<u>135,000</u>	<u>135,000</u>
<b>Total FUEL</b>			130,094	135,000	135,000

<b>VOTED TOTAL OTHER GENERAL GOVERNMENT</b>					
	Salaries & Wages	<b>11</b>	66,543	166,816	68,581
	Expenses	<b>12</b>	<u>950,177</u>	<u>1,026,000</u>	<u>1,070,450</u>



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
<b>VOTED TOTAL OTHER GENERAL GOVERNMENT</b>			<b>1,016,720</b>	<b>1,192,816</b>	<b>1,139,031</b>

### EDUCATION

#### **LITTLETON SCHOOL DEPARTMENT**

Education Budget		<u>19,790,270</u>	<u>21,117,881</u>	<u>21,969,762</u>
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<b>Total LITTLETON SCHOOL DEPARTMENT</b>		19,790,270	21,117,881	21,969,762
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#### **TECHNICAL SCHOOL EXPENDITURES**

Education Budget		<u>537,548</u>	<u>502,080</u>	<u>636,116</u>
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<b>Total TECHNICAL SCHOOL EXPENDITURES</b>		537,548	502,080	636,116
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#### **VOTED TOTAL EDUCATION**

Education Budget	<b>13</b>	<u>20,327,818</u>	<u>21,619,961</u>	<u>22,605,878</u>
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<b>VOTED TOTAL EDUCATION</b>		<b>20,327,818</b>	<b>21,619,961</b>	<b>22,605,878</b>
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### EMPLOYEE BENEFITS

#### **EMPLOYEE/RETIREE BENEFITS**

Unemployment		16,169	100,000	100,000
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Medicare		318,379	325,000	335,000
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Life Insurance		0	0	24,000
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Short/Long Term Disability		16,370	23,000	23,000
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Medical / Health Insurance		4,113,099	4,684,348	4,634,359
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County Retirement		2,227,119	2,247,212	1,956,186
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Longevity		19,450	25,000	0
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Other		86,756	75,000	20,000
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Tuition Reimbursement		0	0	0
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Workers Comp Insurance		<u>173,154</u>	<u>0</u>	<u>150,000</u>
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<b>Total EMPLOYEE/RETIREE BENEFITS</b>		6,970,496	7,479,560	7,242,545
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#### **VOTED TOTAL EMPLOYEE BENEFITS**

Expenses	<b>14</b>	<u>6,970,496</u>	<u>7,479,560</u>	<u>7,242,545</u>
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## Town of Littleton Fiscal Year 2021 Budget

Functional Area	Department	Voting Line	FY2019 Actual	FY2020 Budget	FY2021 Recommended
<b>VOTED TOTAL EMPLOYEE BENEFITS</b>			<b>6,970,496</b>	<b>7,479,560</b>	<b>7,242,545</b>

### DEBT SERVICE

LONG TERM DEBT		3,510,448	3,094,509	3,257,779
SHORT TERM DEBT		<u>975,070</u>	<u>998,838</u>	<u>319,365</u>
<b>Total DEBT SERVICE</b>		<b>4,485,518</b>	<b>4,093,347</b>	<b>3,577,144</b>

<b>VOTED TOTAL DEBT SERVICE</b>					
Expenses	15	<u>4,485,518</u>	<u>4,093,347</u>	<u>3,577,144</u>	
<b>VOTED TOTAL DEBT SERVICE</b>		<b>4,485,518</b>	<b>4,093,347</b>	<b>3,577,144</b>	

### TRANSFERS TO/FROM GENERAL FUND

#### TRANSFERS INTO GENERAL FUND

Transfer In - From: Ambulance Revolving Fund To: Fire/EMS Department	16	-585,916	-650,000	-650,000
Transfer In - From: Wetland Fund To: Conservation	17	-8,000	-8,000	-8,000
Transfer In - From: Inspect Services Revol. Fund To: Building Department	18	-125,000	-125,000	-125,000
Transfer In - From: Wastewater Settlement To: Debt Service	19	-17,274	-17,274	-17,274
Transfer In - From: Oak Hill Cell Tower To: Debt Service	20	-31,269	-30,238	-29,206
Transfer In - From: Newtown Hill Cell Tower To: Debt Service	21	-36,248	-35,010	-33,773
Transfer In - From: Bond Premium To: Debt Service	22	-25,349	-23,315	-19,109
Transfer In - From: Clean Lakes Fund To: Clean Lakes	23	-46,000	-46,000	-66,000
Transfer In - From: Sale of Cemet. Lots / Openings To: Cemetery Department	24	-30,897	-30,897	-30,897
Transfer In - From: Debt Exclusion Stabilization To: Debt Service	25	-338,236	-295,891	-164,204



## Town of Littleton Fiscal Year 2021 Budget

<i>Functional Area</i>	<i>Department</i>	<i>Voting Line</i>	<i>FY2019 Actual</i>	<i>FY2020 Budget</i>	<i>FY2021 Recommended</i>
	Transfer In - From: Community Preservation To: Debt Service	<b>26</b>	-90,556	-88,988	-86,388
	Transfer In - Cable Studio Benefits		-60,488	-60,488	0
	Transfer In - Cemetery Perpetual Care		-13,000	-13,000	0
	Transfer In - Library Trust Fund		-13,000	-15,000	0
	Transfer In - Recreation Enterprise Fund		-24,000	-55,528	0
	<b>Total TRANSFERS INTO GENERAL FUND</b>		-1,445,233	-1,494,629	-1,229,851
	<b>TRANSFERS OUT OF GENERAL FUND</b>				
	Transfer Out - OPEB Trust Fund	<b>27</b>	2,503,261	2,212,373	2,648,610
	Transfer Out - TREAD Tax Relief	<b>28</b>	0	25,000	25,000
	Transfer Out - Recreation Enterprise	<b>29</b>	211,110	230,000	245,000
	Transfer Out - Sewer Enterprise Fund	<b>30</b>	93,045	110,000	141,550
	<b>Total TRANSFERS OUT OF GENERAL FUND</b>		2,807,416	2,577,373	3,060,160

<b>FUNDING SUMMARY</b>					
	<i>Salaries &amp; Wages</i>		<i>7,196,730</i>	<i>7,990,852</i>	<i>8,641,721</i>
	<i>Expenses (including transfers out of General Fund)</i>		<i>18,923,142</i>	<i>18,520,243</i>	<i>18,857,162</i>
	<i>Education</i>		<u><i>20,327,818</i></u>	<u><i>21,619,961</i></u>	<u><i>22,605,878</i></u>
	<b>Total Operating Budget</b>		<b>46,447,690</b>	<b>48,131,056</b>	<b>50,104,761</b>
	<i>Transfers into General Fund</i>		<u><i>-1,445,233</i></u>	<u><i>-1,494,629</i></u>	<u><i>-1,229,851</i></u>
	<b>Net Operating Budget</b>		<b>45,002,456</b>	<b>46,636,427</b>	<b>48,874,910</b>





## Town of Littleton Fiscal Year 2021 Budget

### Personnel Analysis

#### FTE Town & School Initial Budget Requests

Town Department	Position	Current Hrs	Requested Hours	FTE Added	Comments	Benefit Eligible Addition (Y/N)	Incremental Salary
Cemetery	Seasonal PT employee			0.000	day to day grounds maintenance	N	\$ 12,000
Clean Lakes	PT Assistant	0	20	0.500	1/2 time w/ Clean Lakes - 1/2 w/Water Department	Y	\$ 20,000
Collector	Admin Clerk	19	30	0.275	Increased activity in office	Y	\$ 13,488
Conservation Commission	Assistant Conservation Agent	0	19	0.475	office coverage and increased demands	N	\$ 27,840
Elder & Human Services	Admin Assistant	15	19.5	0.113	office coverage and increased demands	N	\$ 5,760
Elections	Assistant Town Clerk			0.000	allow additional hours for elections	N	\$ 3,000
Finance (Accounting)	Finance Technician	10	19	0.225	assist with additional volume of warrants	N	\$ 11,970
Finance (Accounting)	Intern			0.000	assist with additional workload	N	\$ 6,000
Fire	Fire Prevention Officer	0	40	1.000	duties currently performed by Deputy Chief	Y	\$ 68,321
Highway	School-Field employee	0	40	1.000	dedicated position for school field maintenance	Y	\$ 52,137
Human Resources	HR Administrator	0	40	1.000	establish HR department	Y	\$ 77,611
Human Resources	Admin Assistant	0	16	0.400	establish HR department staffing coverage and	N	\$ 20,500
Library	Assistant Director	30	35	0.125	increased activity	N	\$ 9,561
Library	Sr Librarian-Circulation	26	30	0.100	staffing coverage and increased activity	N	\$ 7,126
Library	Library Processing Clerk	10	12	0.050	staffing coverage and increased activity	N	\$ 2,142
Library	Library Assistant	6	10	0.100	staffing coverage and increased activity	N	\$ 4,180
Library	Library Assistant	19	10	-0.225	standardize hours for position	N	\$ (9,175)
Library	Library Assistant	6	10	0.100	staffing coverage and increased activity	N	\$ 4,180
Planning	Town Planner	0	40	1.000	Increased activity in office	Y	\$ 75,711
Police	Patrol Officers	0	40	2.000	allow 3 officers per shift	Y	\$ 128,019
Town Administrator	Intern			0.000	Assist with administrative tasks	N	\$ 6,000
Town Clerk	Assistant Town Clerk	30	35	0.125	office coverage and increased election demands	N	\$ 7,149
<b>Total</b>				<b>8.3625</b>		<b>8 Ben Elig</b>	<b>\$ 553,520</b>



## Town of Littleton Fiscal Year 2021 Budget

<i>School Department</i>	<i>Position</i>	<i>Current Hrs/FTE</i>	<i>Requested Hours/FTE</i>	<i>FTE Added</i>	<i>Comments</i>	<i>Benefit Eligible Addition (Y/N)</i>	<i>Incremental Salary</i>
High School	Teacher	0.8	1	0.200	Social Studies - program & student needs	N	\$ 19,254
Shaker Lane	Teacher	0.8	1	0.200	Pre-K - program & student needs	N	\$ 17,406
Shaker Lane	Teacher	0.8	1	0.200	Social Studies - program & student needs	N	\$ 17,987
Administration	PT-AP Clerk	0	19	0.475		N	\$ 19,760
Administration	PT-HR Admin	0	19	0.475		N	\$ 29,640
<b>Total</b>				<b>1.55</b>		<b>0 Ben Elig</b>	<b>\$ 104,047</b>

Medical costs for 8 new benefit eligible employees @ \$17,286 per

**\$ 138,288**

Total estimated budget impact Town & Schools

**\$ 795,855**

### Estimated Total Cost of Additional Personnel

<i>Town Department</i>	<i>Position</i>	<i>Incremental Salary</i>	<i>Benefits</i>	<i>OPEB</i>	<i>Total</i>
Cemetery	Seasonal PT employee	\$ 12,000	\$ -	\$ -	\$ 12,000
Clean Lakes	PT Assistant	\$ 20,000	\$ 6,848	\$ 1,850	\$ 28,698
Collector	Admin Clerk	\$ 13,488	\$ 12,912	\$ 1,850	\$ 28,250
Conservation Commission	Admin Assistant	\$ 27,840	\$ -	\$ -	\$ 27,840
Elder & Human Services	Admin Assistant	\$ 5,760	\$ -	\$ -	\$ 5,760
Elections	Assistant Town Clerk	\$ 3,000	\$ -	\$ -	\$ 3,000
Finance (Accounting)	Finance Technician	\$ 11,970	\$ -	\$ -	\$ 11,970
Finance (Accounting)	Intern	\$ 6,000	\$ -	\$ -	\$ 6,000
Fire	Fire Prevention Officer	\$ 68,321	\$ 27,431	\$ 7,650	\$ 103,402
Highway	School-Field employee	\$ 52,137	\$ 21,767	\$ 1,850	\$ 75,755
Human Resources	HR Administrator	\$ 77,611	\$ 26,574	\$ 1,850	\$ 106,035
Human Resources	Admin Assistant	\$ 20,500	\$ -	\$ -	\$ 20,500
Library	Assistant Director	\$ 9,561	\$ -	\$ -	\$ 9,561
Library	Sr Librarian-Circulation	\$ 7,126	\$ -	\$ -	\$ 7,126
Library	Library Processing Clerk	\$ 2,142	\$ -	\$ -	\$ 2,142
Library	Library Assistant	\$ 4,180	\$ -	\$ -	\$ 4,180
Library	Library Assistant	\$ (9,175)	\$ -	\$ -	\$ (9,175)
Library	Library Assistant	\$ 4,180	\$ -	\$ -	\$ 4,180
Planning	Town Planner	\$ 75,711	\$ 25,923	\$ 1,850	\$ 103,484
Police	Patrol Officers	\$ 128,019	\$ 78,130	\$ 7,650	\$ 213,799



## Town of Littleton Fiscal Year 2021 Budget

<b>Town Department</b>	<b>Position</b>	<b>Incremental Salary</b>	<b>Benefits</b>	<b>OPEB</b>	<b>Total</b>
Town Administrator	Intern	\$ 6,000	\$ -	\$ -	\$ 6,000
Town Clerk	Assistant Town Clerk	\$ 7,149	\$ -	\$ -	\$ 7,149
		<b>\$ 553,520</b>	<b>\$ 199,585</b>	<b>\$ 24,550</b>	<b>\$ 777,656</b>

<b>School Department</b>	<b>Position</b>	<b>Incremental Salary</b>	<b>Benefits</b>	<b>OPEB</b>	<b>Total</b>
High School	Teacher	\$ 19,254	\$ -	\$ -	\$ 19,254
Shaker Lane	Teacher	\$ 17,406	\$ -	\$ -	\$ 17,406
Shaker Lane	Teacher	\$ 17,987	\$ -	\$ -	\$ 17,987
Administration	PT-AP Clerk	\$ 19,760	\$ -	\$ -	\$ 19,760
Administration	PT-HR Admin	\$ 29,640	\$ -	\$ -	\$ 29,640
<b>Total</b>		<b>\$ 104,047</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,047</b>

Total estimated budget impact Town & Schools	<b>\$ 881,703</b>
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\* Benefits based on average benefit to salary percentages from Total Compensation calculation and includes health insurance, pension, life insurance, and disability estimate based on full salary.

\* OPEB data from actuary's estimates for the position assuming a 35 year old employee estimate is reflective of initial year normal cost of new employee.

### FTE Funded Positions

The following FTE requests (included in the totals above) were not funded as part of the final budget.

<b>Town Department</b>	<b>Position</b>	<b>Current Hrs</b>	<b>Requested Hours</b>	<b>FTE Added</b>	<b>Comments</b>	<b>Benefit Eligible Addition (Y/N)</b>	<b>Incremental Salary</b>
Police	Patrol Officers	0	40	1.000	allow 3 officers per shift	Y	\$ 61,010
Human Resources	HR Administrator	0	40	1.000	establish HR department	Y	\$ 77,611
<b>Total</b>				<b>2</b>		<b>2 Ben Elig</b>	<b>\$ 138,621</b>

Medical costs for 2 new benefit eligible employees @ \$17,286 per

**\$ 34,572**

Total estimated budget impact Town & Schools

**\$ 173,193**



## Town of Littleton Fiscal Year 2021 Budget

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### 3 Year Financial Forecast Assumptions

*Note: 3 Year Financial Forecast appears on the following page*

Changes to the assumptions due to COVID-19 have not been made in this 3 year projection. At this time it is too early to predict if the economic impacts of the pandemic will stretch out to FY22. We will adjust the assumptions in this model as time and conditions warrant. Major assumptions used in this model are as follows:

#### Revenues:

- Tax Levy
  - Normal Levy increase of 2 ½%;
  - New growth decreases in FY24, based on the preliminary assumptions from the Assessors as shown at the latest tax classification hearing from \$914,650 in FY23 to \$600,000 in FY24.
  - Debt exclusions remain flat during the period due to planned withdrawals from the debt stabilization account.
- Undesignated fund balance
  - As mentioned in the Executive Summary, changes in the budget preparation will have a negative effect on the amount of free cash generated in the future. Estimates for future years has available free cash leveling off at the \$1.1 million level;
- Cherry Sheets (State Aid)
  - Assume level funding of State Aid;
    - Actual net State Aid over the FY18 to FY20 period increased by \$1,813.
- Local Receipts
  - Assumed increase of 2% in FY22 & FY23 with a 3.5% increase in FY24.

#### Expenditures:

- Salaries
  - Town salaries are assumed to increase 4.5% each year comprised of a 2.5% step increase and a 2% COLA - *Note: Union contracts expire 6/30/2021. 2% COLA used in forecast is simply an assumption.*
- Operating Expenses
  - Town expenses are assumed to grow at 2% each year.
- School
  - The school appropriation is assumed to grow at 4% each year.
- Debt Service
  - Decreases from FY22 to FY23 and increases in FY24 as the Library debt is placed.
- Employee Benefits
  - Medical Insurance
  - Assumed 5% growth in health premiums OPEB
    - Follows the latest valuation schedule which decreases funding by \$1 million from FY21 to FY22.
  - Retirement
    - Assumes a 6.5% annual assessment increase based on Middlesex Retirement's funding schedule.



## Town of Littleton Fiscal Year 2021 Budget

### 3 Year Financial Forecast Summary

<b>As of May 11, 2020</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
<b><u>Revenue</u></b>			
Levy Limit	\$44,990,578	\$46,964,258	\$48,704,965
Other Funds			
Undesignated Fund Balance	3,418,139	3,486,502	3,608,530
Cherry Sheets - Town State Aid	931,396	931,396	931,396
Cherry Sheets - School State Aid	4,610,898	4,610,898	4,610,898
Stabilization/Overlay Surplus & Other	0	0	0
Other Available Funds	1,225,439	1,181,925	1,103,033
Local Receipts	1,200,000	1,225,000	1,100,000
Total Other Funds	11,385,872	11,435,721	11,353,857
<b>Total Revenue/Available Funds</b>	<b>\$56,376,450</b>	<b>\$58,399,979</b>	<b>\$60,058,822</b>
<b><u>Expenses</u></b>			
Town Operating Budgets	\$13,466,636	\$14,409,623	\$15,479,213
School Appropriation	23,141,125	23,941,380	24,889,635
Technical School Assessments	650,000	675,000	700,000
Other Charges, Facilities, Infrastructure	1,565,000	1,630,000	1,690,000
Debt Service	3,458,505	3,266,167	3,243,599
Employee/Retiree Benefits	9,516,793	9,832,081	10,147,827
<b>Total Operating Budget</b>	<b>51,798,059</b>	<b>53,754,251</b>	<b>56,150,274</b>
Capital Exclusions	0	0	0
<b>Total Municipal Budget</b>	<b>51,798,059</b>	<b>53,754,251</b>	<b>56,150,274</b>
Capital Plan and Warrant Articles	1,650,879	1,780,778	1,048,434
<b>Total Appropriations</b>	<b>53,448,938</b>	<b>55,535,029</b>	<b>57,198,708</b>
Other Amounts to be Raised	470,000	470,000	470,000
Payments of Previous FY Bills	5,000	5,000	5,000
Fiscal Policy Adjustments	220,373	204,204	186,274
Additions to General Stabilization	150,000	150,000	150,000
Cherry Sheet Charges Offsets - Town	155,021	155,021	155,021
Cherry Sheet Charges Offsets - School	1,507,272	1,507,272	1,507,272
Allowance for Abatements	686,110	686,110	686,110
<b>Total Other Amounts</b>	<b>3,193,776</b>	<b>3,177,607</b>	<b>3,159,677</b>
<b>Total Expenditures</b>	<b>\$56,642,714</b>	<b>\$58,712,636</b>	<b>\$60,358,385</b>
<b>Net Budget Variance</b>	<b>-\$266,264</b>	<b>-\$312,657</b>	<b>-\$299,563</b>



### 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

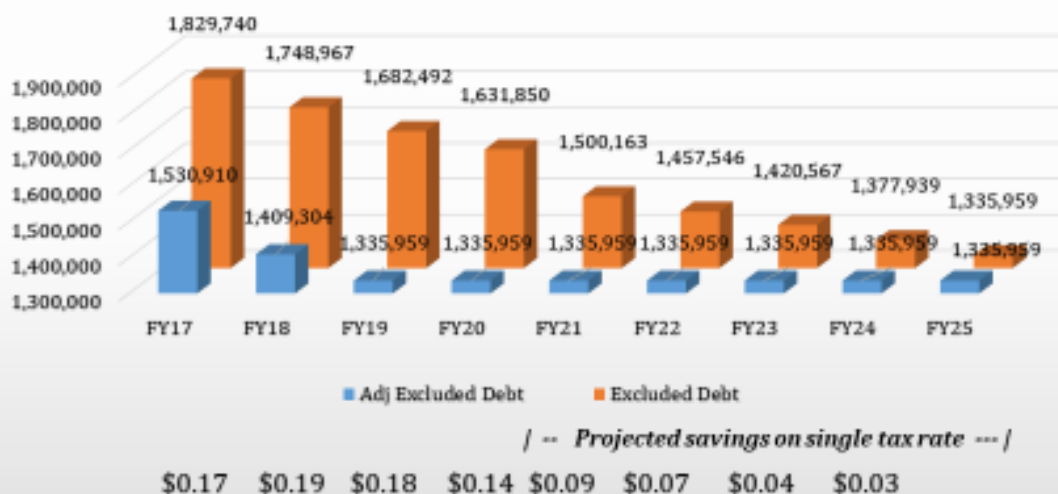
The debt exclusion stabilization fund sets aside dollars to be applied to the excluded debt position of the Town. This coverage of outside the levy debt with inside the levy dollars reduces the tax rate for the Town’s residents and businesses. Generally, the excluded debt level of a future year is targeted. 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 \$1,272,620 in excluded debt through FY20. The current funding in the stabilization account will cover a total of \$1,684,999 through FY24 or an additional \$412,379.



## Current Excluded Debt

### Reduction of Excluded Debt Service using DE Stabilization



The FY20 reduction will be made from the Debt Exclusion Stabilization Fund. Continued contributions to the fund will be necessary in each budget cycle through FY24 to meet these projections.

### 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 2021 Budget

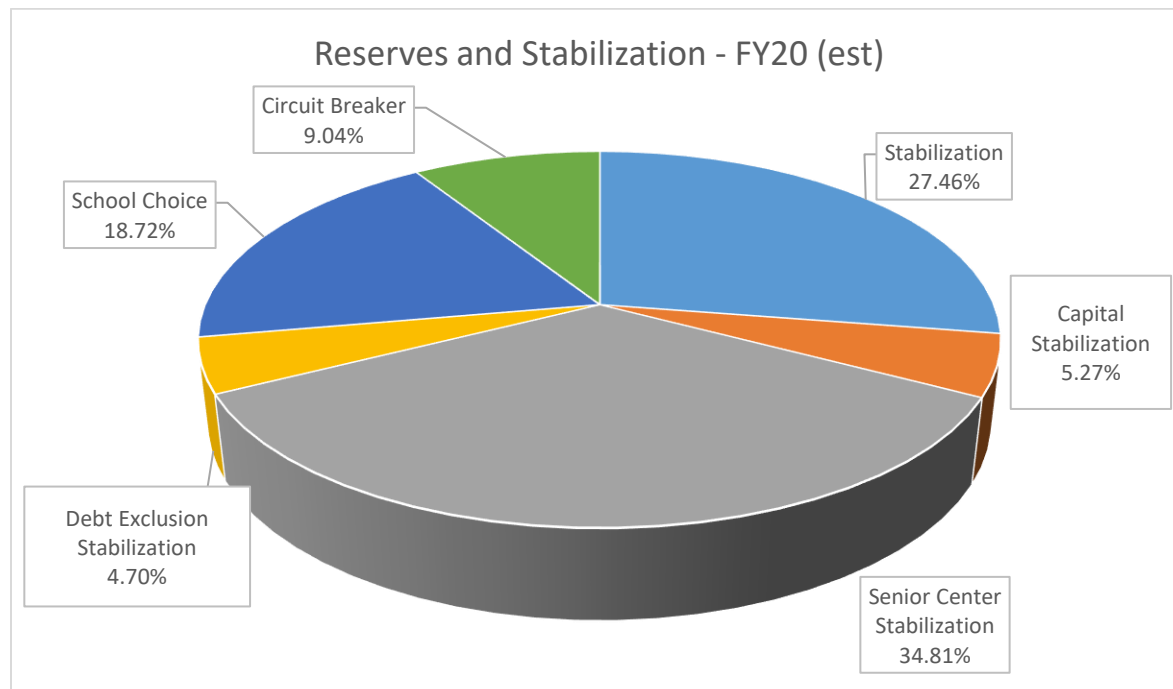
### Ending Balances of Town Reserves by Year

	FY17	FY18	FY19	FY20 *	FY21 (Estimated)
Stabilization	\$2,051,590.11	\$2,100,172.26	\$2,272,908.12	\$2,418,456.10	\$3,508,360.63
Capital Stabilization	\$42,140.99	\$431,024.39	\$155,046.31	\$464,147.24	\$1,879,549.14
Senior Center Stabilization	\$0.00	\$0.00	\$3,004,952.55	\$3,065,051.60	\$3,126,352.63
Debt Exclusion Stabilization	\$534,525.14	\$793,943.30	\$706,118.44	\$413,757.77	\$251,622.76
<b>Total Town Reserves</b>	<b>\$2,628,256.24</b>	<b>\$3,325,139.95</b>	<b>\$6,139,025.42</b>	<b>\$6,361,412.71</b>	<b>\$8,765,885.16</b>
<i>Reserves % Total Operating Budget</i>	<i>6.21%</i>	<i>7.35%</i>	<i>12.54%</i>	<i>12.74%</i>	<i>17.50%</i>
<i>* estimated interest income</i>					
Undesignated Fund Balance *	\$7,799,975.00	\$6,192,679.00	\$8,140,763.00	\$5,143,949.00	\$7,834,593.00
<i>* Certified free cash available to end of fiscal year.</i>					

### Ending Balances of Major School Reserves by Year

	FY17	FY18	FY19	FY20	FY21 (Estimated)
School Choice	\$1,202,560.07	\$1,338,341.46	\$1,548,299.68	\$1,648,300.00	\$1,723,299.68
Circuit Breaker	\$812,990.88	\$856,657.88	\$837,336.88	\$796,093.00	\$800,000.00
<b>Total School Reserves</b>	<b>\$2,015,550.95</b>	<b>\$2,194,999.34</b>	<b>\$2,385,636.56</b>	<b>\$2,444,393.00</b>	<b>\$2,523,299.68</b>
<i>Reserves % School Appropriation</i>	<i>11.17%</i>	<i>11.63%</i>	<i>12.05%</i>	<i>11.57%</i>	<i>11.49%</i>

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





## Town of Littleton Fiscal Year 2021 Budget

### Reserve Activity - Town

	FY17	FY18	FY19	FY20 *	FY21 (Estimated)
<b><u>Stabilization</u></b>					
Beginning balance	\$1,935,460.48	\$2,051,590.11	\$2,100,172.26	\$2,272,908.12	\$2,418,456.10
Transfers In	\$101,265.00	\$80,894.00	\$664,146.00	\$108,045.00	\$1,050,000.00
Transfers Out	\$0.00	\$0.00	(\$622,146.00)	\$0.00	\$0.00
Interest	\$14,864.63	(\$32,311.85)	\$130,735.86	\$37,502.98	\$39,904.53
Ending Balance	\$2,051,590.11	\$2,100,172.26	\$2,272,908.12	\$2,418,456.10	\$3,508,360.63
<b><u>Capital Stabilization</u></b>					
Beginning balance	\$393,422.70	\$42,140.99	\$431,024.39	\$155,046.31	\$464,147.24
Transfers In	\$2,536,176.00	\$386,739.00	\$2,698,502.00	\$300,000.00	\$1,378,548.00
Transfers Out	(\$2,900,000.00)	\$0.00	(\$3,000,000.00)	\$0.00	\$0.00
Interest	\$12,542.29	\$2,144.40	\$25,519.92	\$9,100.93	\$36,853.90
Ending Balance	\$42,140.99	\$431,024.39	\$155,046.31	\$464,147.24	\$1,879,549.14
<b><u>Senior Center Stabilization</u></b>					
Beginning balance	\$0.00	\$0.00	\$0.00	\$3,004,952.55	\$3,065,051.60
Transfers In	\$0.00	\$0.00	\$3,000,000.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$4,952.55	\$60,099.05	\$61,301.03
Ending Balance	\$0.00	\$0.00	\$3,004,952.55	\$3,065,051.60	\$3,126,352.63
<b><u>Debt Exclusion Stabilization</u></b>					
Beginning balance	\$0.00	\$534,525.14	\$793,943.30	\$706,118.44	\$413,757.77
Transfers In	\$532,801.00	\$256,899.00	\$242,871.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	(\$338,236.39)	(\$295,891.26)	(\$164,203.80)
Interest	\$1,724.14	\$2,519.16	\$7,540.53	\$3,530.59	\$2,068.79
Ending Balance	\$534,525.14	\$793,943.30	\$706,118.44	\$413,757.77	\$251,622.76

\* estimated interest income

### Reserve Activity - Schools

	FY17	FY18	FY19	FY20 *	FY21 (Estimated)
<b><u>School Choice</u></b>					
Beginning balance	\$945,512.23	\$1,202,560.07	\$1,338,341.46	\$1,548,299.68	\$1,648,299.68
Receipts	\$522,764.00	\$500,088.00	\$449,357.00	\$450,000.00	\$425,000.00
Expenses	(\$265,716.16)	(\$364,306.61)	(\$239,398.78)	(\$350,000.00)	(\$350,000.00)
Ending Balance	\$1,202,560.07	\$1,338,341.46	\$1,548,299.68	\$1,648,299.68	\$1,723,299.68
<b><u>Circuit Breaker</u></b>					
Beginning balance	\$917,110.88	\$812,990.88	\$856,657.88	\$837,336.88	\$796,093.00
Receipts	\$813,100.00	\$856,767.00	\$837,446.00	\$796,093.00	\$800,000.00
Expenses	(\$917,220.00)	(\$813,100.00)	(\$856,767.00)	(\$837,336.88)	(\$796,093.00)
Ending Balance	\$812,990.88	\$856,657.88	\$837,336.88	\$796,093.00	\$800,000.00

\* Note FY20 - Receipts - per Cherry Sheet & DESE / FY20 expenses and FY21 estimates - per School Department



## Town of Littleton Fiscal Year 2021 Budget

### Revolving Funds/Program Fees

#### Town Revolving Funds

Town Revolving Funds	FY17	FY18	FY19	FY20 (Estimated)
<b><u>Inspectional Services</u></b>				
Beginning balance	\$160,124.37	\$169,887.38	\$162,960.38	\$117,201.11
Receipts	\$126,189.91	\$111,217.87	\$84,226.54	\$107,211.44
Expenses	(\$116,426.90)	(\$118,144.87)	(\$129,985.81)	(\$121,519.19)
Ending Balance	\$169,887.38	\$162,960.38	\$117,201.11	\$102,893.36
<b><u>Sealer of Weights &amp; Measures</u></b>				
Beginning balance	\$11,614.77	\$13,422.09	\$13,422.09	\$29,786.19
Receipts	\$8,605.00	\$0.00	\$29,744.10	\$12,783.03
Expenses	(\$6,797.68)	\$0.00	(\$13,380.00)	(\$6,725.89)
Ending Balance	\$13,422.09	\$13,422.09	\$29,786.19	\$35,843.33
<b><u>Spectacle Pond Cell Tower/Clean Lakes</u></b>				
Beginning balance	\$439,432.24	\$374,817.08	\$468,221.91	\$356,387.59
Receipts	\$108,232.40	\$111,479.39	\$114,823.75	\$111,511.85
Expenses	(\$172,847.56)	(\$18,074.56)	(\$226,658.07)	(\$139,193.40)
Ending Balance	\$374,817.08	\$468,221.91	\$356,387.59	\$328,706.04
<b><u>Cemetery Revolving</u></b>				
Beginning balance	\$8,446.89	\$48,089.14	\$48,731.21	\$20,666.19
Receipts	\$50,209.22	\$65,288.50	\$60,958.59	\$58,818.77
Expenses	(\$10,566.97)	(\$64,646.43)	(\$89,023.61)	(\$54,745.67)
Ending Balance	\$48,089.14	\$48,731.21	\$20,666.19	\$24,739.29
<b><u>Permitting Software</u></b>				
Beginning balance	\$89,815.14	\$74,371.28	\$75,632.28	\$64,177.31
Receipts	\$0.00	\$24,176.00	\$28,590.03	\$17,588.68
Expenses	(\$15,443.86)	(\$22,915.00)	(\$40,045.00)	(\$26,134.62)
Ending Balance	\$74,371.28	\$75,632.28	\$64,177.31	\$55,631.37
<b><u>Alarm Box Repairs</u></b>				
Beginning balance	\$28,499.25	\$20,843.59	\$26,996.09	\$31,501.09
Receipts	\$12,300.00	\$8,700.00	\$8,700.00	\$9,900.00
Expenses	(\$19,955.66)	(\$2,547.50)	(\$4,195.00)	(\$8,899.39)
Ending Balance	\$20,843.59	\$26,996.09	\$31,501.09	\$32,501.70
<b><u>CPR Courses</u></b>				
Beginning balance	\$644.49	\$2,617.21	\$5,970.02	\$5,970.02
Receipts	\$3,020.62	\$3,730.00	\$0.00	\$2,250.21
Expenses	(\$1,047.90)	(\$377.19)	\$0.00	(\$475.03)
Ending Balance	\$2,617.21	\$5,970.02	\$5,970.02	\$7,745.20
<b><u>MART Bus Fees</u></b>				
Beginning balance	(\$1,694.79)	(\$8,629.27)	(\$6,017.88)	(\$8,621.45)
Receipts	\$68,360.81	\$64,591.09	\$60,507.03	\$64,486.31
Expenses	(\$75,295.29)	(\$61,979.70)	(\$63,110.60)	(\$66,795.20)
Ending Balance	(\$8,629.27)	(\$6,017.88)	(\$8,621.45)	(\$10,930.34)



## Town of Littleton Fiscal Year 2021 Budget

Town Revolving Funds	FY17	FY18	FY19	FY20 (Estimated)
<b><u>Pet Cemetery</u></b>				
Beginning balance	\$3,301.00	\$4,901.00	\$4,901.00	\$4,901.00
Receipts	\$1,600.00	\$0.00	\$0.00	\$533.33
Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance	\$4,901.00	\$4,901.00	\$4,901.00	\$5,434.33
<b><u>ZBA Legal Advertisemenst</u></b>				
Beginning balance	(\$46.98)	\$0.00	\$0.00	\$177.00
Receipts	\$1,398.44	\$1,244.79	\$2,341.83	\$1,661.69
Expenses	(\$1,351.46)	(\$1,244.79)	(\$2,164.83)	(\$1,587.03)
Ending Balance	\$0.00	\$0.00	\$177.00	\$251.66
<b><u>Composting Bins</u></b>				
Beginning balance	\$630.01	\$880.01	\$1,080.01	\$1,180.01
Receipts	\$250.00	\$200.00	\$100.00	\$183.33
Expenses	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance	\$880.01	\$1,080.01	\$1,180.01	\$1,363.34
<b><u>LCTV Boxborough</u></b>				
Beginning balance	\$73,600.00	\$51,875.00	\$51,875.00	\$127,167.72
Receipts	\$43,275.00	\$0.00	\$135,292.72	\$59,522.57
Expenses	(\$65,000.00)	\$0.00	(\$60,000.00)	(\$41,666.67)
Ending Balance	\$51,875.00	\$51,875.00	\$127,167.72	\$145,023.63
<b><u>Community Gardens</u></b>				
Beginning balance	\$383.73	\$559.70	\$635.97	\$732.87
Receipts	\$220.81	\$191.99	\$276.86	\$229.89
Expenses	(\$44.84)	(\$115.72)	(\$179.96)	(\$113.51)
Ending Balance	\$559.70	\$635.97	\$732.87	\$849.25
<b><u>Total Town Revolving Funds</u></b>				
Beginning balance	\$814,750.12	\$753,634.21	\$854,408.08	\$751,226.65
Receipts	\$423,662.21	\$390,819.63	\$525,561.45	\$446,681.10
Expenses	(\$484,778.12)	(\$290,045.76)	(\$628,742.88)	(\$467,855.59)
Ending Balance	\$753,634.21	\$854,408.08	\$751,226.65	\$730,052.16

Note FY20 - estimated activity - average activity prior 3 years



## Town of Littleton Fiscal Year 2021 Budget

### School Revolving Funds/Program Fees

School Revolving Funds / Program Fee	FY17	FY18	FY19	FY20 (Estimated)
<b><u>Athletic Gate Receipts</u></b>				
Beginning balance	\$0.00	\$2,802.29	\$0.00	\$0.00
Receipts	\$28,172.09	\$35,348.90	\$28,689.58	\$20,000.00
Expenses	(\$25,369.80)	(\$38,151.19)	(\$28,689.58)	(\$20,000.00)
Ending Balance	\$2,802.29	\$0.00	\$0.00	\$0.00
<b><u>Student Activity Fees</u></b>				
Beginning balance	\$0.00	\$1,956.00	\$15,606.00	\$557.00
Receipts	\$13,240.00	\$13,700.00	\$13,425.00	\$10,000.00
Expenses	(\$11,284.00)	(\$50.00)	(\$28,474.00)	(\$10,000.00)
Ending Balance	\$1,956.00	\$15,606.00	\$557.00	\$557.00
<b><u>Pre-K Tuition</u></b>				
Beginning balance	\$105,847.07	\$143,151.36	\$47,557.00	\$151,974.81
Receipts	\$188,344.94	\$143,531.17	\$309,633.81	\$140,000.00
Expenses	(\$151,040.65)	(\$239,125.53)	(\$205,216.00)	(\$200,000.00)
Ending Balance	\$143,151.36	\$47,557.00	\$151,974.81	\$91,974.81
<b><u>Athletic Fund</u></b>				
Beginning balance	\$1,000.00	\$2,030.00	\$1,362.00	\$3,400.00
Receipts	\$134,680.00	\$136,721.00	\$128,965.50	\$120,000.00
Expenses	(\$133,650.00)	(\$137,389.00)	(\$126,927.50)	(\$120,000.00)
Ending Balance	\$2,030.00	\$1,362.00	\$3,400.00	\$3,400.00
<b><u>Group Home</u></b>				
Beginning balance	\$118,151.58	\$135,907.10	\$91,953.00	\$87,040.00
Receipts	\$26,013.00	\$4,000.00	\$0.00	\$0.00
Expenses	(\$8,257.48)	(\$47,954.10)	(\$4,913.00)	(\$10,000.00)
Ending Balance	\$135,907.10	\$91,953.00	\$87,040.00	\$77,040.00
<b><u>Full Day Kindergarten</u></b>				
Beginning balance	\$109,148.54	\$200,511.83	\$208,056.00	\$172,933.00
Receipts	\$292,378.29	\$288,523.85	\$189,720.00	\$110,000.00
Expenses	(\$201,015.00)	(\$280,979.68)	(\$224,843.00)	(\$200,000.00)
Ending Balance	\$200,511.83	\$208,056.00	\$172,933.00	\$82,933.00
<b><u>Bus Fees</u></b>				
Beginning balance	\$113,912.64	\$78,235.00	\$83,700.00	\$91,400.00
Receipts	\$105,264.50	\$115,377.50	\$115,548.00	\$110,000.00
Expenses	(\$140,942.14)	(\$109,912.50)	(\$107,848.00)	(\$110,000.00)
Ending Balance	\$78,235.00	\$83,700.00	\$91,400.00	\$91,400.00
<b><u>Chromebook fees</u></b>				
Beginning balance	\$0.00	\$0.00	\$6,600.00	\$14,200.00
Receipts	\$0.00	\$6,600.00	\$7,600.00	\$5,500.00
Expenses	\$0.00	\$0.00	\$0.00	(\$8,000.00)
Ending Balance	\$0.00	\$6,600.00	\$14,200.00	\$11,700.00



## Town of Littleton Fiscal Year 2021 Budget

School Revolving Funds / Program Fee	FY17	FY18	FY19	FY20 (Estimated)
<b><u>Tigers' Den</u></b>				
Beginning balance	\$419,699.68	\$523,823.52	\$631,437.00	\$753,345.00
Receipts	\$647,642.12	\$720,925.70	\$787,416.00	\$700,000.00
Expenses	(\$543,518.28)	(\$613,312.22)	(\$665,508.00)	(\$650,000.00)
Ending Balance	\$523,823.52	\$631,437.00	\$753,345.00	\$803,345.00
<b><u>School Lunch</u></b>				
Beginning balance	\$0.00	\$0.00	\$0.00	\$8,670.00
Receipts	\$335,866.43	\$347,850.46	\$348,395.00	\$340,000.00
Expenses	(\$335,866.43)	(\$347,850.46)	(\$339,725.00)	(\$340,000.00)
Ending Balance	\$0.00	\$0.00	\$8,670.00	\$8,670.00
<b><u>LHS Auditorium</u></b>				
Beginning balance	\$33,458.23	\$3,307.78	(\$487.62)	\$15,281.38
Receipts	\$118,613.30	\$131,448.60	\$128,443.00	\$110,000.00
Expenses	(\$148,763.75)	(\$135,244.00)	(\$112,674.00)	(\$115,000.00)
Ending Balance	\$3,307.78	(\$487.62)	\$15,281.38	\$10,281.38
<b><u>Building Usage</u></b>				
Beginning balance	\$25,967.48	\$54,357.80	\$73,383.16	\$85,236.16
Receipts	\$37,625.00	\$46,264.36	\$31,626.00	\$30,000.00
Expenses	(\$9,234.68)	(\$27,239.00)	(\$19,773.00)	(\$35,000.00)
Ending Balance	\$54,357.80	\$73,383.16	\$85,236.16	\$80,236.16
<b><u>Alumni Field Rental</u></b>				
Beginning balance	\$0.00	\$0.00	\$0.00	\$6,507.50
Receipts	\$0.00	\$0.00	\$6,507.50	\$10,000.00
Expenses	\$0.00	\$0.00	\$0.00	(\$5,000.00)
Ending Balance	\$0.00	\$0.00	\$6,507.50	\$11,507.50
<b><u>Total School Revolving/Program Funds</u></b>				
Beginning balance	\$927,185.22	\$1,146,082.68	\$1,159,166.54	\$1,390,544.85
Receipts	\$1,927,839.67	\$1,990,291.54	\$2,095,969.39	\$1,705,500.00
Expenses	(\$1,708,942.21)	(\$1,977,207.68)	(\$1,864,591.08)	(\$1,823,000.00)
Ending Balance	\$1,146,082.68	\$1,159,166.54	\$1,390,544.85	\$1,273,044.85

Note FY20 - estimated activity - per School Department

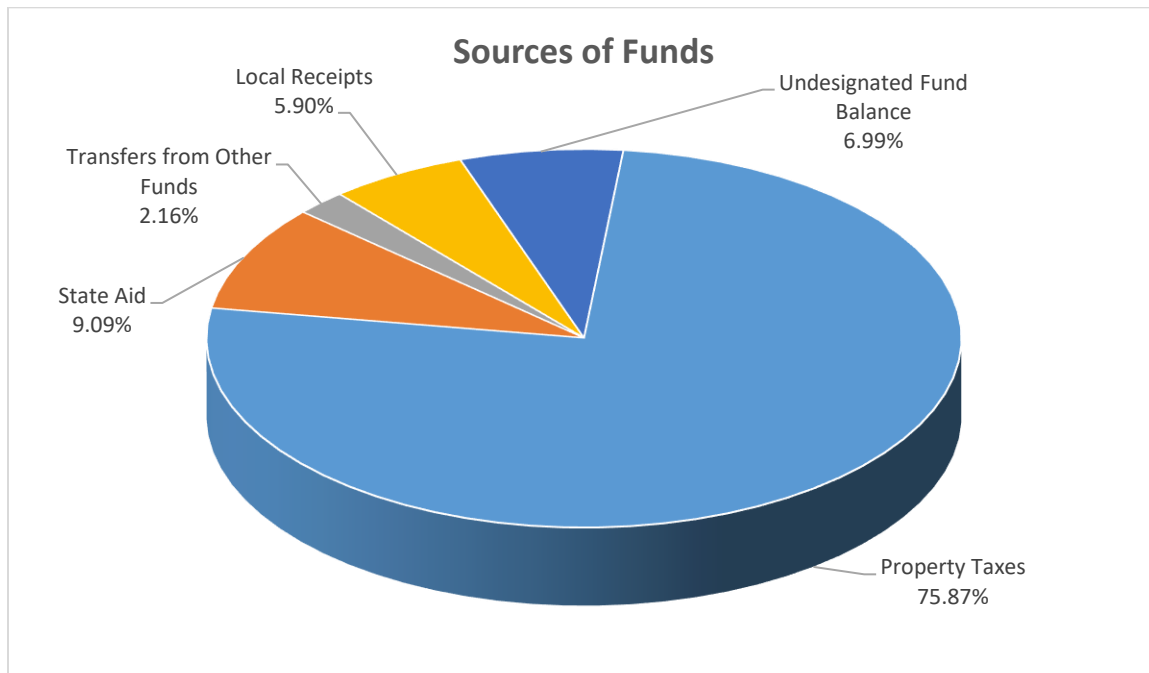


## Town of Littleton Fiscal Year 2021 Budget

### Revenues - Sources of Funds

As of May 11, 2020

Revenue Source	FY21	Comments
Property Taxes	\$43,120,197	2 1/2% levy increase plus new growth
State Aid	\$5,164,441	Cherry Sheet level funded
Transfers from Other Funds	\$1,229,851	transfers such as ambulance, debt offsets, choice funds
Local Receipts	\$3,351,116	Estimate based on prior years trend
Undesignated Fund Balance	\$3,972,151	Estimated free cash available
<b>Total Town Revenue</b>	<b>\$56,837,756</b>	



### 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

Source: MA Department of Revenue / Division of Local Services



## Town of Littleton Fiscal Year 2021 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 (2016-2020)

Town	2016	2017	2018	2019	2020
Acton	19.23	19.06	19.38	19.37	19.24
Ayer	14.53	14.39	14.43	13.63	14.10
Bolton	20.91	21.20	20.66	20.47	20.39
Boxborough	16.36	16.81	16.44	16.42	16.72
Carlisle	17.20	17.62	18.17	18.29	18.36
Chelmsford	18.03	17.92	17.96	16.35	16.45
Concord	13.92	14.07	14.29	14.19	14.23
Dunstable	16.55	17.02	17.54	17.06	16.84
Groton	18.78	18.26	18.67	18.11	17.38
Harvard	18.05	18.10	17.15	17.42	18.47
Lancaster	19.55	19.79	19.98	19.75	19.85
Littleton	17.69	18.15	18.14	18.24	17.77
Maynard	21.25	22.01	22.64	21.04	20.64
Pepperell	16.53	15.89	16.39	16.59	16.98
Shirley	16.51	16.52	16.42	16.08	16.11
Stow	19.98	20.59	20.98	20.13	20.61
Tyngsborough	17.56	17.16	17.11	16.93	16.25
Westford	16.30	16.41	16.18	16.56	16.33
Littleton Rank	9	7	8	7	8
Median	17.63	17.77	17.75	17.24	17.77
Littleton +/-	0.06	0.38	0.39	1.00	0.59
Average	17.72	17.83	17.92	17.59	17.60
Littleton +/-	-0.03	0.32	0.22	0.65	0.17



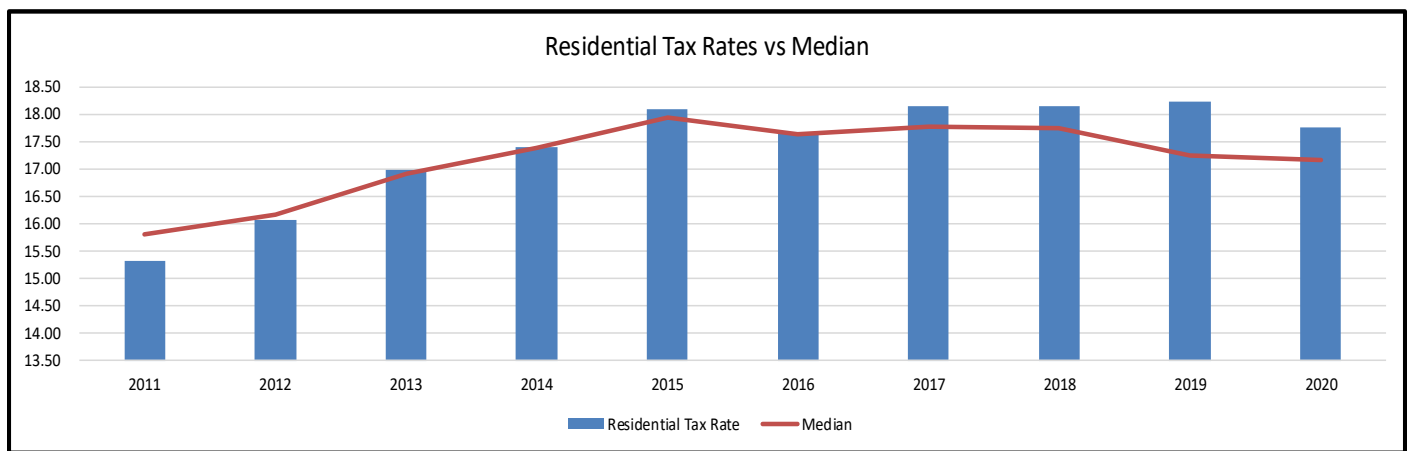


## Town of Littleton Fiscal Year 2021 Budget

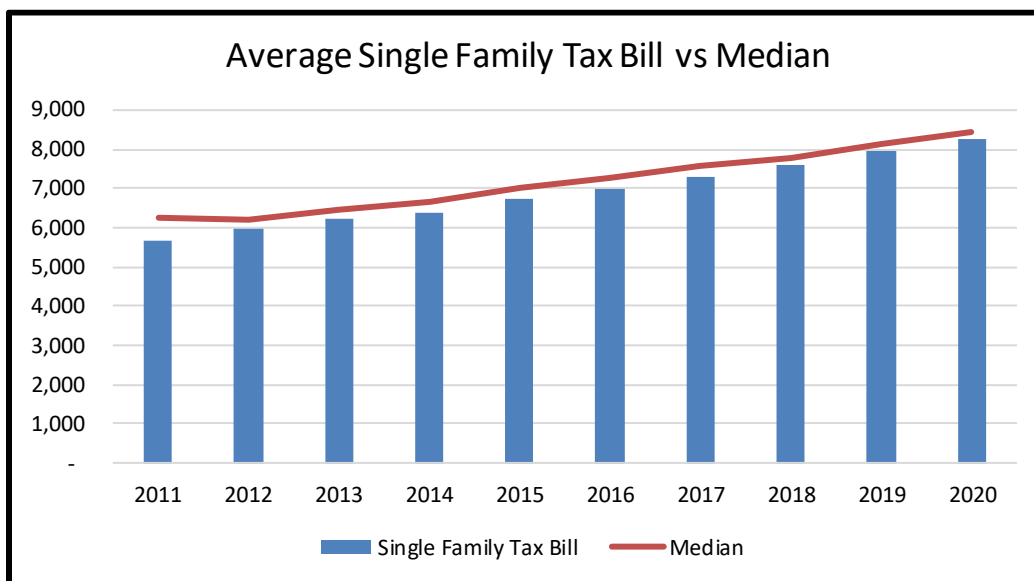
The table above shows the single family tax rates the 17 communities within a 10 mile radius of Littleton. In 2020, Littleton's residential tax rate is the median value of these communities. The average annual growth rate of Littleton's single family rate over the 5 year period of 2016 – 2020 is -0.35% while the median average annual growth rate for all 18 communities (including Littleton) is 0.05%.

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 6.91% in FY20. Values in the 18 communities grew at an average of 4.78% with a median growth rate of 4.68% 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.

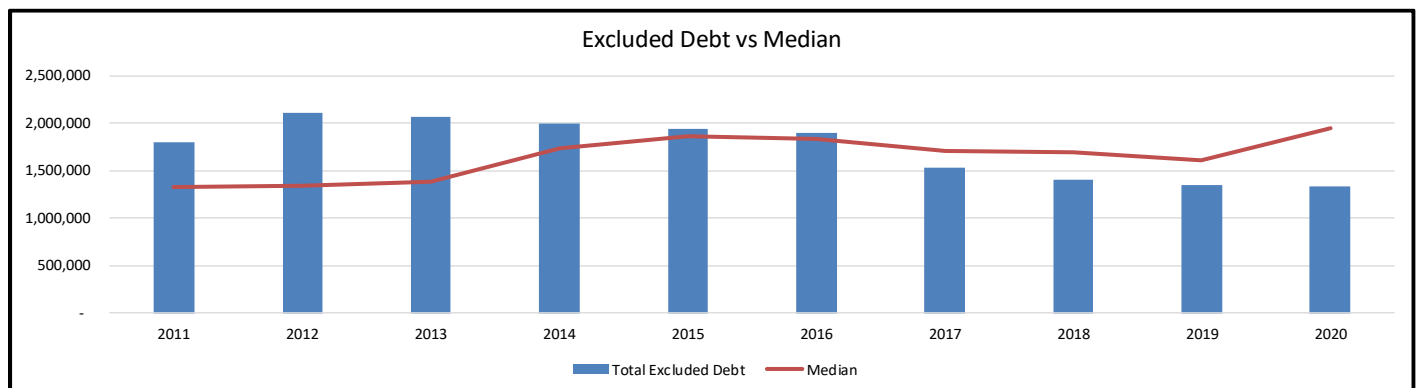
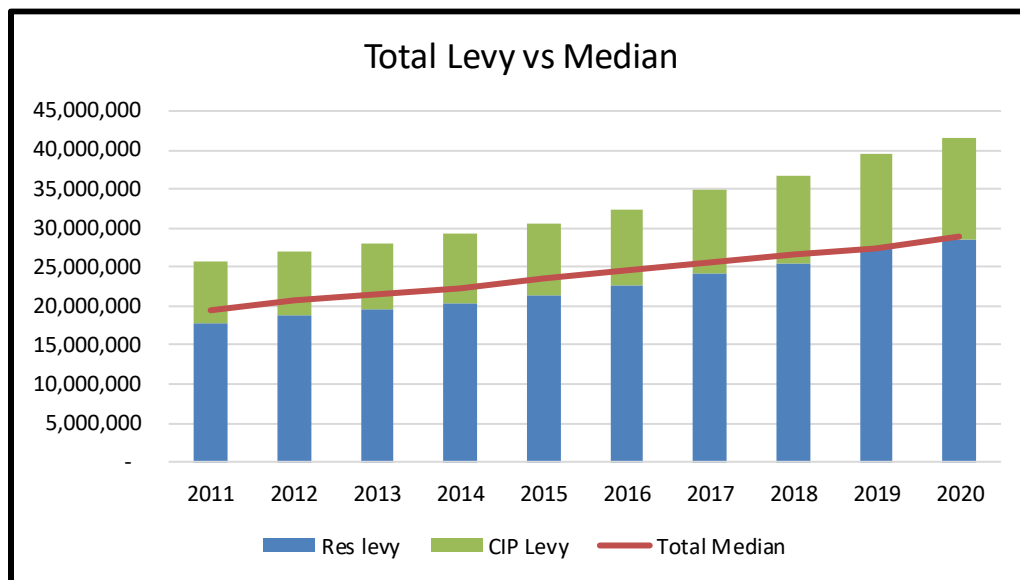


## Town of Littleton Fiscal Year 2021 Budget

### Tax Levy and New Growth

As of March 17, 2020

	FY17	FY18	FY19	FY20	FY21 (Estimated)
Prior Year Levy Limit	\$30,451,785.00	\$33,314,865.00	\$35,349,968.00	\$38,069,647.00	\$40,158,316.00
PY Amended New Growth	\$111,883.00	\$0.00	\$463.00	\$0.00	\$0.00
Allowed 2 1/2% Increase	\$764,092.00	\$832,872.00	\$883,761.00	\$951,741.00	\$1,003,958.00
New Growth	\$1,987,105.00	\$1,202,231.00	\$1,835,455.00	\$1,136,928.00	\$621,964.00
Permanent 2 1/2 override (underride)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Tax Levy Limit	\$33,314,865.00	\$35,349,968.00	\$38,069,647.00	\$40,158,316.00	\$41,784,238.00
Total Exclusions	\$1,530,910.00	\$1,409,304.00	\$1,344,256.00	\$1,335,959.00	\$1,335,959.00
<b>Total Tax Levy</b>	<b>\$34,845,775.00</b>	<b>\$36,759,272.00</b>	<b>\$39,413,903.00</b>	<b>\$41,494,275.00</b>	<b>\$43,120,197.00</b>
Dollar Increase from previous FY		\$1,913,497.00	\$2,654,631.00	\$2,080,372.00	\$1,625,922.00
% Increase from previous FY		5.49%	7.22%	5.28%	3.92%



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



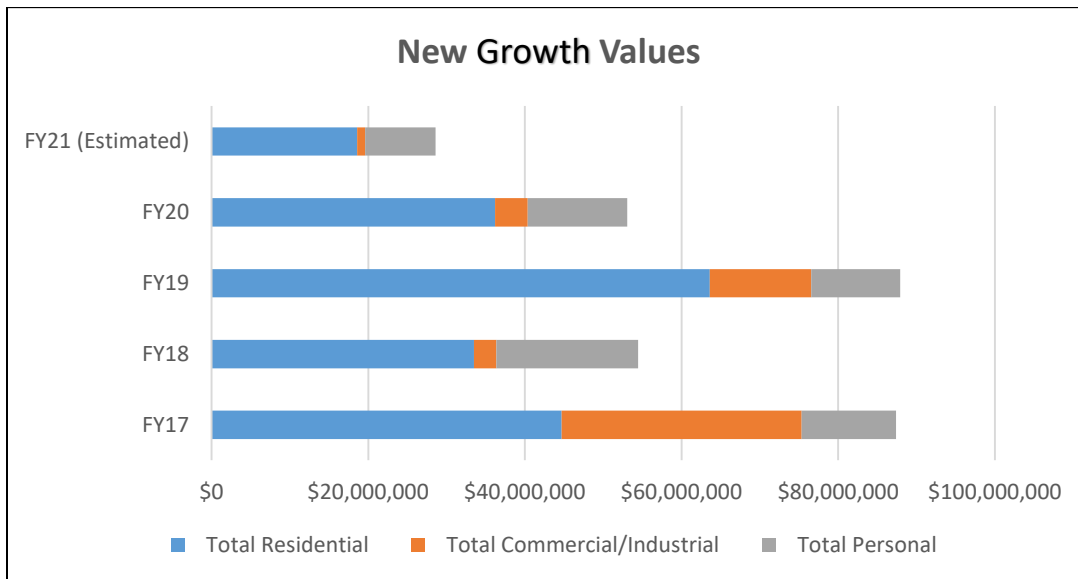
## Town of Littleton Fiscal Year 2021 Budget

Levy Collections	FY15	FY16	FY17	FY18	FY19
Total Tax Levy	\$30,427,000	\$32,319,000	\$34,838,000	\$36,759,000	\$39,386,000
Overlay Reserve	\$357,000	\$599,000	\$848,000	\$854,000	\$848,000
Net Tax Levy (1)	\$30,070,000	\$31,720,000	\$33,990,000	\$35,905,000	\$38,538,000
Amount Collected (2)	\$30,285,114	\$32,447,928	\$35,007,797	\$36,764,909	\$39,290,459
Percent of Net Tax Levy	100.72%	102.29%	102.99%	102.39%	101.95%

(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	FY17	FY18	FY19	FY20	FY21 (Estimated)
Total Residential	\$44,689,749	\$33,504,000	\$63,625,646	\$36,182,000	\$18,600,000
Total Commercial/Industrial	\$30,623,008	\$2,871,300	\$12,939,524	\$4,161,450	\$1,000,000
Total Personal	\$12,049,730	\$18,071,010	\$11,366,070	\$12,710,390	\$9,000,000
<b>Total New Growth Property Value Increase</b>	<b>\$87,362,487</b>	<b>\$54,446,310</b>	<b>\$87,931,240</b>	<b>\$53,053,840</b>	<b>\$28,600,000</b>
<b>New Growth - Tax Value</b>	<b>\$1,987,105</b>	<b>\$1,202,231</b>	<b>\$1,835,455</b>	<b>\$1,136,928</b>	<b>\$621,964</b>





## Town of Littleton Fiscal Year 2021 Budget

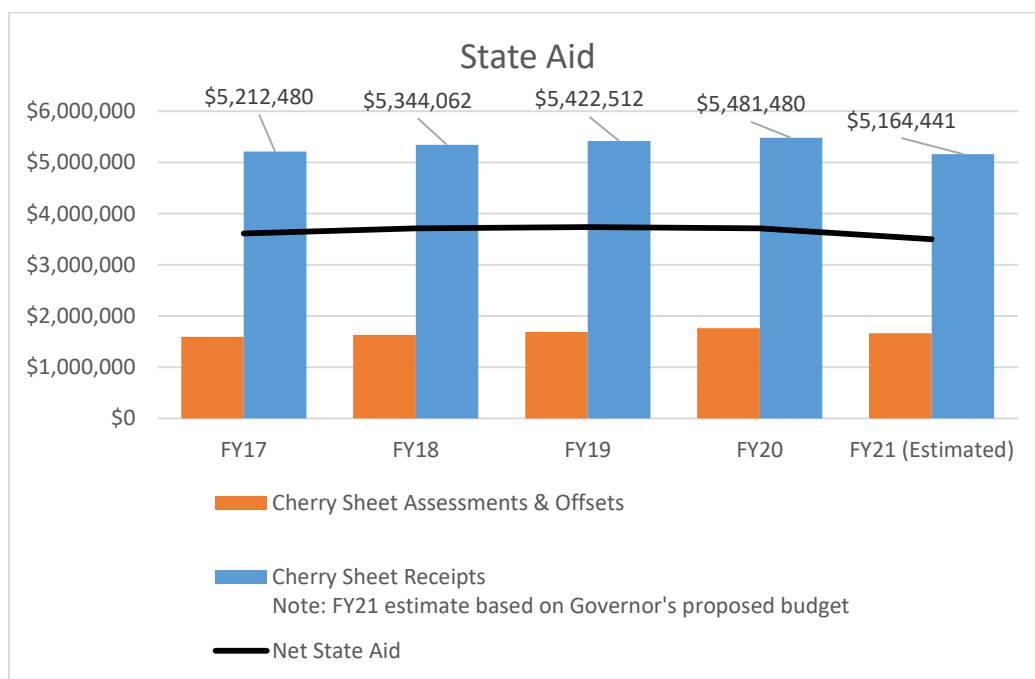
### State Aid

As of May 11, 2020

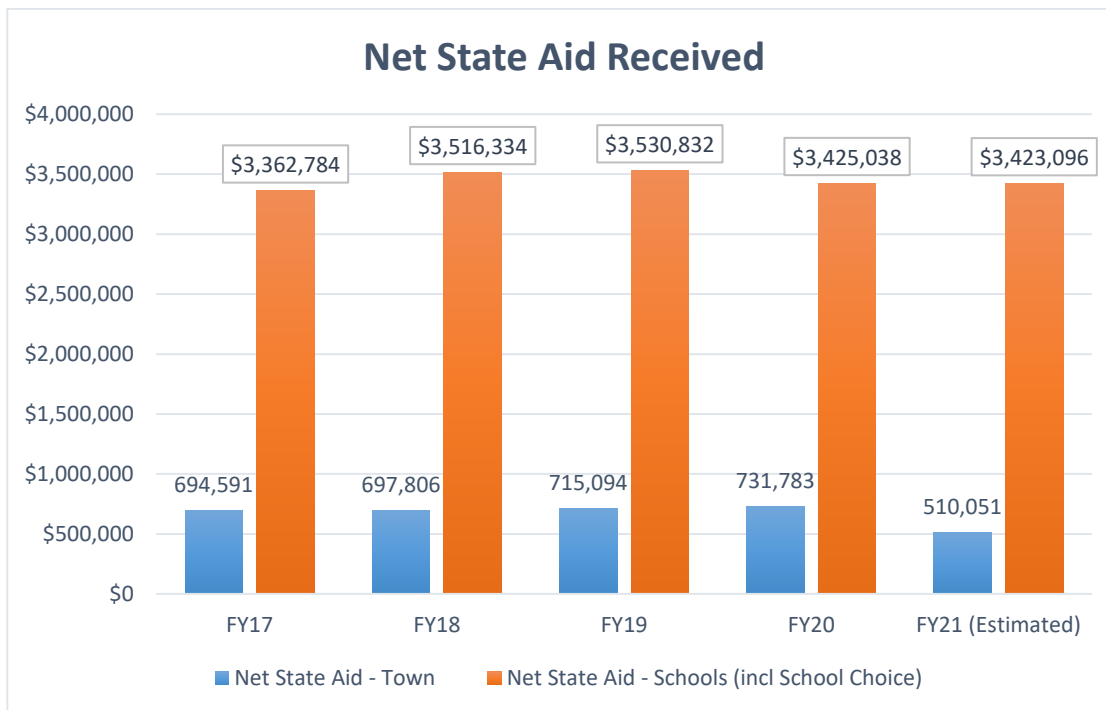
<b>Cherry Sheet Receipts</b>					
<i>Note: FY21 estimate based on Governor's proposed budget</i>					
	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21 (Estimated)</b>
Chapter 70	3,895,818	3,943,488	3,991,548	4,039,908	3,976,709
Charter Tuition Reimbursements (c 71 s 89)	58,045	64,330	77,369	121,447	91,661
School Lunch - Offset Item (1970 c 871)	-	-	-	-	-
School Choice - Offset Item (c 76 s 12b, 1993, c71)	426,857	500,088	495,088	435,799	430,999
Additional Assistance	-	-	-	-	-
General Municipal Aid	683,464	710,119	734,973	754,817	509,628
Veterans Benefits (Ch. 115, s. 6)	111,715	87,685	83,869	83,878	111,795
Exemption Reimbursement Total	20,610	21,204	20,985	24,539	23,222
State-Owned Land (Ch. 58, ss. 13-17)	4,348	4,344	4,839	5,702	5,673
Public Libraries - Offset Item	11,623	12,804	13,841	15,390	14,754
<b>Total Receipts</b>	<b>5,212,480</b>	<b>5,344,062</b>	<b>5,422,512</b>	<b>5,481,480</b>	<b>5,164,441</b>
<b>Cherry Sheet Assessments &amp; Offsets</b>					
	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21 (Estimated)</b>
Mosquito Control (c252 s5a)	50,013	50,013	49,318	54,025	55,435
Air Pollution Districts (GL. c.111, ss 142B-142C)	3,293	3,293	3,452	3,574	3,694
MAPC (c40s26,29)	4,830	4,830	5,164	5,308	5,497
RMV Non-Renewal Surcharge (G.L. c. 90; c.60A)	5,440	5,440	5,440	6,400	6,220
Mass. Bay Transit Authority (G.L. c. 161A, ss. 8 & 9)	33,077	33,077	40,254	38,454	26,919
Regional Transit Authority (G.L. c. 161B, ss.9,10,23)	28,893	28,893	25,944	29,392	42,502
Special Education (c71b s10,12)	14,932	0	14,932	5,157	0
School Choice Sending Tuition (c76s12b, 1993, ch71)	136,350	221,234	147,987	147,180	137,562
Charter School Sending Tuition (c71s89)	881,586	770,338	885,186	1,024,936	938,711
STATE AID OFFSET - School Choice - above	426,857	500,088	495,088	435,799	430,999
STATE AID OFFSET - Public Libraries - above	11,623	12,804	13,841	15,390	14,754
<b>Total Assessment &amp; Offsets</b>	<b>1,596,894</b>	<b>1,630,010</b>	<b>1,686,606</b>	<b>1,765,615</b>	<b>1,662,293</b>
<b>Net State Aid</b>	<b>3,615,586</b>	<b>3,714,052</b>	<b>3,735,906</b>	<b>3,715,865</b>	<b>3,502,148</b>
<b>Dollar Increase (decrease) from Prev FY</b>		<b>98,466</b>	<b>21,854</b>	<b>(20,041)</b>	<b>(213,717)</b>
<b>Pct Increase (decrease) from Prev FY</b>		<b>2.72%</b>	<b>0.59%</b>	<b>-0.54%</b>	<b>-5.75%</b>
<b>Total Revenues</b>	<b>54,114,923</b>	<b>51,643,554</b>	<b>62,907,524</b>	<b>53,869,086</b>	<b>58,794,146</b>
<b>Net State Aid % Total Revenues</b>	<b>6.68%</b>	<b>7.19%</b>	<b>5.94%</b>	<b>6.90%</b>	<b>5.96%</b>
<b>Net State Aid - Town</b>	<b>694,591</b>	<b>697,806</b>	<b>715,094</b>	<b>731,783</b>	<b>776,375</b>
<b>Net State Aid - Schools (incl School Choice)</b>	<b>3,362,784</b>	<b>3,516,334</b>	<b>3,530,832</b>	<b>3,425,038</b>	<b>3,534,625</b>



## Town of Littleton Fiscal Year 2021 Budget



Cherry Sheet Receipts have increased each year from FY17 to FY20 from \$5,212,480 to \$5,542,294 or \$329,814, a 6.33% increase. Assessments have increased by \$65,399 or 4.10% over the same period. Net State Aid is projected to increase from FY20 to FY21 by \$164,136. The current estimate for FY21 is based on the Governor's budget proposal.



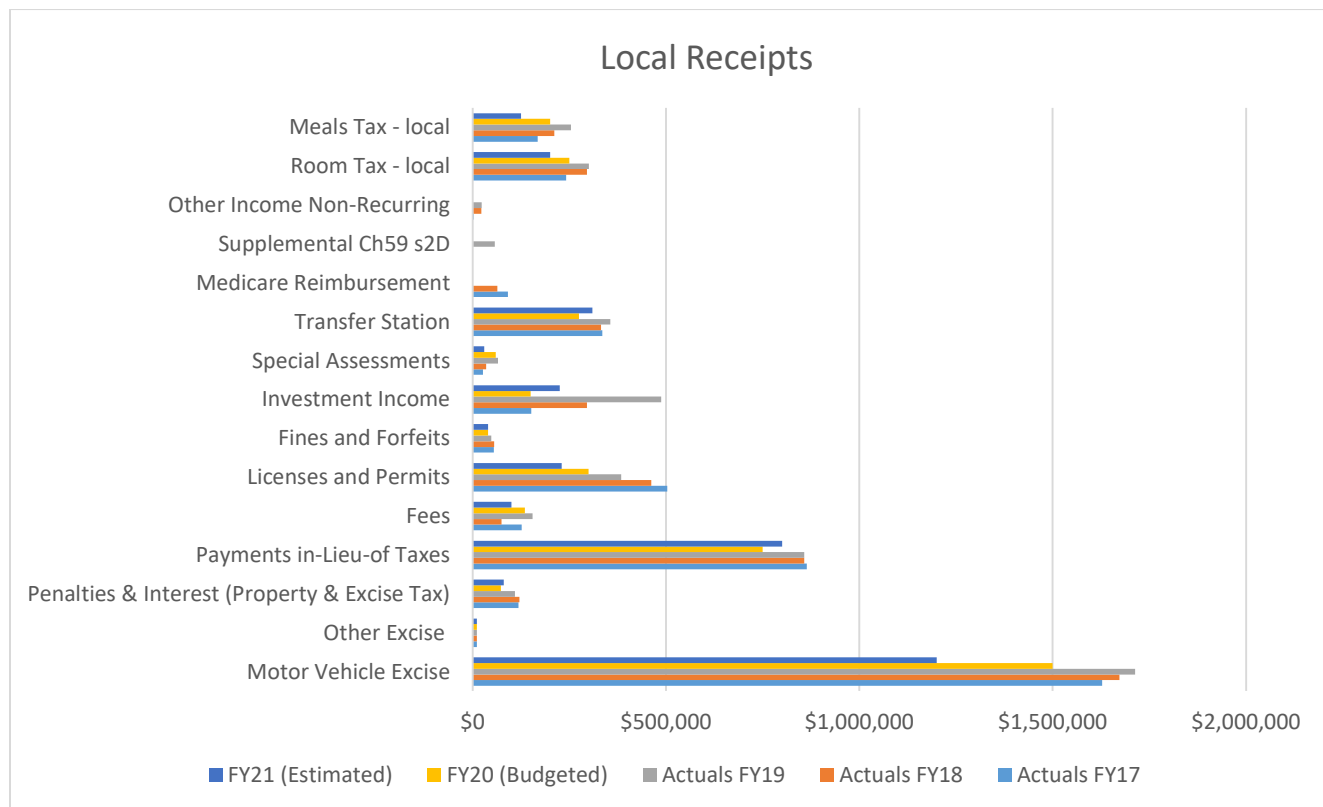


## Town of Littleton Fiscal Year 2021 Budget

### Local Receipts

As of May 11, 2020

Local Receipts	Actuals FY17	Actuals FY18	Actuals FY19	FY20 (Budgeted)	FY21 (Estimated)
Motor Vehicle Excise	\$1,628,099	\$1,672,762	\$1,713,263	\$1,500,000	\$1,200,000
Other Excise	\$11,116	\$11,157	\$11,232	\$11,116	\$11,116
Penalties & Interest (Property & Excise Tax)	\$118,066	\$121,176	\$109,001	\$73,000	\$80,000
Payments in-Lieu-of Taxes	\$864,250	\$857,216	\$857,264	\$750,000	\$800,000
Fees	\$126,612	\$74,901	\$154,681	\$135,000	\$100,000
Licenses and Permits	\$503,539	\$461,931	\$384,048	\$300,000	\$230,000
Fines and Forfeits	\$54,604	\$55,424	\$48,480	\$40,000	\$40,000
Investment Income	\$151,488	\$295,478	\$487,430	\$150,000	\$225,000
Special Assessments	\$26,815	\$34,513	\$65,126	\$60,000	\$30,000
Transfer Station	\$335,654	\$331,636	\$355,988	\$275,000	\$310,000
Medicare Reimbursement	\$91,035	\$64,233	\$0	\$0	\$0
Supplemental Ch59 s2D	\$0	\$0	\$57,266	\$0	\$0
Other Income Non-Recurring	\$2,575	\$22,565	\$23,253	\$0	\$0
Room Tax - local	\$242,188	\$295,282	\$300,404	\$250,000	\$200,000
Meals Tax - local	\$168,041	\$210,800	\$254,022	\$200,000	\$125,000
<b>Total Local Receipts</b>	<b>4,324,082</b>	<b>4,509,074</b>	<b>4,821,458</b>	<b>3,744,116</b>	<b>3,351,116</b>
Dollar Increase from previous FY		\$184,992	\$312,384	(\$1,077,342)	(\$393,000)
% Increase from previous FY		4.28%	6.93%	-22.34%	-10.50%





### 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 - Section 12 - Undesignated Fund Balance – “Free Cash”

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

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

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

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

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



## Town of Littleton Fiscal Year 2021 Budget

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

### Free Cash – Available Funds and Budgeted Usage

The use of certified free cash is determined according to the Town's Financial Policy, as described in the previous section. For the current budget, the breakdown of free cash used in the budget is as follows:

#### Line#

	Certified Free Cash FY20 Balance			7,834,593
2	Maintain FC balance @ 5%	2,505,238		
3	Maintain FC balance @ extra 2.5%	1,252,619		
	<i>Total Maintained Free Cash Balance</i>		<i>3,757,857</i>	
4	Available for Capital (Sec A)	1,252,619		
5	Available for Capital (Sec B)	488,466		
	<i>Total Available for Capital</i>		<i>1,741,085</i>	
	<u>Capital Spending</u>			
6	Capital Items	743,922		
7	Ambulance Partial Funding	100,000		
8	To Capital Stabilization	897,163		
	<i>Total Capital Spending</i>		<i>1,741,085</i>	
	Available Capital Dollars Not Spent		-	
	<u>Transfers of Funds</u>			
9	To Capital Stabilization (not including above items)		481,385	
10	To Debt Exclusion Stabilization		-	
11	To General Stabilization		1,050,000	
12	To Trust/Other Funds*		151,865	
13	To Pension Expense **		547,816	
14	Additional FC Balances		104,585	
	<i>Total Spending</i>			<i>7,834,593</i>





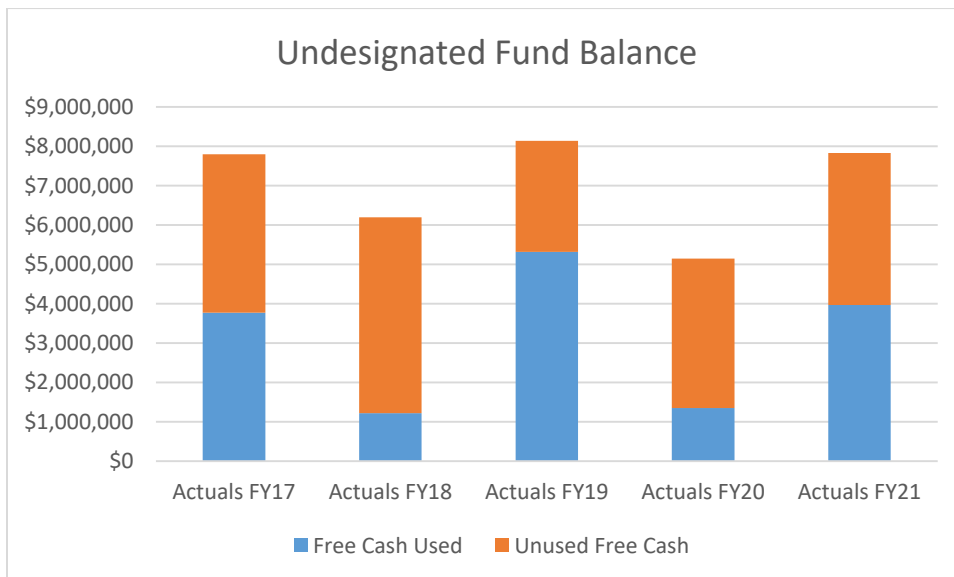
## Town of Littleton Fiscal Year 2021 Budget

\*This is not part of the standard financial policy calculation, but is the transfer to TREAD based off previous discussions regarding funds received from the insurance company.

\*\*Per the policy this was an allocation to OPEB, with OPEB at the required funding level, we recommend it be utilized for the pension obligation.

### Historical Usage of Undesignated Fund Balance

Undesignated Fund Balance	Actuals FY17	Actuals FY18	Actuals FY19	Actuals FY20	Actuals FY21
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
% of Unused Free Cash to Total Operating Budget	10.06%	11.59%	6.07%	7.89%	7.71%



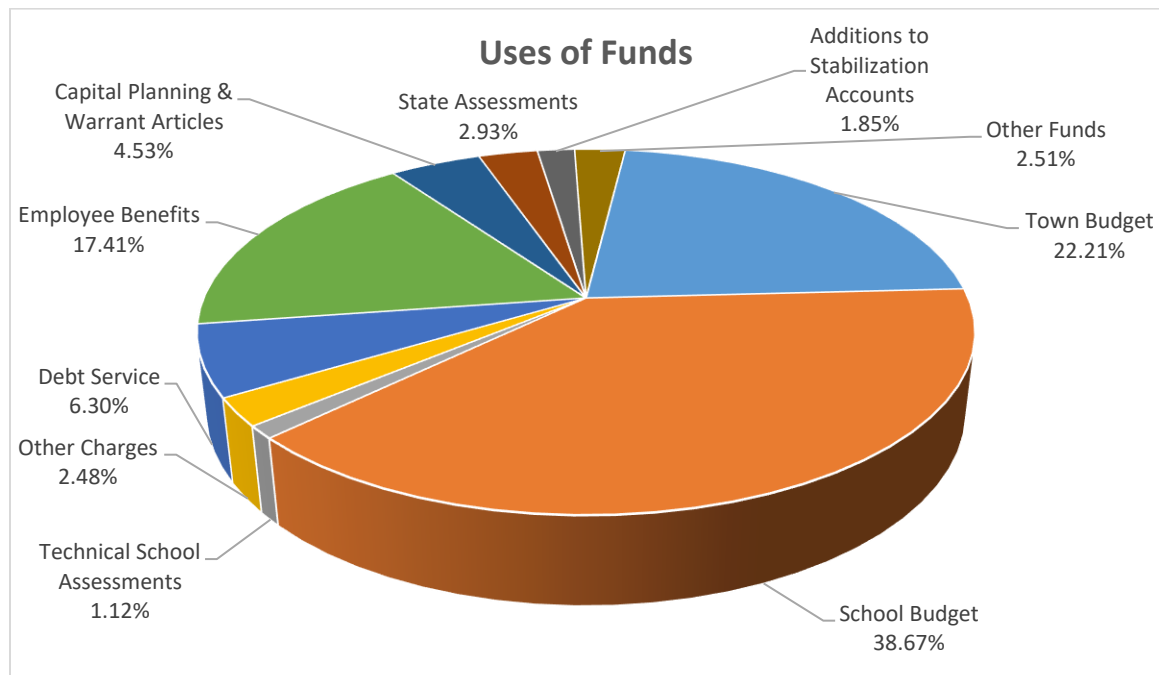


## Town of Littleton Fiscal Year 2021 Budget

### Expenditures - Uses of Funds

As of May 11, 2020

Expenditures	FY21	Comments
Town Budget	\$12,621,553	preliminary budget based on departmental requests
School Budget	\$21,969,762	preliminary budget request & est reserve usage
Technical School Assessments	\$636,116	includes Nashoba Tech est and Essex Agricultural
Other Charges	\$1,409,031	Roadway, reserve fund and other Town budgets
Debt Service	\$3,577,144	bond payments and estimated BAN interest
Employee Benefits	\$9,891,155	preliminary estimates for medical
Capital Planning & Warrant Articles	\$2,575,550	estimated available for capital & capital stabilization
State Assessments	\$1,662,293	Cherry Sheet assessments
Additions to Stabilization Accounts	\$1,050,000	Est minimum contribution
Other Funds	\$1,425,109	Snow & ice, allowance for abatements
<b>Total Town Expenditures</b>	<b>\$56,817,713</b>	





## Town of Littleton Fiscal Year 2021 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. 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.

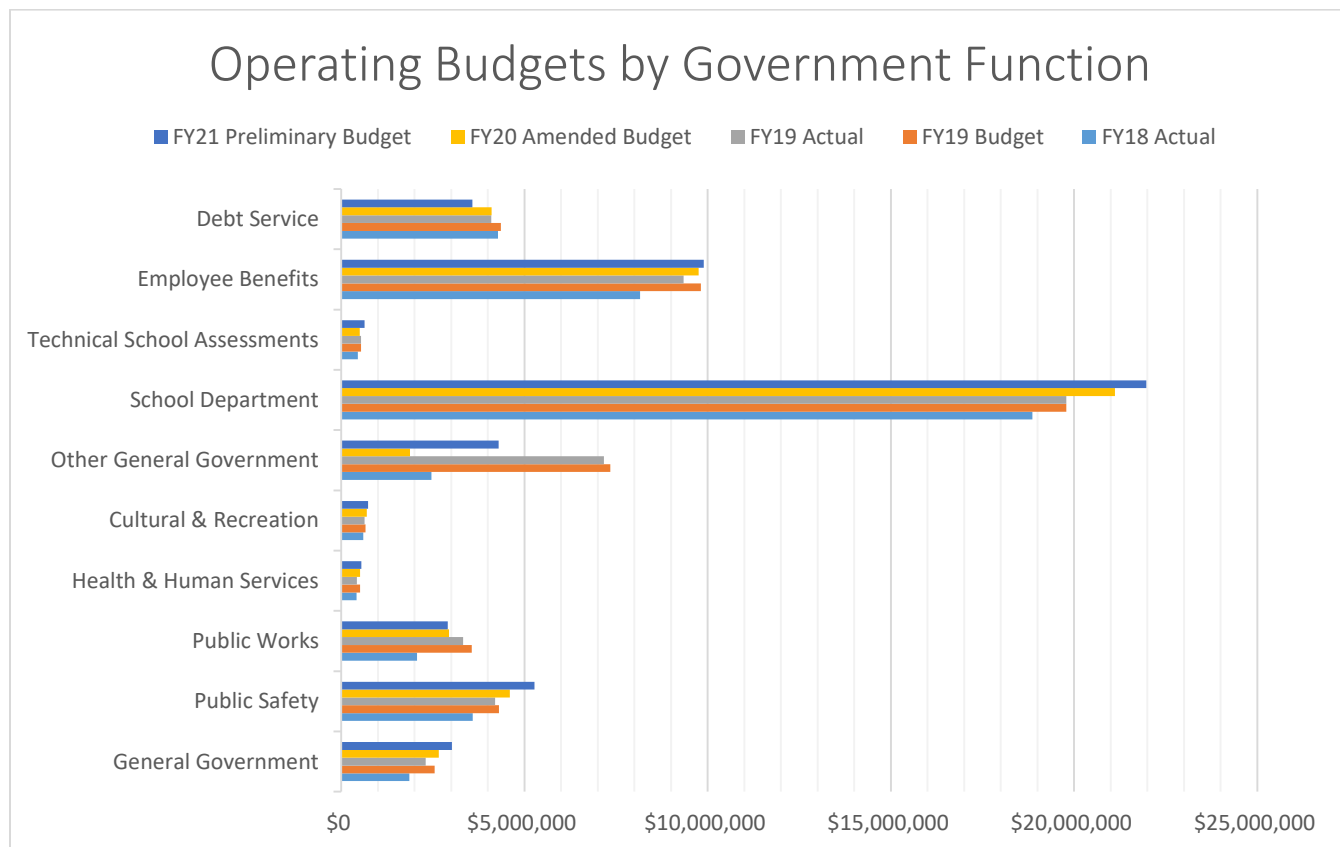
As of May 11, 2020

Operating Budget Summary	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Amended Budget	FY21 Preliminary Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
General Government	\$1,862,147.78	\$2,547,791.70	\$2,301,064.47	\$2,660,415.17	\$3,021,823.00	\$361,407.83	13.58%
Public Safety	\$3,592,145.75	\$4,301,456.00	\$4,203,421.14	\$4,597,131.74	\$5,271,615.57	\$674,483.83	14.67%
Public Works	\$2,072,209.10	\$3,564,322.55	\$3,327,710.33	\$2,944,753.51	\$2,906,293.29	(\$38,460.22)	-1.31%
Health & Human Services	\$413,846.59	\$512,125.00	\$426,140.50	\$515,587.00	\$547,772.63	\$32,185.63	6.24%
Cultural & Recreation	\$601,756.80	\$659,587.00	\$632,867.19	\$693,078.13	\$732,498.38	\$39,420.25	5.69%
Other General Government	\$2,464,971.49	\$7,346,926.82	\$7,164,565.67	\$1,873,790.26	\$4,295,197.80	\$2,421,407.54	129.23%
<b>Total Town Departments</b>	<b>\$11,007,077.51</b>	<b>\$18,932,209.07</b>	<b>\$18,055,769.30</b>	<b>\$13,284,755.81</b>	<b>\$16,775,200.67</b>	<b>\$3,490,444.86</b>	<b>26.27%</b>
School Department	\$18,860,000.00	\$19,790,270.00	\$19,790,270.00	\$21,117,881.00	\$21,969,762.00	\$851,881.00	4.03%
Technical School Assessments	\$453,828.00	\$537,547.00	\$537,548.00	\$502,080.00	\$636,116.00	\$134,036.00	26.70%
<b>Total Schools</b>	<b>\$19,313,828.00</b>	<b>\$20,327,817.00</b>	<b>\$20,327,818.00</b>	<b>\$21,619,961.00</b>	<b>\$22,605,878.00</b>	<b>\$985,917.00</b>	<b>4.56%</b>
Employee Benefits	\$8,157,490.53	\$9,812,999.00	\$9,341,759.76	\$9,753,713.00	\$9,891,155.00	\$137,442.00	1.41%
Debt Service	\$4,279,311.48	\$4,352,430.00	\$4,093,701.12	\$4,104,709.00	\$3,577,143.64	(\$527,565.36)	-12.85%
<b>Total Other Expenses</b>	<b>\$12,436,802.01</b>	<b>\$14,165,429.00</b>	<b>\$13,435,460.88</b>	<b>\$13,858,422.00</b>	<b>\$13,468,298.64</b>	<b>(\$390,123.36)</b>	<b>-2.82%</b>
<b>Total Operating Budget</b>	<b>\$42,757,707.52</b>	<b>\$53,425,455.07</b>	<b>\$51,819,048.18</b>	<b>\$48,763,138.81</b>	<b>\$52,849,377.31</b>	<b>\$4,086,238.50</b>	<b>8.38%</b>

Note: FY20 amended budget includes STM budget adjustments as well as FY19 encumbered balances



## Town of Littleton Fiscal Year 2021 Budget



### FY20 vs FY21 Budget Comparison by Function

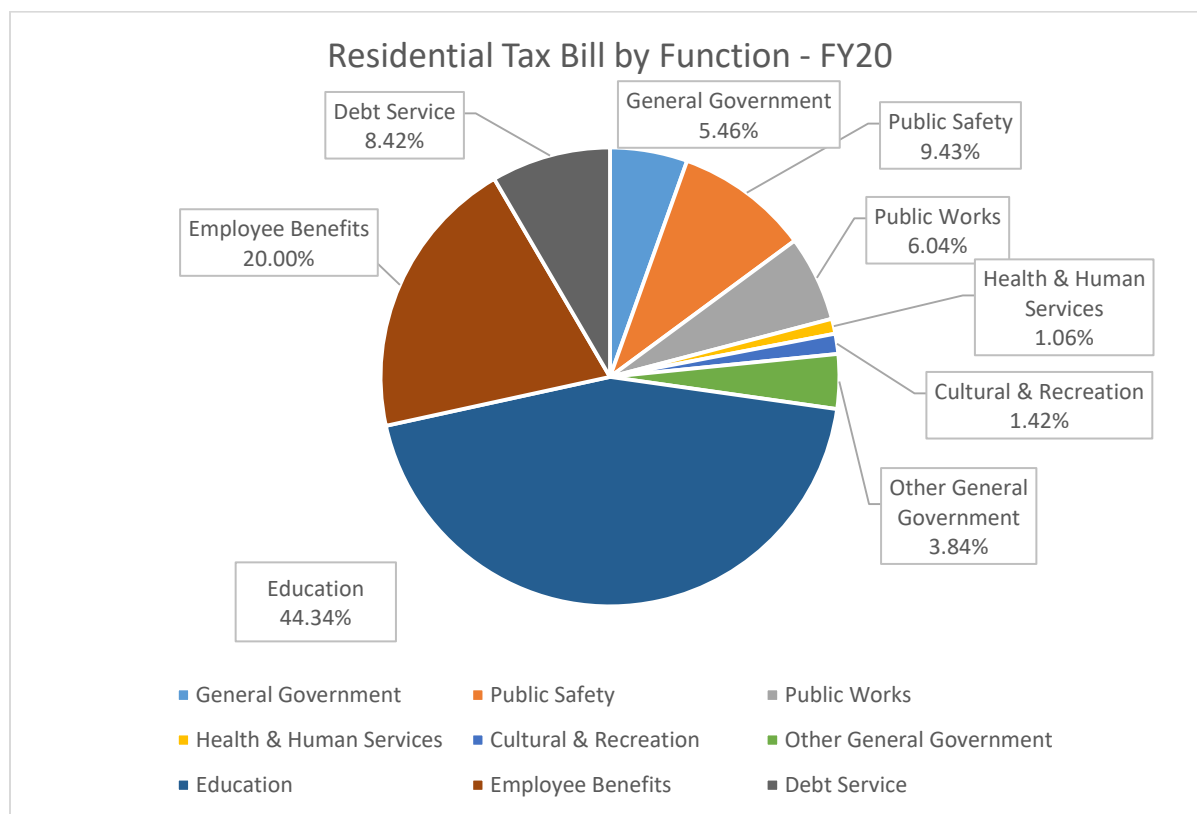
Budget Comparison by Function	FY20 Amended Budget	FY20 Amended Budget %	FY21 Preliminary Budget	FY21 Preliminary Budget %	\$ Variance	% Variance
General Government	\$2,660,415.17	5.46%	\$3,021,823.00	5.72%	\$361,407.83	8.84%
Public Safety	\$4,597,131.74	9.43%	\$5,271,615.57	9.97%	\$674,483.83	16.51%
Public Works	\$2,944,753.51	6.04%	\$2,906,293.29	5.50%	(\$38,460.22)	-0.94%
Health & Human Services	\$515,587.00	1.06%	\$547,772.63	1.04%	\$32,185.63	0.79%
Cultural & Recreation	\$693,078.13	1.42%	\$732,498.38	1.39%	\$39,420.25	0.96%
Other General Government	\$1,873,790.26	3.84%	\$4,295,197.80	8.13%	\$2,421,407.54	59.26%
Education	\$21,619,961.00	44.34%	\$22,605,878.00	42.77%	\$985,917.00	24.13%
Employee Benefits	\$9,753,713.00	20.00%	\$9,891,155.00	18.72%	\$137,442.00	3.36%
Debt Service	\$4,104,709.00	8.42%	\$3,577,143.64	6.77%	(\$527,565.36)	-12.91%
<b>Total Operating Budget</b>	<b>\$48,763,138.81</b>	<b>100.00%</b>	<b>\$52,849,377.31</b>	<b>100.00%</b>	<b>\$4,086,238.50</b>	<b>100.00%</b>



## Town of Littleton Fiscal Year 2021 Budget

### Approximate Breakdown of FY20 Residential Tax Bill by Function

Cost of Services - Average Homeowner - FY20	FY18 Actual %	FY18 Actual-Average Tax Impact	FY19 Actual %	FY19 Actual - Average Tax Impact	FY20 Amended Budget %	FY20 Amended Budget - Average Tax Impact
General Government	4.36%	\$330.74	4.44%	\$352.58	5.46%	\$451.19
Public Safety	8.40%	\$638.01	8.11%	\$644.07	9.43%	\$779.64
Public Works	4.85%	\$368.05	6.42%	\$509.89	6.04%	\$499.41
Health & Human Services	0.97%	\$73.50	0.82%	\$65.30	1.06%	\$87.44
Cultural & Recreation	1.41%	\$106.88	1.22%	\$96.97	1.42%	\$117.54
Other General Government	5.76%	\$437.81	13.83%	\$1,097.79	3.84%	\$317.78
Education	45.17%	\$3,430.40	39.23%	\$3,114.72	44.34%	\$3,666.59
Employee Benefits	19.08%	\$1,448.88	18.03%	\$1,431.39	20.00%	\$1,654.16
Debt Service	10.01%	\$760.06	7.90%	\$627.26	8.42%	\$696.13
<b>Total Operating Budget</b>	<b>100.00%</b>	<b>\$7,594.35</b>	<b>100.00%</b>	<b>\$7,939.96</b>	<b>100.00%</b>	<b>\$8,269.87</b>
<b>Ave Single Family Home Value</b>		<b>\$418,652.00</b>		<b>\$435,305.00</b>		<b>\$465,384.00</b>
<b>Residential Tax Rate</b>		<b>\$18.14</b>		<b>\$18.24</b>		<b>\$17.77</b>
<b>Ave Single Family Home Bill</b>		<b>\$7,594.35</b>		<b>\$7,939.96</b>		<b>\$8,269.87</b>





## Town of Littleton Fiscal Year 2021 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.

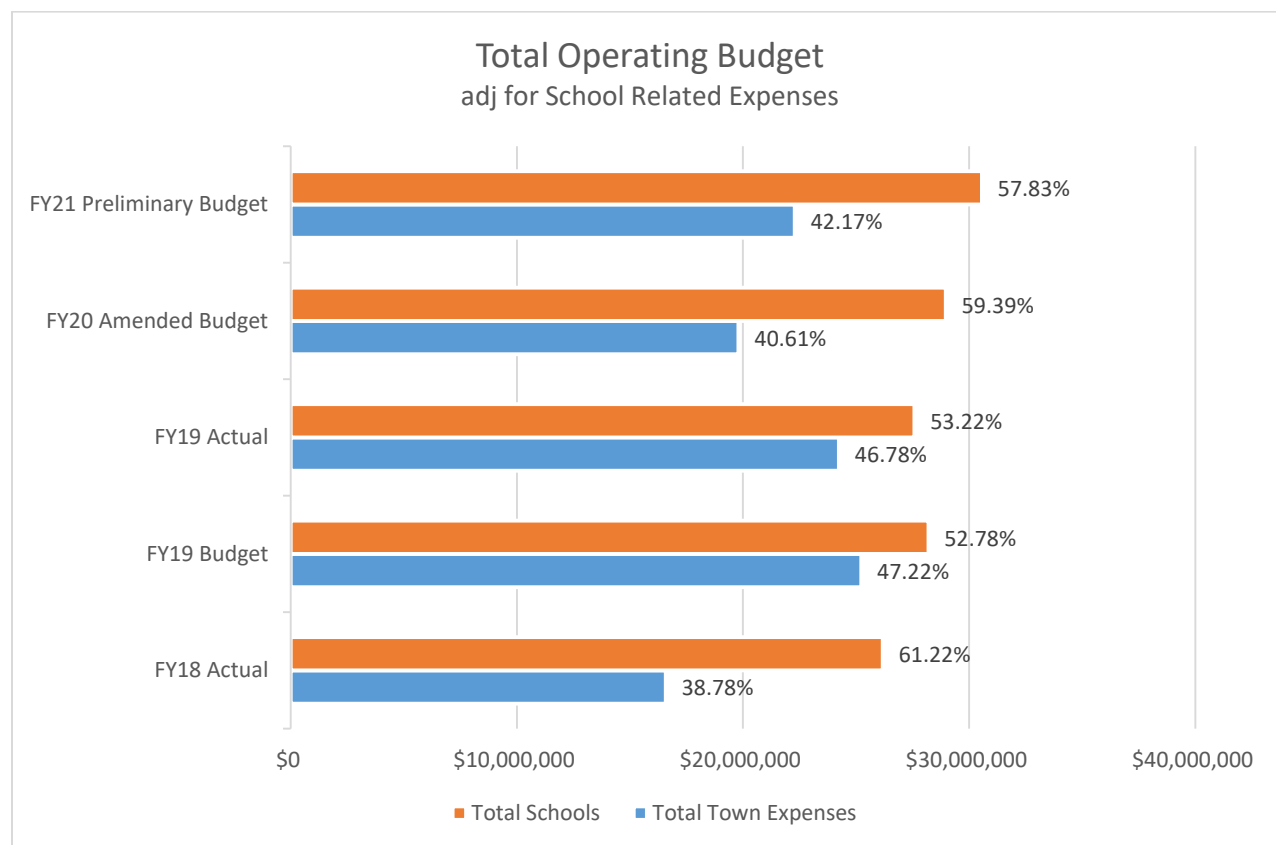
Operating Budget Summary	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Amended Budget	FY21 Preliminary Budget	\$ Variance	% Variance
Total Operating Budget	\$42,757,707.52	\$53,425,455.07	\$51,819,048.18	\$48,763,138.81	\$52,849,377.31		
Less: Total School Expense	\$19,313,828.00	\$20,327,817.00	\$20,327,818.00	\$21,619,961.00	\$22,605,878.00		
Less: School Related Exp	\$6,862,203.49	\$7,869,185.55	\$7,248,963.94	\$7,342,873.62	\$7,958,189.48		
Total Town Expenses	\$16,581,676.03	\$25,228,452.52	\$24,242,266.24	\$19,800,304.19	\$22,285,309.83	\$2,485,005.64	12.55%
School Department	\$18,860,000.00	\$19,790,270.00	\$19,790,270.00	\$21,117,881.00	\$21,969,762.00		
School Related Exp	\$6,862,203.49	\$7,869,185.55	\$7,248,963.94	\$7,342,873.62	\$7,958,189.48		
Technical School Assessments	\$453,828.00	\$537,547.00	\$537,548.00	\$502,080.00	\$636,116.00		
Total Schools	\$26,176,031.49	\$28,197,002.55	\$27,576,781.94	\$28,962,834.62	\$30,564,067.48	\$1,601,232.86	5.53%

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

Operating Budget Summary	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Amended Budget	FY21 Preliminary Budget
Total Town Expenses	\$16,581,676.03	\$25,228,452.52	\$24,242,266.24	\$19,800,304.19	\$22,285,309.83
Total Schools	\$26,176,031.49	\$28,197,002.55	\$27,576,781.94	\$28,962,834.62	\$30,564,067.48
Total Operating Budget	\$42,757,707.52	\$53,425,455.07	\$51,819,048.18	\$48,763,138.81	\$52,849,377.31
Town Exp Percentage	38.78%	47.22%	46.78%	40.61%	42.17%
School Expense Percentage	61.22%	52.78%	53.22%	59.39%	57.83%



## Town of Littleton Fiscal Year 2021 Budget

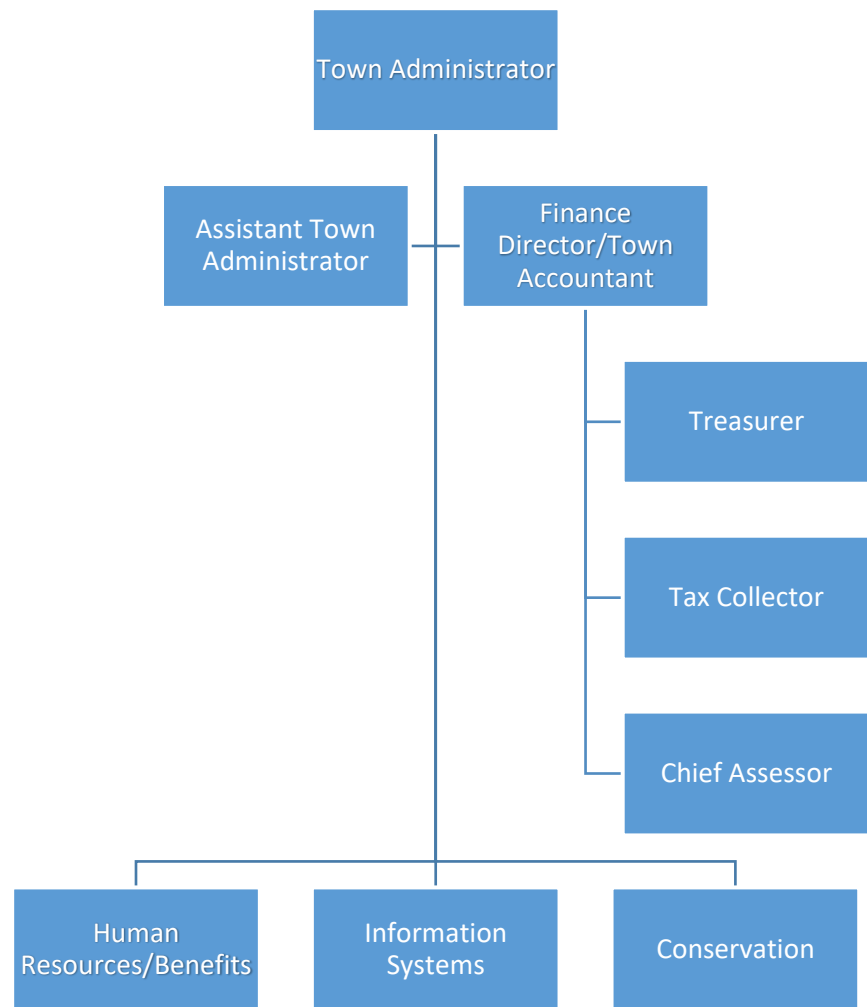




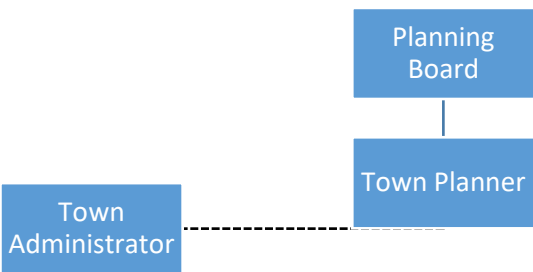
**Town of Littleton Fiscal Year 2021 Budget**

General Government

General Government Organizational Chart



*Note: Human Resources / Benefits – new department proposed for FY21*







## Town of Littleton Fiscal Year 2021 Budget

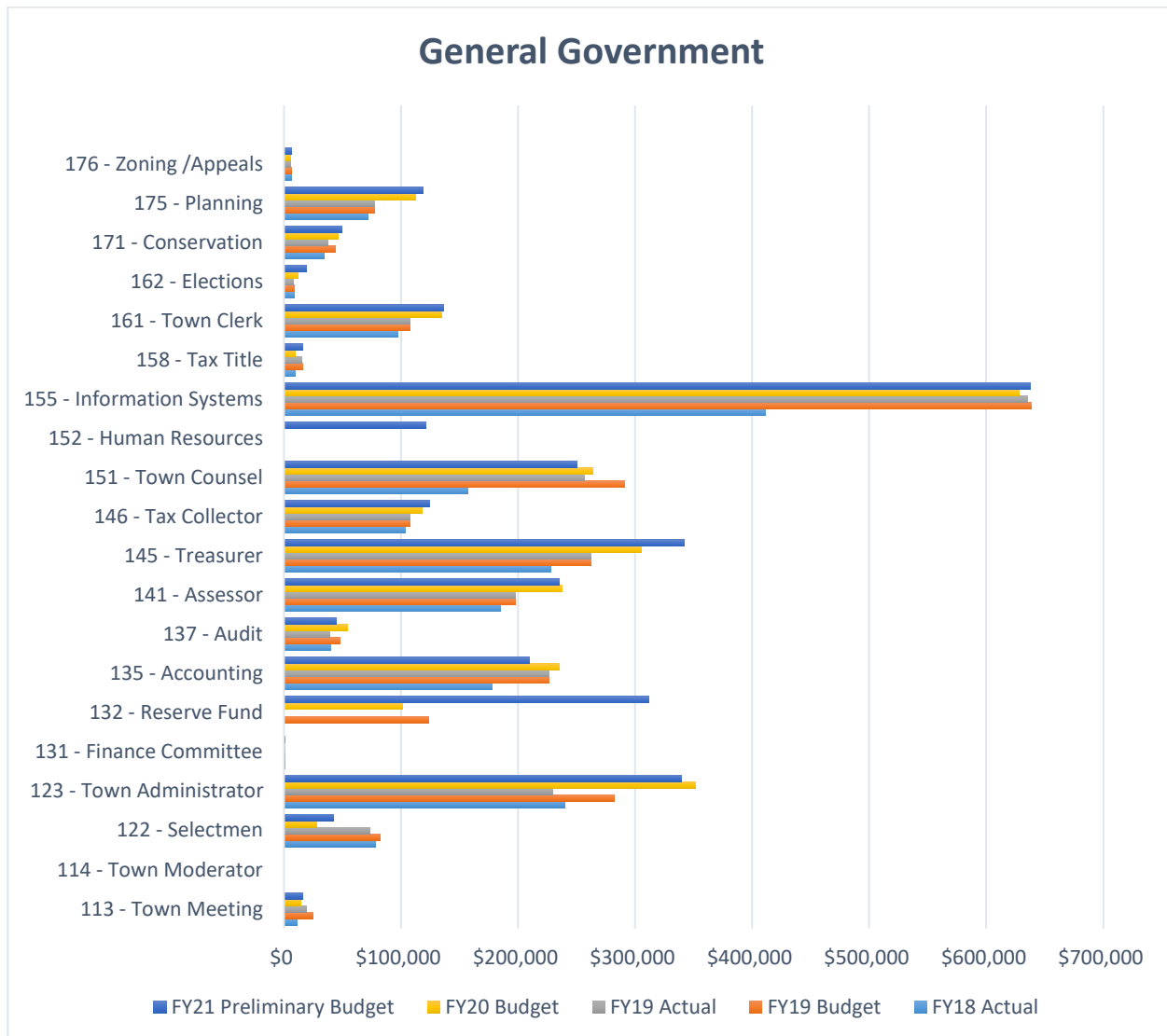
### General Government – Budget Summary

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.

General Government Summary	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Preliminary Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
113 - Town Meeting	\$11,139.88	\$25,000.00	\$19,370.63	\$14,325.00	\$16,000.00	\$1,675.00	11.69%
114 - Town Moderator	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
122 - Selectmen	\$78,533.73	\$82,161.00	\$73,099.15	\$28,370.00	\$42,300.00	\$13,930.00	49.10%
123 - Town Administrator	\$239,790.91	\$282,250.00	\$230,051.55	\$351,598.00	\$339,371.00	(\$12,227.00)	-3.48%
131 - Finance Committee	\$654.51	\$1,300.00	\$542.56	\$1,300.00	\$1,300.00	\$0.00	0.00%
132 - Reserve Fund	\$0.00	\$123,651.00	\$0.00	\$101,000.00	\$311,893.00	\$210,893.00	208.80%
135 - Accounting	\$178,010.80	\$226,108.62	\$226,108.62	\$235,226.99	\$210,101.00	(\$25,125.99)	-10.68%
137 - Audit	\$39,669.00	\$47,831.00	\$39,425.00	\$54,000.00	\$45,000.00	(\$9,000.00)	-16.67%
141 - Assessor	\$185,357.99	\$197,996.73	\$197,986.94	\$237,685.00	\$234,944.00	(\$2,741.00)	-1.15%
145 - Treasurer	\$228,073.41	\$262,492.69	\$262,492.69	\$305,506.00	\$342,233.00	\$36,727.00	12.02%
146 - Tax Collector	\$103,892.84	\$108,078.57	\$108,078.57	\$118,032.00	\$124,734.00	\$6,702.00	5.68%
151 - Town Counsel	\$156,939.28	\$291,068.70	\$256,759.52	\$263,755.69	\$250,000.00	(\$13,755.69)	-5.22%
152 - Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$120,956.00	\$120,956.00	
155 - Information Systems	\$411,294.14	\$638,658.00	\$634,922.67	\$628,338.49	\$637,364.00	\$9,025.51	1.44%
158 - Tax Title	\$9,944.15	\$15,883.39	\$15,643.75	\$10,000.00	\$16,000.00	\$6,000.00	60.00%
161 - Town Clerk	\$97,376.65	\$108,103.00	\$108,042.38	\$134,608.00	\$136,215.00	\$1,607.00	1.19%
162 - Elections	\$8,699.01	\$9,036.00	\$8,055.26	\$12,200.00	\$19,200.00	\$7,000.00	57.38%
171 - Conservation	\$34,442.24	\$44,281.00	\$37,238.59	\$46,055.00	\$49,309.00	\$3,254.00	7.07%
175 - Planning	\$71,783.36	\$77,416.00	\$77,359.04	\$112,395.00	\$118,683.00	\$6,288.00	5.59%
176 - Zoning /Appeals	\$6,445.88	\$6,376.00	\$5,887.55	\$5,920.00	\$6,120.00	\$200.00	3.38%
<b>Total General Government</b>	<b>\$1,862,147.78</b>	<b>\$2,547,791.70</b>	<b>\$2,301,064.47</b>	<b>\$2,660,415.17</b>	<b>\$3,021,823.00</b>	<b>\$361,407.83</b>	<b>13.58%</b>



## Town of Littleton Fiscal Year 2021 Budget





## Town of Littleton Fiscal Year 2021 Budget

### General Government: Executive – Town Administrator

#### **MISSION OF THE OFFICE**

The Board of Selectmen and Town Administrator provide executive leadership for the Town of Littleton. Together, we pursue collaborative processes, ethical, and professional procedures to insure 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 Board of Selectmen is the chief executive officer of the Town government. The Board consists of five members, each elected for a three-year term. The Board of Selectmen 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 Board of Selectmen is gatekeeper to the use of Town Counsel and Labor Counsel services, in accordance with the Selectmen's adopted policy.

The Town Administrator, appointed by the Board of Selectmen for a three-year term, is the chief administrative officer of the Town, responsible for the administration of all Town affairs placed under her 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 Board of Selectmen, and those requested by other boards and approved by the Selectmen. By Town by-law, the Town Administrator appoints (subject to the Selectmen'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 Board of Selectmen, 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
Selectmen's Meetings	Count	41	42	50
Town Meetings	Count	3	2	2
Department Staff Meetings	Count	12	60	60



## **Town of Littleton Fiscal Year 2021 Budget**

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### **Major Accomplishments**

*Planning to overhaul the Town's procurement procedures, transition the HR department upon retirement of Ann Essman, and assist with the management of major ongoing projects. The department also hopes to refocus attention on economic/community development and state partnerships.*

### **Departmental Goals**

- **Retirements, Vacancies, On-Boarding** – Support the Finance Department in the retirement of S. Venuti and A. Essman, so that institutional knowledge remains in organization. Lead the charge in developing a structure/position for a Facilities Manager and support the manager to ensure that the position is successful. For Assistant Town Administrator, ensure that the position receives enough guidance and support to succeed.
- **Finances** – Continue to Littleton's budget, process, goals and assist in the direction setting.
- **Continue to familiarize myself with staff/board members** – Spend meaningful time just getting to know people. Also a special focus on the school department/committee and LELWD.
- **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.
- **Affordable Housing Trust Fund** – Serving as an ex-officio member and meaningfully contributing to the process of helping address the housing challenges in Littleton.
- **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.
- **Continue to Get to know the community** – As a longer term goal, attend events, get to know business owners, continue to familiarize myself with the history of Littleton, etc.
- **Overhaul procurement procedures** – Establish a system and train employees to utilize resources, leaving final approvals to TA or designee.

### **Budget Narrative**

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

Personal Services –FY2021 level staffing budget is decreasing by \$13,905 or 4.22%, compared to the FY 2020 budget. This budget provides for the same level of personnel—3 FTEs—however the ATA and other wages lines are lower. 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. A two percent COLA has been built in for each employee, per the Board of Selectmen's budget guidelines.



## Town of Littleton Fiscal Year 2021 Budget

Expenses - The FY2021 expense line is decreasing from \$22,000 to \$12,680, however this decrease is somewhat artificial. In the FY2020 budget a \$20,000 line item is attributed to the Green Community grant awarded to the Town for School upgrades. This line is not appropriate for these kinds of costs. Therefore, technically the department request is increasing from \$2,000 to \$12,680. This increase is based on the fact that \$2,000 is completely insufficient for professional development, conference and seminar costs for the TA, ATA, and Executive Assistant. Attendance at the Mass Municipal Association conference, Mass Municipal Managers Association conferences, and International County/City Managers Association conferences would cost in excess of the \$8,000 requested in this subline item (about \$15k), however a gradual increase is more appropriate. Please note that parts of these costs were previously charged to Department 122 under the Board of Selectmen in the past, and this budget reflects actual costs needed for the Town Administrators office/staff.

### Budget Highlights - changes from previous fiscal year

See Budget Narrative

123 - Town Administrator	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Town Administrator Wages</u>							
Town Administrator - Salary	\$140,377.64	\$151,392.00	\$172,500.41	\$141,000.00	\$147,345.00	\$6,345.00	4.50%
Asst Town Admin - Salary	\$97,884.80	\$103,858.00	\$45,362.88	\$109,034.00	\$105,444.00	(\$3,590.00)	-3.29%
Exec Asst - Ta Hourly Wages	\$0.00	\$0.00	\$2,338.30	\$61,980.00	\$64,582.00	\$2,602.00	4.20%
Wages-Ta-Other	\$0.00	\$0.00	\$207.70	\$17,584.00	\$10,400.00	(\$7,184.00)	-40.86%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Town Administrator Wages</b>	<b>\$238,262.44</b>	<b>\$255,250.00</b>	<b>\$220,409.29</b>	<b>\$329,598.00</b>	<b>\$327,771.00</b>	<b>(\$1,827.00)</b>	<b>-0.55%</b>
<u>Town Administrator Expenses</u>							
Conferences And Meetings	\$1,296.83	\$1,000.00	\$7,152.17	\$1,000.00	\$8,000.00	\$7,000.00	700.00%
Ta - Matching Grant Funds	\$0.00	\$25,000.00	\$0.00	\$20,000.00	\$0.00	(\$20,000.00)	-100.00%
Dues & Subscriptions	\$231.64	\$1,000.00	\$2,490.09	\$1,000.00	\$3,600.00	\$2,600.00	260.00%
<b>Total Town Administrator Expenses</b>	<b>\$1,528.47</b>	<b>\$27,000.00</b>	<b>\$9,642.26</b>	<b>\$22,000.00</b>	<b>\$11,600.00</b>	<b>(\$10,400.00)</b>	<b>-47.27%</b>
<b>Total Town Administrator</b>	<b>\$239,790.91</b>	<b>\$282,250.00</b>	<b>\$230,051.55</b>	<b>\$351,598.00</b>	<b>\$339,371.00</b>	<b>(\$12,227.00)</b>	<b>-3.48%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Nina Nazarian	Town Administrator	1.000			\$147,345
Joseph Laydon	Assistant Town Administrator	1.000	BA13	2	\$105,444
Dianne Dickerson	Exec Asst Town Adm	1.000	BA09	4	\$64,582
<b>Department Total</b>		<b>3.000</b>			<b>\$317,371</b>



## Town of Littleton Fiscal Year 2021 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	FY2019	Estimated FY2020	Projected FY2021
Total Dollars Expended	Dollars	\$85,471,122	\$87,607,900	\$89,798,098
AP Checks Printed	Output	9,625	9,818	10,014
# of Users Maintained in Munis	Count	91	94	97
# of Accounts on GL Maintained	Count	6,615	6,946	7,293
# of Receipts Posted	Count	20,388	20,592	20,798
# of Journals entered	Count	5,592	5,592	5,592
Active Vendor Files	Count	3414	4524	5,500
1099s Issued	Count	117	120	130



## **Town of Littleton Fiscal Year 2021 Budget**

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### **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 a week
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:**

*Roll out of Munis Software and Implementation, training and supporting dept. heads through the transition*  
*Pcard transaction roll out*  
*Open finance roll out*  
*Expanded grant management*  
*Increased controls and expanded documentation for accounting entries*  
*Departmental Budget Training & guidance on budgeting and utilizing Munis Budgeting Tool*  
*Maintained high-level of customer service during a period of significant transition*  
*Added new accounts lines to aide in transparent and accurate budgeting*  
*Reconciliation and clean-up of the General Ledger*

### **Departmental Goals:**

*Expanded analysis and reporting for departments via Munis and additional tools*  
*Fixed asset conversion*  
*Streamlining budget process for departments*  
*Begin to address any potential recommendations from the Internal Control Audit and Annual Audit*  
*Increased documentation for gift funds, review and reconciliation of gift accounts*  
*Additional Munis training for dept. heads on Munis*  
*Continued roll-out of Modules in Munis*

### **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 FY21 Staffing is increasing by \$23,909 – or 13.1% on wages - compared to the original FY20 budget. This budget provides for an increase in hours for part-time personnel to assist with



## ***Town of Littleton Fiscal Year 2021 Budget***

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the increasing workload of the accounting department in the areas of receipt processing, grant management, and AP Processing. This person will also serve as the back-up to the Assistant Town Accountant for the AP warrant process, to allow for resiliency in the Accounting department. Current budgeted hours are not sufficient to provide basic level back-up support to the Accounting Dept. All non-union employees of the Town, including the employees of this office, are subject to Step increases that may be due under the implementation of the wage and classification plan. Employees are due step increases and are budgeted as such. A 2% COLA adjustment has also been budgeted as instructed by the Board of Selectmen.

The FY21 Budget requests an additional 5 hours per week for the Finance Technician position. This position has been budgeted for 10 hours for the past 15 years, however the workload has increased not only by volume of transactions, but in required needs to take on more of the Accounts payable process to allow the Assistant Town Accountant to focus time on the financial software support and oversight. The addition of an Intern for 12 weeks throughout the year has been added to the FY21 Budget request for a cost of \$6,000 to assist the Accounting department prepare for the audit, learn the accounts payable process, update and create process documents.

Expenses - The FY21 Accounting department expense budget is increasing by \$17,651, compared to the original FY20 budget, however actual spend in FY19 was \$52,510 and YTD in FY20 is \$34,663. 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.

### ***Budget Highlights - changes from previous fiscal year***

Salaries - Increase of 13.1% includes \$700 of longevity previously budgeted elsewhere real increase overall with increased steps as warranted using FY21 grid and COLA plus additional 9 hours for part-time personnel (total \$11,851), plus \$6,000 for Intern is total real increase \$23,209

Expenses:

Shifted budget out of Dues & Memberships and into travel to more accurately represent true expenditure.

Dues and Memberships decreased \$2,315 and travel increased \$3,350. Includes Munis Conference and Annual Accounting School at UMASS.

Major addition over original FY20 budget is the inclusion of outside services, FY20 revised budget is \$44,000, FY21 proposed is \$16,500 so a decrease over the amended FY20 budget. This line supports some of the mandated schedule A and balance sheet reporting as well as other additional audit/internal control engagements as needed as we work to continue to employ increased internal controls, stricter adherence to guidelines and address any recommendations by outside agencies.





## Town of Littleton Fiscal Year 2021 Budget

135 - Accounting	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Accounting Wages</u>							
Town Accountant - Salaries	\$104,873.60	\$89,497.68	\$88,479.51	\$106,400.00	\$108,075.00	\$1,675.00	1.57%
Asst Town Accountant-Wages	\$68,673.43	\$0.00	\$2,799.28	\$62,668.00	\$62,356.00	(\$312.00)	-0.50%
Accounting - Wages Hourly	\$0.00	\$84,100.00	\$82,318.89	\$13,074.00	\$13,290.00	\$216.00	1.65%
Wages-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	
<b>Total Accounting Wages</b>	<b>\$173,547.03</b>	<b>\$173,597.68</b>	<b>\$173,597.68</b>	<b>\$182,142.00</b>	<b>\$187,421.00</b>	<b>\$5,279.00</b>	<b>2.90%</b>
<u>Accounting Expenses</u>							
Conferences And Meetings	\$0.00	\$900.00	\$442.24	\$1,160.00	\$1,045.00	(\$115.00)	-9.91%
Professional Services	\$458.32	\$47,510.94	\$51,258.00	\$44,000.00	\$16,500.00	(\$27,500.00)	-62.50%
Postage	\$126.66	\$200.00	\$101.01	\$200.00	\$150.00	(\$50.00)	-25.00%
Office Supplies	\$3,167.63	\$500.00	\$614.69	\$5,209.99	\$550.00	(\$4,659.99)	-89.44%
Travel	\$516.16	\$900.00	\$0.00	\$900.00	\$4,250.00	\$3,350.00	372.22%
Dues & Subscriptions	\$195.00	\$2,500.00	\$95.00	\$1,615.00	\$185.00	(\$1,430.00)	-88.54%
<b>Total Accounting Wages</b>	<b>\$4,463.77</b>	<b>\$52,510.94</b>	<b>\$52,510.94</b>	<b>\$53,084.99</b>	<b>\$22,680.00</b>	<b>(\$30,404.99)</b>	<b>-57.28%</b>
<b>Total Accounting</b>	<b>\$178,010.80</b>	<b>\$226,108.62</b>	<b>\$226,108.62</b>	<b>\$235,226.99</b>	<b>\$210,101.00</b>	<b>(\$25,125.99)</b>	<b>-10.68%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Cheryl Herrick-Stella	Dir Finance Budget	1.000	TC13	3	\$108,075
Michelle Reynolds	Assistant Accountant	0.875	BA09	8	\$62,356
Janice Manchuso	Finance Technician	0.250	BA04	10	\$13,291
vacant	Intern				\$0
<b>Department Total</b>		<b>2.125</b>			<b>\$183,722</b>



## Town of Littleton Fiscal Year 2021 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 main responsibility of the Assessor's office is the valuation of all real and personal property, throughout the entire community. This is accomplished by adhering to strict guidelines set forth by the Department of Revenue, to ensure all property is valued at full and fair cash value, and taxes are distributed equitably amongst all property owners.

Additionally, this office is responsible for calculating the annual new growth and tax levy limit. This information is used by the Board of Selectmen at the Tax Classification hearing, when they vote on the tax shift factor and set the tax rate. This office prepares 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 maintains and processes Chapter Land properties. They supply annual updates to ensure Town maps and GIS are current, as well as oversee the DOR mandated cyclical inspection program, so that all homes are visited once every 9 years. The Assessing staff interact 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	FY2019	FY2020	Projected FY2021
Real & Personal Property values maintained	Output	4,361	4,232	4,270
Property re-inspections completed	Output	624	255	365
Permits valued measured and listed	Output	343	226	250
ATB Cases settled	Effectiveness	18	3	5
ATB Cases pending	Effectiveness	14	12	20
Tax Rate certification Approved	Effectiveness	12/4/2018	pending	12/8/2020
MV abatements processed	Output		446	
RE abatements & Exemptions processed	Output		244	
Abutters List	Output		130	

#### DEPARTMENTAL SERVICES

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



## ***Town of Littleton Fiscal Year 2021 Budget***

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

### ***Major Accomplishments***

- *Created 3 new neighborhoods (water front/water view/ train & traffic) per DOR directives that we remove excessive land factors.*
- *Began total review of land that resulted in a \$2,000 increase to residential excess land and increased two commercial neighborhoods, both of which have not been adjusted in over 25 years.*
- *Initiated appraisal of Aggregate Quarry on Ayer Road. In previous years the assessment had been between \$1,700,000 - \$2,200,000. Increased assessment in FY2019 to \$5,000,000 and based on appraisal increased for FY2020 to \$8,000,000.*
- *Assisted in set up and implementation of new Real Estate billing through Munis.*

### ***Departmental Goals***

- *Successful & Timely FY2021 Recertification*
- *Use new appraisal line item to assist in valuating unique and difficult C/I properties and taking that information and applying it to similar properties.*
- *Finish Quality manual per DOR directive for FY2021 recertification.*
- *Continue to focus on land values and neighborhoods.*
- *Update Yard items and extra feature tables to ensure outbuilding pricing in up to date.*
- *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 FY21 level staffing budget is increasing by (\$5,898.76) or (2.8%) - compared to the FY20 budget. This budget provides for the same level of personnel as the FY20 budget. Non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Town bylaw. All employees in this department will receive a step increase in FY21. A 2% COLA has also been factored at this time as directed.



## Town of Littleton Fiscal Year 2021 Budget

Expenses - The FY21 level staffing budget is increasing by \$12,570 compared to the FY20 budget. Of this sum is a new line item in the amount of \$10,000 for profession Services, which will cover both legal and appraisal services. These services have always existed but were previously paid out of the Towns legal budget. Another new line item that was created was for Meetings and Conferences. Education and conferences were previously taken out of travel and "other expenses". As Littleton continues to grow and more diverse business come to Littleton, it becomes increasingly important to network and make education a priority. In the reorganizing of line items, the "other expense" line item has been removed and we reduced travel by \$500 to encompass mileage reimbursement used for inspections.

### **Budget Highlights - changes from previous fiscal year**

- Salaries increased per warranted steps using FY21 grid
- New line item for Meetings & Conferences to attend education programs and conferences
- Postage increase to keep up with increasing mailings due to more businesses and increasing residential properties such as income & expense requests, exemption/abatelements, sale questionnaire, chapter land application and charitable organization 3ABC forms, abutters and numerous other necessary mailings.
- New Professional Service line item for legal and appraisal services necessary for representation at the appellate tax board and consulting.

<b>141 - Assessor</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<u>Assessor Wages</u>							
Chief Assessor - Salary	\$82,971.20	\$88,031.00	\$87,692.80	\$92,395.00	\$96,215.00	\$3,820.00	4.13%
Asst Assessor-Wages	\$0.00	\$0.00	\$8,122.82	\$55,589.00	\$57,916.00	\$2,327.00	4.19%
Assessors - Hourly Wages	\$90,472.20	\$97,241.81	\$89,447.40	\$47,171.00	\$47,923.00	\$752.00	1.59%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00	
<b>Total Assessor Wages</b>	<b>\$173,443.40</b>	<b>\$185,272.81</b>	<b>\$185,263.02</b>	<b>\$195,155.00</b>	<b>\$203,454.00</b>	<b>\$8,299.00</b>	<b>4.25%</b>
<u>Assessor Expenses</u>							
Meetings & Conferences	\$0.00	\$0.00	\$0.00	\$0.00	\$3,445.00	\$3,445.00	
Professional Services	\$225.00	\$1,100.00	\$512.80	\$650.00	\$14,000.00	\$13,350.00	2053.85%
Personal Prop Valuation	\$8,000.00	\$8,000.00	\$8,500.00	\$37,260.00	\$11,420.00	(\$25,840.00)	-69.35%
Postage	\$859.36	\$500.00	\$865.52	\$1,150.00	\$1,000.00	(\$150.00)	-13.04%
Office Supplies	\$134.47	\$215.00	\$292.96	\$300.00	\$225.00	(\$75.00)	-25.00%
Travel	\$1,307.51	\$1,223.92	\$1,149.89	\$1,500.00	\$1,000.00	(\$500.00)	-33.33%
Dues & Subscriptions	\$425.00	\$445.00	\$430.00	\$430.00	\$400.00	(\$30.00)	-6.98%
Other Expenses	\$963.25	\$1,240.00	\$972.75	\$1,240.00	\$0.00	(\$1,240.00)	-100.00%
<b>Total Assessor Expenses</b>	<b>\$11,914.59</b>	<b>\$12,723.92</b>	<b>\$12,723.92</b>	<b>\$42,530.00</b>	<b>\$31,490.00</b>	<b>(\$11,040.00)</b>	<b>-25.96%</b>
<b>Total Assessor</b>	<b>\$185,357.99</b>	<b>\$197,996.73</b>	<b>\$197,986.94</b>	<b>\$237,685.00</b>	<b>\$234,944.00</b>	<b>(\$2,741.00)</b>	<b>-1.15%</b>



## ***Town of Littleton Fiscal Year 2021 Budget***

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### ***Staffing***

<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Grade</b>	<b>Step</b>	<b>Salary</b>
Katherine Miller	Chief Assessor	1.000	BA12	5	\$96,216
Celia Jornet	Assistant Assessor	0.875	BA09	5	\$57,916
Teresa Sullivan	Assess Clrk/Lister	0.875	BA07	3	\$47,923
<b><i>Department Total</i></b>		<b><i>2.750</i></b>			<b><i>\$202,055</i></b>



## Town of Littleton Fiscal Year 2021 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	FY2019	Est FY2020	Projected FY2021
Revenues processed	Dollars	\$90.0M	\$92.0M	\$93M
Department Revenue Turn-In's processed	Count	1,372	1,372	1,400
Average Cash on Hand	Dollars	\$70.M	\$72.0M	\$74.0M
Tax Title Collections	Dollars	\$130k	\$203k	\$250k
Employees: Active, Seasonal, Temporary	Count	717	717	725
Retirees	Count	220	220	225
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 \$72 million so far in FY20. In addition, the Treasurer's office processes over \$90 million in annual receipts for the Town, Light & Water Departments as well as the disbursements of all funds.



## ***Town of Littleton Fiscal Year 2021 Budget***

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**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 \$29 million in bonds outstanding.

**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)** Implement Employee Self Service application
- 2)** Convert ACA reporting to Munis
- 3)** Produce FY2021 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 the same level of personnel as the FY20 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. All employees in this department, with the exception of the Treasurer and



## Town of Littleton Fiscal Year 2021 Budget

Assistant Treasurer, will receive a step increase in FY21. The Treasurer and Assistant Treasurer received their step increase for FY21 in FY19. Longevity payments for staff will now be charged to the individual budget instead of employee benefits as had been done in prior years. An overlap period for both the new Treasurer and Assistant Treasurer has been incorporated into this budget at an additional expense for FY21 of \$38,527.

**Treasurer Expenses** - The FY21 department budget requests increase of \$ 1,455, compared to the FY20 budget. An increase in the travel line item of \$1,700 will cover the cost of the Munis annual user conference. Other line items have an overall decrease of \$245. The Treasurer's office implemented emailed payroll stubs during FY12 to save expense dollars for envelopes and paper. Envelopes and postage are required for the stuffing and mailing of all AP invoices for the Town. Other expenses are minimal and have been cut over the past few years.

### Budget Highlights - changes from previous fiscal year

Salaries - increased steps as warranted using FY21 grid. To ensure a proper transition for both the Treasurer and Assistant Treasurer it will be necessary to provide a period of overlap between the current employees and new hires.

Longevity payments added to budget. Previously paid under employee benefit line.

Meeting & Conferences - attending an additional Mass Collectors & Treasurer meeting.

Postage - small adjustment made over FY20 for possible postage increase.

145 - Treasurer	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<b>Treasurer Wages</b>							
Treasurer - Salaries	\$88,899.20	\$94,796.00	\$98,449.60	\$103,300.00	\$128,121.00	\$24,821.00	24.03%
Asst Treasurer-Wages	\$0.00	\$0.00	\$12,937.60	\$86,450.00	\$102,119.00	\$15,669.00	18.12%
Treasurer - Salaries Staff	\$134,043.96	\$163,205.70	\$146,614.50	\$108,906.00	\$101,488.00	(\$7,418.00)	-6.81%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	\$2,200.00	
<b>Total Treasurer Wages</b>	<b>\$222,943.16</b>	<b>\$258,001.70</b>	<b>\$258,001.70</b>	<b>\$298,656.00</b>	<b>\$333,928.00</b>	<b>\$35,272.00</b>	<b>11.81%</b>
<b>Treasurer Expenses</b>							
Conferences And Meetings	\$60.00	\$0.00	\$0.00	\$250.00	\$280.00	\$30.00	12.00%
Professional Services	\$0.00	\$145.00	\$145.00	\$450.00	\$0.00	(\$450.00)	-100.00%
Postage	\$3,778.60	\$3,386.74	\$3,386.74	\$4,400.00	\$4,500.00	\$100.00	2.27%
Office Supplies	\$941.28	\$634.25	\$567.31	\$1,300.00	\$1,300.00	\$0.00	0.00%
Travel	\$125.37	\$100.00	\$91.94	\$100.00	\$1,800.00	\$1,700.00	1700.00%
Dues & Subscriptions	\$225.00	\$225.00	\$300.00	\$350.00	\$425.00	\$75.00	21.43%
<b>Total Treasurer Expenses</b>	<b>\$5,130.25</b>	<b>\$4,490.99</b>	<b>\$4,490.99</b>	<b>\$6,850.00</b>	<b>\$8,305.00</b>	<b>\$1,455.00</b>	<b>21.24%</b>
<b>Total Treasurer</b>	<b>\$228,073.41</b>	<b>\$262,492.69</b>	<b>\$262,492.69</b>	<b>\$305,506.00</b>	<b>\$342,233.00</b>	<b>\$36,727.00</b>	<b>12.02%</b>





## ***Town of Littleton Fiscal Year 2021 Budget***

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### ***Staffing***

<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Grade</b>	<b>Step</b>	<b>Salary</b>
Steven Venuti	Town Treasurer	1.000	BA12	8	\$51,804
Ann Essman	Asst Treas Hr Admin	1.000	BA11	8	\$43,911
Carol Hanlon	Asst Hr Admin	0.750	BA09	3	\$47,262
Cynthia Filipe	Finance Payr Coord	0.875	BA07	8	\$54,226
vacant	New Town Treasurer	1.000	BA12	3	\$76,317
vacant	New Assistant Treasurer	1.000	BA11	3	\$58,208
<b><i>Department Total</i></b>		<b><i>5.625</i></b>			<b><i>\$331,727</i></b>



## Town of Littleton Fiscal Year 2021 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	FY2019	FY2020	Projected FY2021
Number of regular tax bills issued (FY)	Output	23,000	24,000	25,000
Municipal lien certificates processed	Output	378	420	460
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.



## ***Town of Littleton Fiscal Year 2021 Budget***

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### ***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.*

### ***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 FY21 Level Staffing and Mission budget are increasing by \$23,166. 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 FY21. I am requesting an increase in the number of hours for the administrative assistant to the tax collector. Currently it is a 19 per week position but would like it to be a 30 hour per week. One factor to the increase in hours is that this office is shared with the Town Clerk and they do not have any access to tax information due to the new Munis software system. So this office has to have total coverage all day long which makes it impossible to leave the office during the day or take accrued time off. The assistant also is responsible for entering in the payroll for both the collectors and clerks office. That takes away a few hours every other week from her collector duties. The growth of the town has resulted in: increased phone calls from residents, mortgage companies, attorneys; increased paperwork for new purchases and refinancing; increased number of residents coming in-person at the counter; increased research necessary to resolve questions; as well as an increase in total bills. In addition the new Munis software system requires more steps to process daily activities than SoftRight did.

Expenses - The FY21 budget proposes a total increase of \$25,666. The increase is do to additional hours for the administrative assistant, longevity and the tax collectors step increase for a cost of \$23,166. There is also a total increase of \$2,500 in the expense lines as we have a 3rd party printing and mailing the RE & PP bills along with the excise. This budget needs to be funded in this manner to sufficiently maintain operations. Cutting back in this area decreases our ability to collect on seriously delinquent accounts.

### ***Budget Highlights - changes from previous fiscal year***

Increased administrative assistant position from 19 to 30 hours per week.

increased steps as warranted using FY21 grid

Longevity for Tax Collector



## Town of Littleton Fiscal Year 2021 Budget

Additional \$2,500 for a third party to print and mail the RE & PP bills

Meeting & Conferences - attending an additional Mass Collectors & Treasurer meeting

<b>146 - Tax Collector</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<u>Tax Collector Wages</u>							
Collector - Salaries	\$70,324.80	\$74,605.00	\$74,120.55	\$78,307.00	\$81,537.00	\$3,230.00	4.12%
Collector - Wages Hourly	\$19,952.40	\$19,094.81	\$19,579.26	\$23,525.00	\$23,297.00	(\$228.00)	-0.97%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	
<b>Total Tax Collector Wages</b>	<b>\$90,277.20</b>	<b>\$93,699.81</b>	<b>\$93,699.81</b>	<b>\$101,832.00</b>	<b>\$105,534.00</b>	<b>\$3,702.00</b>	<b>3.64%</b>
<u>Tax Collector Expenses</u>							
Conferences And Meetings	\$356.62	\$2,000.00	\$50.00	\$2,000.00	\$1,000.00	(\$1,000.00)	-50.00%
Other Services	\$703.50	\$263.00	\$4,201.26	\$800.00	\$14,400.00	\$13,600.00	1700.00%
Postage	\$10,156.69	\$10,961.46	\$8,973.20	\$11,000.00	\$400.00	(\$10,600.00)	-96.36%
Office Supplies	\$2,398.83	\$1,154.30	\$1,154.30	\$2,400.00	\$900.00	(\$1,500.00)	-62.50%
Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	
<b>Total Tax Collector Expenses</b>	<b>\$13,615.64</b>	<b>\$14,378.76</b>	<b>\$14,378.76</b>	<b>\$16,200.00</b>	<b>\$19,200.00</b>	<b>\$3,000.00</b>	<b>18.52%</b>
<b>Total Tax Collector</b>	<b>\$103,892.84</b>	<b>\$108,078.57</b>	<b>\$108,078.57</b>	<b>\$118,032.00</b>	<b>\$124,734.00</b>	<b>\$6,702.00</b>	<b>5.68%</b>

### Staffing

<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Grade</b>	<b>Step</b>	<b>Salary</b>
Deborah Richards	Tax Collector	1.000	BA11	5	\$81,537
Valerie Into	Administrative Clerk	0.480	BA05	5	\$24,134
<b>Department Total</b>		<b>1.480</b>			<b>\$105,671</b>



## Town of Littleton Fiscal Year 2021 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	FY2019	FY2020	Projected FY2021
Town Computers	Count	125	130	140
Servers	Count	12	12	10 (combining virtual servers and eliminating a few physical servers)
Email Accounts	Count	135	140	156
VPN Users	Count	20	20	10 (more cloud based services as opposed to VPN)

#### 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, 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



## Town of Littleton Fiscal Year 2021 Budget

8. Maintenance of Highway and Transfer Station systems
9. Maintenance of Town's VoIP phone system

### Major Accomplishments

Upgraded all machines to Windows 10, Upgraded online permitting to cloud based platform, increased IT staff by one person, website and mapping training, increased security awareness with training campaigns, phishing campaigns and tools.

### Departmental Goals

Migration from on premise Exchange to cloud based Exchange 365, Move remaining network equipment from LELWD to PD, research phone systems and services for possible replacement FY2022.

### Budget Narrative

Personal Services - This budget provides for the same level of personnel as the FY20 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. Employees in this department will receive a step increase in FY21.

Expenses - The FY21 budget is level funded compared to the FY20 budget. There have been increases in some services and contracts, but we have also eliminated or reduced others.

### Budget Highlights - changes from previous fiscal year

155 - Information Systems	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Information Systems Wages</u>							
Info Sys Mgr - Salaries	\$96,282.80	\$102,083.00	\$100,630.80	\$107,170.00	\$108,848.00	\$1,678.00	1.57%
Info Sys Staff - Wages Hourly	\$0.00	\$60,091.00	\$61,401.20	\$63,530.00	\$66,190.00	\$2,660.00	4.19%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	
<i>Total Information Systems Wages</i>	<i>\$96,282.80</i>	<i>\$162,174.00</i>	<i>\$162,032.00</i>	<i>\$170,700.00</i>	<i>\$175,788.00</i>	<i>\$5,088.00</i>	<i>2.98%</i>
<u>Information Systems Expenses</u>							
Professional Services	\$39,874.24	\$32,275.00	\$25,089.64	\$32,234.68	\$39,000.00	\$6,765.32	20.99%
Software & System Contracts	\$232,524.75	\$378,509.00	\$379,362.76	\$370,403.81	\$378,576.00	\$8,172.19	2.21%
Training Services	\$0.00	\$25,000.00	\$23,816.64	\$15,000.00	\$0.00	(\$15,000.00)	-100.00%
Other Supplies	\$42,612.35	\$40,700.00	\$44,621.63	\$40,000.00	\$44,000.00	\$4,000.00	10.00%
<i>Total Information Systems Expenses</i>	<i>\$315,011.34</i>	<i>\$476,484.00</i>	<i>\$472,890.67</i>	<i>\$457,638.49</i>	<i>\$461,576.00</i>	<i>\$3,937.51</i>	<i>0.86%</i>
<b>Total Information Systems</b>	<b>\$411,294.14</b>	<b>\$638,658.00</b>	<b>\$634,922.67</b>	<b>\$628,338.49</b>	<b>\$637,364.00</b>	<b>\$9,025.51</b>	<b>1.44%</b>



## ***Town of Littleton Fiscal Year 2021 Budget***

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### ***Staffing***

<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Grade</b>	<b>Step</b>	<b>Salary</b>
Nancy Glencross	Information Sys Mgr	1.000	BA12	10	\$108,848
Thomas McLaughlin	Information Sys Tech	1.000	BA09	5	\$66,190
<b><i>Department Total</i></b>		<b><i>2.000</i></b>			<b><i>\$175,038</i></b>



## Town of Littleton Fiscal Year 2021 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.

#### PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	FY2020	Projected FY2021
Number of Employees - June 15	Count	786		
Number of Retirees - June 15	Count	254		258
Number of New Hires - June 30	Count	144		
Average Emp. Evaluation Score June 30	Count			
Work Environment Culture	Emp Eval			
Wellness Participation/Cost of Health Insurance	Dollars			
ROI on Training	Productivity			

#### 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





## ***Town of Littleton Fiscal Year 2021 Budget***

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- 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 Payroll Implementation project that was a priority. Specific tasks were accomplished such as managing the TA employment search and eventual hire, the Highway Supt. new hire, the retirement function for the longtime Hwy Supt., managing the disability retirement of our firefighter, translating employee leave times to the new system, and training the new School payroll Admin.*

### ***Departmental Goals***

*Fully implement the MUNIS HR module and roll out applicant tracking to the schools and LELWD. Complete all ACA functions in house using MUNIS. Complete Compensation and Classification Study and implement for 7/1/21. Improve pre-employment process continuing to centralize functions.*

### ***Budget Narrative***

This Human Resource budget is new as we separate the Human Resource function from the Finance Department. Under a concerted effort started by the previous TA, we have consolidated much of the HR functions from all departments to a central area. This was essential for consistency and control especially with regard to Federal and State mandates that were not being met at that time. Records retention, onboarding policies and procedures, incomplete offers of employment, policy compliance and the like were creating a liability for the Town. Now, the HR department supports all departments including School and LELWD in both specific functions as well as a resource and the workload is often unknown because of that aspect. The school department is the heaviest user of the HR function with a constant stream of employees to onboard. To accurately forecast the HR staffing needs we need a better window into the school staffing plan as even moving a non-benefit eligible employee to a benefit eligible position has an impact on our time. With the new push for information sharing and transparency, data input and management is increased, requiring additional manpower. In addition, the added mandates for compliance, be it Affordable Care Act, EEOC, Worker's Compensation Audits, the new OSHA regulations, all bring added duties, independent of staffing additions. With the new MUNIS software system, modules have yet to be implemented in the HR segment so this will be a major effort for FY2021. This will include applicant tracking for all departments and especially the school so that we can stem the constant increase of onboarding time and expense on the HR side.

This budget assumes an HR Administrator to work under the direction of the ATA/HR Director plus a 16 hour a week admin function for onboarding and data entry. It also assumes a 2 week overlap with the outgoing HR Administrator which may or may not be needed. Approximately \$20,000 of this expense for the additional FTE will be covered by the elimination of the ACA outsourcing currently being paid.



## Town of Littleton Fiscal Year 2021 Budget

Expenses - Most of the FY21 budget for expenses is currently being covered in other accounts so these charges are not new, they are just being itemized and identified more clearly. What is new is some of the Professional Development for MUNIS and a need to upgrade the furniture (locking cabinets) for the HR function. We are currently not compliant with regulations for storage of personnel files.

### **Budget Highlights - changes from previous fiscal year**

Salaries - Added HR Administrator separate from Assistant Treasurer. Delete ACA provider cost to offset.

Meeting & Conferences - Included Annual Tyler Connect for 3 employees as a consistent effort to train workforce for more efficiency and productivity with the new system. Added focused MUNIS training for others. Established Tuition Reimbursement line ( currently has been paid but not itemized in budget) so we can track Town support for employee professional development and self improvement. Need policy for determining allocation each year.

<b>152 - Human Resources</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<u>Human Resources Wages</u>							
Wages - Manager/Dept Head	\$0.00	\$0.00	\$0.00	\$0.00	\$77,611.00	\$77,611.00	
Wages - Hourly	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Human Resources Wages</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$77,611.00</b>	<b>\$77,611.00</b>	
<u>Human Resources Expenses</u>							
Pre-Employment Medical	\$0.00	\$0.00	\$0.00	\$0.00	\$15,320.00	\$15,320.00	
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$4,600.00	\$4,600.00	
Meetings & Conferences	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	
Professional Services Other	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	
Education/Prof. Develop	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Employee Recognition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	
Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	
Dues/Memberships/Conferences	\$0.00	\$0.00	\$0.00	\$0.00	\$225.00	\$225.00	
<b>Total Human Resources Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$43,345.00</b>	<b>\$43,345.00</b>	
<b>Total Human Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,956.00</b>	<b>\$120,956.00</b>	

### **Staffing**

<b>Name</b>	<b>Position</b>	<b>FTE</b>	<b>Grade</b>	<b>Step</b>	<b>Salary</b>
vacant	HR Administrator	1.000	BA11	3	\$77,611
vacant	Administrative Asst - HR	0.000	BA06	3	\$0
<b>Department Total</b>		<b>1.000</b>			<b>\$77,611</b>



## ***Town of Littleton Fiscal Year 2021 Budget***

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### **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 Board of Selectmen's Administrative Assistant, 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 the community, but very taxing on the office. As this has become Law, this will affect only State Elections at this time. 2021 will be a big year with the Presidential Election and Early Voting as the State is expecting the Clerk's Office to offer more "non-office" hours for early voting to allow for more access to voting outside of voting day. This is to make it "convenient" for the voters, but much more taxing on the office and staff. I have already booked the Multi-purpose room for the Early voting for the Presidential Election so that we have more room for voting due to the anticipation of voter turnout.

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

With 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,



## Town of Littleton Fiscal Year 2021 Budget

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	Projected FY2021
Certified Vital Records & Burial Permits	Output	800	900	1100*
Business Certificates Issued	Output	100	150	150
Yearly Census Generated & Mailed	Output	5000	5000	5000
Number of New Registered Voters	Output	100	950	450
Census returned and processed	Effectiveness	97%	97%	97%
Current Number of Voters	Output	6600	6875	7000
Absentee Ballot Applications Received	Output	150	478	750
Absentee Ballot Applications processed	Effectiveness	100%	100%	100%
Early Voting	Output	N/A	1769	2200
Meeting postings received/posted	Effectiveness	100%	100%	100%
Official Population	Output	9000	9576	9775
Registered Dogs	Output	800	750	750
Average Election Costs	Efficiency	3000	4200	4200

### 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



## ***Town of Littleton Fiscal Year 2021 Budget***

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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. Try and get Sandy into classes with the State this year so that she can be trained on the State system for vitals so that it doesn't fall all on me to make the office more efficient.

### ***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 and attend meetings relating to updates from Secretary of State and other legal organizations.

Personal Services – Both the Level Staffing and Mission Budget requests 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 FY21 as does the Asst Town Clerk moves up a step and is factored and budgeted. We are also looking to increase the Asst Town Clerk's hours by 5 per week in order to continue to keep with the needs of the Clerk's Office and the resident demands on the office, which are increasing by the day.

Expenses - The Clerk FY21 budget is increasing 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. CPC Funding (\$15,000 from Historic Preservation) was obtained over four years ago to successfully upgrade the vault storage/dehumidification system located at Town Hall. We ended up having to upgrade again in the last year with monies that were still available to a smaller unit as the air conditioning unit was not working properly and now we have both vaults in proper working order and things seem to be much better. As with everyone, storage space remains to be inadequate however, and additional funding may be sought to remedy in future years.

The Elections budget is reflecting the fact that there will be a Primary in September, a State Election in November of 2020 and the early voting. In years without a State or Federal Election this budget generally sits at \$8,700. We must still pay fees each year to maintain our equipment no matter how many elections we have, as well as, paying to run the elections.

### ***Budget Highlights - changes from previous fiscal year***

Put in for new election equipment for 2021, which is a three step process.



## Town of Littleton Fiscal Year 2021 Budget

Salaries - increased steps as warranted using FY21 grid

Meeting & Conferences - Trying to attend more conferences now that Sandy is on board, also trying to sign Sandy up for trainings.

161 - Town Clerk	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Town Clerk Wages</u>							
Salaries Elected Officials	\$75,628.00	\$80,347.00	\$80,038.40	\$84,323.00	\$87,822.00	\$3,499.00	4.15%
Asst Town Clerk - Wages	\$20,310.52	\$23,092.00	\$23,340.21	\$46,485.00	\$42,893.00	(\$3,592.00)	-7.73%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Town Clerk Wages</b>	<b>\$95,938.52</b>	<b>\$103,439.00</b>	<b>\$103,378.61</b>	<b>\$130,808.00</b>	<b>\$130,715.00</b>	<b>(\$93.00)</b>	<b>-0.07%</b>
<u>Town Clerk Expenses</u>							
Other Services	\$1,241.19	\$3,814.00	\$4,603.27	\$650.00	\$1,200.00	\$550.00	84.62%
Postage	\$0.00	\$0.00	\$0.00	\$2,300.00	\$3,000.00	\$700.00	30.43%
Office Supplies	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Dues & Subscriptions	\$196.94	\$550.00	\$60.50	\$550.00	\$1,000.00	\$450.00	81.82%
<b>Total Town Clerk Expenses</b>	<b>\$1,438.13</b>	<b>\$4,664.00</b>	<b>\$4,663.77</b>	<b>\$3,800.00</b>	<b>\$5,500.00</b>	<b>\$1,700.00</b>	<b>44.74%</b>
<b>Total Town Clerk</b>	<b>\$97,376.65</b>	<b>\$108,103.00</b>	<b>\$108,042.38</b>	<b>\$134,608.00</b>	<b>\$136,215.00</b>	<b>\$1,607.00</b>	<b>1.19%</b>

162 - Elections	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Elections Wages</u>							
Salaries Staff	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	-100.00%
<b>Total Elections Wages</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>(\$3,000.00)</b>	<b>-100.00%</b>
<u>Elections Expenses</u>							
Other Services	\$1,382.64	\$1,500.00	\$5,332.14	\$1,500.00	\$6,000.00	\$4,500.00	300.00%
Town Mtg&Elect Data Processing	\$4,612.50	\$1,836.00	\$0.00	\$2,000.00	\$7,500.00	\$5,500.00	275.00%
Postage	\$2,251.28	\$3,500.00	\$484.62	\$3,500.00	\$3,500.00	\$0.00	0.00%
Office Supplies	\$277.99	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$0.00	0.00%
Other Supplies	\$174.60	\$400.00	\$2,238.50	\$400.00	\$400.00	\$0.00	0.00%
<b>Total Elections Expenses</b>	<b>\$8,699.01</b>	<b>\$9,036.00</b>	<b>\$8,055.26</b>	<b>\$9,200.00</b>	<b>\$19,200.00</b>	<b>\$10,000.00</b>	<b>108.70%</b>
<b>Total Elections</b>	<b>\$8,699.01</b>	<b>\$9,036.00</b>	<b>\$8,055.26</b>	<b>\$12,200.00</b>	<b>\$19,200.00</b>	<b>\$7,000.00</b>	<b>57.38%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Diane Crory	Town Clerk	1.000	EA11	8	\$87,822
Sandra Clyde	Assistant Town Clerk	0.750	BA08	2	\$42,893
<b>Department Total</b>		<b>1.750</b>			<b>\$130,715</b>



## Town of Littleton Fiscal Year 2021 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 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.

#### **PERFORMANCE/WORKLOAD INDICATORS**

Indicator	Unit of Measure	FY2019	FY2020	Projected FY2021
Permit Applications (NOI and RDA)	Applications	77	33	80
Permit Hearings and Meetings Held	Output	81	29	70
Site Inspections/Call Responses	Output	67	64	100
Commission Meetings	Output	24	8	24
Regulatory Enforcement Actions	Number issued	6	1	2
Grants Received	Number received	0	1	0

#### **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 – Office Staff –answer phones, pull files, post public hearings, answer questions on hearing dates and help with permit filings. 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.





## ***Town of Littleton Fiscal Year 2021 Budget***

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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

### ***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 120 hour grant from Sudbury Valley Trustees for creating a meadow management plan; certification of Vernal Pools and educational opportunities for public

### ***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: Five 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.
  - 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 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: Over the last year, files for all of the Town CRs have been assembled and monitoring conducted. There are still outstanding issues that need addressing. Standards for establishing and monitoring CRs should be set; in particular future CRs should require bounds to be established in the field.
- Public Education: Again LCT provides the majority of this service, bringing in events and guiding open space walks. Public





## ***Town of Littleton Fiscal Year 2021 Budget***

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outreach/education could be expanded through the schools, Parks and Recreation, the Garden Club and others. The Vernal Pool workshops and salamander crossings this spring were 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. A likely target this year will be developing a brochure in conjunction with the Planning Board and LWD with regard to lawn care/reduction. Commissioner training is an ongoing initiative.

### ***Budget Narrative***

Besides personnel costs, this office has very 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 not budgeted each year to maintain and improve the trails on all conservation land in Town. The Wetland fees provide some measure of offset to the Conservation Budget.

Personal Services - The FY21 level staffing budget is increasing by \$2,795, compared to the FY20 budget as a result of the full year implementation of the 25 hour per week Coordinator position. 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. Employees in this department will receive a step increase in FY18, and as directed, a 2% COLA has also been factored and included in this budget.

Expenses - The FY21 budget includes a \$700 increase, primarily to cover increased mileage costs.

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 - changes from previous fiscal year***

Salaries - increased steps as warranted using FY21 grid for current staff

Salaries (new) - assumed for now 20 hours at \$20/hr for \$20,800



## Town of Littleton Fiscal Year 2021 Budget

171 - Conservation	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Conservation Wages</u>							
Conscom Coord-Wages Hourly	\$32,994.91	\$42,831.00	\$35,800.88	\$44,605.00	\$47,159.00	\$2,554.00	5.73%
<i>Total Conservation Wages</i>	<i>\$32,994.91</i>	<i>\$42,831.00</i>	<i>\$35,800.88</i>	<i>\$44,605.00</i>	<i>\$47,159.00</i>	<i>\$2,554.00</i>	<i>5.73%</i>
<u>Conservation Expenses</u>							
Postage	\$324.82	\$300.00	\$312.75	\$300.00	\$350.00	\$50.00	16.67%
Office Supplies	\$60.45	\$300.00	\$218.95	\$300.00	\$300.00	\$0.00	0.00%
Other Supplies	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Travel	\$354.06	\$100.00	\$248.01	\$100.00	\$600.00	\$500.00	500.00%
Dues & Subscriptions	\$708.00	\$650.00	\$658.00	\$650.00	\$800.00	\$150.00	23.08%
<i>Total Conservation Expenses</i>	<i>\$1,447.33</i>	<i>\$1,450.00</i>	<i>\$1,437.71</i>	<i>\$1,450.00</i>	<i>\$2,150.00</i>	<i>\$700.00</i>	<i>48.28%</i>
<b>Total Conservation</b>	<b>\$34,442.24</b>	<b>\$44,281.00</b>	<b>\$37,238.59</b>	<b>\$46,055.00</b>	<b>\$49,309.00</b>	<b>\$3,254.00</b>	<b>7.07%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Amy Green	Conservation Coord	0.550	BA09	10	\$41,171
vacant	Asst Conservation Coord	0.000	BA08	3	\$0
<b>Department Total</b>		<b>0.550</b>			<b>\$41,171</b>



## Town of Littleton Fiscal Year 2021 Budget

### General Government: Development- Planning

#### MISSION OF THE OFFICE

The mission of the department is to support the Planning Board, the Master Plan Implementation Committee, the Affordable Housing Trust, 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.

#### DESCRIPTION OF SERVICES

The department provides ongoing staff services directly to the 5-member elected Planning Board, the 7-member appointed Master Plan Implementation Committee, and the 7-member Affordable Housing Trust 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, Master Plan Implementation Committee, and Affordable Housing Trust.

#### PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	FY2020	Projected FY2021
Meetings	Number	29	31 TOTAL	33 TOTAL
			13 PB	13 PB
			10 MPIC	10 MPIC
			8 AHT	10 AHT
Special Public Input Sessions	Number	2 Open Space and Recreation Plan	2 Master Plan Forums	2 Master Plan Forums
			2 Two-Day Charrettes	2 Two-Day Charrettes
			1 Senior Housing Forum	1 Senior Housing Forum
Site Plans & Special Permits	Number	17	8	10
ANRs	Number	5	8	8



## Town of Littleton Fiscal Year 2021 Budget

Subdivisions		1 Approved	2 Approved	1 Approved
Approved/Under Construction	Number	2 U/Construction	4 U/Construction	5 U/Construction
Zoning Bylaw Amendments	Number	1	3	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. Staff Planning Board Office – provide professional interactions with applicants, residents, developers, town officials, and other boards/commissions, as well as support Planning Board in conducting official Board business in a timely and professional manner. Maintain Public Records as required. Assist with Open Meeting Law compliance.
2. Staff Master Plan Implementation Committee – provide staff support for all functions of the Master Plan Implementation Committee, including scheduling, posting, attending, preparing minutes, and providing follow-up for all MPIC general meetings and subcommittee meetings, and act as the primary contact for the Master Plan consultant. Follow-up with implementing recommendations of the Master Plan.
3. Provide staff coverage assistance to Building Department, Appeals Board, Board of Health, and Conservation Commission offices – assist in maintaining office hours and support continued communication with applicants, residents, and Town officials. The Planning Department Clerk (19 hours a week) frees professional staff from administrative tasks.
4. Support Town Goals relative to planning and economic development: coordinate with appropriate Boards, Committees, and Departments to further address Town Goals, including supporting Zoning Bylaw Amendment process and Town Meeting preparations as needed – provide support to assure Planning Board members and residents have appropriate information for informed votes on development proposals as well as proposed Zoning Amendments at Town Meeting.
5. Attend training seminars & conferences; update professional knowledge and maintain professional contacts.

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, support, and opinions for activities of Town Committees, Boards, Officials, and Departments. Support Grant Writing activities for pertinent municipal grants.

SERVICES OF A WELL-STAFFED PLANNING DEPARTMENT COULD INCLUDE: 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



## ***Town of Littleton Fiscal Year 2021 Budget***

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### ***Major Accomplishments***

*FY19 and FY20 to date accomplishments include completion of the "Littleton Revitalization Road Map", ongoing work on the Littleton Station Area Study under a \$65,000 MassHousing "Planning for Housing Production" grant of and 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.*

### ***Budget Narrative***

Expenses: General departmental expenses primarily consist of standard office supplies, advertising costs for public hearings, postage, training workshops for volunteer Board members. FY21 Budget expense request better reflects costs of doing business, and adds Professional Development for 2 professional level employees, and increases training for volunteer board members.

\$10,000 for Master Plan Implementation is requested by the MPIC in FY21 to support community outreach activities, including public forums and mailings.

\$35,000 for Economic Development is requested by EDC in FY21 to undertake community economic development outreach; the Department will seek matching state grant funding.

Personal Services - The FY21 budget would add one professional level FTE, bringing the Planning Department staffing to 2.475 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. Two current employees in this department will receive a step increase in FY21.

### ***Budget Highlights - changes from previous fiscal year***

Salaries - adding 1 FTE and increased steps as warranted using FY21 grid

Expenses better reflect actual costs, including Professional Development - attending 1 State or Regional Planning Conference; Board member training; and support for outreach activities

\$10,000 request from MPIC for Master Plan Implementation to support community outreach (forums and mailings) for ongoing projects (infrastructure improvements in Littleton Common; .

\$35,000 request from EDC; for project "Support Littleton" to undertake economic development work; will seek matching state grant funding; this work in accordance with the 2017 Littleton Master Plan

This request takes the "Support Littleton" project through the first two of three major steps A, B, and C below.

A) The first is the gathering of and integration of data, information, for the purpose of defining what constitutes economic development for Littleton in the context of its location and resources. The output for this phase is the setting of specific aims for Economic Development which in turn are used for an action plan and its execution. This process will include input from and perspectives from the following:

- 1) Metropolitan Area Planning Council
- 2) MA Department of Housing and Community Development
- 3) Experts from business schools and labor organizations
- 4) Littleton Professional Staff, BOS, PB, and FinCom

The output will include one or more documents which capture at the least the aim(s) of ED for Littleton, the



## Town of Littleton Fiscal Year 2021 Budget

definition of feasible candidate industry and labor sectors consistent with achieving the aims in Littleton that informs the strategies and steps to be employed to execute a plan that achieve those aims. The document will be prepared with the help of a consultant with the requisite skill set. Anticipated costs: \$10,000- fees for presentations by experts; \$15,000- fee for preparation of aims, targets; and \$ 5,000- admin assistance

B) Support Littleton Public Forums: Public Outreach hosted and conducted by EDC: \$5000

The outreach produces further refinements and information from the residents and stakeholders of the aims and targets.

C) Next step - FY22: a Road Map and execution of the steps needed to realize EDC's "Support Littleton"; additional funding to be requested next FY.

175 - Planning	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Planning Wages</u>							
Town Planner-Salaries	\$70,616.00	\$75,836.00	\$75,835.20	\$90,820.00	\$92,269.00	\$1,449.00	1.60%
Wages - Assist. Planner	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Planning Asst Wages Hourly	\$0.00	\$405.00	\$391.80	\$20,400.00	\$20,719.00	\$319.00	1.56%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$850.00	\$850.00	
<b>Total Planning Wages</b>	<b>\$70,616.00</b>	<b>\$76,241.00</b>	<b>\$76,227.00</b>	<b>\$111,220.00</b>	<b>\$113,838.00</b>	<b>\$2,618.00</b>	<b>2.35%</b>
<u>Planning Expenses</u>							
Advertising	\$202.36	\$120.00	\$371.80	\$120.00	\$600.00	\$480.00	400.00%
Education/Prof. Develop	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	
Postage	\$314.32	\$225.00	\$362.16	\$225.00	\$300.00	\$75.00	33.33%
Office Supplies	\$289.60	\$600.00	\$260.25	\$600.00	\$400.00	(\$200.00)	-33.33%
Dues & Subscriptions	\$361.08	\$130.00	\$137.83	\$130.00	\$245.00	\$115.00	88.46%
Other Expenses	\$0.00	\$100.00	\$0.00	\$100.00	\$900.00	\$800.00	800.00%
<b>Total Planning Expenses</b>	<b>\$1,167.36</b>	<b>\$1,175.00</b>	<b>\$1,132.04</b>	<b>\$1,175.00</b>	<b>\$4,845.00</b>	<b>\$3,670.00</b>	<b>312.34%</b>
<b>Total Planning</b>	<b>\$71,783.36</b>	<b>\$77,416.00</b>	<b>\$77,359.04</b>	<b>\$112,395.00</b>	<b>\$118,683.00</b>	<b>\$6,288.00</b>	<b>5.59%</b>

### 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	2	\$20,719
<b>Department Total</b>		<b>1.475</b>			<b>\$112,988</b>



## Town of Littleton Fiscal Year 2021 Budget

### 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	FY2019	FY2020	Projected FY2021
Comprehensive Permits Filed	Count	0	0	0
Comprehensive Permits Approved	Count	0	0	0
ZBA Applications Filed	Count	22	14	16
Granted Special Permits/Variance	Count	20	12	14
Withdrawn or denied applications	Count	2	2	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:

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.



## Town of Littleton Fiscal Year 2021 Budget

### Major Accomplishments

### Departmental Goals

### Budget Narrative

Personal Services –The FY21 level staffing budget would increase by \$ 319, compared to the FY20 budget. This budget provides for the same level of personnel as the FY20 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. Employees in this department will receive a step increase in FY21. As directed, a 2% COLA will is also calculated and factored in the budget.

Expenses - The FY21 Level staffing budget is funded at the same amount as the FY20 budget level.

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.

### Budget Highlights - changes from previous fiscal year

176 - Zoning /Appeals	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Zoning /Appeals Wages</u>							
Appeals Wages Hourly	\$5,666.88	\$5,376.00	\$5,364.54	\$4,920.00	\$5,120.00	\$200.00	4.07%
<b>Total Zoning /Appeals Wages</b>	<b>\$5,666.88</b>	<b>\$5,376.00</b>	<b>\$5,364.54</b>	<b>\$4,920.00</b>	<b>\$5,120.00</b>	<b>\$200.00</b>	<b>4.07%</b>
<u>Zoning /Appeals Expenses</u>							
Advertising	\$247.89	\$0.00	\$41.51	\$0.00	\$0.00	\$0.00	
Professional Services	\$328.00	\$500.00	\$0.00	\$500.00	\$300.00	(\$200.00)	-40.00%
Postage	\$152.77	\$300.00	\$342.67	\$300.00	\$400.00	\$100.00	33.33%
Office Supplies	\$50.34	\$200.00	\$138.83	\$200.00	\$300.00	\$100.00	50.00%
Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Zoning /Appeals Expenses</b>	<b>\$779.00</b>	<b>\$1,000.00</b>	<b>\$523.01</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Zoning /Appeals</b>	<b>\$6,445.88</b>	<b>\$6,376.00</b>	<b>\$5,887.55</b>	<b>\$5,920.00</b>	<b>\$6,120.00</b>	<b>\$200.00</b>	<b>3.38%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Janet Fairchild	Admin Asst-Building	0.100	BA06	3	\$5,120
<b>Department Total</b>		<b>0.100</b>			<b>\$5,120</b>





## Town of Littleton Fiscal Year 2021 Budget

### General Government: Other Budgets

#### Town Meeting/Reports

##### **Budget Narrative:**

FY2021 budget reflects an increase of \$1,675 as compared to FY2020. Planned expenses will all be paid out of one line for simplicity, as there are only a few items each year. 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. This budget increase is planned to cover a slight increase in costs of items. Please note that the FY19 actual included a Citizens Petitioned Special Town Meeting.

113 - Town Meeting/Reports	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Mtg Prof Services	\$0.00	\$20,000.00	\$15,076.70	\$4,325.00	\$0.00	(\$4,325.00)	-100.00%
Town Meeting & Report Expenses	\$11,139.88	\$5,000.00	\$4,293.93	\$10,000.00	\$16,000.00	\$6,000.00	60.00%
<i>Total Expenses</i>	<i>\$11,139.88</i>	<i>\$25,000.00</i>	<i>\$19,370.63</i>	<i>\$14,325.00</i>	<i>\$16,000.00</i>	<i>\$1,675.00</i>	<i>11.69%</i>
 <i>Total Town Meeting/Reports</i>	 <i>\$11,139.88</i>	 <i>\$25,000.00</i>	 <i>\$19,370.63</i>	 <i>\$14,325.00</i>	 <i>\$16,000.00</i>	 <i>\$1,675.00</i>	 <i>11.69%</i>

#### Town Moderator

##### **Budget Narrative**

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

114 - Town Moderator	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Moderator Professional Service	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$100.00</i>	<i>\$100.00</i>	<i>\$0.00</i>	<i>\$100.00</i>	<i>\$100.00</i>	<i>\$0.00</i>	<i>0.00%</i>
 <i>Total Town Moderator</i>	 <i>\$100.00</i>	 <i>\$100.00</i>	 <i>\$0.00</i>	 <i>\$100.00</i>	 <i>\$100.00</i>	 <i>\$0.00</i>	 <i>0.00%</i>

#### Selectmen

##### **Budget Narrative**

Executive assistant was previously accounted for in this department, now is under TA's office. \$14,500 wages includes \$3,500 for BOS meeting minutes, \$5,000 for BOS potential stipends, and \$6,000 for intern. Expense increase of \$4,430 is primarily in BOS Dues/Subscriptions which includes costs to attend MMA annual meeting and other meetings, and reflects a number consistent with FY19 actuals, which are anticipated in FY20 and FY21.



## Town of Littleton Fiscal Year 2021 Budget

122 - Selectmen	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Wages</u>							
Selectmen- Hourly Wages	\$55,660.51	\$59,291.00	\$57,332.26	\$0.00	\$14,000.00	\$14,000.00	
<b>Total Wages</b>	<b>\$55,660.51</b>	<b>\$59,291.00</b>	<b>\$57,332.26</b>	<b>\$0.00</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>	
<u>Expenses</u>							
Bos Professional Services	\$309.46	\$370.00	\$1,313.09	\$4,870.00	\$3,300.00	(\$1,570.00)	-32.24%
Bos Postage	\$574.37	\$2,000.00	\$342.62	\$2,000.00	\$600.00	(\$1,400.00)	-70.00%
Bos Other Services	\$2,263.39	\$1,500.00	\$2,779.78	\$1,500.00	\$1,200.00	(\$300.00)	-20.00%
Bos Office Supplies	\$3,031.51	\$3,000.00	\$1,215.07	\$3,000.00	\$1,200.00	(\$1,800.00)	-60.00%
Magic/Mapc Svcs & Assessment	\$12,000.28	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
Bos Dues & Subscriptions	\$4,694.21	\$4,000.00	\$10,116.33	\$5,000.00	\$10,000.00	\$5,000.00	100.00%
<b>Total Expenses</b>	<b>\$22,873.22</b>	<b>\$22,870.00</b>	<b>\$15,766.89</b>	<b>\$28,370.00</b>	<b>\$28,300.00</b>	<b>(\$70.00)</b>	<b>-0.25%</b>
<b>Total Selectmen</b>	<b>\$78,533.73</b>	<b>\$82,161.00</b>	<b>\$73,099.15</b>	<b>\$28,370.00</b>	<b>\$42,300.00</b>	<b>\$13,930.00</b>	<b>49.10%</b>

### Finance Committee

#### Budget Narrative

Personal Services – The requested FY21 budget is not increasing compared to the FY20 budget. This budget provides for the same level of personnel as the FY20 budget.

Expenses - The FY21 expense budget is increasing by \$0, compared to the FY20 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Wages</u>							
Fincom Clerical Wages Ot	\$429.51	\$800.00	\$362.56	\$800.00	\$800.00	\$0.00	0.00%
<b>Total Wages</b>	<b>\$429.51</b>	<b>\$800.00</b>	<b>\$362.56</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<u>Expenses</u>							
Dues & Subscriptions	\$225.00	\$500.00	\$180.00	\$500.00	\$500.00	\$0.00	0.00%
<b>Total Expenses</b>	<b>\$225.00</b>	<b>\$500.00</b>	<b>\$180.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Finance Committee</b>	<b>\$654.51</b>	<b>\$1,300.00</b>	<b>\$542.56</b>	<b>\$1,300.00</b>	<b>\$1,300.00</b>	<b>\$0.00</b>	<b>0.00%</b>



## Town of Littleton Fiscal Year 2021 Budget

### Reserve Fund

#### Budget Narrative

Finance Committee Reserve Fund has been increased to account for changes in budget methodology and potential unexpected and unforeseen expenses.

132 - Reserve Fund	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Reserve Fund	\$0.00	\$123,651.00	\$0.00	\$101,000.00	\$311,893.00	\$210,893.00	208.80%
<i>Total Expenses</i>	<i>\$0.00</i>	<i>\$123,651.00</i>	<i>\$0.00</i>	<i>\$101,000.00</i>	<i>\$311,893.00</i>	<i>\$210,893.00</i>	<i>208.80%</i>
<b>Total Reserve Fund</b>	<b>\$0.00</b>	<b>\$123,651.00</b>	<b>\$0.00</b>	<b>\$101,000.00</b>	<b>\$311,893.00</b>	<b>\$210,893.00</b>	<b>208.80%</b>

### Audit

#### Budget Narrative

Audit Expenses FY21 budget reflects a decrease of \$9,000 as compared to FY20 as additional funds were budgeted in FY20 to accommodate an internal control audit. This amount will cover the annual traditional audit.

137 - Audit	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Audit Expense	\$39,669.00	\$47,831.00	\$39,425.00	\$54,000.00	\$45,000.00	(\$9,000.00)	-16.67%
<i>Total Expenses</i>	<i>\$39,669.00</i>	<i>\$47,831.00</i>	<i>\$39,425.00</i>	<i>\$54,000.00</i>	<i>\$45,000.00</i>	<i>(\$9,000.00)</i>	<i>-16.67%</i>
<b>Total Audit</b>	<b>\$39,669.00</b>	<b>\$47,831.00</b>	<b>\$39,425.00</b>	<b>\$54,000.00</b>	<b>\$45,000.00</b>	<b>(\$9,000.00)</b>	<b>-16.67%</b>

### 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. FY21 decrease represent costs previously paid out of legal that are now in the Assessor's budget.

151 - Town Counsel	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Legal Fees	\$156,939.28	\$291,068.70	\$256,759.52	\$270,205.19	\$250,000.00	(\$20,205.19)	-7.48%
<i>Total Expenses</i>	<i>\$156,939.28</i>	<i>\$291,068.70</i>	<i>\$256,759.52</i>	<i>\$270,205.19</i>	<i>\$250,000.00</i>	<i>(\$20,205.19)</i>	<i>-7.48%</i>
<b>Total Town Counsel</b>	<b>\$156,939.28</b>	<b>\$291,068.70</b>	<b>\$256,759.52</b>	<b>\$270,205.19</b>	<b>\$250,000.00</b>	<b>(\$20,205.19)</b>	<b>-7.48%</b>



## Town of Littleton Fiscal Year 2021 Budget

### Tax Title

#### Budget Narrative

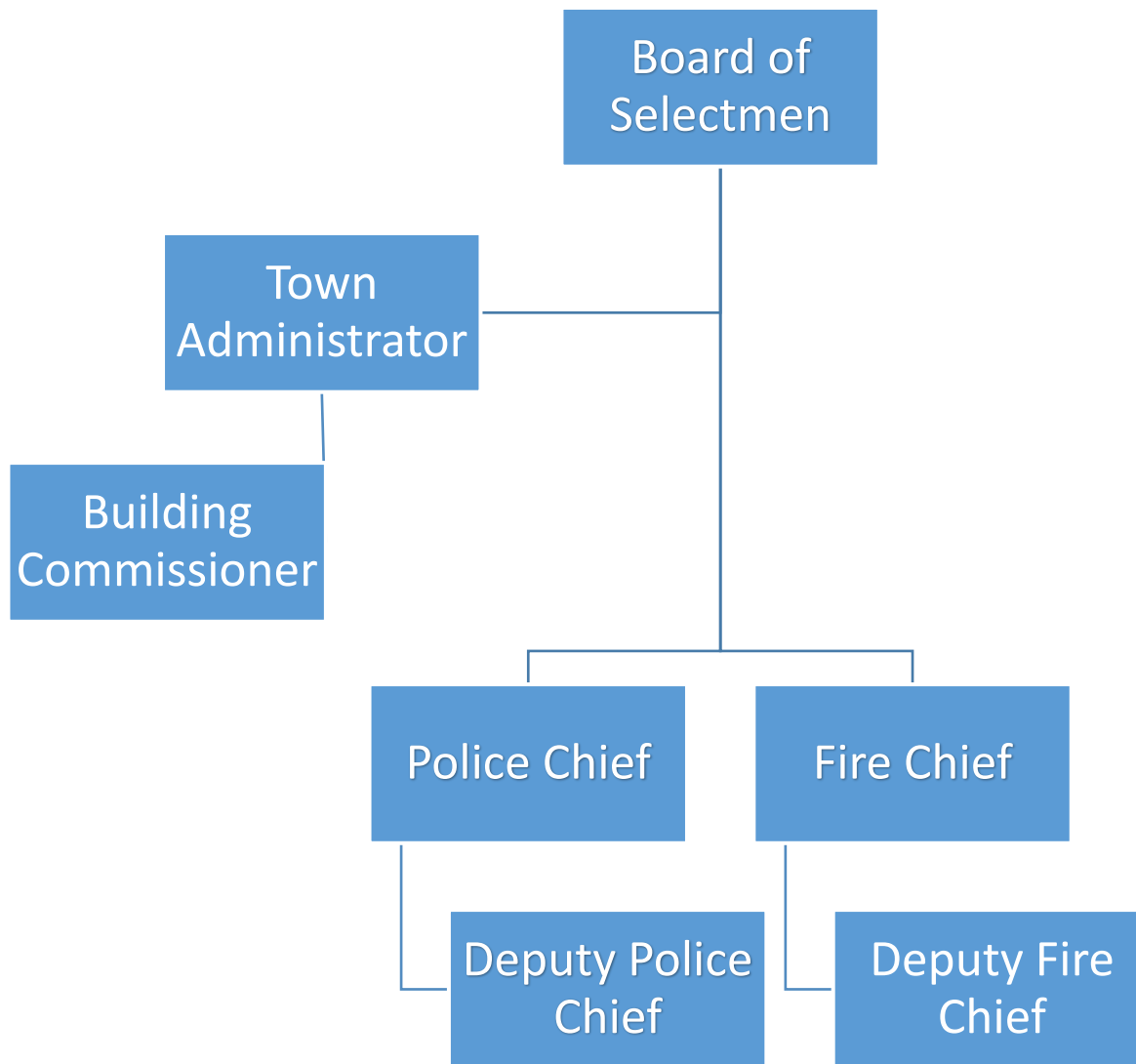
Tax Title costs cover all Town expenses regarding the collection of back taxes. Collection of back taxes is the responsibility of the Town Treasurer. Major expenses covered are attorney fees for foreclosure cases, fees for the Registry of Deeds for both placement of the original liens by the Tax Collector and redemption certificates by the Treasurer which release the liens upon payment of the taxes in full. Cutting back in this area decreases our ability to collect on seriously delinquent accounts. Budget overages are allowed in this line item and would have to be raised on the following years' recap sheet.

158 - Tax Title	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Tax Title Costs	\$9,944.15	\$15,883.39	\$15,643.75	\$10,000.00	\$16,000.00	\$6,000.00	60.00%
<i>Total Expenses</i>	<i>\$9,944.15</i>	<i>\$15,883.39</i>	<i>\$15,643.75</i>	<i>\$10,000.00</i>	<i>\$16,000.00</i>	<i>\$6,000.00</i>	<i>60.00%</i>
 <i>Total Tax Title</i>	 <i>\$9,944.15</i>	 <i>\$15,883.39</i>	 <i>\$15,643.75</i>	 <i>\$10,000.00</i>	 <i>\$16,000.00</i>	 <i>\$6,000.00</i>	 <i>60.00%</i>



Public Safety

Public Safety Organizational Chart



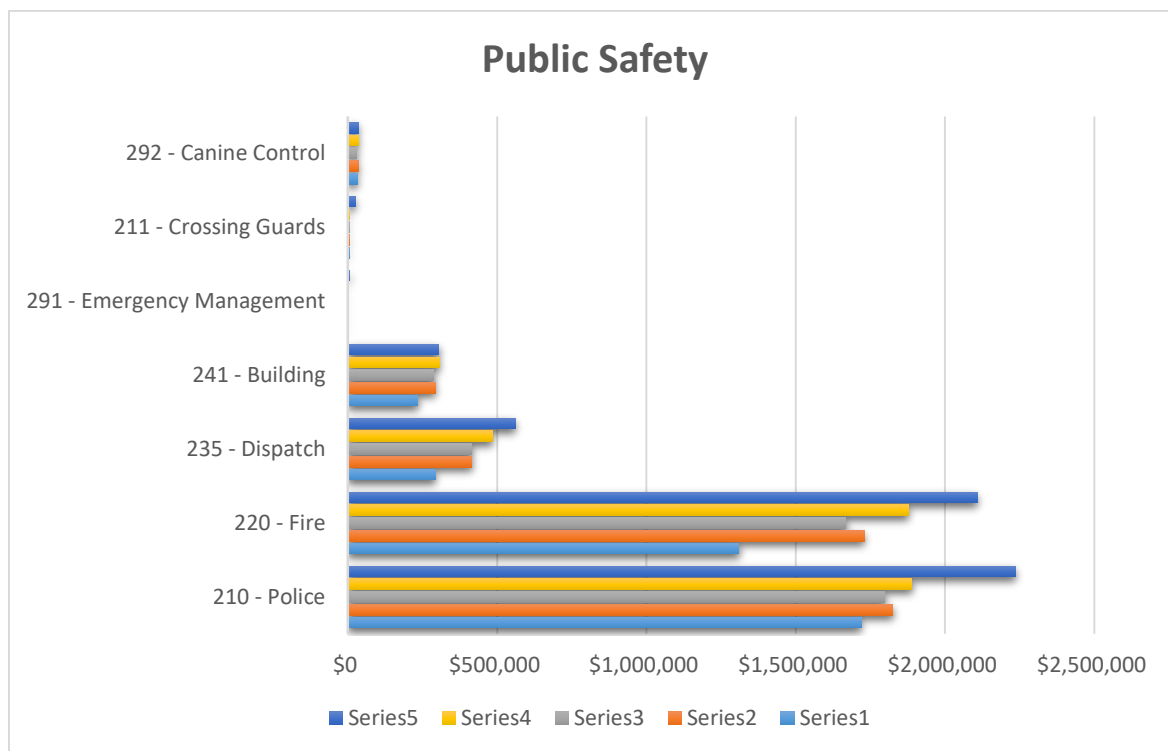


## Town of Littleton Fiscal Year 2021 Budget

### Public Safety – Budget Summary

Under the Uniform Massachusetts Accounting System (UMAS), the General Government 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
210 - Police	\$1,718,707.91	\$1,824,584.99	\$1,797,846.40	\$1,888,926.74	\$2,234,413.33	\$345,486.59	18.29%
220 - Fire	\$1,309,420.59	\$1,729,114.00	\$1,668,218.08	\$1,877,920.00	\$2,107,709.64	\$229,789.64	12.24%
235 - Dispatch	\$292,232.67	\$415,161.01	\$415,161.01	\$484,155.00	\$559,774.30	\$75,619.30	15.62%
241 - Building	\$234,089.45	\$292,596.00	\$287,156.08	\$306,130.00	\$304,260.30	(\$1,869.70)	-0.61%
291 - Emergency Management	\$1,000.00	\$1,000.00	\$694.07	\$1,000.00	\$6,458.00	\$5,458.00	545.80%
211 - Crossing Guards	\$4,525.00	\$5,000.00	\$4,625.00	\$5,000.00	\$25,000.00	\$20,000.00	400.00%
292 - Canine Control	\$32,170.13	\$34,000.00	\$29,720.50	\$34,000.00	\$34,000.00	\$0.00	0.00%
<b>Total Public Safety</b>	<b>\$3,592,145.75</b>	<b>\$4,301,456.00</b>	<b>\$4,203,421.14</b>	<b>\$4,597,131.74</b>	<b>\$5,271,615.57</b>	<b>\$674,483.83</b>	<b>14.67%</b>





## Town of Littleton Fiscal Year 2021 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.

#### PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY2018	FY2019	FY2020	Projected FY2021
Structure Fires	13	13	11	0
Chimney Fires	2	1	0	0
Car Fires	8	13	13	0
Fire Alarm Investigations	185	266	292	0
Carbon Monoxide Investigations	33	33	27	0
Oil Burner Malfunctions	1	2	3	0
Motor Vehicle Accidents (MVA)	156	169	185	0
MVAs with Entrapment	6	2	6	0
Medicals (Non-MVA)	1002	1030	1067	0
Brush Fires	14	6	4	0
Flammable Liquid Spills	3	5	1	0
Flammable Gas Release	41	12	30	0
Electrical Hazards	14	26	18	0
Smoke Scares	16	36	36	0
Lock Outs	19	17	29	0
Service Calls	64	76	41	0
Illegal Burning	5	6	11	0
Cover Assignments	16	11	15	0
Citizen Complaints	1	1	1	0



## ***Town of Littleton Fiscal Year 2021 Budget***

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Other Fire Incidents	127	150	172	0
Total	1726	1875	1962	0

### **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 growing needs of the community make it imperative that we add two additional officers to the Patrol force as soon as possible. The community has added a large shopping district and new apartment / condo development that have already begun to become a call center.

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. In 2018 we added two Communication Officers and 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. With the current work load of this unit it has become vital to the department and the community that our patrol staff be brought up to 21 officers, allowing two full time Detective positions and a full-time SRO.

3, School Resource Services - The SRO position within the schools is an extremely important part of our community based policing mission. By having a Detective assigned to the schools we are able to make a difference in the lives of the young men and women within our community. This officer not only is a "Resource" for the schools but serves as a role model and mentor for the many children that he has contact with. This position has enabled the department to enhance its relationship with the youth of our community. We have also been able to prevent many situations from occurring because of first-hand knowledge and information about "who and what", so that we were able to take proactive steps to stop an incident before it had occurred.

4, Elder Services – Currently the patrol officer 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 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.





## ***Town of Littleton Fiscal Year 2021 Budget***

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5, Community Policing Services – The department provides many different community based programs throughout our town. Child Seat installation, Police Open House, Youth outreach, Police Explorers, 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. Some of these programs are Student Police Academy, RAD, ALICE, and Communities for Restorative Justice and the Littleton Police Department Open House.

### ***Major Accomplishments***

The 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 the Communication Center for Police and Fire allowing 2 dispatcher 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***

Secure funding for two patrol officers. 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 and yet the police staffing has stayed the same for the past five years. Increased demand for answering calls has caused the unfortunate decrease in traffic enforcement.

### ***Budget Narrative***

Personnel Services - The FY21 level staffing budget is proposed to increase by \$186,374.06, a 10% increase over the FY20 budget. This budget provides for the same level of personnel as the FY15 budget.

The 2 new officers being added bring us to 21 officer budget increase is a total of \$314,392.86 a 17% increase over Fiscal 2020 level staffing budget and provides the community with a 21 officer department. This would be able to augment the patrol staff mandating 3 officers per shift at all times and having a full time traffic enforcement officer.

As you can see by the graphs depicted in the below charts that the increase in overall call volume, traffic complaints, and calls directed to The Point is putting a burden on our department and forcing us to not provide the level of care and service the residents of Littleton deserve.

All Police and Control Center Union employees received a 2% contractual adjustment in FY20. The overtime budgets for both Patrol and the Communications Center is maintained at the recovered level of Fiscal 2020. On patrol coverage for shift, court time, investigations and emergency coverage is based on the last two years of actual activities. The Department can now back fill only the shifts that will be open due to officers being on vacation or sick leave, those that are below two officers on the road and to hold over shifts at times of public safety emergencies, such as arrests, motor vehicle accidents, weather related emergencies and reports. The Control Center Budget includes coverage for all shifts vacated by vacation, comp time, sick and personal days. The Dispatch 911 grant will be applied for again this year and is set to augment salaries. This would include, vacation time, Training for unexpected departures from the Control Center or other unexpected budget issues. In past years some of these have been Senior Citizen classes, Suicide prevention, printing of crime prevention literature, C4RJ and In-Service Training.

Expenses - The FY21 budget is increasing by 34%, compared to the FY20 budget. With the increase of various memberships, training classes, new hire uniforms, new 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



## Town of Littleton Fiscal Year 2021 Budget

to control costs where it can. Some of these examples include the utilization the capital cruiser plan where we replace patrol and administration vehicles every two years keeping them from major repairs. Acquiring community grants where possible. As well as in house training days and on shift training time.

### Budget Highlights - changes from previous fiscal year

Salaries - increased contractual obligations for patrol and dispatch

Increased costs for annual memberships, (NEMLEC, POSS, IACP, PMAM, PR, FBI LEEDA, Radio contracts SIGNET)

Increased cost in trainings, Active Shooter, LEEDA,

Supervisor liability, firearms budget,

210 - Police	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Police Wages</u>							
Police Exec Asst - Wages Hrly	\$51,272.00	\$54,957.00	\$54,324.48	\$57,640.00	\$60,072.00	\$2,432.00	4.22%
Police - Overtime	\$187,924.92	\$180,000.00	\$178,991.87	\$202,391.52	\$321,681.29	\$119,289.77	58.94%
Police- Shift Differential	\$10,774.00	\$15,500.00	\$10,743.00	\$15,550.00	\$10,560.00	(\$4,990.00)	-32.09%
Police -Longevity- Union	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00	
Police Chief - Salary	\$132,607.04	\$134,927.00	\$127,934.56	\$122,112.96	\$140,321.85	\$18,208.89	14.91%
Reserve Officer Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
Police Deputy Chief-Salaries	\$82,971.20	\$106,381.00	\$92,388.16	\$94,697.28	\$106,196.00	\$11,498.72	12.14%
Police Officers - Wages	\$961,651.25	\$1,065,471.99	\$1,045,514.78	\$1,107,798.88	\$1,197,573.94	\$89,775.06	8.10%
Police 111F Non-Reimbursed	\$0.00	\$0.00	(\$285.71)	\$0.00	\$0.00	\$0.00	
Wages - Officers Super Holiday	\$0.00	\$0.00	\$0.00	\$0.00	\$12,077.80	\$12,077.80	
Police - Education Incentive	\$19,300.00	\$6,800.00	\$21,900.00	\$23,800.00	\$24,700.00	\$900.00	3.78%
Police - Salaries Holidays	\$58,651.64	\$60,538.00	\$62,551.34	\$67,241.02	\$76,817.53	\$9,576.51	14.24%
Police - Longevity- Non Union	\$12,850.00	\$6,200.00	\$11,350.00	\$12,600.00	\$3,100.00	(\$9,500.00)	-75.40%
Police - Quinn Bill	\$54,691.50	\$61,889.00	\$61,888.66	\$58,848.34	\$44,562.92	(\$14,285.42)	-24.27%
Uniform Allowance		\$0.00	\$0.00	\$0.00	\$36,750.00	\$36,750.00	
<b>Total Police Wages</b>	<b>\$1,572,693.55</b>	<b>\$1,692,663.99</b>	<b>\$1,667,301.14</b>	<b>\$1,762,680.00</b>	<b>\$2,053,413.33</b>	<b>\$290,733.33</b>	<b>16.49%</b>
<u>Police Expenses</u>							
Vehicle Repair & Maintenance	\$12,801.43	\$14,912.00	\$14,626.61	\$14,082.00	\$21,000.00	\$6,918.00	49.13%
Training & Education	\$16,956.67	\$23,300.00	\$23,219.30	\$11,113.74	\$30,000.00	\$18,886.26	169.94%
Radio Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00	
Other Supplies	\$19,060.21	\$20,050.00	\$9,450.89	\$20,062.00	\$22,000.00	\$1,938.00	9.66%
Firearm Supplies	\$0.00	\$0.00	\$0.00	\$10,000.00	\$20,000.00	\$10,000.00	100.00%
Subscriptions & Memberships	\$5,819.50	\$14,152.00	\$21,064.97	\$14,152.00	\$30,000.00	\$15,848.00	111.98%
Memberships	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Uniforms	\$36,564.77	\$36,670.00	\$40,349.56	\$33,250.00	\$20,000.00	(\$13,250.00)	-39.85%
Other Expenses	\$54,811.78	\$22,837.00	\$21,833.93	\$23,587.00	\$12,000.00	(\$11,587.00)	-49.12%
<b>Total Police Expenses</b>	<b>\$146,014.36</b>	<b>\$131,921.00</b>	<b>\$130,545.26</b>	<b>\$126,246.74</b>	<b>\$181,000.00</b>	<b>\$54,753.26</b>	<b>43.37%</b>
<b>Total Police</b>	<b>\$1,718,707.91</b>	<b>\$1,824,584.99</b>	<b>\$1,797,846.40</b>	<b>\$1,888,926.74</b>	<b>\$2,234,413.33</b>	<b>\$345,486.59</b>	<b>18.29%</b>



## Town of Littleton Fiscal Year 2021 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Matthew Pinard	Police Chief	1.000	TC14	9	\$140,377
Jeffrey Patterson	Police Deputy Chief	1.000	TC12	9	\$106,196
Pablo Fernandez	Police Sergeant	1.000	PU04	10	\$82,414
Edmond Bussiere	Police Sergeant	1.000	PU04	8	\$78,447
Marc Scola	Police Sergeant	1.000	PU04	7	\$76,526
Douglas Landry	Police Sergeant	1.000	PU04	7	\$76,526
Patrick O'Donoghue	Police Detective	1.000	PU03	9	\$73,080
John Janakos	Police Detective	1.000	PU03	9	\$73,080
Brian Casey	Police Officer	1.000	PU02	8	\$66,294
Eric Michel	Police Officer	1.000	PU02	6	\$63,100
Brian Jones	Police Officer	1.000	PU02	5	\$61,555
Ryan Richard	Police Officer	1.000	PU02	4	\$60,072
Jesse Bowen	Police Officer	1.000	PU02	4	\$60,072
Derrick Camelo	Police Sergeant	1.000	PU04	6	\$74,667
Jared Richard	Police Officer	1.000	PU02	4	\$60,072
Megan Wodzinski	Police Officer	1.000	PU02	4	\$60,072
Alex Johnson	Police Officer	1.000	PU02	4	\$60,072
Bryan Kiley	Police Officer	1.000	PU02	3	\$58,611
vacant	New Position	1.000	PU02	2	\$57,170
vacant	New Position	1.000	PU02	2	\$0
Nicole Magliozzi	Exec Asst Police	1.000	BA08	4	\$60,072
Richard Landers	Police Off Reserve	0.250	BA07	8	\$15,493
John Dristilaris	Police Off Reserve	0.250	BA07	7	\$15,118
Ashley Pinard	Police Off Reserve	0.250	BA07	7	\$15,118
Heather Rhodes	Police Off Reserve	0.250	BA07	7	\$15,118
Thomas Budka	Police Off Reserve	0.250	BA07	4	\$14,037
Paul Corcoran	Police Off Reserve	0.250	BA07	4	\$14,037
vacant	Police Off Reserve	0.250	BA07	3	\$13,693

**Department Total**

**22.750**

**\$1,551,089**



## Town of Littleton Fiscal Year 2021 Budget

### Public Safety: Fire

#### MISSION OF THE OFFICE

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.

#### PERFORMANCE/WORKLOAD INDICATORS

Indicator	FY2018	FY2019	FY2020	Projected FY2021
Structure Fires	13	13	11	0
Chimney Fires	2	1	0	0
Car Fires	8	13	13	0
Fire Alarm Investigations	185	266	292	0
Carbon Monoxide Investigations	33	33	27	0
Oil Burner Malfunctions	1	2	3	0
Motor Vehicle Accidents (MVA)	156	169	185	0
MVAs with Entrapment	6	2	6	0
Medicals (Non-MVA)	1002	1030	1067	0
Brush Fires	14	6	4	0
Flammable Liquid Spills	3	5	1	0
Flammable Gas Release	41	12	30	0
Electrical Hazards	14	26	18	0
Smoke Scares	16	36	36	0
Lock Outs	19	17	29	0
Service Calls	64	76	41	0
Illegal Burning	5	6	11	0
Cover Assignments	16	11	15	0
Citizen Complaints	1	1	1	0
Other Fire Incidents	127	150	172	0
Total	1726	1875	1962	0

#### 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



## ***Town of Littleton Fiscal Year 2021 Budget***

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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, school lockdowns)

### ***Major Accomplishments In FY19***

FY19 was a busy year for the Fire Department, we obtained our ALS license and successfully started an ALS service, improving the level of care to the community. Successfully obtained a housing choice grant for 250k allowing for the much needed replacement of 30 airpaks. Taught CPR to grades 8, 10 and 12 ensuring every child that graduates has CPR/defib education. Installed smoke and carbon monoxide detectors in the homes of many seniors as part of an ongoing initiative in conjunction with the state's Senior SAFE program. All while completing our busiest year to date with almost 2000 emergency responses.

### ***Departmental Goals***

An increase in staffing to 5 members per shift (4 additional medics, one per group) and a dedicated Fire Prevention officer would allow us to better meet the needs of the community. Currently, the Chief and Deputy are utilized to reduce overtime and personnel costs. This is a practice that takes away from the availability for them to complete administrative responsibilities. The Deputy is currently functioning as our Fire Prevention Officer which leaves little to no time for other tasks to be completed. While it was a necessary step in the implementation of the medic program, it is no longer practical for the Deputy to fulfill both of these roles. The total cost of the Fire Prevention Officer would be \$81,438 not including fringe. Each additional medic would be \$71,094 again, not including fringe.

With proper staffing, we hope to surpass the anticipated ambulance revenues and enhance the senior SAFE program.

We are currently working to establish an independent CPR instruction program for the community and area businesses allowing us to issue cards and generate funds to support the program with training materials and equipment.

We would like to establish an incentive program which would allow members that display an outstanding work ethic and leadership ability to attend a national conference on the latest developments in the fire service. This is a great opportunity for not only the members but the department as a whole to learn about best practices on a national level.

Establish an incentive program which would allow members that display an outstanding work ethic and leadership ability to attend a national conference on the latest developments in the fire service. This is a great opportunity for not only the members but the department as a whole to learn about best practices on a national level.



## ***Town of Littleton Fiscal Year 2021 Budget***

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### ***Budget Narrative***

Personnel / Services - The FY21 level staffing budget is increasing by \$144,258.20 – compared to the FY20 budget. Fire Department employees will receive a step increase in the next fiscal year if due, and includes the 2% COLA negotiated.

We are also proposing the addition of a fire prevention officer. This would result in an increase of \$74,821 in the salary section of the budget to include all contractual obligations. The addition of the Fire Prevention officer would allow the Deputy to return to the administrative side of operations. Additionally this would provide an additional responder in the day time for large incidents and allow for the second ambulance to be staffed on a regular basis instead of by the Chief. Currently the FPO is staffed by the Deputy and due to the involvement of the position he is unable to be a responder and administratively unable to assist in day to day operations.

Expenses – FY21, In the education area 2 members notified us of their educational intentions per the CBA which is a total of \$47,846 The building maintenance was reduced for the fact that town hall is covering some of the anticipated building maintenance costs. Fire supplies was broken out into 2 categories the second being EMS supplies to better reflect the cost of the ambulance service. Major equipment and protective clothing were also added to departments operational expenses and removed from the Capital budget as they are yearly reoccurring items and more appropriately placed in this section. In Munis you will notice an additional \$6,617 in the expense area. This is for uniforms, cell phone reimbursement, gear and travel to the academy per the CBA for the fire prevention officer.

Emergency Management-Emergency Management is an all volunteer operation known as the Littleton Volunteer Corp who volunteers their time to staff shelters, work at local events including road races and assist emergency services in a time of need. They staff shelters that can hold up to 150 and operate out of two trailers of equipment with shelter and emergency scene supplies. They are requesting an additional \$5,458 which would enhance the shelter and emergency operation supplies as well as provide vital training that is currently expensed through the Fire Department budget.

### ***Budget Highlights - changes from previous fiscal year***

- Salaries - increased steps as warranted using FY21 grid system and as required per the CBA.
- The callout line was decreased in order to reallocate the funds to the overtime and per diem lines. This is being driven by a lack of call department response which equates to a need to fill shifts with per diem or career members

There is an additional approximately \$80,000 increase in the overtime line to account for vacation, personal and sick time taken by career members. Previously, this void was filled by the ability for administration to respond when needed, this is not longer feasible due to the increase of the responsibilities in fire prevention that is being staffed by the deputy.

- 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.
- The “Other Expenses” line has been completely eliminated



## Town of Littleton Fiscal Year 2021 Budget

220 - Fire	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Fire Wages</u>							
Fire - Exec Asst Wages Hrly	\$51,734.19	\$54,957.00	\$55,614.16	\$57,660.96	\$60,301.00	\$2,640.04	4.58%
Fire - Overtime Wages	\$108,483.16	\$128,927.00	\$181,911.39	\$128,927.00	\$244,340.00	\$115,413.00	89.52%
Fire- Longevity- Union	\$0.00	\$0.00	\$0.00	\$4,300.00	\$4,300.00	\$0.00	0.00%
Fire - Fire Chief Salary	\$112,726.00	\$123,944.00	\$121,543.20	\$130,179.36	\$137,921.60	\$7,742.24	5.95%
Fire - Deputy Fire Chief Wages	\$85,971.20	\$91,831.00	\$89,121.37	\$96,191.68	\$107,000.00	\$10,808.32	11.24%
Fire - Fire Fighters-Emt Wages	\$637,698.33	\$927,210.00	\$910,677.34	\$994,051.91	\$1,018,064.00	\$24,012.09	2.42%
Fire - Fire/Ems Callout Wages	\$81,528.68	\$111,630.00	\$71,905.14	\$111,630.00	\$45,000.00	(\$66,630.00)	-59.69%
Fire - Fire/Ems Per Diem	\$31,801.18	\$23,870.00	\$40,537.24	\$23,870.00	\$45,000.00	\$21,130.00	88.52%
Fire - Fire/Ems Training	\$16,896.67	\$28,040.00	\$15,140.72	\$70,004.09	\$95,442.60	\$25,438.51	36.34%
Fire - Educational Stipend	\$0.00	\$0.00	\$0.00	\$13,500.00	\$17,000.00	\$3,500.00	25.93%
Fire - Cert/License Renewal	\$0.00	\$0.00	\$1,296.16	\$44,150.00	\$42,750.00	(\$1,400.00)	-3.17%
Fire- Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$750.00	\$2,350.00	\$1,600.00	213.33%
<b>Total Fire Wages</b>	<b>\$1,126,839.41</b>	<b>\$1,490,409.00</b>	<b>\$1,487,746.72</b>	<b>\$1,675,215.00</b>	<b>\$1,819,469.20</b>	<b>\$144,254.20</b>	<b>8.61%</b>
<u>Fire Expenses</u>							
Vehicle Repair & Maintenance	\$30,758.79	\$10,000.00	\$9,851.72	\$10,000.00	\$12,063.00	\$2,063.00	20.63%
Major Equipment Repair/Maint	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	
Fire/Ems Safety Prof Services	\$26,592.05	\$50,000.00	\$29,664.61	\$50,000.00	\$34,709.24	(\$15,290.76)	-30.58%
Training & Education	\$3,409.53	\$72,130.00	\$10,596.08	\$35,000.00	\$61,986.60	\$26,986.60	77.10%
Postage	\$115.28	\$275.00	\$89.89	\$275.00	\$120.00	(\$155.00)	-56.36%
Office Supplies	\$1,194.04	\$1,000.00	\$772.90	\$1,000.00	\$925.00	(\$75.00)	-7.50%
Bldg. Maintenance Supplies	\$2,949.19	\$10,000.00	\$5,112.81	\$10,000.00	\$5,745.00	(\$4,255.00)	-42.55%
Educational Supplies	\$556.61	\$1,000.00	\$1,365.47	\$1,600.00	\$1,050.00	(\$550.00)	-34.38%
Fire Supplies	\$56,752.25	\$60,000.00	\$91,977.73	\$60,000.00	\$31,000.00	(\$29,000.00)	-48.33%
Ems Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
Subscriptions	\$2,875.16	\$3,500.00	\$3,288.10	\$4,000.00	\$4,929.60	\$929.60	23.24%
Fire - Uniforms And Other	\$55,485.31	\$26,500.00	\$24,096.89	\$26,530.00	\$39,904.00	\$13,374.00	50.41%
Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	
Travel	\$1,192.98	\$3,500.00	\$3,240.16	\$3,500.00	\$5,808.00	\$2,308.00	65.94%
Other Expenses	\$699.99	\$800.00	\$415.00	\$800.00	\$0.00	(\$800.00)	-100.00%
<b>Total Fire Expenses</b>	<b>\$182,581.18</b>	<b>\$238,705.00</b>	<b>\$180,471.36</b>	<b>\$202,705.00</b>	<b>\$288,240.44</b>	<b>\$85,535.44</b>	<b>42.20%</b>
<b>Total Fire</b>	<b>\$1,309,420.59</b>	<b>\$1,729,114.00</b>	<b>\$1,668,218.08</b>	<b>\$1,877,920.00</b>	<b>\$2,107,709.64</b>	<b>\$229,789.64</b>	<b>12.24%</b>



## Town of Littleton Fiscal Year 2021 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Scott Wodzinski	Fire Chief	1.000	TC13	10	\$128,454
George Clancy	Fire Deputy Chief	1.000	TC12	6	\$98,617
Keith Dunn	Fire Lieutenant	1.000	FU02	7	\$73,007
Sean Coffey	Fire Lieutenant	1.000	FU02	6	\$71,232
Terence Gardner	Fire Lieutenant	1.000	FU02	6	\$71,232
Timothy Powers	Fire Lieutenant	1.000	FU02	6	\$71,232
Brian St Gelais	Firefighter/Emt	1.000	FU01	8	\$65,071
Tyson David	Firefighter/Emt	1.000	FU01	8	\$65,071
Michael Deblasio	Firefighter/Emt	1.000	FU01	8	\$65,071
Stephen Wright	Firefighter/Emt	1.000	FU01	7	\$63,492
Matthew Maciel	Firefighter/Emt	1.000	FU01	6	\$61,936
Ronald Petrucci	Firefighter/Emt	1.000	FU01	4	\$58,954
Paul Rekos	Firefighter/Emt	1.000	FU01	4	\$58,954
Bradford Williams	Firefighter/Emt	1.000	FU01	4	\$58,954
Stevie Leblanc	Firefighter/Emt	1.000	FU01	3	\$57,507
Shawn Carlin	Firefighter/Emt	1.000	FU01	3	\$57,507
Joseph Reger	Firefighter/Emt	1.000	FU01	3	\$57,507
Daniel Sawicki	Firefighter/Emt	1.000	FU01	2	\$56,104
Kimberly Kouvo	Exec Asst Fire	1.000	BA08	4	\$60,072
<b>Department Total</b>		<b>19.000</b>			<b>\$1,299,974</b>

Daniel Kane	On Call Ff/Para	1.000	BD11	2
Benjamin Simmons	On Call Ff/Para	1.000	BD11	2
Richard Duong	On Call Ff/Para	1.000	BD11	2
David Mcgloughlin	On Call Ff/Para	1.000	BD11	2
Alan Gentile	On Call Ff/Para	1.000	BD11	2
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
Michael Denehy	On Call Fire Lt	1.000	BD08	5
Teresa Rock	On Call Ff/Emt Adv	1.000	BD07	5
Lindsay Byrne	On Call Ff/Emt	1.000	BD07	2
Donald Beltrami	On Call Ff/Emt	1.000	BD04	5
Brian Chabot	On Call Ff/Emt	1.000	BD04	3
Ryan Johanson	On Call Ff/Emt	1.000	BD04	2
Justin Aubert	On Call Ff/Emt	1.000	BD04	2
Steven Mulone	On Call Ff/Emt	1.000	BD04	2





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Derek Dirubbo	On Call Ff/Emt	1.000	BD04	2
Denise Moniz	On Call Emt	1.000	BD03	6
Sean Parlon	On Call Firefighter	1.000	BD03	6
Brenda Alcott	On Call Emt	1.000	BD03	3
Stephan Ditullio	On Call Firefighter	1.000	BD03	3
Brandon Fowle	Highway Seas Laborer	1.000	B202	2
Kevin Larsen	On Call Emt-Probtn	1.000	BD01	2

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<b><i>Department Total</i></b>	<b><i>23.000</i></b>	<b><i>\$0</i></b>
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## Town of Littleton Fiscal Year 2021 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.

#### Major Accomplishments

#### Departmental Goals

#### Budget Highlights - changes from previous fiscal year

235 - Dispatch	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Dispatch Wages</u>							
Dispatch - Overtime	\$33,117.23	\$53,552.97	\$57,503.04	\$58,346.34	\$101,013.34	\$42,667.00	73.13%
Dispatch - Shift Differential	\$7,839.47	\$9,400.00	\$8,927.83	\$15,072.34	\$10,254.40	(\$4,817.94)	-31.97%
Dispatch - Longevity- Union	\$900.00	\$1,200.00	\$1,700.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
Wages - Dispatch Super Holiday	\$0.00	\$0.00	\$0.00	\$0.00	\$7,009.60	\$7,009.60	
Dispatch - Wages	\$232,165.64	\$324,908.04	\$324,908.04	\$383,936.12	\$380,418.40	(\$3,517.72)	-0.92%
Wages Dispatch P/T	\$0.00	\$0.00	\$0.00	\$0.00	\$29,852.16	\$29,852.16	
Wages Dispatch Emd Stipend	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	
Dispatch - Lump Sum Holiday	\$11,884.40	\$21,000.00	\$17,022.10	\$18,350.20	\$19,276.40	\$926.20	5.05%
<b>Total Dispatch Wages</b>	<b>\$285,906.74</b>	<b>\$410,061.01</b>	<b>\$410,061.01</b>	<b>\$478,205.00</b>	<b>\$553,824.30</b>	<b>\$75,619.30</b>	<b>15.81%</b>
<u>Dispatch Expenses</u>							
Uniforms	\$6,325.93	\$5,100.00	\$5,100.00	\$5,950.00	\$5,950.00	\$0.00	0.00%
<b>Total Dispatch Expenses</b>	<b>\$6,325.93</b>	<b>\$5,100.00</b>	<b>\$5,100.00</b>	<b>\$5,950.00</b>	<b>\$5,950.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Total Dispatch</b>	<b>\$292,232.67</b>	<b>\$415,161.01</b>	<b>\$415,161.01</b>	<b>\$484,155.00</b>	<b>\$559,774.30</b>	<b>\$75,619.30</b>	<b>15.62%</b>

#### Staffing

Name	Position	FTE	Grade	Step	Salary
William Harrold	Comm Supervisor	1.000	DU03	7	\$60,469
John Murphy	Com Officer	1.000	DU02	8	\$57,922



## ***Town of Littleton Fiscal Year 2021 Budget***

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Joseph Carroll	Com Officer	1.000	DU02	5	\$53,787
Nichole Devlaminck	Com Officer	1.000	DU02	4	\$52,472
Kyla Mahoney	Com Officer	1.000	DU02	4	\$52,472
Kelly Young	Com Officer	1.000	DU02	4	\$52,472
Brian Buck	Com Officer	1.000	DU02	4	\$52,472
Michael Ray	Com Officer-Pt	0.400	BA06	2	\$27,044
Jonathan Wales	Com Officer-Pt	0.400	BA06	2	\$27,044
<b><i>Department Total</i></b>		<b><i>7.800</i></b>			<b><i>\$436,154</i></b>



## Town of Littleton Fiscal Year 2021 Budget

### Public Safety: Building

#### **MISSION OF THE OFFICE**

The mission of the Building Department is to provide minimum requirements to safeguard life or limb, health, and public welfare and the protection of property as it relates to these safeguards by regulating and controlling the design, construction, prefabrication, equipment or appliance installation, quality of materials, use, occupancy location and repair of all structures; through uniform building laws granting full justice to all building materials on a fair basis of true merits of each material; and to development on a sound economic basis for the future growth of our community through unbiased and equitable dealing with building construction.

#### **DESCRIPTION OF SERVICES**

The Building Department staffed by one Building Commissioner, Inspector of Wires with alternate inspector, Gas and Plumbing Inspector with alternate inspector, Assistant Zoning Officer/Permit Coordinator/Business Administrator, 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 450 building permits a year.

#### **PERFORMANCE/WORKLOAD INDICATORS**

Indicator	Unit of Measure	FY2019	FY2020	Projected FY2021
New Residential Dwelling unit	Reviewed	58	65	45
Residential Addition	Reviewed	98	90	100
Accessory Buildings	Reviewed	11	20	20
Misc. / Commercial and Residential renovations	Reviewed	190	230	200
New Commercial	Reviewed	16	15	10
Commercial Additions	Reviewed	19	25	20
Swimming Pools	Reviewed	7	15	10



## ***Town of Littleton Fiscal Year 2021 Budget***

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Demolition	Reviewed	13	20	15
Signs	Reviewed	13	30	30
Heating Appliances	Reviewed	24	24	25
Certificate of Inspections	Reviewed	26	35	35
Inspections	Annually	2200	2300	2400

### ***DEPARTMENTAL SERVICES***

The operation of the Building Department is more a function of maintenance rather than specific accomplishments. The goal of this department is to offer a level of service and professionalism that would ensure full compliance with the State Building Code and Local Bylaws. The Building Department workload is largely reflective of the economic climate requiring the ability to quickly adjust and prioritize. 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***

Implementation of new permitting software

Reorganization of staff allows for increased enforcement and compliance with Annual inspections

Asst Zoning Officer/Permit Coordinator/Business Administrator near completion of Construction Management Program which should allow approval for Local Inspector examination

Continuous updating of checklists to assist in public in navigating the complexities of the Building and Zoning codes

### ***Departmental Goals***

- Maintain Current Staffing Levels
  - 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
    - New software implemented 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.
      - Updating and rewriting checklists
        - The checklists assist the public in navigation through the complexities of the new laws, both local and state.
        - Track complaints and violations Building and Zoning
          - This is ongoing, reorganization of the office has provided for increased zoning enforcement currently



## Town of Littleton Fiscal Year 2021 Budget

reintroducing the three year affidavit for Accessory Dwellings in accordance with Article XIII of the Littleton Zoning Bylaws-

### Budget Narrative

Building Permit fees collected - \$300k in FY19 - 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 FY21 budget decreases by \$11819.42 compared to the FY20 budget, this decrease is due to the retirement of the Building Commissioner Gr 12/Step 10, budgeting the vacant position at GR12 Step 3 and inclusive of step increase for Assistant Zoning and the 18 hr shared Administrative Assistant. Salaries for the Inspector of Wires and Gas/Plumbing/Sheet metal inspectors are budgeted in the General Fund but fully offset by transfer from the Revolving Fund for fees collected for these services. This budget provides for the same level of personnel as the FY20 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. Employees in this department will receive a step increase in FY21.

Expenses - The FY21 budget have been decreased by \$130, the accounts for expenses reclassified for better detail. Per the direction of the Finance Dept. an account telephone/wireless/data has been added the amount budgeted \$1080 includes the Building Commissioner, Inspector of wires and Gas/Plumbing inspector monthly reimbursement for use of personal cell phone.

### Budget Highlights - changes from previous fiscal year

241 - Building	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Building Wages</u>							
Bldg Insp-Bldg Comm Salary	\$95,222.40	\$102,083.00	\$101,691.22	\$107,168.48	\$96,695.28	(\$10,473.20)	-9.77%
Bldg Insp-Asst Zoning Ofr Wage	\$0.00	\$65,000.00	\$61,925.40	\$68,182.88	\$71,033.76	\$2,850.88	4.18%
Bldg Insp-Admin Staff Wages	\$133,817.41	\$21,602.00	\$25,345.68	\$22,120.49	\$23,038.99	\$918.50	4.15%
Bldg Insp -Gas/Plumb Wages	\$0.00	\$43,757.00	\$42,463.88	\$45,876.20	\$47,802.15	\$1,925.95	4.20%
Bldg Insp-Plumbing Insp Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Bldg Insp -Eltctrl Insp Wages	\$0.00	\$54,094.00	\$52,480.24	\$56,721.95	\$57,660.12	\$938.17	1.65%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$2,100.00	\$2,100.00	
<b>Total Building Wages</b>	<b>\$229,039.81</b>	<b>\$286,536.00</b>	<b>\$283,906.42</b>	<b>\$300,070.00</b>	<b>\$298,330.30</b>	<b>(\$1,739.70)</b>	<b>-0.58%</b>
<u>Building Expenses</u>							
Vehicle Repair & Maintenance	\$826.45	\$3,000.00	\$99.77	\$2,500.00	\$1,500.00	(\$1,000.00)	-40.00%
Professional Services	\$2,535.42	\$1,860.00	\$1,463.80	\$2,060.00	\$300.00	(\$1,760.00)	-85.44%
Postage	\$166.67	\$350.00	\$319.76	\$350.00	\$300.00	(\$50.00)	-14.29%
Office Supplies	\$599.25	\$500.00	\$961.33	\$500.00	\$800.00	\$300.00	60.00%



## Town of Littleton Fiscal Year 2021 Budget

241 - Building	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Building Wages</u>							
Seminars/Training	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	
Telephone/Wireless/Data	\$0.00	\$0.00	\$0.00	\$0.00	\$1,080.00	\$1,080.00	
Books & Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
Dues & Subscriptions	\$921.85	\$350.00	\$405.00	\$650.00	\$150.00	(\$500.00)	-76.92%
<i>Total Building Expenses</i>	<i>\$5,049.64</i>	<i>\$6,060.00</i>	<i>\$3,249.66</i>	<i>\$6,060.00</i>	<i>\$5,930.00</i>	<i>(\$130.00)</i>	<i>-2.15%</i>
 <b>Total Building</b>	 <b>\$234,089.45</b>	 <b>\$292,596.00</b>	 <b>\$287,156.08</b>	 <b>\$306,130.00</b>	 <b>\$304,260.30</b>	 <b>(\$1,869.70)</b>	 <b>-0.61%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
vacant	Building Commissioner	1.000	BA12	3	\$91,580
William Morehouse	Inspector Of Wires	0.700	BA10	10	\$57,661
Edward Sullivan	Plumbing Gas Insp	0.625	BA10	7	\$47,803
Joseph Gervais	Alt Inspector Wires	0.250	BA10	7	\$19,121
Joseph Cormier	Alt Plumbing And Gas	0.250	BA10	5	\$18,203
Michelle Cobleigh	Asst Zoning	1.000	BA10	4	\$71,034
Janet Fairchild	Admin Asst-Building	0.450	BA06	3	\$23,039
<b>Department Total</b>		<b>4.275</b>			<b>\$328,441</b>



## Town of Littleton Fiscal Year 2021 Budget

### Public Safety: Other Budgets

#### Emergency Management

##### Budget Narrative

This budget reflects an increase of \$5,458 as it the CERT team has specific requests for Emergency Shelter Preparedness. This also includes some costs which were previously included in Fire Dept budget: supplies such as vests, radios, flags, etc for Emergency Response team, Shelter operational supplies such as tables, chairs, power strips, tent heaters, and costs for educating CERT team for first aid, CPR, Hazmat safety, etc. Team consists of 17 volunteers for disasters and emergency response.

291 - Emergency Management	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emerg Management Other Expense	\$1,000.00	\$1,000.00	\$694.07	\$1,000.00	\$6,458.00	\$5,458.00	545.80%
<i>Total Expenses</i>	<i>\$1,000.00</i>	<i>\$1,000.00</i>	<i>\$694.07</i>	<i>\$1,000.00</i>	<i>\$6,458.00</i>	<i>\$5,458.00</i>	<i>545.80%</i>
 <i>Total Emergency Management</i>	 <i>\$1,000.00</i>	 <i>\$1,000.00</i>	 <i>\$694.07</i>	 <i>\$1,000.00</i>	 <i>\$6,458.00</i>	 <i>\$5,458.00</i>	 <i>545.80%</i>

#### Crossing Guards

##### Budget Narrative

One crossing guard for school year shared with the school, for FY21 includes additional detail officer at the High school light.

211 - Crossing Guards	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Wages</u>							
Crossing Guard Wages	\$4,525.00	\$5,000.00	\$4,625.00	\$5,000.00	\$25,000.00	\$20,000.00	400.00%
<i>Total Wages</i>	<i>\$4,525.00</i>	<i>\$5,000.00</i>	<i>\$4,625.00</i>	<i>\$5,000.00</i>	<i>\$25,000.00</i>	<i>\$20,000.00</i>	<i>400.00%</i>
 <i>Total Crossing Guards</i>	 <i>\$4,525.00</i>	 <i>\$5,000.00</i>	 <i>\$4,625.00</i>	 <i>\$5,000.00</i>	 <i>\$25,000.00</i>	 <i>\$20,000.00</i>	 <i>400.00%</i>





## Town of Littleton Fiscal Year 2021 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Animal Control Expenses	\$32,170.13	\$34,000.00	\$29,720.50	\$34,000.00	\$34,000.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$32,170.13</i>	<i>\$34,000.00</i>	<i>\$29,720.50</i>	<i>\$34,000.00</i>	<i>\$34,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
 <i>Total Canine Control</i>	 <i>\$32,170.13</i>	 <i>\$34,000.00</i>	 <i>\$29,720.50</i>	 <i>\$34,000.00</i>	 <i>\$34,000.00</i>	 <i>\$0.00</i>	 <i>0.00%</i>

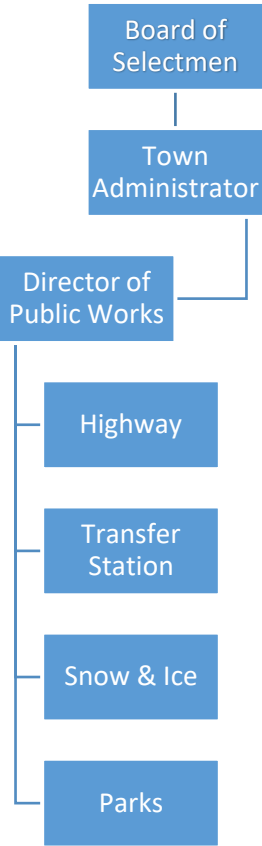


**Town of Littleton Fiscal Year 2021 Budget**

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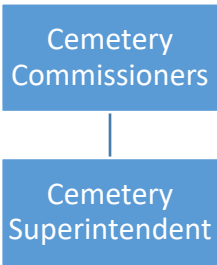
Public Works

Public Works Organizational Chart



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Cemetery Organizational Chart



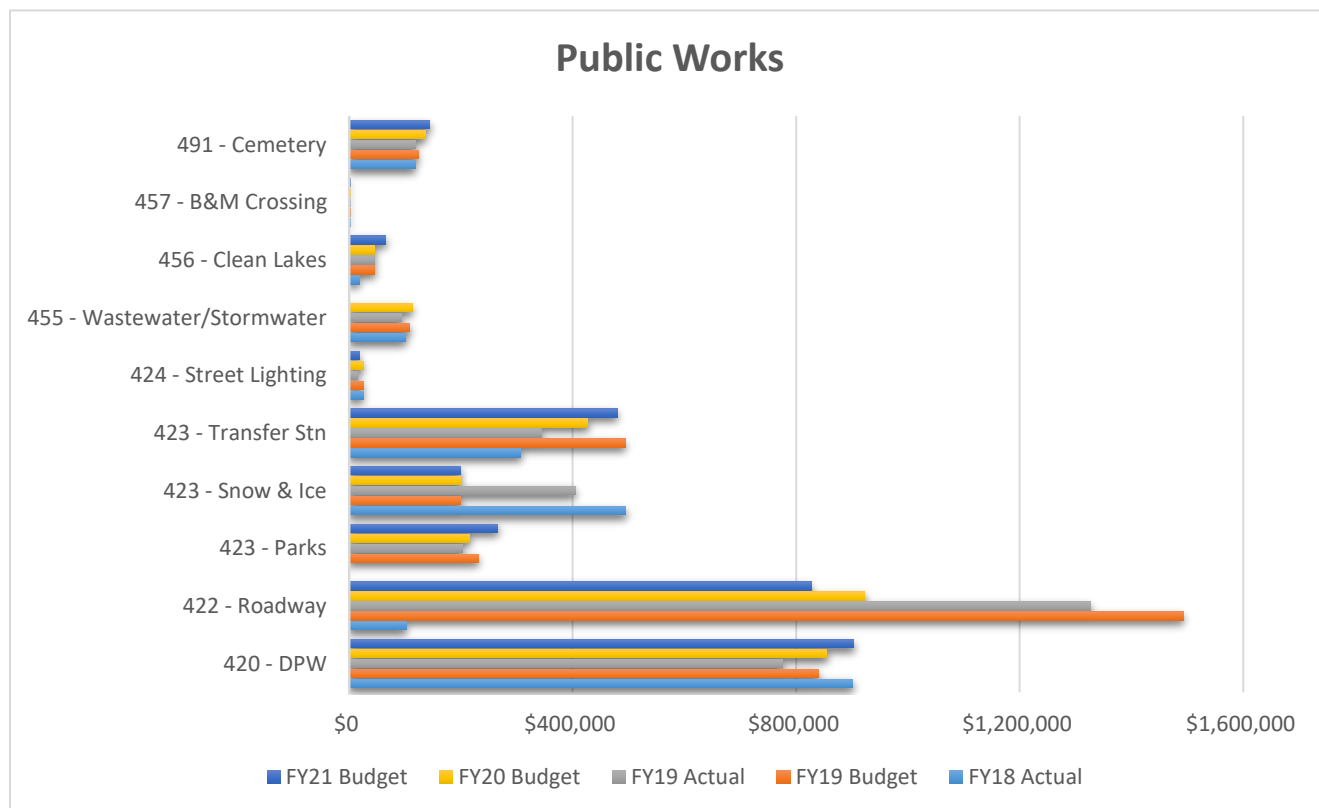


## Town of Littleton Fiscal Year 2021 Budget

### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
420 - DPW	\$901,273.08	\$839,602.19	\$775,147.96	\$855,100.00	\$902,397.90	\$47,297.90	5.53%
422 - Roadway	\$102,716.81	\$1,492,781.05	\$1,325,794.38	\$923,111.56	\$826,800.00	(\$96,311.56)	-10.43%
423 - Parks	\$99.68	\$230,986.68	\$202,148.66	\$216,415.00	\$265,665.60	\$49,250.60	22.76%
423 - Snow & Ice	\$494,783.97	\$200,000.00	\$404,869.28	\$200,000.00	\$200,000.00	\$0.00	0.00%
423 - Transfer Stn	\$307,535.03	\$494,337.63	\$343,468.54	\$427,346.50	\$479,994.79	\$52,648.29	12.32%
424 - Street Lighting	\$24,995.75	\$25,000.00	\$15,648.59	\$25,000.00	\$18,200.00	(\$6,800.00)	-27.20%
455 - Wastewater/Stormwater	\$100,933.44	\$109,000.00	\$93,044.61	\$113,000.00	\$0.00	(\$113,000.00)	100.00%
456 - Clean Lakes	\$18,074.56	\$46,000.00	\$46,000.00	\$46,000.00	\$66,000.00	\$20,000.00	43.48%
457 - B&M Crossing	\$2,805.62	\$2,808.00	\$2,805.62	\$2,809.00	\$2,825.00	\$16.00	0.57%
491 - Cemetery	\$118,991.16	\$123,807.00	\$118,782.69	\$135,971.45	\$144,410.00	\$8,438.55	6.21%
<b>Total Public Works</b>	<b>\$2,072,209.10</b>	<b>\$3,564,322.55</b>	<b>\$3,327,710.33</b>	<b>\$2,944,753.51</b>	<b>\$2,906,293.29</b>	<b>(\$38,460.22)</b>	<b>-1.31%</b>





## ***Town of Littleton Fiscal Year 2021 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***

<b>Indicator</b>	<b>Unit of Measure</b>	<b>FY2019</b>	<b>FY2020</b>	<b>Projected FY2021</b>
Miles of Road Maintained	Miles	62	62	64
Drainage Structures Repaired	Output	46	35	50
Turf Grass area (acres)	Output	62	62	62
Roadway reconstruction (lin Ft)	Output	4000	15,000	10,000
Transfer Station – waste Tonnage	Output	1247	1000 (est.)	1000
Transfer Station – recycling tonnage	Output	882	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:



## ***Town of Littleton Fiscal Year 2021 Budget***

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

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

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

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

### ***Major Accomplishments***

- The highway department successfully completed mapping of the entire town drainage system to be in compliance with the MS4 permit.
- Completed road work on almost 3 miles of roads in town.
- Reconstructed a portion of Matawanakee Trail.
- Attained TIP funding for FY2024 for the Foster Street reconstruction project.

### ***Departmental Goals***

- Get TIP funding for a construction project at the intersection of Beaver Brook Road and Great Road
- Continue to provide the town with the services the tax payers have come to expect from the DPW.
- Reconstruction of the Long Lake road/Meadowbrook Road area.
- Complete reconstruction of Matawanakee Trail.

### ***Budget Highlights - changes from previous fiscal year***

- Salaries - increased steps as warranted using FY21 grid and contractually obligated
- Included cost increases for field maintenance
  - Increased the Line Painting budget because we have taken on more roads and have started to paint white fog lines to allow safer roads for bicycle and pedestrians.
  - Added line items for continuing education and training. The licenses the town requires the staff to have require continuing education and that cost needs to be accounted for.

### ***Budget Narrative***

Personal Services - The FY21 level staffing budget for Highway would increase by \$326,271 – or 4.84 % compared to the FY20 budget, and the FY20 level staffing budget for Transfer Station would increase by



## Town of Littleton Fiscal Year 2021 Budget

\$4,921.94 – or 4.26% compared to the FY20 budget. This budget provides for the same level of staffing as FY20. Most employees in this department will receive a step increase in FY21. All non-union employees of the Town are being paid in accordance with the salary grid with a 2% COLA cost of living adjustment in FY21. The Highway Department collective bargaining agreement is due to expire on June 30, 2021. The collective bargaining agreement calls for a 2% increase in salary in FY-21.

Snow and Ice expense is the same, compared to the FY20 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 - changes from previous fiscal year

Salaries - increased steps as warranted using FY21 grid and contractually obligated

-Included cost increases for field maintenance

-Increased the Line Painting budget because we have taken on more roads and have started to paint white fog lines to allow safer roads for bicycle and pedestrians.

-Added line items for continuing education and training. The licenses the town requires the staff to have require continuing education and that cost needs to be accounted for.

420 - DPW	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>DPW Wages</u>							
Dpw - Business Admin Wages	\$52,451.86	\$60,415.00	\$59,901.14	\$63,177.64	\$64,431.50	\$1,253.86	1.98%
Dpw-Part-Time Temp/Seas Wages	\$18,937.54	\$0.00	\$8,232.51	\$10,624.00	\$10,835.20	\$211.20	1.99%
Dpw-Overtime Wages	\$12,727.41	\$16,820.19	\$7,007.98	\$18,000.00	\$10,000.00	(\$8,000.00)	-44.44%
Dpw-Standby Wages	\$10,174.50	\$15,000.00	\$12,361.86	\$15,000.00	\$15,600.00	\$600.00	4.00%
Dpw- Director Salaries	\$92,754.80	\$101,331.00	\$100,942.40	\$105,966.00	\$110,768.40	\$4,802.40	4.53%
Dpw-Operations Mgr Salary	\$95,222.40	\$110,083.00	\$104,062.42	\$89,784.00	\$91,579.68	\$1,795.68	2.00%
Dpw-Hwy Union Wages	\$495,848.22	\$455,000.00	\$410,934.55	\$463,473.36	\$482,829.12	\$19,355.76	4.18%
Dpw-Longevity	\$3,650.00	\$5,300.00	\$2,800.00	\$5,200.00	\$3,550.00	(\$1,650.00)	-31.73%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
<b>Total DPW Wages</b>	<b>\$781,766.73</b>	<b>\$763,949.19</b>	<b>\$706,242.86</b>	<b>\$771,225.00</b>	<b>\$791,093.90</b>	<b>\$19,868.90</b>	<b>2.58%</b>
<u>DPW Expenses</u>							
Advertising	\$538.24	\$500.00	\$70.00	\$500.00	\$500.00	\$0.00	0.00%
Professional Services	\$54,651.87	\$4,046.00	\$6,970.20	\$5,000.00	\$20,000.00	\$15,000.00	300.00%
Training	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
Education/Prof. Develop	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
Postage	\$101.32	\$250.00	\$135.30	\$250.00	\$250.00	\$0.00	0.00%



## Town of Littleton Fiscal Year 2021 Budget

420 - DPW	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
Field Maint Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0.0%
Office Supplies	\$500.20	\$400.00	\$860.96	\$400.00	\$400.00	\$0.00	0.00%
Tools Equipment & Supplies	\$7,876.80	\$4,000.00	\$4,647.62	\$4,000.00	\$5,000.00	\$1,000.00	25.00%
Vehicle Rep & Maint Supplies	\$38,501.53	\$45,271.00	\$36,346.95	\$45,271.00	\$46,000.00	\$729.00	1.61%
Other Supplies	\$2,965.50	\$5,000.00	\$7,526.09	\$5,000.00	\$5,000.00	\$0.00	0.00%
Technology Supplies	\$0.00	\$10,954.00	\$7,392.82	\$5,000.00	\$5,000.00	\$0.00	0.00%
Uniforms/Protective Wear	\$9,576.44	\$0.00	\$841.70	\$10,954.00	\$10,954.00	\$0.00	0.00%
License Renewal	\$4,794.45	\$5,232.00	\$4,113.46	\$7,500.00	\$2,200.00	(\$5,300.00)	-70.67%
<b>Total DPW Expenses</b>	<b>\$119,506.35</b>	<b>\$75,653.00</b>	<b>\$68,905.10</b>	<b>\$83,875.00</b>	<b>\$111,304.00</b>	<b>\$27,429.00</b>	<b>32.70%</b>
<b>Total DPW</b>	<b>\$901,273.08</b>	<b>\$839,602.19</b>	<b>\$775,147.96</b>	<b>\$855,100.00</b>	<b>\$902,397.90</b>	<b>\$47,297.90</b>	<b>5.53%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Christopher Stoddard	Dir Public Works	1.000	BA13	4	\$110,769
Steven Whitten	Highway Supt	1.000	BA12	3	\$91,580
Catherine Tocci	Bus Adm Public Works	0.925	BA08	10	\$64,432
Brandon Fowle	Highway Seas Laborer	1.000	B202	2	\$10,835
<b>Department Total</b>		<b>3.925</b>			<b>\$277,616</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
James Devogel	General Foreman	1.000	HU06	10	\$74,855
William Macfadgen	Highway Mechanic	1.000	HU05	8	\$66,315
Derek Kelson	Highway Wrk Foreman	1.000	HU05	8	\$66,315
Bruce Mckelvie	Equip Op/Laborer Iii	1.000	HU04	4	\$56,147
Craig Saladini	Equip Op/Laborer Iii	1.000	HU04	4	\$56,147
Christopher Sammarco	Equip Op/Laborer Iii	1.000	HU04	4	\$56,147
Nicholas Rochon	Equip Op/Laborer Iii	1.000	HU04	3	\$54,769
Anthony Arnott	Equip Op/Laborer I	1.000	HU04	1	\$52,138
<b>Department Total</b>		<b>8.000</b>			<b>\$482,833</b>



## Town of Littleton Fiscal Year 2021 Budget

423 - Transfer Stn	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Transfer Stn Wages</u>							
Trans Stn- Business Admin Wage	\$0.00	\$4,899.00	\$0.00	\$5,125.16	\$5,224.18	\$99.02	1.93%
Trans Stn-Overtime	\$11,510.58	\$15,816.00	\$15,763.88	\$16,500.00	\$16,500.00	\$0.00	0.00%
Trans Stn - Staff Wages	\$104,194.33	\$103,480.81	\$108,431.93	\$111,039.84	\$110,308.00	(\$731.84)	-0.66%
Trans Stn-Longevity	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,850.00	\$50.00	2.78%
<b>Total Transfer Stn Wages</b>	<b>\$117,504.91</b>	<b>\$125,995.81</b>	<b>\$125,995.81</b>	<b>\$134,465.00</b>	<b>\$133,882.18</b>	<b>(\$582.82)</b>	<b>-0.43%</b>
<u>Transfer Stn Expenses</u>							
Equipment Repairs & Servicing	\$2,156.19	\$107,271.32	\$13,399.71	\$2,450.00	\$5,000.00	\$2,550.00	104.08%
Tipping Fees	\$88,632.35	\$126,500.00	\$60,439.87	\$126,981.50	\$155,326.00	\$28,344.50	22.32%
Waste Hauling	\$44,258.67	\$31,139.00	\$68,848.24	\$26,750.00	\$32,186.61	\$5,436.61	20.32%
Recycling Expense	\$39,894.82	\$36,231.50	\$46,404.23	\$44,500.00	\$84,500.00	\$40,000.00	89.89%
Other Services	\$9,946.07	\$40,500.00	\$13,668.63	\$65,500.00	\$42,400.00	(\$23,100.00)	-35.27%
Rubbish & Recycle Supplies	\$3,442.02	\$25,000.00	\$13,012.05	\$25,000.00	\$25,000.00	\$0.00	0.00%
Uniforms	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00	\$0.00	0.00%
<b>Total Transfer Stn Expenses</b>	<b>\$190,030.12</b>	<b>\$368,341.82</b>	<b>\$217,472.73</b>	<b>\$292,881.50</b>	<b>\$346,112.61</b>	<b>\$53,231.11</b>	<b>18.17%</b>
<b>Total Transfer Stn</b>	<b>\$307,535.03</b>	<b>\$494,337.63</b>	<b>\$343,468.54</b>	<b>\$427,346.50</b>	<b>\$479,994.79</b>	<b>\$52,648.29</b>	<b>12.32%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Christopher Upperman	Trans Stn Op	0.950	HU04	8	\$58,874
Phyllis Ashley	Trans Stn Asst Op	0.950	HU02	8	\$51,435
<b>Department Total</b>		<b>1.900</b>			<b>\$110,309</b>

423 - Parks	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Parks Wages</u>							
Parks - Temp/Seasonal Wages	\$0.00	\$21,665.68	\$6,099.60	\$10,624.52	\$10,835.20	\$210.68	1.98%
Parks-Overtime	\$0.00	\$10,000.00	\$1,332.73	\$0.00	\$500.00	\$500.00	0.0%
Parks - Standby Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Parks - Longevity	\$0.00	\$0.00	\$850.00	\$850.00	\$850.00	\$0.00	0.00%
Parks - Staff Wages	\$0.00	\$162,321.00	\$156,843.18	\$165,390.48	\$173,930.40	\$8,539.92	5.16%
School Parks Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Total Parks Wages</b>	<b>\$0.00</b>	<b>\$193,986.68</b>	<b>\$165,125.51</b>	<b>\$176,865.00</b>	<b>\$186,115.60</b>	<b>\$9,250.60</b>	<b>5.23%</b>
<u>Parks Expenses</u>							
Parks - Uniform Allowance	\$0.00	\$0.00	\$2,550.00	\$2,550.00	\$2,550.00	\$0.00	0.00%
Park Maintenance Services	\$0.00	\$37,000.00	\$8,899.83	\$10,000.00	\$30,000.00	\$20,000.00	200.00%





## Town of Littleton Fiscal Year 2021 Budget

423 - Parks	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
School Park Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00	0.0%
Park Maint Supplies	\$99.68	\$0.00	\$25,573.32	\$27,000.00	\$20,000.00	(\$7,000.00)	-25.93%
<b>Total Parks Expenses</b>	<b>\$99.68</b>	<b>\$37,000.00</b>	<b>\$37,023.15</b>	<b>\$39,550.00</b>	<b>\$79,550.00</b>	<b>\$40,000.00</b>	<b>101.14%</b>
<b>Total Parks</b>	<b>\$99.68</b>	<b>\$230,986.68</b>	<b>\$202,148.66</b>	<b>\$216,415.00</b>	<b>\$265,665.60</b>	<b>\$49,250.60</b>	<b>22.76%</b>

### Staffing

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	4	\$52,472
Benjamin Anderson	Equip Op/Laborer I	1.000	HU02	4	\$49,048
<b>Department Total</b>		<b>3.000</b>			<b>\$166,624</b>

422 - Roadway	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Roadway Expenses</u>							
Line Painting	\$8,121.43	\$8,500.00	\$9,585.24	\$8,500.00	\$11,000.00	\$2,500.00	29.41%
Professional Services	\$4,500.75	\$12,800.00	\$33,226.50	\$15,260.00	\$12,800.00	(\$2,460.00)	-16.12%
Police Details	\$10,911.24	\$15,000.00	\$21,578.64	\$15,000.00	\$18,000.00	\$3,000.00	20.00%
Roadway Supplies	\$30,488.94	\$85,000.00	\$39,995.21	\$40,000.00	\$45,000.00	\$5,000.00	12.50%
Roadway Repairs	\$48,694.45	\$1,371,481.05	\$1,221,408.79	\$844,351.56	\$740,000.00	(\$104,351.56)	-12.36%
<b>Total Roadway Expenses</b>	<b>\$102,716.81</b>	<b>\$1,492,781.05</b>	<b>\$1,325,794.38</b>	<b>\$923,111.56</b>	<b>\$826,800.00</b>	<b>(\$96,311.56)</b>	<b>-10.43%</b>
<b>Total Roadway</b>	<b>\$102,716.81</b>	<b>\$1,492,781.05</b>	<b>\$1,325,794.38</b>	<b>\$923,111.56</b>	<b>\$826,800.00</b>	<b>(\$96,311.56)</b>	<b>-10.43%</b>

423 - Snow & Ice	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Snow &amp; Ice Wages</u>							
Salaries Overtime	\$96,301.11	\$43,250.00	\$84,532.81	\$43,250.00	\$43,250.00	\$0.00	0.00%
Salaries Stipends	\$22,492.62	\$24,750.00	\$23,449.36	\$24,750.00	\$24,750.00	\$0.00	0.00%
<b>Total Snow &amp; Ice Wages</b>	<b>\$118,793.73</b>	<b>\$68,000.00</b>	<b>\$107,982.17</b>	<b>\$68,000.00</b>	<b>\$68,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<u>Snow &amp; Ice Expenses</u>							
Vehicle Repair & Maintenance	\$27,292.44	\$10,500.00	\$7,987.46	\$10,500.00	\$10,500.00	\$0.00	0.00%
Contract Plowing	\$142,919.43	\$30,000.00	\$107,850.95	\$30,000.00	\$30,000.00	\$0.00	0.00%



## ***Town of Littleton Fiscal Year 2021 Budget***

<b>423 - Snow &amp; Ice</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
Road Salt & Chemicals	\$173,881.94	\$90,000.00	\$157,868.65	\$90,000.00	\$90,000.00	\$0.00	0.00%
Other Expenditures	\$31,896.43	\$1,500.00	\$23,180.05	\$1,500.00	\$1,500.00	\$0.00	0.00%
<i>Total Snow &amp; Ice Expenses</i>	<i>\$375,990.24</i>	<i>\$132,000.00</i>	<i>\$296,887.11</i>	<i>\$132,000.00</i>	<i>\$132,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
 <b>Total Snow &amp; Ice</b>	 <b>\$494,783.97</b>	 <b>\$200,000.00</b>	 <b>\$404,869.28</b>	 <b>\$200,000.00</b>	 <b>\$200,000.00</b>	 <b>\$0.00</b>	 <b>0.00%</b>



## **Town of Littleton Fiscal Year 2021 Budget**

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### **Public Works: Cemetery**

#### **MISSION OF THE OFFICE**

The Mission of this division 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 Division 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		FY2018	FY2019	FY2020	Projected FY2021
Interments	Count		40	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 2021 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

Personal Services - the FY 21 Budget includes a request for a seasonal employee for help with day to day grounds maintenance which will allow Superintendent to spend more time on administrative and forward planning responsibilities .seasonal help being estimated at \$12,000. Non-union employees of the Town, including the employees of this office, are governed by the wage and classification plan under the Personnel bylaw. All employees in this department will receive a step increase in FY21, and a 2% COLA has been factored as directed. Total increase in personal services would be \$19,950.

Expenses - The FY21 budget is increasing by \$534, compared to the FY20 budget. This level of budget should allow for adequate investment materials or other tasks that preserve the level of service. {{{The Cemetery Commission is recommending the use of \$13,000 of Trust Funds towards expenses in FY16, the same as in FY15, as well as \$12,000 from sale of lots and \$18,897 from the graves account. In total this offsets \$43,897 in operational expenses.}}}

### Budget Highlights - changes from previous fiscal year

Salaries:

- 1) Superintendent change from grade 9 step 3 to a grade 9 step 4.
- 2) groundskeeper to move from a grade 5 step 9 to a grade 5 step 10.
- 3) add seasonal employee at grade 1 step 1. Estimated at a cost of \$12,000

Expenses:

Increase Vehicle repairs & maintenance to \$6,000 - necessary to upkeep equipment Decrease dues/subscriptions to \$500 - will cover license renewals/association dues/trade magazine. All other expense lines remain unchanged.

491 - Cemetery	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Cemetery Wages</u>							
Cemetery-Superintendent Sal	\$53,544.11	\$59,091.00	\$58,864.00	\$61,743.92	\$64,582.00	\$2,838.08	4.60%
Cemetery-Staff Wages	\$48,183.06	\$46,916.00	\$47,143.00	\$53,056.08	\$56,878.00	\$3,821.92	7.20%
Cemetery-Overtime	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
<b>Total Cemetery Wages</b>	<b>\$101,727.17</b>	<b>\$106,007.00</b>	<b>\$106,007.00</b>	<b>\$117,800.00</b>	<b>\$125,210.00</b>	<b>\$7,410.00</b>	<b>6.29%</b>
<u>Cemetery Expenses</u>							
Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%



## Town of Littleton Fiscal Year 2021 Budget

491 - Cemetery	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
Water	\$515.71	\$1,000.00	\$309.52	\$1,047.45	\$1,000.00	(\$47.45)	-4.53%
Vehicle Repair & Maintenance	\$6,223.65	\$4,500.00	\$7,092.73	\$4,500.00	\$6,000.00	\$1,500.00	33.33%
Office Supplies	\$362.02	\$1,000.00	\$352.95	\$1,000.00	\$1,000.00	\$0.00	0.00%
Bldg. Maintenance Supplies	\$2,570.29	\$4,000.00	\$1,598.00	\$4,174.00	\$4,000.00	(\$174.00)	-4.17%
Grounds Maintenance	\$7,532.32	\$6,700.00	\$3,402.54	\$6,850.00	\$6,700.00	(\$150.00)	-2.19%
Dues & Subscriptions	\$60.00	\$600.00	\$19.95	\$600.00	\$500.00	(\$100.00)	-16.67%
<i>Total Cemetery Expenses</i>	<i>\$17,263.99</i>	<i>\$17,800.00</i>	<i>\$12,775.69</i>	<i>\$18,171.45</i>	<i>\$19,200.00</i>	<i>\$1,028.55</i>	<i>5.66%</i>
<b>Total Cemetery</b>	<b>\$118,991.16</b>	<b>\$123,807.00</b>	<b>\$118,782.69</b>	<b>\$135,971.45</b>	<b>\$144,410.00</b>	<b>\$8,438.55</b>	<b>6.21%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Thomas Bailey	Cemetery Supt	1.000	BA09	4	\$64,582
Laurie Taylor	Cemetery Groundskr	1.000	BA05	10	\$56,878
vacant	Seasonal employee		B201	1	\$0
<b>Department Total</b>		<b>2.000</b>			<b>\$121,460</b>



## ***Town of Littleton Fiscal Year 2021 Budget***

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### **Public Works: Clean Lakes**

#### ***MISSION OF THE OFFICE***

The Clean Lakes Committee (CLC) was established to assess conditions and coordinate improvements to Littleton's lakes and ponds by providing a forum which brings together town committee representatives and concerned citizens with representatives from neighborhood associations on Long Lake, Mill Pond, Spectacle Pond, and Lake Matawanake to plan and implement necessary actions to help restore and preserve water bodies, streams, and wetlands in the Town of Littleton.

#### ***DESCRIPTION OF SERVICES***

Despite having no dedicated staff of its own, the CLC has pursued many projects over the 20 years since its inception in 1999, including the creation of storm water treatment wetlands and rain gardens in the Long Lake neighborhood, a boat ramp at Long Lake and canoe launch at Mill Pond, and annual herbicide treatments to control the spread of aquatic invasive species in Spectacle Pond, Long Lake, and Doleful Pond. Since FY17, the CLC has increased its impact and visibility in the town through expansion of services, financial contributions to town efforts for meeting federal environmental permit requirements, and capital projects that will help to restore and protect Littleton's water resources.

#### ***PERFORMANCE/WORKLOAD INDICATORS***

Indicator	FY2018	FY2019	FY2020	Projected FY2021
Control of Invasive Species	Acres	70	65	75
Monitoring of Water Quality	Samples	70	60	40
Committee Meetings	Output	6	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:

Priority – Invasive Species Control – conduct annual herbicide treatments at Spectacle Pond, Long Pond, and other water bodies as needed. A large investment has been made in this program in the past and even just a few years of neglect will result in large losses to the improvements already made.

Priority – Water Quality Monitoring – Sampling over the past 3 years has established a good baseline of conditions in Littleton's lakes and streams. Installation of continuous monitoring devices is planned for the coming years in order to reduce field efforts and focus resources on key target areas.

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



## ***Town of Littleton Fiscal Year 2021 Budget***

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Priority – Capital projects – the committee implements modest capital projects (\$5,000 - \$40,000) every couple of years to maintain and improve public access and ecological functioning of the lakes under its purview.

### ***Major Accomplishments***

In FY17, FY18, and FY19, the CLC also funded much of the Town's costs for meeting the US Environmental Protection Agency's (EPA) Municipal Separate Storm Sewer System (MS4) permit requirements. The MS4 permit applies to all 249 'urbanized' municipalities in the Commonwealth and is intended to protect and restore water quality in Massachusetts' streams, lakes, and wetlands through improved storm water management. Recognizing the congruence of these goals with the CLC's own goals, and that the Town did not currently have a dedicated funding source for storm water improvements, the Committee recommended a contribution of up to \$100,000 towards MS4 permit costs in each of FY17, FY18, and FY19 for a total commitment of up to \$300,000.

### ***Departmental Goals***

To continue to collect important data and information on the health of Littleton's water bodies

To restore Mill Pond

To continue the battle against aquatic invasive species in Littleton's lakes

### ***Budget Narrative***

The Clean Lakes Committee has been self-funded from its inception through revenues from cellphone towers located on Littleton Water Department (LWD) property near Spectacle Pond. Over the years, these revenues have been used primarily for annual control of aquatic invasive species and a few small capital projects on Long Lake and Mill Pond. These relatively small expenses have allowed the CLC to build up significant reserves in anticipation of its biggest potential project to date: the restoration of Mill Pond.

The Mill Pond Restoration Project is an effort that began with LWD and the Mill Pond Association in 1998, ultimately leading to the formation of the CLC in 1999. In 2001, the CLC received a commitment of federal funding from the US Army Corps of Engineers (USACE) to conduct a feasibility study for dredging Mill Pond and restoring the deep water habitat that once existed there. This commitment of federal funding provides for a 50/50 cost-share of feasibility study phase costs in excess of \$100,000 and a 35/65 cost-share of design and construction phase costs. In FY17, the CLC received Selectmen and Town Meeting support for finalizing the feasibility study with the Army Corps of Engineers with the intent to move forward with implementation. This required a town commitment of \$87,000 in FY17. At the completion of the feasibility study, the Town will have an opportunity to decide if it would like to move forward with design and construction of the project. If so, an additional \$137,100 would need to be appropriated in order to cover 50% of the feasibility phase costs in excess of \$100,000 that have already been incurred by the USACE, with payments to be split between FY18 and FY19. In addition, funds would need to be appropriated in order to finance the 35% cost-share of the design and construction of the project. This would amount to approximately \$900,000 assuming a \$2.6 Million total project cost. It bears reminding that the federal government, through the USACE, will be funding the remaining \$1.7 Million and that the Town's \$900,000 commitment would be covered by a 15-year bond, with



## Town of Littleton Fiscal Year 2021 Budget

payments to be made solely from the Spectacle Pond Cell Tower account, which currently funds the Clean Lakes Committee and all of its expenses.

In addition to this large capital project, this office intends to continue its annual herbicide treatments at Spectacle Pond and Long Lake as well as continue the comprehensive water quality monitoring program of all of Littleton's water bodies that began in FY17.

### Budget Highlights - changes from previous fiscal year

None

456 - Clean Lakes	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Clean Lakes Expenses</u>							
Clean Lakes Professional Servi	\$18,074.56	\$46,000.00	\$46,000.00	\$46,000.00	\$66,000.00	\$20,000.00	43.48%
<i>Total Clean Lakes Expenses</i>	<i>\$18,074.56</i>	<i>\$46,000.00</i>	<i>\$46,000.00</i>	<i>\$46,000.00</i>	<i>\$66,000.00</i>	<i>\$20,000.00</i>	<i>43.48%</i>
 <i>Total Clean Lakes</i>	 <i>\$18,074.56</i>	 <i>\$46,000.00</i>	 <i>\$46,000.00</i>	 <i>\$46,000.00</i>	 <i>\$66,000.00</i>	 <i>\$20,000.00</i>	 <i>43.48%</i>

### Staffing

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





## Town of Littleton Fiscal Year 2021 Budget

### Public Works: Other

#### Street Lighting

#### Budget Narrative

The FY21 budget reflects a \$6,800 decrease as compared to FY20 budget. Costs include maintenance of school zone flashers, and bill for annual street lighting, with a 10% increase to cover potential rate increase or additional street lights.

424 - Street Lighting	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Street Lighting	\$24,995.75	\$25,000.00	\$15,648.59	\$25,000.00	\$18,200.00	(\$6,800.00)	-27.20%
<i>Total Expenses</i>	<i>\$24,995.75</i>	<i>\$25,000.00</i>	<i>\$15,648.59</i>	<i>\$25,000.00</i>	<i>\$18,200.00</i>	<i>(\$6,800.00)</i>	<i>-27.20%</i>
<b>Total Street Lighting</b>	<b>\$24,995.75</b>	<b>\$25,000.00</b>	<b>\$15,648.59</b>	<b>\$25,000.00</b>	<b>\$18,200.00</b>	<b>(\$6,800.00)</b>	<b>-27.20%</b>

#### Wastewater/Stormwater

#### Budget Narrative

The FY21 budget has been changed to a transfer to the newly formed sewer Enterprise Fund. These costs are associated with the maintenance of the municipal wastewater system.

455 - Wastewater/Stormwater	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Wages</u>							
Wastewater/Stormwater Expendit	\$100,933.44	\$109,000.00	\$93,044.61	\$113,000.00	\$0.00	(\$113,000.00)	-100.00%
<i>Total Wages</i>	<i>\$100,933.44</i>	<i>\$109,000.00</i>	<i>\$93,044.61</i>	<i>\$113,000.00</i>	<i>\$0.00</i>	<i>(\$113,000.00)</i>	<i>-100.00%</i>
<b>Total Wastewater/Stormwater</b>	<b>\$100,933.44</b>	<b>\$109,000.00</b>	<b>\$93,044.61</b>	<b>\$113,000.00</b>	<b>\$0.00</b>	<b>(\$113,000.00)</b>	<b>-100.00%</b>

#### B&M Crossing

#### Budget Narrative

Railroad Crossing - the FY21 budget reflects a small increase of \$16 as compared to the FY20 budget. This is the cost for maintenance of private crossing on Gilson Rd

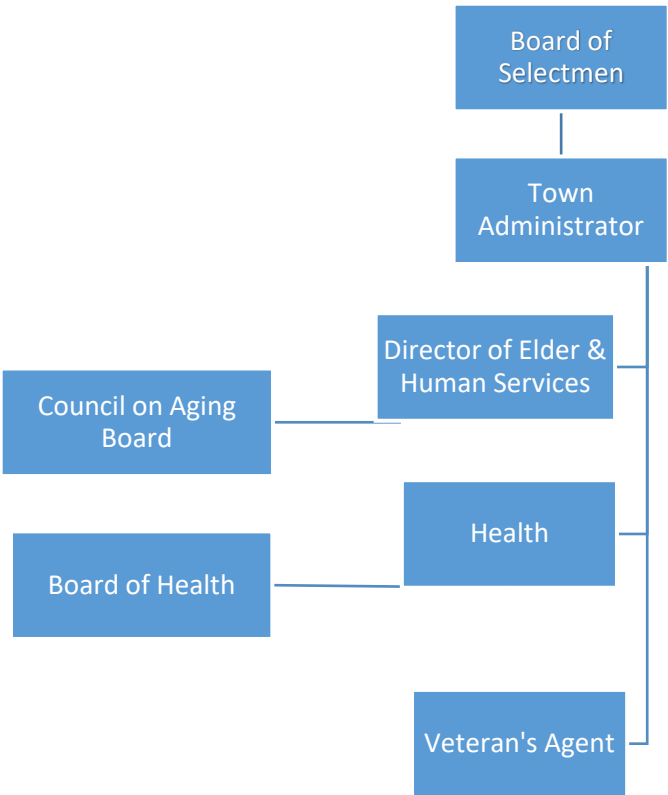
457 - B&M Crossing	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
B&M Crossing	\$2,805.62	\$2,808.00	\$2,805.62	\$2,809.00	\$2,825.00	\$16.00	0.57%
<i>Total Expenses</i>	<i>\$2,805.62</i>	<i>\$2,808.00</i>	<i>\$2,805.62</i>	<i>\$2,809.00</i>	<i>\$2,825.00</i>	<i>\$16.00</i>	<i>0.57%</i>
<b>Total B&amp;M Crossing</b>	<b>\$2,805.62</b>	<b>\$2,808.00</b>	<b>\$2,805.62</b>	<b>\$2,809.00</b>	<b>\$2,825.00</b>	<b>\$16.00</b>	<b>0.57%</b>



**Town of Littleton Fiscal Year 2021 Budget**

Health & Human Services

Health & Human Services Organizational Chart



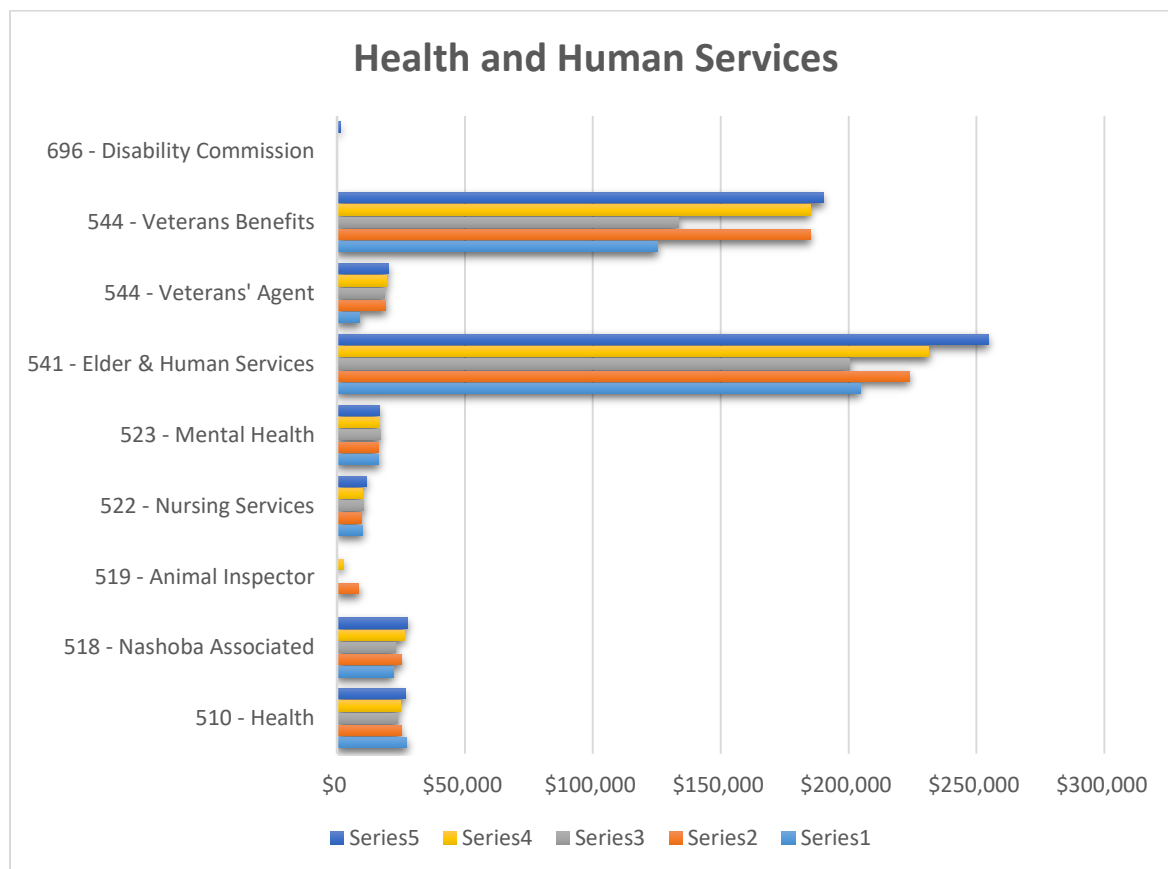


## Town of Littleton Fiscal Year 2021 Budget

### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
510 - Health	\$27,294.62	\$25,169.00	\$23,584.31	\$24,707.00	\$26,568.99	\$1,861.99	7.54%
518 - Nashoba Associated	\$21,861.36	\$25,000.00	\$22,954.44	\$26,250.00	\$27,562.00	\$1,312.00	5.00%
519 - Animal Inspector	\$0.00	\$8,550.00	\$0.00	\$2,450.00	\$0.00	(\$2,450.00)	-100.00%
522 - Nursing Services	\$9,976.44	\$9,500.00	\$10,475.28	\$9,975.00	\$11,497.00	\$1,522.00	15.26%
523 - Mental Health	\$16,280.00	\$16,000.00	\$16,780.00	\$16,500.00	\$16,500.00	\$0.00	0.00%
541 - Elder & Human Services	\$204,474.51	\$223,846.00	\$200,198.96	\$231,295.00	\$254,527.64	\$23,232.64	10.04%
544 - Veterans' Agent	\$8,842.94	\$19,060.00	\$18,653.05	\$19,410.00	\$19,917.00	\$507.00	2.61%
544 - Veterans Benefits	\$125,116.72	\$185,000.00	\$133,494.46	\$185,000.00	\$190,000.00	\$5,000.00	2.70%
696 - Disability Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	
<b>Total Health &amp; Human Services</b>	<b>\$413,846.59</b>	<b>\$512,125.00</b>	<b>\$426,140.50</b>	<b>\$515,587.00</b>	<b>\$547,772.63</b>	<b>\$32,185.63</b>	<b>6.24%</b>





## Town of Littleton Fiscal Year 2021 Budget

### Health and Human Services: Health Department

#### **MISSION OF THE OFFICE**

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

#### **DESCRIPTION OF SERVICES**

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

#### **PERFORMANCE/WORKLOAD INDICATORS**

Indicator	Unit of Measure	FY2019	FY2020	Projected FY2021
Septic Permit Applications	Count	73	95	100
Food Service Permits	Count	48	54	56
Tobacco Permit Applications	Count	10	10	10
Stable Permit Applications	Count	13	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 2021 Budget

### Major Accomplishments

### Departmental Goals

#### Budget Narrative

Personal Services - The FY21 is increasing by \$3120, this budget provides for the same level of personnel as the FY20 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 FY21 department budget is decreased by \$1257, compared to the FY20 budget, using a zero based approach the expenses have been reclassified to provide better detail and adjusted based on prior year expenditures.

510 - Health	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Health Wages</u>							
Boh - Staff Wages	\$25,720.48	\$22,582.00	\$22,578.53	\$22,120.00	\$23,038.99	\$918.99	4.15%
Wages - Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$2,200.00	\$2,200.00	0.0%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Total Health Wages</b>	<b>\$25,720.48</b>	<b>\$22,582.00</b>	<b>\$22,578.53</b>	<b>\$22,120.00</b>	<b>\$25,238.99</b>	<b>\$3,118.99</b>	<b>14.10%</b>
<u>Health Expenses</u>							
Advertising	\$399.00	\$400.00	\$141.65	\$400.00	\$150.00	(\$250.00)	-62.50%
Postage	\$45.70	\$110.00	\$33.31	\$110.00	\$80.00	(\$30.00)	-27.27%
Office Supplies	\$864.44	\$500.00	\$445.82	\$500.00	\$500.00	\$0.00	0.00%
Travel	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Other Expenditures	\$265.00	\$1,477.00	\$385.00	\$1,477.00	\$500.00	(\$977.00)	-66.15%
<b>Total Health Expenses</b>	<b>\$1,574.14</b>	<b>\$2,587.00</b>	<b>\$1,005.78</b>	<b>\$2,587.00</b>	<b>\$1,330.00</b>	<b>(\$1,257.00)</b>	<b>-48.59%</b>
<b>Total Health</b>	<b>\$27,294.62</b>	<b>\$25,169.00</b>	<b>\$23,584.31</b>	<b>\$24,707.00</b>	<b>\$26,568.99</b>	<b>\$1,861.99</b>	<b>7.54%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Janet Fairchild	Admin Asst-Building	0.450	BA06	3	\$23,039
<b>Department Total</b>		<b>0.450</b>			<b>\$23,039</b>



## ***Town of Littleton Fiscal Year 2021 Budget***

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### **Health and Human Services: Elder & Human Services**

#### ***MISSION OF THE OFFICE***

EHS 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 handle 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 2,226 Littleton residents over 60 years old and another 1,173 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. We currently actively serve 37% of Littleton's seniors- more than 1 in 3 seniors' use our services.

The senior population is steadily increasing, and it is reflected in the EHS/COA Dept service statistics. The first 3 months of FY19 compared to the first 3 months of FY20 shows a steep 54% increase in total EHS/COA usage already. The number of unduplicated seniors we have served from FY2018 to FY2019 has increased by 41%. As our mission statement explains, we are also responsible for providing services to all residents, regardless of age. The number of unduplicated residents served under age 60 has increased a monumental 154% since 2016.

We have five primary areas of focus:

- **Transportation**

We currently provide approximately 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 only transportation resource for the many people in town who do not/cannot drive.

- **Nutrition**

In FY 19 we delivered 4,709 Home Delivered Meals to seniors, a 6% increase from the year prior, and served 2,125 congregate meals in our Senior Diner.

We deliver hot meals to home-bound seniors, each day, five days a week. Coordinating with Minuteman Senior Services, we provide a daily hot meal program for a voluntary donation of \$2. Staffing for both



## ***Town of Littleton Fiscal Year 2021 Budget***

programs is heavily supported by the Senior Tax Work-Off Program (see below).

- **Outreach to All Residents in Need**

Our Outreach Coordinator serves as an information resource for seniors, the disabled, the low-income, and other persons and families of any age in need of services. We also assist the families of Littleton seniors. We provide help with obtaining heating subsidies, food stamps, housing, health education, caregiver support, and services from other food-provision programs. We are the gateway for those in need to obtain services and we operate under a 'no wrong door' policy for the 325+ residents we assist each month. Our total Outreach Dept contacts for FY19 was nearly 4,500 points of contact. Comparing the first 3 months of FY19 to FY20 has shown we are already up 16% from last year in the number of contacts Outreach has logged.

- **Senior Tax Relief**

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

We support multiple town departments through the Senior Tax Worker program which provides approximately \$600 a year in property tax relief for participants. In FY 19, 132 STW's completed over 6,000 hours of work for the town. STW's are placed in the Finance Department, Assessors, Cemetery, School Department, Transfer Station, Town Administrator's office, Library, Conservation Commission, and throughout Council on Aging and Elder and Human Services just to name a few departments. STWs deliver meals-on-wheels, work in our lunch program, retired RNs run our blood pressure clinic, and they provide support for our dementia program, the Littleton Social Club.

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

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

### ***PERFORMANCE/WORKLOAD INDICATORS***

Indicator	FY2018	FY2019	FY2020	Projected FY2021
Unduplicated Over 60 Served	622	879	1140	1230
Unduplicated Under 60 Served	116	\$193	\$308	\$492
Senior Work Program Participants	111	134	136	138



## ***Town of Littleton Fiscal Year 2021 Budget***

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Programs offered per year	913	1180	1472	1766
Total Event Sign In's	13110	14884	16968	19343
Van trips per year	5465	4122	4800	4980
Meals Delivered (Meals on Wheels)	4435	4709	4991	5291

### ***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. Our Senior Center is open five days a week and some evenings and weekends for special programming.

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. The instances of domestic violence and homelessness issues our Outreach Dept is handling has increased over the past year.

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





## ***Town of Littleton Fiscal Year 2021 Budget***

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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.

**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 Mealsite and Meals on Wheels is essential to promote well being. 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. We consistently serve about 27 meals per day.

**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. Seniors and non-seniors turn to EHS and the Outreach Worker for direction/assistance/support on all aspects of care and living.

As requested in the Budget - We need to add additional staffing if we are to address services requested in this area.

**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 FY2019, Senior Tax Workers who completed their hours were compensated almost \$600 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.

FY	Hours of benefit to town
FY17	5,000



## ***Town of Littleton Fiscal Year 2021 Budget***

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FY18	6,527
FY19	8,079

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, 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.

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

### ***Major Accomplishments***

- Appropriated \$3million in a Capital Stabilization Fund for a new Senior Center.
- Creation of Littleton Coalition Against Addiction and hosting monthly family support groups that are attended by 30+ people.
- Administration of the Littleton Rental Assistance Program.
- Expansion of under-60 services.

### ***Departmental Goals***

- 1) Filling the 18 slots for the Rental Assistance Program for Littleton residents through the EHS Outreach Dept.
- 2) Create an action plan for moving Senior Center project forward.
- 3) Form a TRIAD group with Police and Fire Dept.'s to meet quarterly and improve communication between all Departments regarding community members at risk or in need. Potential to create a Yellow Dot Program or an "RU OK" check-in program.

### ***Budget Narrative***

#### **Staffing**

Personnel Services - The FY21 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 FY21 have been factored.

The FY21 staffing budget is also increasing by \$24,863.28 to accommodate the request of the Director to move the administrative staff from Grant funded to budget funded as detailed below:



## Town of Littleton Fiscal Year 2021 Budget

In order for the Outreach Workers and the Director to focus on reaching vulnerable populations (low-income, recent hospital discharges, the cognitively impaired, and those without family and social supports), while creating innovative programming, and writing grants more administrative assistance to manage daily operations is needed. EHS currently has a 15 hour Administrative Assistance position funded through the EOEI Formula Grant, and are requesting to add it to the budget at a 19.5 hour part time position. All other expenses that fall under allowable expenses (programming costs, certain office supplies, dues, trainings, fees) under the Formula Grant will be moved. These expenses currently total \$11,275 that will be put under the Formula Grant. We are asking for town-funding to support this position so that our current staff can dedicate their time where it is most needed- to our vulnerable residents.

The percentage of residents over age 60 is expected to increase through 2030 and with this increase comes a critical need to more proactively identify problems, connect residents with needed services, and provide support for a variety of issues (chronic and acute health problems, energy assistance, food insecurity, and caregiving in the home).

### Expenses :

In FY 19 we had nearly 15,000 event sign-in's, and the demand for additional programming is growing. EHS is charged with maintaining low to no-cost program fees for seniors participating in our programs as a majority are living on fixed incomes.

As the over 60 population rises the number of residents seeking Outreach assistance is rising. The number of Fuel Assistance, SNAP food stamp, SMOG benefits applications that are completed monthly are rising and they are critical to meet the needs of low income and at-risk individuals in Littleton. This is causing a rise in our travel costs as staff are going out into the community to help residents at their homes. Continual training is required to keep up with the ever changing landscape of benefits and health insurance, which accounts for the slight increase in Training/Conferences and Professional Memberships.

### **Budget Highlights - changes from previous fiscal year**

-Salaries: Admin Assistant moved from Formula Grant to FY21 Budget at 19.5hr/week, \$11275 in other allowable budget expenses moved to the Formula Grant

-Increase in Dues and Memberships due to rising costs.

-New vehicle maintenance account created

-Consolidated expenses into the Community Program line that were previously being billed to "Meal Site" line which was in turn lowered.

541 - Elder & Human Services	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Elder &amp; Human Services Wages</u>							
Ehs-Director Salaries	\$68,667.29	\$74,605.00	\$67,758.03	\$76,401.00	\$79,552.80	\$3,151.80	4.13%
Wages Asst Ehs Director	\$0.00	\$0.00	\$2,429.60	\$62,528.00	\$69,300.72	\$6,772.72	10.83%
Ehs - Staff Wages	\$112,865.20	\$124,320.00	\$106,756.85	\$66,376.00	\$82,119.12	\$15,743.12	23.72%



## Town of Littleton Fiscal Year 2021 Budget

541 - Elder & Human Services	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<i>Total Elder &amp; Human Services Wages</i>	<i>\$181,532.49</i>	<i>\$198,925.00</i>	<i>\$176,944.48</i>	<i>\$205,305.00</i>	<i>\$230,972.64</i>	<i>\$25,667.64</i>	<i>12.50%</i>
<u>Elder &amp; Human Services Expenses</u>							
Vehicle Repair/Maint	\$0.00	\$0.00	\$0.00	\$0.00	\$450.00	\$450.00	0.0%
Professional Services	\$300.00	\$300.00	\$327.63	\$765.60	\$500.00	(\$265.60)	-34.69%
Training/Conferences	\$204.38	\$500.00	\$273.09	\$1,095.00	\$560.00	(\$535.00)	-48.86%
Postage	\$468.16	\$500.00	\$375.30	\$200.00	\$260.00	\$60.00	30.00%
Cross Town Connect Fee	\$9,900.00	\$11,000.00	\$11,000.00	\$11,000.00	\$16,875.00	\$5,875.00	53.41%
Office Supplies	\$583.39	\$700.00	\$565.83	\$700.00	\$175.00	(\$525.00)	-75.00%
Meal Site	\$1,142.30	\$4,000.00	\$2,064.82	\$3,796.00	\$900.00	(\$2,896.00)	-76.29%
Community Programs	\$6,257.00	\$4,416.00	\$4,870.96	\$4,600.00	\$0.00	(\$4,600.00)	-
Minuteman Assessment	\$2,500.00	\$2,505.00	\$2,505.00	\$2,505.00	\$2,505.00	\$0.00	0.00%
Travel	\$418.64	\$500.00	\$676.45	\$800.00	\$650.00	(\$150.00)	-18.75%
Dues & Subscriptions	\$512.63	\$500.00	\$515.40	\$528.40	\$680.00	\$151.60	28.69%
Other Expenses	\$655.52	\$0.00	\$80.00	\$0.00	\$0.00	\$0.00	0.0%
<i>Total Elder &amp; Human Services Expenses</i>	<i>\$22,942.02</i>	<i>\$24,921.00</i>	<i>\$23,254.48</i>	<i>\$25,990.00</i>	<i>\$23,555.00</i>	<i>(\$2,435.00)</i>	<i>-9.37%</i>
<b><i>Total Elder &amp; Human Services</i></b>	<b><i>\$204,474.51</i></b>	<b><i>\$223,846.00</i></b>	<b><i>\$200,198.96</i></b>	<b><i>\$231,295.00</i></b>	<b><i>\$254,527.64</i></b>	<b><i>\$23,232.64</i></b>	<b><i>10.04%</i></b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Elizabeth Tretiak	Dir Ehs	1.000	BA11	4	\$79,553
Nicole Lorensen	Assist Director Ehs	1.000	BA10	3	\$69,301
Amy Demichele	Ehs Outreach Coord	1.000	BA09	3	\$63,016
Susan Raymond	Admin Asst-Coa	0.488	BA06	3	\$24,959

<b><i>Department Total</i></b>	<b><i>3.488</i></b>	<b><i>\$236,829</i></b>
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Neil Campbell	Ehs Van Driver	0.200	B102	5	\$7,027
Richard Kent	Ehs Van Dvr On-Call	0.450	B102	5	\$15,810
William Monahan	Ehs Van Dvr On-Call	0.490	B102	5	\$17,215
Laurie Dee	Ehs Van Driver	0.490	B102	4	\$16,878
Samuel Palmer	Ehs Van Driver	0.200	B102	4	\$6,889
John Stenstrom	Ehs Van Driver	0.488	B102	3	\$16,468

<b><i>Department Total</i></b>	<b><i>2.318</i></b>	<b><i>\$80,287</i></b>
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## ***Town of Littleton Fiscal Year 2021 Budget***

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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.



## Town of Littleton Fiscal Year 2021 Budget

### Departmental Goals

### Budget Narrative

### Budget Highlights - changes from previous fiscal year

544 - Veterans' Agent	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Veterans' Agent Wages</u>							
Veteran Agent-Salary	\$7,812.42	\$7,500.00	\$7,309.04	\$7,850.00	\$8,007.00	\$157.00	2.00%
<b>Total Veterans' Agent Wages</b>	<b>\$7,812.42</b>	<b>\$7,500.00</b>	<b>\$7,309.04</b>	<b>\$7,850.00</b>	<b>\$8,007.00</b>	<b>\$157.00</b>	<b>2.00%</b>
<u>Veterans' Agent Expenses</u>							
Meetings & Conferences	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	
Other Services	\$145.00	\$1,200.00	\$62.31	\$1,200.00	\$200.00	(\$1,000.00)	-83.33%
Postage	\$26.58	\$60.00	\$19.00	\$60.00	\$60.00	\$0.00	0.00%
Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	
Travel	\$783.94	\$200.00	\$911.70	\$200.00	\$1,200.00	\$1,000.00	500.00%
Dues & Subscriptions	\$75.00	\$100.00	\$351.00	\$100.00	\$100.00	\$0.00	0.00%
Vfw Building Maint	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
<b>Total Veterans' Agent Expenses</b>	<b>\$1,030.52</b>	<b>\$11,560.00</b>	<b>\$11,344.01</b>	<b>\$11,560.00</b>	<b>\$11,910.00</b>	<b>\$350.00</b>	<b>3.03%</b>
<b>Total Veterans' Agent</b>	<b>\$8,842.94</b>	<b>\$19,060.00</b>	<b>\$18,653.05</b>	<b>\$19,410.00</b>	<b>\$19,917.00</b>	<b>\$507.00</b>	<b>2.61%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
John Boroski	Veterans' Agent	0.250	BB02	2	\$9,527
<b>Department Total</b>		<b>0.250</b>			<b>\$9,527</b>



## Town of Littleton Fiscal Year 2021 Budget

### Health and Human Services: Other Veteran Benefits

#### Budget Narrative

FY21 budget reflects a slight increase of \$5,000 or 2.7% as compared to FY20 budget. This is expected to be sufficient to cover an expected increase per the State. Veteran's benefits paid are then reimbursed to the Town 75% through the Cherry Sheet in the following fiscal year.

544 - Veterans Benefits	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Veteran Benefits & Services	\$125,116.72	\$185,000.00	\$133,494.46	\$185,000.00	\$190,000.00	\$5,000.00	2.70%
<i>Total Expenses</i>	<i>\$125,116.72</i>	<i>\$185,000.00</i>	<i>\$133,494.46</i>	<i>\$185,000.00</i>	<i>\$190,000.00</i>	<i>\$5,000.00</i>	<i>2.70%</i>
<b>Total Veterans Benefits</b>	<b>\$125,116.72</b>	<b>\$185,000.00</b>	<b>\$133,494.46</b>	<b>\$185,000.00</b>	<b>\$190,000.00</b>	<b>\$5,000.00</b>	<b>2.70%</b>

### Animal Inspector

#### Budget Narrative

The FY21 budget reflects no increase as compared to FY20 budget. The costs represent services provided by the part-time Inspector of Animals for licensing.

519 - Animal Inspector	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Wages</u>							
Animal Insp-Professional Serv	\$0.00	\$8,550.00	\$0.00	\$2,450.00	\$0.00	(\$2,450.00)	-100.00%
<i>Total Wages</i>	<i>\$0.00</i>	<i>\$8,550.00</i>	<i>\$0.00</i>	<i>\$2,450.00</i>	<i>\$0.00</i>	<i>(\$2,450.00)</i>	<i>-100.00%</i>
<b>Total Animal Inspector</b>	<b>\$0.00</b>	<b>\$8,550.00</b>	<b>\$0.00</b>	<b>\$2,450.00</b>	<b>\$0.00</b>	<b>(\$2,450.00)</b>	<b>-100.00%</b>

### Nashoba Associated

#### Budget Narrative

Assessments – Nashoba and Nursing expenses are estimated to remain at the FY2020 level as they were adjusted last year. Actual Assessments are unknown at this time.

518 - Nashoba Associated	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Nashoba Boh-Assessment	\$21,861.36	\$25,000.00	\$22,954.44	\$26,250.00	\$27,562.00	\$1,312.00	5.00%
<i>Total Expenses</i>	<i>\$21,861.36</i>	<i>\$25,000.00</i>	<i>\$22,954.44</i>	<i>\$26,250.00</i>	<i>\$27,562.00</i>	<i>\$1,312.00</i>	<i>5.00%</i>
<b>Total Nashoba Associated</b>	<b>\$21,861.36</b>	<b>\$25,000.00</b>	<b>\$22,954.44</b>	<b>\$26,250.00</b>	<b>\$27,562.00</b>	<b>\$1,312.00</b>	<b>5.00%</b>



## Town of Littleton Fiscal Year 2021 Budget

### Nursing Services

#### Budget Narrative

Assessments – Nashoba and Nursing expenses are estimated to remain at the FY2020 level as they were adjusted last year. Actual Assessments are unknown at this time.

522 - Nursing Services	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Naboh-Nursing Prof Serv	\$9,976.44	\$9,500.00	\$10,475.28	\$9,975.00	\$11,497.00	\$1,522.00	15.26%
<i>Total Expenses</i>	<i>\$9,976.44</i>	<i>\$9,500.00</i>	<i>\$10,475.28</i>	<i>\$9,975.00</i>	<i>\$11,497.00</i>	<i>\$1,522.00</i>	<i>15.26%</i>
<b>Total Nursing Services</b>	<b>\$9,976.44</b>	<b>\$9,500.00</b>	<b>\$10,475.28</b>	<b>\$9,975.00</b>	<b>\$11,497.00</b>	<b>\$1,522.00</b>	<b>15.26%</b>

### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Eliot Clinic	\$3,780.00	\$4,000.00	\$3,780.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
Sans Assessment	\$12,500.00	\$12,000.00	\$13,000.00	\$12,500.00	\$12,500.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$16,280.00</i>	<i>\$16,000.00</i>	<i>\$16,780.00</i>	<i>\$16,500.00</i>	<i>\$16,500.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<b>Total Mental Health</b>	<b>\$16,280.00</b>	<b>\$16,000.00</b>	<b>\$16,780.00</b>	<b>\$16,500.00</b>	<b>\$16,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>

### Disability Commission

#### Budget Narrative

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

696 - Disability Commission	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Disability Commission Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	
<i>Total Expenses</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,200.00</i>	<i>\$1,200.00</i>	
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>	



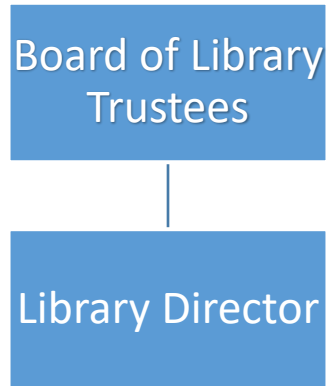


## ***Town of Littleton Fiscal Year 2021 Budget***

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### Culture & Recreation

#### Culture & Recreation Organizational Chart



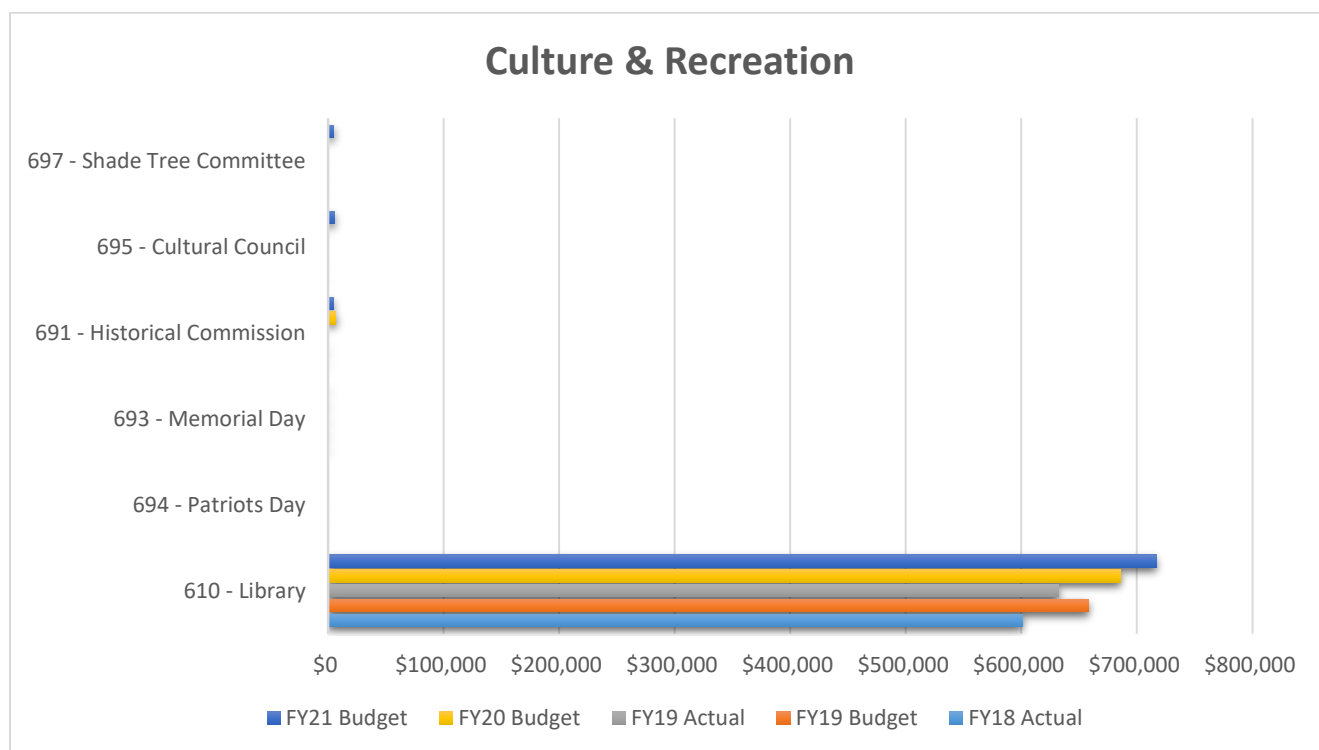


## Town of Littleton Fiscal Year 2021 Budget

### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
610 - Library	\$600,835.12	\$658,087.00	\$632,032.87	\$685,525.00	\$716,668.38	\$31,143.38	4.54%
694 - Patriots Day	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	(\$50.00)	-100.00%
693 - Memorial Day	\$550.00	\$750.00	\$709.32	\$750.00	\$750.00	\$0.00	0.00%
691 - Historical Commission	\$371.68	\$700.00	\$125.00	\$6,753.13	\$4,480.00	(\$2,273.13)	-33.66%
695 - Cultural Council	\$0.00	\$0.00	\$0.00	\$0.00	\$5,600.00	\$5,600.00	
697 - Shade Tree Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
<b>Total Culture &amp; Recreation</b>	<b>\$601,756.80</b>	<b>\$659,587.00</b>	<b>\$632,867.19</b>	<b>\$693,078.13</b>	<b>\$732,498.38</b>	<b>\$39,420.25</b>	<b>5.69%</b>





## Town of Littleton Fiscal Year 2021 Budget

### 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.

#### **PERFORMANCE/WORKLOAD INDICATORS**

Indicator	Unit of Measure	FY2019	FY2020	Projected FY2021
Circulation	Output	152,577	154,991	157,000
Children's Programs (Includes Teens)	Output	201	232	250
Children's Program Attendance	Output	6,007	6,052	7,000
Adult Programs	Output	139	167	175
Adult Programs Attendance	Output	1,587	1,664	1,800
Meeting Rooms Use	Output	1752	1895	2000
Library Visitors (approx)	Output	52,208	55,457	57,500
Resource Sharing/ILL	Output	54,000	56,201	57,000
Reference/Readers' Advisory Questions	Output	4,000	4,052	4,055



## ***Town of Littleton Fiscal Year 2021 Budget***

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### ***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, presently operating on Fridays with a skeleton staff, previous staff designated to Friday afternoons is no longer available.
- #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***

This year the library saw an increase of nearly 500 attendees at our programs for children, teens and adults over FY20. Demand for our programs only increases as we hear from patrons that they would love to see more children's programs, especially for infants and toddlers, along with programs for seniors. This year we offered Girls Who Code for the third straight year in a row. We offered new book clubs for seniors, those interested in science-fiction and fantasy, and a third book club with a focus on best sellers. This year we also offered several classes on writing and publishing. We've also begun making preparations for a new Makerspace program for kids and teens; intended to increase knowledge in Science, Technology, Engineering, Art, and Math (STEAM). We hope to start this program in the spring.

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. There are self-learning databases to teach you how to play a musical instrument or on how to fix your car. We also now offer FamilySearch, which provides patrons with access to thousands of genealogical resources online. Our tutor.com database offers free tutoring online to anyone from children to adults. This year we also added Rosetta stone, which allows our patrons to learn almost any language. Two staff members are now notaries, bringing the total numbers of notaries available to our patrons to four; a service which is requested almost daily. Due to high demand, we've also begun purchasing more DVD which we've made "Hot Titles" meaning our patrons now have more of the latest best sellers available to them and only to them.

### ***Departmental Goals:***

Our goal is to increase the level of services and materials we are able to offer our patrons and the community as a whole. Patrons see us as a fantastic resource and we hope that we can continue to provide a high level of service. Our goal would be to increase our hours from 45 hours per week to 49. This small increase would allow us to open earlier on Tuesdays and Thursdays, and longer hours on Saturdays.



## ***Town of Littleton Fiscal Year 2021 Budget***

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### ***Budget Narrative***

**PERSONNEL SERVICES** - The FY21 staffing budget is increasing by \$32,878.51 – or 5.9%, compared to the FY20 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. All applicable employees in this department will receive a step increase in FY21. A 2% COLA has been factored into the budget.

Increasing staffing hours (achieved by increasing the staffing hours of our Assistant Director, Head of Circulation, Processing Clerk and three Library Assistants) would allow the Library to offer a much more robust and complete level of services to the residents of Littleton. Improved and/or expanded services would include: increasing the number of hours the library is open to the public on Tuesday and Thursdays. We normally open at 1 pm on Tuesday and Thursdays, but often have patrons requesting that we open earlier on those days. We regularly have patrons show up at the library on Tuesday and Thursday mornings expecting the library to be open. Sadly, we have to turn them away. More staff hours will mean an increase in the number of children's services we are able to offer; such as our Babygarten program which promotes children's literacy by introducing toddlers to reading through music and other fun activities. Computer classes for adults and seniors will also be provided, to give our patrons the step-up they need in our increasing technology-centric world. Increasing staff coverage at the front circulation desk would allow staff to offer better service by having the opportunity to provide in-depth/1:1 interactions be it for reference/research, readers' advisory, or assistance with the Library's growing number of eServices.

**EXPENSES** - The FY21 expenses budget is increasing by \$38,403 – or 6.4% -compared to the FY20 budget in order to accommodate the increase in library materials necessary to maintain MBLC state certification and the Library's eligibility for LIG/MEG (state aid) and other grants. 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 2% increase in the MVLC member assessment.

A programming and programming supplies line would more accurately reflect the funding needed for supplies for children and teens and for programmers, such as author talks, educational programs, and other events. This is a new line in the budget, meant to supplement the growing demand for programs already covered by the Friends of the RHL and what we receive in state aid. The increase in the processing supplies line will more accurately meet our need for additional barcodes, book-covers, and labels; supplies required to adequately circulate books, DVDs and other materials to our patrons. We annually increase the amount of materials we purchase for the library by about 3% with very little increase in the amount we ask from the Town every year for supplies. This increase in processing supplies will more accurately meet our need without having to regularly look to other sources. The office supplies line item covers the expenses related to supplying toner and paper for public printers. The travel budget would cover mileage costs for staff attending MVLC meetings, other educational training opportunities, and the cost for the director and staff to attend one annual conference.

The library trustees are recommending the use of \$12,000 of Trust Funds towards materials and programming in FY21. To maintain certification we must increase our spending on materials by at least 3% every year. To keep up with these requirements, and to cover the gap in funding between what the Town covers and what



## Town of Littleton Fiscal Year 2021 Budget

we require for certification. The Friends of the Library have also supplemented our state certification requirement by funding library museum passes at a cost of about \$8,000 per year.

### Budget Highlights

- The FY21 staffing budget is increasing by \$32,878.51 – or 5.9%, compared to the FY20 budget.
- Increasing hours for the Assistant Director from 30 to 35, increase in hours for the Head of Circulation from 26 to 30, increase in Processing Clerk hours from 10 to 12 and an increase in hours for all three Library Assistants from 6 hours per week each to 10 hours per week each.
- An increase of 0.4 FTE overall.
- The FY21 expenses budget is increasing by \$38,403 – or 6.4% -compared to the FY20 budget.
- The addition of a Programming (\$2,000) and Programming supply line (\$1,000) to the budget.
- An increase in Processing Supplies from \$1,500 to \$4,000 to better meet the increasing cost of processing supplies for things like book jackets, barcodes, cases, etc. We annually increase the number of materials we must purchase with very little increase in the amount we get for supplies to process those materials.
- We are requesting an increase in the Travel line from \$650 to \$1,200 to cover the cost of workshop, committee, and conference attendance for staff. This line is often underfunded. For example, the Library Director has not submitted a reimbursement request for mileage since he began five years ago because there would not be enough in the budget to cover any reimbursements.
- We are requesting a decrease in the office supply line from \$1,500 to \$1,000.
- Our MVLC assessment has also remained the same as last year, at \$36,700.

610 - Library	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Library Wages</u>							
Library-Director Salary	\$82,971.20	\$88,031.00	\$87,692.80	\$92,391.68	\$96,215.04	\$3,823.36	4.14%
Wages Asst Library Director	\$0.00	\$0.00	\$8,047.20	\$55,051.44	\$57,362.01	\$2,310.57	4.20%
Library-Staff Wages	\$382,580.86	\$418,153.00	\$388,601.11	\$373,356.88	\$365,637.51	(\$7,719.37)	-2.07%
Wages - Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$7,578.82	\$7,578.82	
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$4,650.00	\$4,650.00	
<b>Total Library Wages</b>	<b>\$465,552.06</b>	<b>\$506,184.00</b>	<b>\$484,341.11</b>	<b>\$520,800.00</b>	<b>\$531,443.38</b>	<b>\$10,643.38</b>	<b>2.04%</b>
<u>Library Expenses</u>							
Equipment Repairs & Servicing	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Postage	\$176.20	\$150.00	\$6.38	\$150.00	\$125.00	(\$25.00)	-16.67%
Office Supplies	\$1,179.32	\$1,500.00	\$466.30	\$1,500.00	\$1,000.00	(\$500.00)	-33.33%
Books & Materials	\$86,547.47	\$95,503.00	\$94,629.84	\$109,225.00	\$127,100.00	\$17,875.00	16.37%
Trust - Materials	\$11,715.53	\$15,000.00	\$15,548.50	\$15,000.00	\$12,000.00	(\$3,000.00)	-20.00%
Programming	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
Program Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
Travel	\$183.56	\$650.00	\$65.40	\$650.00	\$1,200.00	\$550.00	84.62%



## Town of Littleton Fiscal Year 2021 Budget

Processing Supplies	\$1,473.98	\$1,500.00	\$1,732.34	\$1,500.00	\$4,000.00	\$2,500.00	166.67%
Mvlc Assessment & Content	\$34,007.00	\$37,500.00	\$35,243.00	\$36,600.00	\$36,700.00	\$100.00	0.27%
<b>Total Library Expenses</b>	<b>\$135,283.06</b>	<b>\$151,903.00</b>	<b>\$147,691.76</b>	<b>\$164,725.00</b>	<b>\$185,225.00</b>	<b>\$20,500.00</b>	<b>12.44%</b>
<b>Total Library</b>	<b>\$600,835.12</b>	<b>\$658,087.00</b>	<b>\$632,032.87</b>	<b>\$685,525.00</b>	<b>\$716,668.38</b>	<b>\$31,143.38</b>	<b>4.54%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Samuel Alvarez	Lib Director	1.000	TC12	5	\$96,216
Helen Graham	Lib Asst Dir	0.750	BA10	7	\$57,363
Diann Ouellette-Haduch	Lib Sr Libr Children	0.875	BA09	10	\$65,498
Andrea Curran	Lib Sr Libr Circ	0.750	BA09	8	\$53,448
Susan Palmer	Lib Office Coord	0.875	BA07	7	\$52,910
Jeanne Sill	Lib Senior Tech	0.850	BA06	10	\$51,718
Jenna Cantino	Lib Senior Tech	0.500	BA06	7	\$28,251
Julie Bernardi	Lib Technician	0.350	BA05	8	\$18,950
Cheryl Hardy-Faraci	Lib Technician	0.475	BA05	5	\$23,883
Julie Fredericksen	Lib Technician	0.500	BA05	4	\$24,524
Tracy Delgado	Lib Technician	0.425	BA05	3	\$20,340
Atsuko Yamashita	Lib Process Clrk	0.250	BA03	4	\$10,712
Jennifer Hamilton	Lib Assistant	0.150	BA03	3	\$6,271
Jeffrey Henry	Lib Assistant	0.475	BA03	2	\$19,370
Amy Totten	Lib Assistant	0.150	BA03	1	\$5,967
Overtime/Vacation coverage					\$7,579
<b>Department Total</b>		<b>8.375</b>			<b>\$543,000</b>



## Town of Littleton Fiscal Year 2021 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Memorial Other Services	\$550.00	\$750.00	\$709.32	\$750.00	\$750.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$550.00</i>	<i>\$750.00</i>	<i>\$709.32</i>	<i>\$750.00</i>	<i>\$750.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<b>Total Memorial Day</b>	<b>\$550.00</b>	<b>\$750.00</b>	<b>\$709.32</b>	<b>\$750.00</b>	<b>\$750.00</b>	<b>\$0.00</b>	<b>0.00%</b>

#### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Wages</u>							
Patriots Day Other Supplies	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	(\$50.00)	-100.00%
<i>Total Wages</i>	<i>\$0.00</i>	<i>\$50.00</i>	<i>\$0.00</i>	<i>\$50.00</i>	<i>\$0.00</i>	<i>(\$50.00)</i>	<i>-100.00%</i>
<b>Total Patriots Day</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>(\$50.00)</b>	<b>-100.00%</b>

#### Historical Commission

##### Budget Narrative

The budget supports various projects for the Historical Commission. In FY21 the budget is increasing to fund a door replacement at Robinson Road, historic house signs, plaques and markers, pest control, recognition and ceremonies and outreach and education.

691 - Historical Commission	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Historical Other Supplies	\$371.68	\$700.00	\$125.00	\$6,753.13	\$4,480.00	(\$2,273.13)	-33.66%
<i>Total Expenses</i>	<i>\$371.68</i>	<i>\$700.00</i>	<i>\$125.00</i>	<i>\$6,753.13</i>	<i>\$4,480.00</i>	<i>(\$2,273.13)</i>	<i>-33.66%</i>
<b>Total Historical Commission</b>	<b>\$371.68</b>	<b>\$700.00</b>	<b>\$125.00</b>	<b>\$6,753.13</b>	<b>\$4,480.00</b>	<b>(\$2,273.13)</b>	<b>-33.66%</b>





## Town of Littleton Fiscal Year 2021 Budget

### Cultural Council

#### Budget Narrative

The budget supports various projects for the Cultural Council. This is a new line item for the FY21 budget

695 - Cultural Council	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cultural Council Expenses	\$371.68	\$0.00	\$0.00	\$0.00	\$5,600.00	\$5,600.00	
<i>Total Expenses</i>	<i>\$371.68</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$5,600.00</i>	<i>\$5,600.00</i>	
<b>Total Cultural Council</b>	<b>\$371.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,600.00</b>	<b>\$5,600.00</b>	

### Shade Tree Committee

#### Budget Narrative

The budget supports various projects for the Shade Tree Committee. This is a new line item for the FY21 budget

697 - Shade Tree Committee	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Shade Tree Expenses	\$371.68	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
<i>Total Expenses</i>	<i>\$371.68</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$5,000.00</i>	<i>\$5,000.00</i>	
<b>Total Shade Tree Committee</b>	<b>\$371.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	

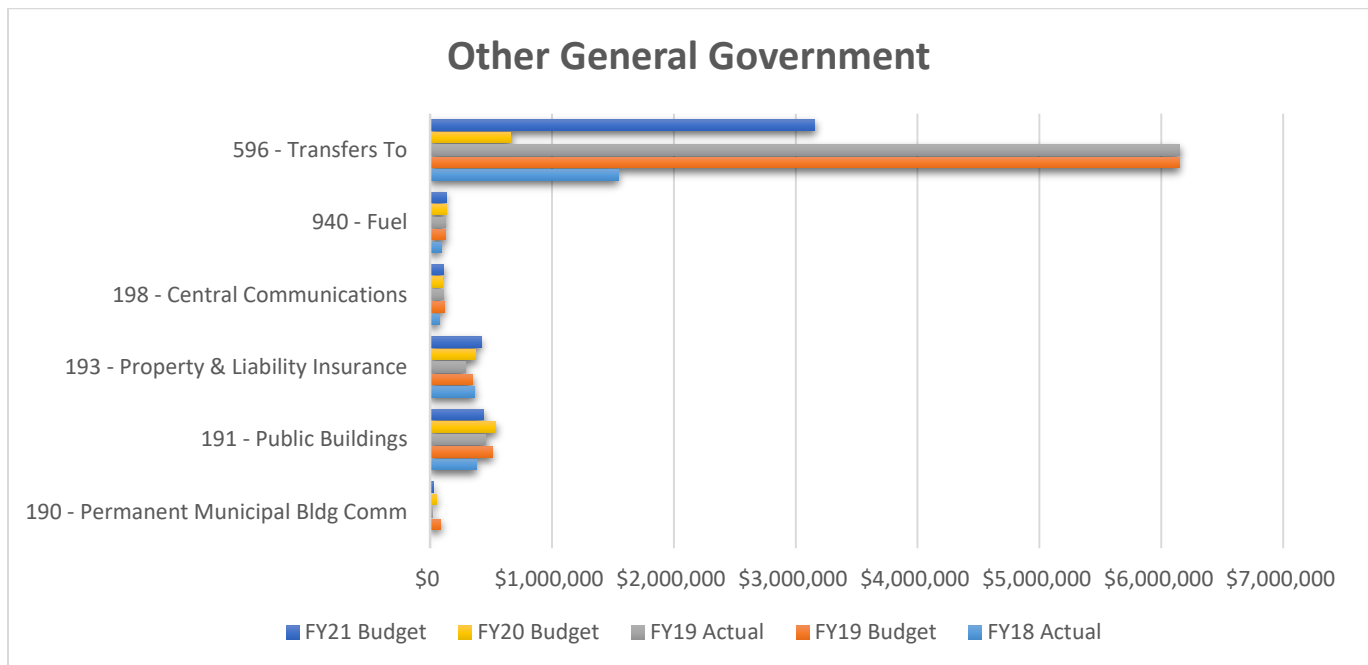


## Town of Littleton Fiscal Year 2021 Budget

### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
190 - Permanent Municipal Bldg Comm	\$0.00	\$89,593.80	\$23,747.20	\$54,603.56	\$30,000.00	(\$24,603.56)	-45.06%
191 - Public Buildings	\$382,468.93	\$509,989.22	\$458,048.89	\$540,141.70	\$439,031.00	(\$101,110.70)	-18.72%
193 - Property & Liability Insurance	\$367,784.17	\$352,000.00	\$289,775.21	\$376,000.00	\$420,000.00	\$44,000.00	11.70%
198 - Central Communications	\$78,159.58	\$118,755.89	\$115,055.89	\$105,000.00	\$115,000.00	\$10,000.00	9.52%
940 - Fuel	\$92,601.81	\$130,200.00	\$130,094.90	\$135,000.00	\$135,000.00	\$0.00	0.00%
596 - Transfers To	\$1,543,957.00	\$6,146,387.91	\$6,147,843.58	\$663,045.00	\$3,156,166.80	\$2,493,121.80	376.01%
<b>Total Other General Government</b>	<b>\$2,464,971.49</b>	<b>\$7,346,926.82</b>	<b>\$7,164,565.67</b>	<b>\$1,873,790.26</b>	<b>\$4,295,197.80</b>	<b>\$2,421,407.54</b>	<b>129.23%</b>





## ***Town of Littleton Fiscal Year 2021 Budget***

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### **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	FY2019	FY2020	Projected FY2021
Buildings Covered	Count	5	5	5
PMBC Meetings	Count	23	35	30

#### ***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.

#### ***Major Accomplishments***

#### ***Departmental Goals***



## Town of Littleton Fiscal Year 2021 Budget

### Budget Highlights - changes from previous fiscal year

### Budget Narrative

191 - Public Buildings	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Public Buildings Wages</u>							
Facilities Mgr - Salaries	\$0.00	\$59,091.00	\$2,264.00	\$90,128.00	\$0.00	(\$90,128.00)	-100.00%
Bldg Maint Supv - Wages Hourly	\$57,766.43	\$50,000.00	\$61,212.90	\$61,979.00	\$64,581.00	\$2,602.00	4.20%
Bldg Admin Supp - Wages Hourly	\$2,056.79	\$3,116.00	\$3,066.36	\$10,716.60	\$0.00	(\$10,716.60)	-100.00%
Bldg Maint Supv - Wages Ot	\$0.00	\$2,000.00	\$0.00	\$3,992.40	\$4,000.00	\$7.60	0.19%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Public Buildings Wages</b>	<b>\$59,823.22</b>	<b>\$114,207.00</b>	<b>\$66,543.26</b>	<b>\$166,816.00</b>	<b>\$68,581.00</b>	<b>(\$98,235.00)</b>	<b>-58.89%</b>
<u>Public Buildings Expenses</u>							
Pb Electricity	\$93,686.67	\$105,000.00	\$117,570.04	\$105,000.00	\$110,000.00	\$5,000.00	4.76%
Pb Heat Natural Gas	\$42,975.62	\$36,108.60	\$42,208.07	\$36,000.00	\$42,000.00	\$6,000.00	16.67%
Pb Fuel Oil	\$483.38	\$15,000.00	\$436.97	\$15,000.00	\$450.00	(\$14,550.00)	-97.00%
Pb Water	\$8,673.17	\$10,000.00	\$7,955.53	\$10,000.00	\$8,000.00	(\$2,000.00)	-20.00%
Pb Other Services	\$8,902.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Pb Bldg Maintenance Svc	\$105,764.45	\$170,624.87	\$162,896.87	\$135,325.70	\$160,000.00	\$24,674.30	18.23%
Pb Postage Mach Rent	\$7,026.24	\$4,000.00	\$7,026.24	\$7,000.00	\$7,000.00	\$0.00	0.00%
Pb Bldg Maint Supplies	\$33,152.77	\$25,000.00	\$38,143.62	\$35,000.00	\$30,000.00	(\$5,000.00)	-14.29%
Pb Other Supplies	\$21,980.70	\$30,048.75	\$15,268.29	\$30,000.00	\$13,000.00	(\$17,000.00)	-56.67%
<b>Total Public Buildings Expenses</b>	<b>\$322,645.71</b>	<b>\$395,782.22</b>	<b>\$391,505.63</b>	<b>\$373,325.70</b>	<b>\$370,450.00</b>	<b>(\$2,875.70)</b>	<b>-0.77%</b>
<b>Total Public Buildings</b>	<b>\$382,468.93</b>	<b>\$509,989.22</b>	<b>\$458,048.89</b>	<b>\$540,141.70</b>	<b>\$439,031.00</b>	<b>(\$101,110.70)</b>	<b>-18.72%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
vacant	Facility Director	1.000	not graded		\$0
George Dumas	Bldg Maint Supv	1.000	BA09	4	\$64,900
<b>Department Total</b>		<b>2.000</b>			<b>\$64,900</b>



## Town of Littleton Fiscal Year 2021 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 FY20 budget, as FY20 had money carried over from a previous fiscal year.

190 - PMBC	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Pub Bldg - Eng Prof & Technica	\$0.00	\$89,593.80	\$23,747.20	\$54,603.56	\$30,000.00	(\$24,603.56)	-45.06%
<i>Total Expenses</i>	<i>\$0.00</i>	<i>\$89,593.80</i>	<i>\$23,747.20</i>	<i>\$54,603.56</i>	<i>\$30,000.00</i>	<i>(\$24,603.56)</i>	<i>-45.06%</i>
<b>Total PMBC</b>	<b>\$0.00</b>	<b>\$89,593.80</b>	<b>\$23,747.20</b>	<b>\$54,603.56</b>	<b>\$30,000.00</b>	<b>(\$24,603.56)</b>	<b>-45.06%</b>

#### Property & Liability Insurance

##### Budget Narrative

This budget supports the property and liability insurance we have for the entire Town. We expect that in FY21 we will have some increases to premiums.

193 - Property & Liability Insurance	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Wages</u>							
Property & Liability Insurance	\$367,784.17	\$352,000.00	\$289,775.21	\$376,000.00	\$420,000.00	\$44,000.00	11.70%
<i>Total Wages</i>	<i>\$367,784.17</i>	<i>\$352,000.00</i>	<i>\$289,775.21</i>	<i>\$376,000.00</i>	<i>\$420,000.00</i>	<i>\$44,000.00</i>	<i>11.70%</i>
<b>Total Property &amp; Liability Insurance</b>	<b>\$367,784.17</b>	<b>\$352,000.00</b>	<b>\$289,775.21</b>	<b>\$376,000.00</b>	<b>\$420,000.00</b>	<b>\$44,000.00</b>	<b>11.70%</b>

#### Central Communications

##### Budget Narrative

The central communications supports all the software, hardware, cell phone reimbursements, toner for printers, phone charges across the Town departments. The budget is increasing by \$10K due to estimated increases in software support.

198 - Central Communications	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Central Communications	\$78,159.58	\$118,755.89	\$115,055.89	\$105,000.00	\$115,000.00	\$10,000.00	9.52%



## Town of Littleton Fiscal Year 2021 Budget

198 - Central Communications	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
Total Expenses	\$78,159.58	\$118,755.89	\$115,055.89	\$105,000.00	\$115,000.00	\$10,000.00	9.52%
<b>Total Central Communications</b>	<b>\$78,159.58</b>	<b>\$118,755.89</b>	<b>\$115,055.89</b>	<b>\$105,000.00</b>	<b>\$115,000.00</b>	<b>\$10,000.00</b>	<b>9.52%</b>

### Fuel

#### Budget Narrative

The fuel budget is level funded and pays for all the fuel across the town.

940 - Fuel	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Fuel	\$92,601.81	\$130,200.00	\$130,094.90	\$135,000.00	\$135,000.00	\$0.00	0.00%
Total Expenses	\$92,601.81	\$130,200.00	\$130,094.90	\$135,000.00	\$135,000.00	\$0.00	0.00%
<b>Total Fuel</b>	<b>\$92,601.81</b>	<b>\$130,200.00</b>	<b>\$130,094.90</b>	<b>\$135,000.00</b>	<b>\$135,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To Tread	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
Transfer To Prce Ent	\$171,670.00	\$211,110.00	\$211,110.00	\$230,000.00	\$245,000.00	\$15,000.00	6.52%
Transfer To Special Revenue	\$0.00	\$29,376.91	\$29,826.91	\$0.00	\$0.00	\$0.00	0.00%
Transfer To Capital Projects	\$0.00	\$0.00	\$1,005.67	\$0.00	\$0.00	\$0.00	0.00%
Transfer To Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer To Stabilization Fd.	\$728,649.00	\$42,000.00	\$42,000.00	\$108,045.00	\$1,050,000.00	\$941,955.00	871.82%
Transfer To Capital Stab Fund	\$386,739.00	\$2,698,502.00	\$2,698,502.00	\$300,000.00	\$1,378,548.00	\$1,078,548.00	359.52%
Transfer To Conservation Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Xfr To Cpc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer To Debt Excl Stab	\$256,899.00	\$242,871.00	\$242,871.00	\$0.00	\$164,203.80	\$164,203.80	0.00%
Transfer To Articles	\$0.00	\$2,922,528.00	\$2,922,528.00	\$0.00	\$151,865.00	\$151,865.00	0.00%
Transfer To Sewer Enterprise	\$0.00	\$0.00	\$0.00	\$0.00	\$141,550.00	\$141,550.00	0.00%
Total Expenses	\$1,543,957.00	\$6,146,387.91	\$6,147,843.58	\$663,045.00	\$3,156,166.80	\$2,493,121.80	376.01%
<b>Total Transfers To</b>	<b>\$1,543,957.00</b>	<b>\$6,146,387.91</b>	<b>\$6,147,843.58</b>	<b>\$663,045.00</b>	<b>\$3,156,166.80</b>	<b>\$2,493,121.80</b>	<b>376.01%</b>



## Town of Littleton Fiscal Year 2021 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	440
Russell Street Elementary	3 - 5	1969	1991 (1994, 2009)	450	399
Middle School	6 - 8	1957	1991 (1994, 2000, 2007)	500	364
High School	9 - 12	2002		500	450
<b>Totals</b>				<b>2,050</b>	<b>1,653</b>

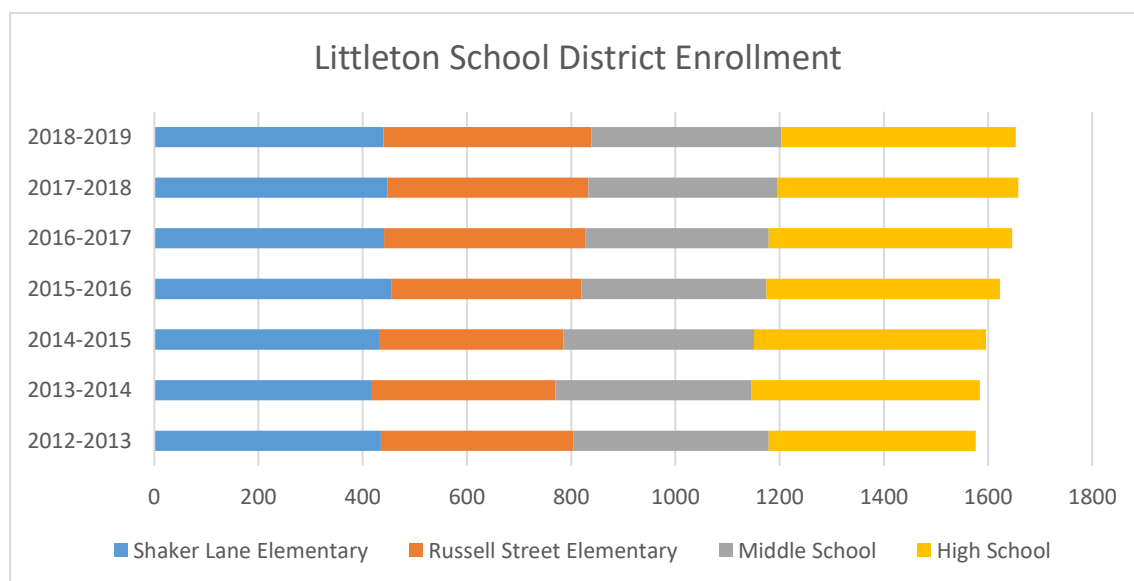
(1) Source: Massachusetts Department of Elementary and Secondary Education

Enrollment (1)	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Shaker Lane Elementary	435	418	431	456	441	447	440
Russell Street Elementary	369	352	354	364	387	386	399
Middle School	375	375	366	355	351	362	364
High School	397	439	445	448	467	463	450
<b>Totals</b>	<b>1,576</b>	<b>1,584</b>	<b>1,596</b>	<b>1,623</b>	<b>1,646</b>	<b>1,658</b>	<b>1,653</b>

Enrollment Change	8	12	27	23	12	-5
Percentage Change	0.51%	0.76%	1.69%	1.42%	0.73%	-0.30%

Enrollment Change - 6 year period 2012-2013 to 2018-2019	77
Percentage Change - 6 year period 2012-2013 to 2018-2019	4.89%
Average Annual Growth Rate - 6 year period 2012-2013 to 2018-2019	0.80%

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





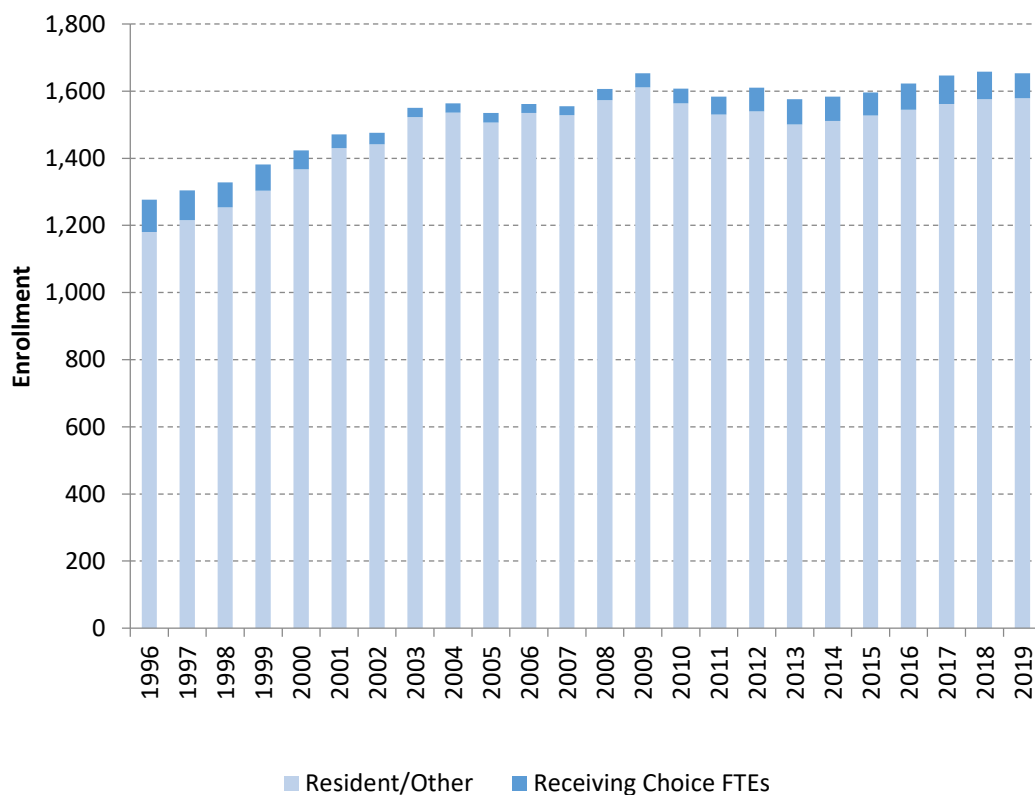
## Town of Littleton Fiscal Year 2021 Budget

### 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
1996	96.7	1,277	1,180	7.6	2008	33.2	1,606	1,573	2.1
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

Source: Massachusetts Department of Elementary and Secondary Education

### School Choice / Resident Enrollment







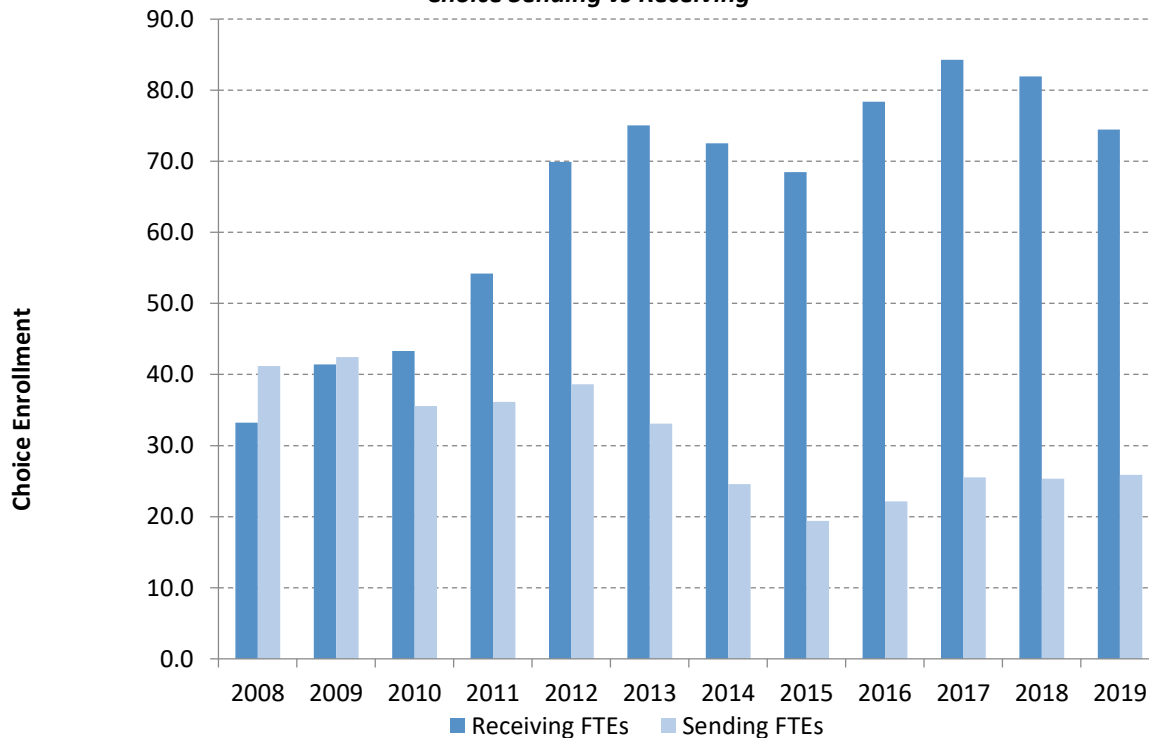
## Town of Littleton Fiscal Year 2021 Budget

### School Choice Trends in Enrollment and Tuition

Receiving					Sending				
FY	FTE Pupils	Tuition	FTE Pupils	Tuition	FY	FTE Pupils	Tuition	FTE Pupils	Tuition
1996	96.7	516,885	45.9	213,570	2008	33.2	168,472	41.2	218,560
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

Source: Massachusetts Department of Elementary and Secondary Education

### Choice Sending vs Receiving





Education

Littleton Public Schools Organizational Chart



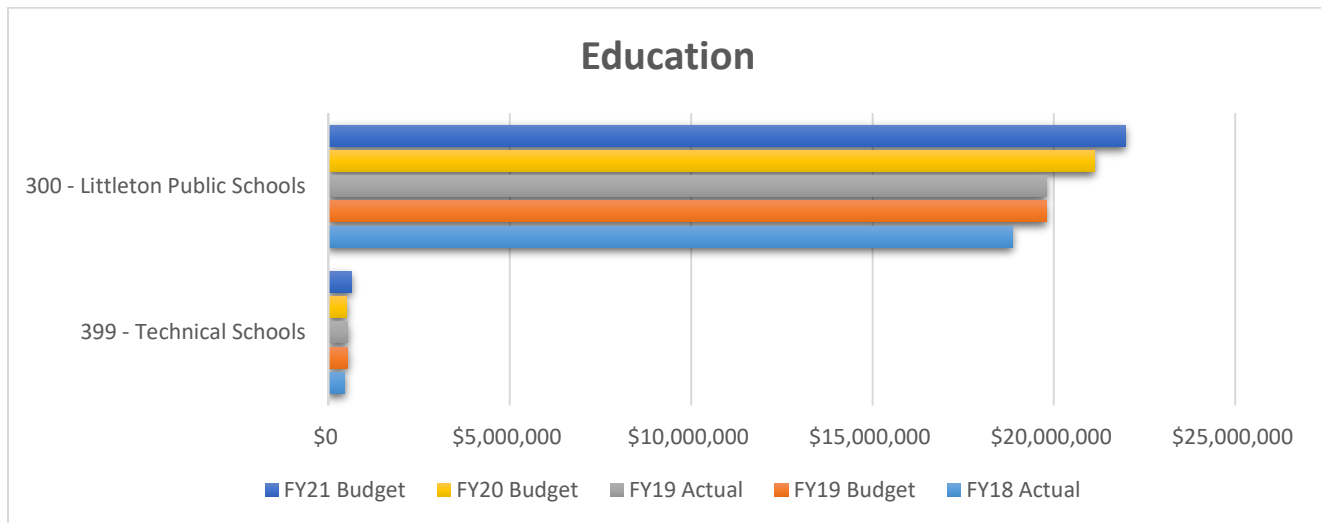


## Town of Littleton Fiscal Year 2021 Budget

### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
399 - Technical Schools	\$453,828.00	\$537,547.00	\$537,548.00	\$502,080.00	\$636,116.00	\$134,036.00	26.70%
300 - Littleton Public Schools	\$18,860,000.00	\$19,790,270.00	\$19,790,270.00	\$21,117,881.00	\$21,969,762.00	\$851,881.00	4.03%
<b>Total Education</b>	<b>\$19,313,828.00</b>	<b>\$20,327,817.00</b>	<b>\$20,327,818.00</b>	<b>\$21,619,961.00</b>	<b>\$22,605,878.00</b>	<b>\$985,917.00</b>	<b>4.56%</b>





## ***Town of Littleton Fiscal Year 2021 Budget***

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Education: FY21 School Appropriation

### ***Budget Narrative***



## ***Town of Littleton School Committee***

33 Shattuck St. \* P.O. Box 1486 \* Littleton, MA 01460-4486 \* Phone: (978) 540-2500 \* Fax: (978) 486-9581 \* Website: [www.littletonps.org](http://www.littletonps.org)

DARYL BAKER, Vice Chair  
MATT HUNT, Member

MIKE FONTANELLA, Chair

JENN WILSON, Secretary  
ERICA PODGORN, Member

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Date: 12/04/2019

To: Board of Selectmen  
Finance Committee

Cc: Town Administrator  
Superintendent of Schools

From: School Committee

Re: FY2021 Budget

Attached is a summary of the initial budget analysis for the FY2021 School Department budget. The total requested increase is \$803,410. The biggest driver of that increase is, as usual, our contractually obligated increases in salary for current staff which is \$477,853. What is unusual this year is that we are projecting no increase in Out of District (OOD) tuition for Special Education. A detailed analysis shows that, while there are projected increases in the tuition rates charged by OOD vendors, those increases are offset by fewer students requiring OOD services. As always, we all need to acknowledge this can change at any point based on changing requirements for existing students or the enrollment of new students who move to Littleton and require OOD services. If that occurs, the School Committee will update the BoS and FinComm accordingly.

Beyond salaries and OOD tuition, the level service/level staffing budget will require increases in CASE Transportation, Utilities and Maintenance, School Supplies and Materials and Cafeteria Expenses. These increases total \$71,428. The level service/level staffing total increase is \$549,281.

In addition to that, the School Committee is requesting another \$254,129 for additional services and staffing. \$150,000 covers the continued phase-in for tuition-free Full-Day Kindergarten. FY2021 will be the fourth year of a five year phase-in. In addition, the Administration would like to increase three staff existing positions from .8 to 1.0 at the High School (\$54,729) as well as add some part-time support at the Central Office (\$49,400).

there has also been discussion between the School Department and the Town Accountant regarding moving some funding from the Capital Budget to the Operations Budget. The details as to which items and how much funding they cover are still being worked out. However, once these details are finalized, the School Department Operational budget would be increased with the funding being moved from Capital.



The School Committee anticipates robust discussion and debate on this request along with the requests of the other Town departments during the budget process. Please let us know what other information you need at the moment and we will be ready for upcoming joint meetings to work on the budget.



## ***FY2021 Initial Budget Analysis***

### **Projected Increases to maintain level services and staffing**

Salary increases to retain current staffing level	\$477,853
SPED OOD	\$0
CASE Transportation	\$36,428
Operational Utilities	\$15,000
School Supplies and Materials	\$10,000
Cafeteria Expenses	<u>\$10,000</u>
Total Increases for level services and staffing	\$549,281

### **Additional services and staffing**

Tuition Free Full-Day Kindergarten Phase In FY20	\$75,000
Tuition Free Full-Day Kindergarten Phase In FY21	\$75,000
Increase 3 Teachers from .8 to 1.0	\$54,729
Part-Time Central Office Staff (HR and AP)	<u>\$49,400</u>
Total Increases for additional services and staffing	\$254,129

**Total Proposed Increase for FY2021 \$803,410**



## Town of Littleton Fiscal Year 2021 Budget

### Budget Appropriation Data

Littleton Public Schools	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Appropriation	\$18,860,000.00	\$19,790,270.00	\$19,790,270.00	\$21,117,881.00	\$21,969,762.00	\$851,881.00	4.03%

### 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 FY16 the Town's net appropriation was 82.90% of the Total appropriation. In FY21, that percentage increases to 86.38%.

The appropriation has increased on average \$943,952 or 4.96% 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 4.66% each year.

Littleton Public Schools Net Town Appropriation	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget
Total Town Appropriation	\$17,250,000.00	\$18,052,362.00	\$18,860,000.00	\$19,790,270.00	\$21,117,881.00	\$21,969,762.00
Net State Aid-Schools	\$2,949,103.00	\$2,935,927.00	\$3,016,246.00	\$3,035,744.00	\$2,989,239.00	\$2,992,097.00
Net Town Appropriation	\$14,300,897.00	\$15,116,435.00	\$15,843,754.00	\$16,754,526.00	\$18,128,642.00	\$18,977,665.00
Net Town Appropriation %						
Total Town Appropriation	82.90%	83.74%	84.01%	84.66%	85.84%	86.38%

*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 FY16 - FY21	\$4,719,762.00	\$943,952.40
% Appropriation Increase FY16 - FY21	27.36%	4.96%
Total Net School State Aid Increase FY16 - FY21	\$42,994.00	\$8,598.80
Total % Net School State Aid Increase FY16 - FY21	1.46%	0.30%



## Town of Littleton Fiscal Year 2021 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Assessments-Tech Out Of Distr	\$0.00	\$17,349.00	\$17,350.00	\$15,259.00	\$18,000.00	\$2,741.00	17.96%
Assessments-Nvths	\$453,828.00	\$520,198.00	\$520,198.00	\$486,821.00	\$618,116.00	\$131,295.00	26.97%
<i>Total Expenses</i>	<i>\$453,828.00</i>	<i>\$537,547.00</i>	<i>\$537,548.00</i>	<i>\$502,080.00</i>	<i>\$636,116.00</i>	<i>\$134,036.00</i>	<i>26.70%</i>
 <i>Total Technical Schools</i>	 <i>\$453,828.00</i>	 <i>\$537,547.00</i>	 <i>\$537,548.00</i>	 <i>\$502,080.00</i>	 <i>\$636,116.00</i>	 <i>\$134,036.00</i>	 <i>26.70%</i>



**Littleton School Department – District Report 2018-2019**

See document at end of report





## Town of Littleton Fiscal Year 2021 Budget

### Employee Benefits

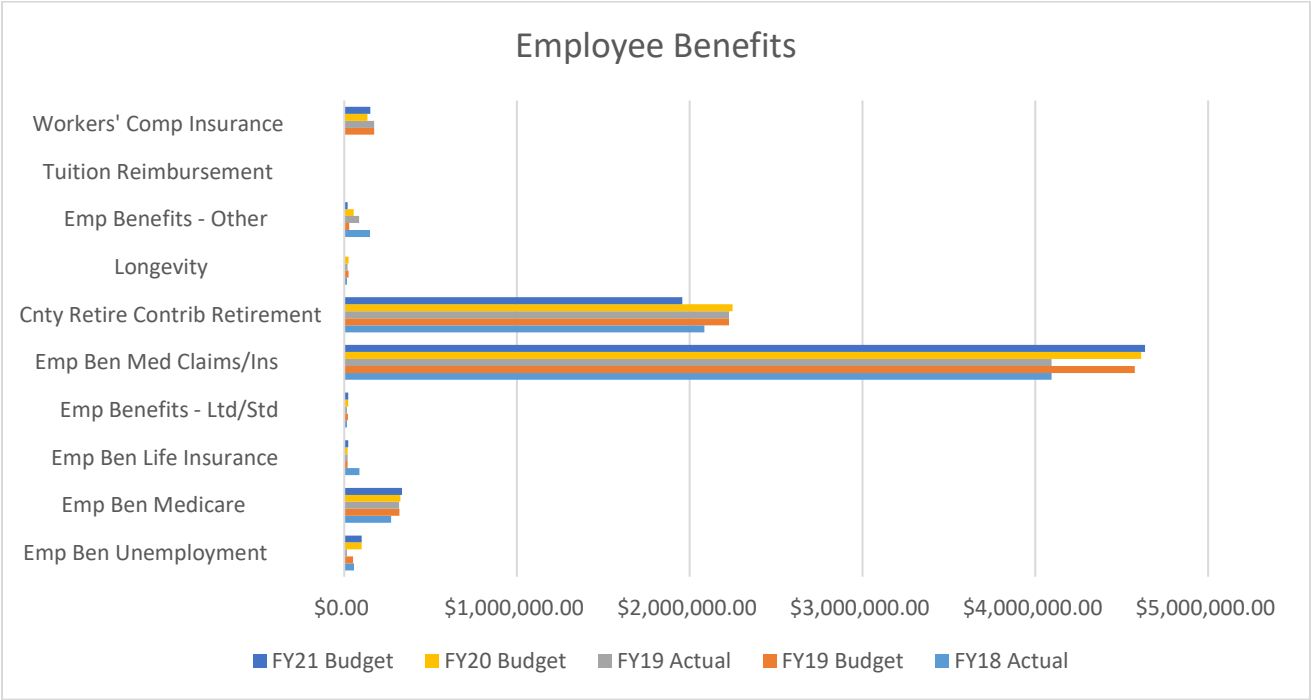
#### Budget Narrative

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 for 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$55,735.74	\$51,315.00	\$16,169.06	\$100,000.00	\$100,000.00	\$0.00	0.00%
Emp Ben Medicare	\$271,812.60	\$320,000.00	\$318,379.43	\$325,000.00	\$335,000.00	\$10,000.00	3.08%
Emp Ben Life Insurance	\$87,460.25	\$20,000.00	\$19,673.70	\$20,000.00	\$24,000.00	\$4,000.00	20.00%
Emp Benefits - Ltd/Std	\$15,454.64	\$22,000.00	\$16,370.75	\$23,000.00	\$23,000.00	\$0.00	0.00%
Emp Ben Med Claims/Ins	\$4,093,820.33	\$4,575,093.00	\$4,093,426.34	\$4,612,182.00	\$4,634,359.00	\$22,177.00	0.48%
Cnty Retire Contrib Retirement	\$2,084,478.00	\$2,227,119.00	\$2,227,119.00	\$2,247,212.00	\$1,956,186.00	(\$291,026.00)	-12.95%
Longevity	\$16,550.00	\$25,000.00	\$19,450.00	\$25,000.00	\$0.00	(\$25,000.00)	-
Emp Benefits - Other	\$149,240.97	\$28,057.00	\$86,756.48	\$55,000.00	\$20,000.00	(\$35,000.00)	100.00%
Tuition Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-63.64%
Workers' Comp Insurance	\$0.00	\$173,154.00	\$173,154.00	\$133,945.00	\$150,000.00	\$16,055.00	0.00%
Transfer To OPEB Trust Funds	\$1,382,938.00	\$2,371,261.00	\$2,371,261.00	\$2,212,374.00	\$2,648,610.00	\$436,236.00	11.99%
<b>Total Expenses</b>	<b>\$8,157,490.53</b>	<b>\$9,812,999.00</b>	<b>\$9,341,759.76</b>	<b>\$9,753,713.00</b>	<b>\$9,891,155.00</b>	<b>\$137,442.00</b>	<b>1.41%</b>
<b>Total Employee Benefits</b>	<b>\$8,157,490.53</b>	<b>\$9,812,999.00</b>	<b>\$9,341,759.76</b>	<b>\$9,753,713.00</b>	<b>\$9,891,155.00</b>	<b>\$137,442.00</b>	<b>1.41%</b>



**Town of Littleton Fiscal Year 2021 Budget**





## Town of Littleton Fiscal Year 2021 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$92,601.81	\$51,315.00	\$16,169.06	\$100,000.00	\$100,000.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$92,601.81</i>	<i>\$51,315.00</i>	<i>\$16,169.06</i>	<i>\$100,000.00</i>	<i>\$100,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<b>Total Unemployment</b>	<b>\$92,601.81</b>	<b>\$51,315.00</b>	<b>\$16,169.06</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

### 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Medicare	\$92,601.81	\$320,000.00	\$318,379.43	\$325,000.00	\$335,000.00	\$10,000.00	3.08%
<i>Total Expenses</i>	<i>\$92,601.81</i>	<i>\$320,000.00</i>	<i>\$318,379.43</i>	<i>\$325,000.00</i>	<i>\$335,000.00</i>	<i>\$10,000.00</i>	<i>3.08%</i>
<b>Total Medicare</b>	<b>\$92,601.81</b>	<b>\$320,000.00</b>	<b>\$318,379.43</b>	<b>\$325,000.00</b>	<b>\$335,000.00</b>	<b>\$10,000.00</b>	<b>3.08%</b>



## Town of Littleton Fiscal Year 2021 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Life Insurance	\$92,601.81	\$20,000.00	\$19,673.70	\$20,000.00	\$24,000.00	\$4,000.00	20.00%
<i>Total Expenses</i>	<i>\$92,601.81</i>	<i>\$20,000.00</i>	<i>\$19,673.70</i>	<i>\$20,000.00</i>	<i>\$24,000.00</i>	<i>\$4,000.00</i>	<i>20.00%</i>
 <i>Total Life Insurance</i>	 <i>\$92,601.81</i>	 <i>\$20,000.00</i>	 <i>\$19,673.70</i>	 <i>\$20,000.00</i>	 <i>\$24,000.00</i>	 <i>\$4,000.00</i>	 <i>20.00%</i>

### Employee Benefits: Middlesex Retirement

#### Budget Narrative

Assessment for FY21 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 \$4,817,000. More information on the retirement system is provided in the next section of the report.

910 - Employee Benefits - Middlesex Retirement	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cnty Retire Contrib Retirement	\$2,084,478.00	\$2,227,119.00	\$2,227,119.00	\$2,247,212.00	\$1,956,186.00	(\$291,026.00)	-12.95%
<i>Total Expenses</i>	<i>\$2,084,478.00</i>	<i>\$2,227,119.00</i>	<i>\$2,227,119.00</i>	<i>\$2,247,212.00</i>	<i>\$1,956,186.00</i>	<i>(\$291,026.00)</i>	<i>-12.95%</i>
 <i>Total Middlesex Retirement</i>	 <i>\$2,084,478.00</i>	 <i>\$2,227,119.00</i>	 <i>\$2,227,119.00</i>	 <i>\$2,247,212.00</i>	 <i>\$1,956,186.00</i>	 <i>(\$291,026.00)</i>	 <i>-12.95%</i>



## Town of Littleton Fiscal Year 2021 Budget

### Employee Benefits: Other Post-Employment Benefits (OPEB)

#### Budget Narrative

Contribution for FY21 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To OPEB Trust Funds	\$1,382,938.00	\$2,371,261.00	\$2,371,261.00	\$2,212,374.00	\$2,648,610.00	\$436,236.00	19.72%
<i>Total Expenses</i>	<i>\$1,382,938.00</i>	<i>\$2,371,261.00</i>	<i>\$2,371,261.00</i>	<i>\$2,212,374.00</i>	<i>\$2,648,610.00</i>	<i>\$436,236.00</i>	<i>19.72%</i>
 <i>Total OPEB</i>	 <i>\$1,382,938.00</i>	 <i>\$2,371,261.00</i>	 <i>\$2,371,261.00</i>	 <i>\$2,212,374.00</i>	 <i>\$2,648,610.00</i>	 <i>\$436,236.00</i>	 <i>19.72%</i>

### Employee Benefits: Health Insurance

#### Budget Narrative

5.7% increase in premium for FY21 as well as 5.7% estimate for June 2021 (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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Med Claims/Ins	\$4,093,820.33	\$4,575,093.00	\$4,093,426.34	\$4,612,182.00	\$4,634,359.00	\$22,177.00	0.48%
<i>Total Expenses</i>	<i>\$4,093,820.33</i>	<i>\$4,575,093.00</i>	<i>\$4,093,426.34</i>	<i>\$4,612,182.00</i>	<i>\$4,634,359.00</i>	<i>\$22,177.00</i>	<i>0.48%</i>
 <i>Total Health Insurance</i>	 <i>\$4,093,820.33</i>	 <i>\$4,575,093.00</i>	 <i>\$4,093,426.34</i>	 <i>\$4,612,182.00</i>	 <i>\$4,634,359.00</i>	 <i>\$22,177.00</i>	 <i>0.48%</i>



## Town of Littleton Fiscal Year 2021 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 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.



## Town of Littleton Fiscal Year 2021 Budget

### 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 2021 Budget***

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

#### *From Standard & Poor's Ratings Guide <sup>1</sup>*

##### *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) <sup>2</sup>*

##### *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.

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

<sup>2</sup> Sustainable Funding Practices for Defined Benefit Pensions and Other Postemployment Benefits (OPEB)





## Town of Littleton Fiscal Year 2021 Budget

### Debt Service

The following shows the direct debt outstanding as of June 30, 2019:

#### General Obligation Bonds: (2)

##### Within Levy Limit

Schools	\$885,000
Water	\$4,695,000
Sewer	\$282,333
Roads	\$650,000
Land Acquisition	\$820,000
Other Building	\$5,465,000
Athletic and Recreational Activities	\$2,125,000

**Total Within General Debt Limit** \$14,922,333

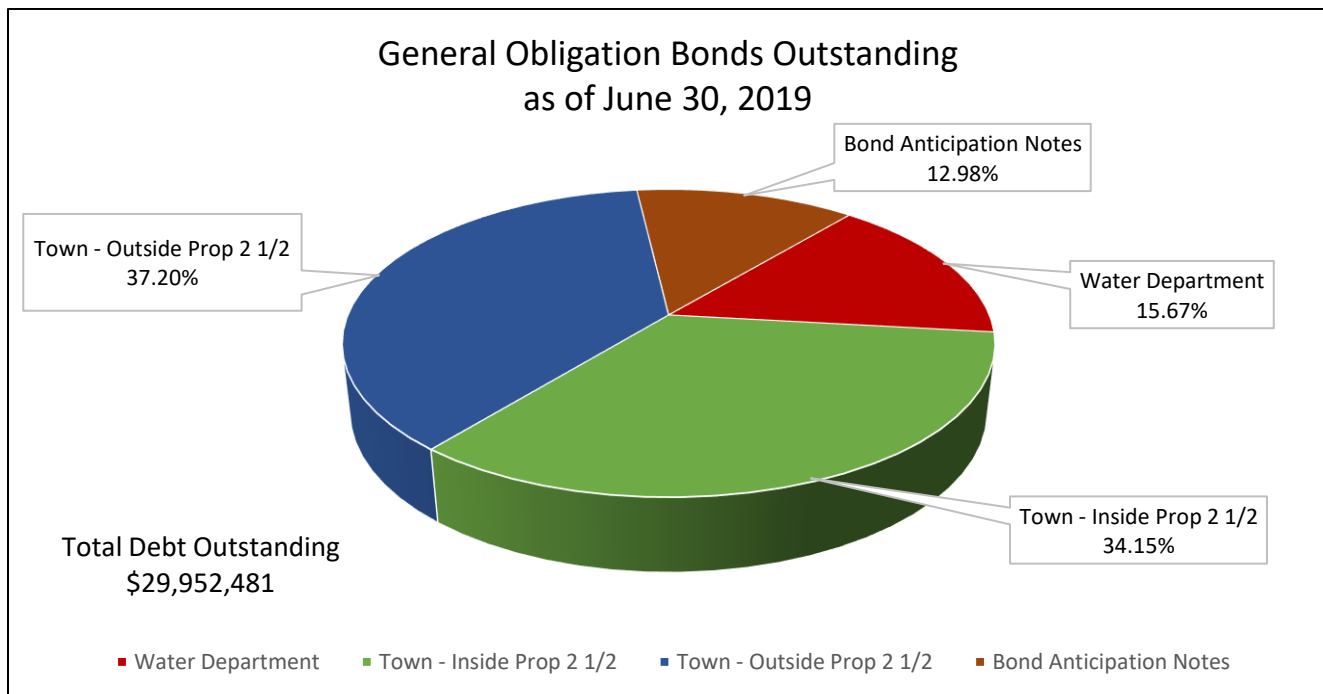
##### Outside Levy Limit:

Schools	\$7,286,149
Sewer	\$480,000
Land Acquisition	\$90,000
Other Building	\$3,285,000

**Total Outside General Debt Limit(3)** \$11,141,149

**Bond Anticipation Notes** \$3,889,000

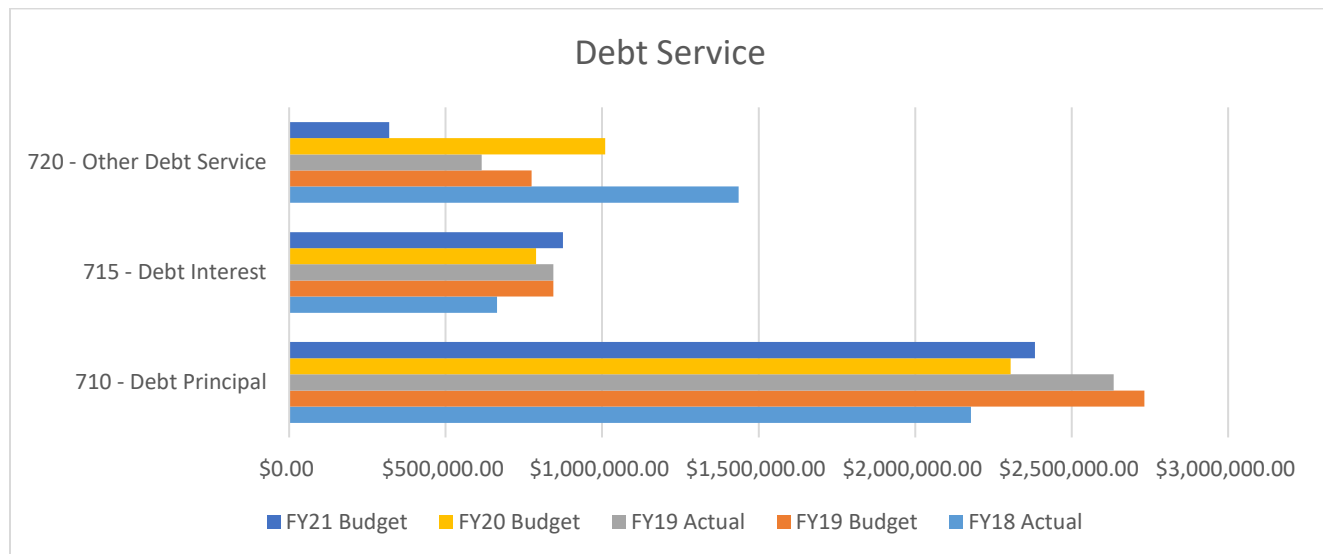
**Total Debt** \$29,952,481





## Town of Littleton Fiscal Year 2021 Budget

Debt Service Summary	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
710 - Debt Principal	\$2,178,602.26	\$2,732,925.00	\$2,634,250.59	\$2,305,440.52	\$2,382,698.81	\$77,258.29	3.35%
715 - Debt Interest	\$664,230.21	\$844,435.00	\$844,028.39	\$789,068.48	\$875,079.83	\$86,011.35	10.90%
720 - Other Debt Service	\$1,436,479.01	\$775,070.00	\$615,422.14	\$1,010,200.00	\$319,365.00	(\$690,835.00)	-68.39%
<b>Total Debt Service</b>	<b>\$4,279,311.48</b>	<b>\$4,352,430.00</b>	<b>\$4,093,701.12</b>	<b>\$4,104,709.00</b>	<b>\$3,577,143.64</b>	<b>(\$527,565.36)</b>	<b>-12.85%</b>





## Town of Littleton Fiscal Year 2021 Budget

### Debt Service - Long Term Debt

#### Budget Narrative

Principal payments on our long-term debt increases by \$77,258 in FY21. The bond covering the purchase of the Morrison property has been retired. The principal payment for the High School decreases to \$250,000. The final payment on that issue will be in FY23. An estimate for a Library debt payment has been added as the Town anticipates issuing a bond in late FY20 to permanently borrow for part of the project. Interest costs have also been adjusted to reflect this additional payment. This increase in principal and interest on debt has been taken from the short term debt line as less interim financing for the Library will be needed.

710 - Debt Principal	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Principal On L/T Debt	\$0.00	\$98,674.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Lt Debt Alumni Field 11.16.16	\$0.00	\$230,000.00	\$230,000.00	\$235,000.00	\$235,000.00	\$0.00	0.00%
Lt Debt Boxborough Rd 11.16.16	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
Lt Debt Fire Station 11.16.16	\$0.00	\$285,100.00	\$285,100.00	\$285,000.00	\$285,000.00	\$0.00	0.00%
L.T. Debt/Great Road Land Purc	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
L.T. Debt/Rss Construction	\$270,000.00	\$270,000.00	\$270,000.00	\$270,000.00	\$270,000.00	\$0.00	0.00%
Lt Debt/Houghton Rf Cpa 5/4/09	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Lt Debt/Lucy Land Cpa 5/4/09	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Lt Debt/Police St 10/20/08	\$330,000.00	\$330,000.00	\$330,000.00	\$330,000.00	\$330,000.00	\$0.00	0.00%
L.T. Debt/Wwtp 5-15-05	\$85,000.00	\$86,000.00	\$86,000.00	\$80,000.00	\$80,000.00	\$0.00	0.00%
L.T. Debt/Middle Sch 1-15-08	\$400,000.00	\$380,000.00	\$380,000.00	\$370,000.00	\$370,000.00	\$0.00	0.00%
L.T. Debt/Hartwell 5-15-05	\$30,000.00	\$25,000.00	\$25,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
L.T. Debt/Prouty 5-15-05	\$25,000.00	\$24,000.00	\$24,000.00	\$25,000.00	\$25,000.00	\$0.00	0.00%
L.T. Debt/Cobb Land 11/8/10 St	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
L.T. Debt/Goldsmith 5/3/10 Stm	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	0.00%
L.T. Debt/Matawanakee	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	0.00%
Bettrmnt							
L.T. Debt/Shakerlane School	\$248,266.67	\$245,000.00	\$245,000.00	\$0.00	\$0.00	\$0.00	0.00%
L.T. Debt/Septic Prog2-Mwpat	\$10,352.59	\$10,353.00	\$10,352.59	\$11,387.85	\$11,387.81	(\$0.04)	0.00%
L.T. Debt/Rss Design	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
L.T. Debt/Hs Constr Atm7 5/99	\$410,000.00	\$360,000.00	\$360,000.00	\$305,000.00	\$250,000.00	(\$55,000.00)	-18.03%
L.T. Debt/Morrison Land 12/99	\$95,000.00	\$95,000.00	\$95,000.00	\$90,000.00	\$0.00	(\$90,000.00)	-100.00%
L.T. Debt/Ms Low Cost Loan	\$107,115.00	\$107,115.00	\$107,115.00	\$107,115.00	\$107,115.00	\$0.00	0.00%
L.T. Debt/Septic Betterment	\$11,434.00	\$11,683.00	\$11,683.00	\$11,937.67	\$12,196.00	\$258.33	2.16%
L.T. Debt/Library 10.28.19	\$11,434.00	\$0.00	\$0.00	\$0.00	\$222,000.00	\$222,000.00	0.00%
<b>Total Expenses</b>	<b>\$2,178,602.26</b>	<b>\$2,732,925.00</b>	<b>\$2,634,250.59</b>	<b>\$2,305,440.52</b>	<b>\$2,382,698.81</b>	<b>\$77,258.29</b>	<b>3.35%</b>
<b>Total Debt Principal</b>	<b>\$2,178,602.26</b>	<b>\$2,732,925.00</b>	<b>\$2,634,250.59</b>	<b>\$2,305,440.52</b>	<b>\$2,382,698.81</b>	<b>\$77,258.29</b>	<b>3.35%</b>



## Town of Littleton Fiscal Year 2021 Budget

715 - Debt Interest	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Lt Int Alumni 11.16.16	\$0.00	\$83,809.00	\$83,808.89	\$82,600.00	\$73,200.00	(\$9,400.00)	-11.38%
Lt Int Boxboro Rd Cpc 11.16.16	\$0.00	\$10,668.00	\$10,668.33	\$10,500.00	\$9,300.00	(\$1,200.00)	-11.43%
Lt Int Fire Station 11.16.16	\$0.00	\$216,226.00	\$216,225.95	\$209,490.00	\$200,940.00	(\$8,550.00)	-4.08%
L.T.Int/Great Road Land Purcha	\$1,837.50	\$1,587.00	\$1,587.50	\$1,275.00	\$900.00	(\$375.00)	-29.41%
L.T. Int/Hartwell Avenue	\$7,137.19	\$4,806.00	\$4,805.56	\$4,500.00	\$3,300.00	(\$1,200.00)	-26.67%
L.T. Int/Rss Design	\$5,525.00	\$5,125.00	\$5,125.00	\$4,725.00	\$4,325.00	(\$400.00)	-8.47%
L.T. Int/Houghton Rf Cpa 5/4/0	\$4,725.00	\$4,400.00	\$4,400.00	\$4,000.00	\$3,600.00	(\$400.00)	-10.00%
L.T. Int/Lucy Land Cpa 5/4/09	\$3,125.00	\$2,800.00	\$2,800.00	\$2,400.00	\$2,000.00	(\$400.00)	-16.67%
L.T. Int/Police St 10/20/08 St	\$155,325.00	\$144,600.00	\$144,600.00	\$131,400.00	\$118,200.00	(\$13,200.00)	-10.05%
L.T. Int/High Schl	\$24,775.00	\$20,675.00	\$20,675.00	\$16,175.00	\$11,600.00	(\$4,575.00)	-28.28%
L.T. Int/Rss Construction	\$149,175.00	\$138,375.00	\$138,375.00	\$127,575.00	\$116,775.00	(\$10,800.00)	-8.47%
L.T. Int/Wwtp 5-15-05	\$27,145.98	\$19,338.00	\$19,337.56	\$18,400.00	\$15,200.00	(\$3,200.00)	-17.39%
L.T. Int/Middle Sch 1-15-08	\$163,243.13	\$113,459.00	\$113,459.16	\$110,450.00	\$95,650.00	(\$14,800.00)	-13.40%
L.T. Int/Prouty 5-15-05	\$6,965.89	\$4,834.00	\$4,834.39	\$4,550.00	\$3,550.00	(\$1,000.00)	-21.98%
L.T. Int/Cobb 11/8/10 Stm9	\$8,287.50	\$7,687.00	\$7,687.50	\$7,087.50	\$6,487.50	(\$600.00)	-8.47%
L.T. Int/Matawanakee Bettrmnt	\$1,510.00	\$505.00	\$505.00	\$0.00	\$0.00	\$0.00	0.00%
L.T. Int/Shakerlane School	\$16,292.50	\$5,819.00	\$5,818.75	\$0.00	\$0.00	\$0.00	0.00%
L.T. Int/Goldsmith 5/3/10 Stm7	\$29,987.50	\$27,788.00	\$27,787.50	\$25,587.50	\$23,387.50	(\$2,200.00)	-8.60%
L.T. Int/Septic Betterment	\$4,271.52	\$5,832.00	\$5,424.80	\$5,580.48	\$5,323.83	(\$256.65)	-4.60%
L.T. Int/Morrison Land 12/99	\$3,487.50	\$2,537.00	\$2,537.50	\$1,350.00	\$0.00	(\$1,350.00)	-100.00%
L.T. Int/Ms Low Cost Loan	\$25,707.00	\$23,565.00	\$23,565.00	\$21,423.00	\$19,281.00	(\$2,142.00)	-10.00%
L.T. Int/Library 10.28.19	\$25,707.00	\$0.00	\$0.00	\$0.00	\$162,060.00	\$162,060.00	0.00%
<b>Total Expenses</b>	<b>\$664,230.21</b>	<b>\$844,435.00</b>	<b>\$844,028.39</b>	<b>\$789,068.48</b>	<b>\$875,079.83</b>	<b>\$86,011.35</b>	<b>10.90%</b>
<b>Total Debt Interest</b>	<b>\$664,230.21</b>	<b>\$844,435.00</b>	<b>\$844,028.39</b>	<b>\$789,068.48</b>	<b>\$875,079.83</b>	<b>\$86,011.35</b>	<b>10.90%</b>



## Town of Littleton Fiscal Year 2021 Budget

### Debt Service -Short Term Debt

#### Budget Narrative

Short term debt or Bank Anticipation Notes (BAN's) cover the initial financing of Town projects until a General obligation Bond (long term debt) can be issued. For FY21 short-term debt costs of \$319,365 are estimated interest costs for the Library and sewer projects and assume that a partial bond will be issued for the Library project. An FY20 paydown of a roadway BAN accounted for the \$510,200 appropriated amount. \$384,000 of the net reduction of \$690,835 was transferred to the long term debt lines. The remaining funds were added to the available capital dollars for FY21 per the Town's Financial Policy.

720 - Other Debt Service	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Debt Issuance Profess Serv	\$0.00	\$0.00	\$406.86	\$0.00	\$0.00	\$0.00	0.00%
Other Debt Service	\$149,479.01	\$175,070.00	\$15,015.28	\$500,000.00	\$319,365.00	(\$180,635.00)	-36.13%
Ban Paydowns Xfr Out To Cap Fu	\$1,287,000.00	\$600,000.00	\$600,000.00	\$510,200.00	\$0.00	(\$510,200.00)	-100.00%
<b>Total Expenses</b>	<b>\$1,436,479.01</b>	<b>\$775,070.00</b>	<b>\$615,422.14</b>	<b>\$1,010,200.00</b>	<b>\$319,365.00</b>	<b>(\$690,835.00)</b>	<b>-68.39%</b>
<b>Total Other Debt Service</b>	<b>\$1,436,479.01</b>	<b>\$775,070.00</b>	<b>\$615,422.14</b>	<b>\$1,010,200.00</b>	<b>\$319,365.00</b>	<b>(\$690,835.00)</b>	<b>-68.39%</b>



## Town of Littleton Fiscal Year 2021 Budget

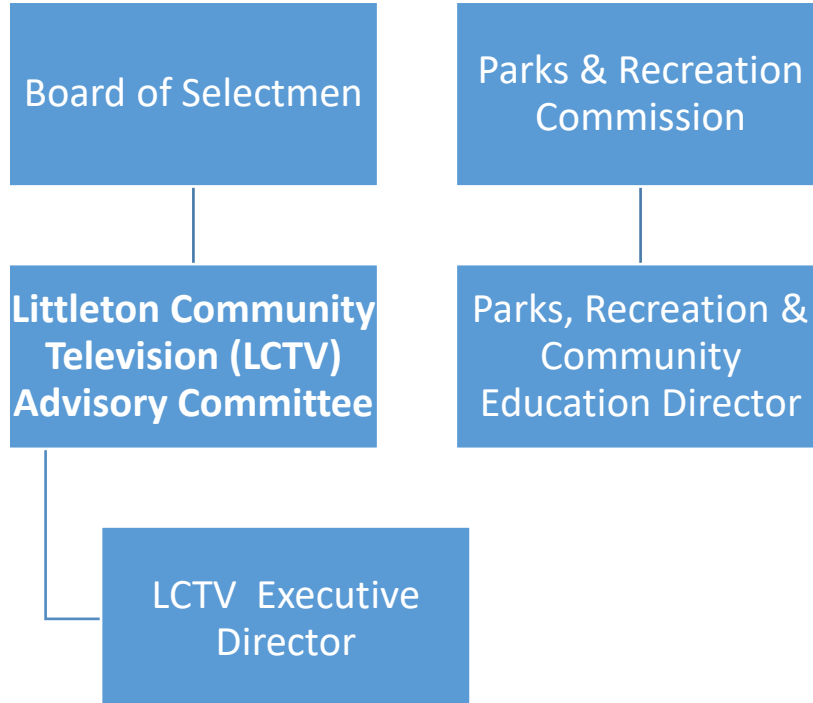
### Non General Fund Budgets

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 will be 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	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Amended Budget	FY21 Preliminary Budget	\$ Variance	% Variance
197 - Littleton Cable Television	\$169,150.87	\$203,895.00	\$195,018.00	\$242,655.72	\$279,666.48	\$37,010.76	15.25%
422 - Parks, Recreation & Community Education	\$837,444.77	\$990,071.00	\$956,840.78	\$1,088,331.83	\$1,186,646.88	\$98,315.05	9.03%
<b>Total Non General Fund</b>	<b>\$1,006,595.64</b>	<b>\$1,193,966.00</b>	<b>\$1,151,858.78</b>	<b>\$1,330,987.55</b>	<b>\$1,466,313.36</b>	<b>\$135,325.81</b>	<b>10.17%</b>

#### LCTV Organizational Chart

#### Parks & Recreation Organizational Chart





## Town of Littleton Fiscal Year 2021 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	FY2019	FY2020	Projected FY2021
Meetings televised (New Hrs)	Output	325	132 YTD	325
Programs televised (New Hrs)	Output	115	44 YTD	115
Outreach/Training Hours	Output	175	160 YTD	120
Hours of programming televised	Output	4958	1876 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, Board of Health)

- Additional Meetings include, MPIC, Library Trustees, COA, Friends/COA Mtgs, Park/Rec Commission
- Year 4 of LHS "Tiger News Network". The #1 most watched program on LCTV On-Demand
- Successful Coverage of Annual Town Meetings - First Streaming Live (Fall/STM)(Fall & Spring & Special 6/26)



## ***Town of Littleton Fiscal Year 2021 Budget***

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- Renewal of IMA with the Town of Boxborough. Coverage of Box. Planning Board Mid-Budget Cycle. Offered ENG Camera Training, adding a revenue stream.

### ***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. Training: Quarterly workshops will be given in the months of August 2020, October 2020, January 2021, and April 2021. 3. Assist Town Departments with Publicity, Training, Outreach. 4. Upgrade of Room 103 Cameras. 5. 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 FY21 staffing budget is increasing to accommodate 1 additional hour per week for our 19 hour Production Coordinator. This will make it a benefit eligible position. Offset in salary and benefits are taken from the Boxboro 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 FY21. A 2% COLA is calculated and included as directed by the Board of Selectmen.

Expenses - The FY21 operating budget is the same as the FY20 budget.

### ***Budget Highlights - changes from previous fiscal year***

Increasing 19 hour Production Coordinator to 20 Hours (.5 + Benefits). Additional hour needed to accommodate additional public and educational coverage and our goal of increased social media presence (YouTube, Facebook)





## Town of Littleton Fiscal Year 2021 Budget

510 - Littleton Cable Television	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Littleton Cable Television Wages</u>							
Wages - Manager/Dept Head	\$80,704.00	\$86,527.00	\$86,195.20	\$90,820.00	\$92,269.00	\$1,449.00	1.60%
Wages - Hourly	\$61,187.80	\$83,143.00	\$83,243.36	\$92,315.00	\$93,459.48	\$1,144.48	1.24%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00	\$1,400.00	
<b>Total Littleton Cable Television Wages</b>	<b>\$141,891.80</b>	<b>\$169,670.00</b>	<b>\$169,438.56</b>	<b>\$183,135.00</b>	<b>\$187,128.48</b>	<b>\$3,993.48</b>	<b>2.18%</b>
<u>Littleton Cable Television Expenses</u>							
Medicare Tax	\$0.00	\$0.00	\$0.00	\$2,022.72	\$2,700.00	\$677.28	33.48%
Life Insurance	\$0.00	\$0.00	\$0.00	\$133.00	\$135.00	\$2.00	1.50%
Health Insurance	\$0.00	\$0.00	\$0.00	\$22,645.00	\$30,345.00	\$7,700.00	34.00%
Pensions, Contributory	\$0.00	\$0.00	\$0.00	\$0.00	\$25,133.00	\$25,133.00	
Vehicle Repair/Maint	\$2,052.68	\$2,800.00	\$620.42	\$1,800.00	\$1,800.00	\$0.00	0.00%
Equipment Repair/Maint	\$4,476.00	\$7,000.00	\$2,550.11	\$9,000.00	\$5,000.00	(\$4,000.00)	-44.44%
Professional Services Other	\$11,000.00	\$13,094.00	\$12,560.00	\$13,094.00	\$13,100.00	\$6.00	0.05%
Software & Systems Contracts	\$0.00	\$1,000.00	\$1,200.00	\$100.00	\$210.00	\$110.00	110.00%
Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	
Telephone/Wireless/Data	\$0.00	\$0.00	\$597.89	\$0.00	\$600.00	\$600.00	
Postage	\$809.75	\$1,000.00	\$0.47	\$1,000.00	\$200.00	(\$800.00)	-80.00%
Office Supplies	\$1,969.18	\$2,864.00	\$2,463.06	\$2,864.00	\$2,470.00	(\$394.00)	-13.76%
Tech Supplies	\$3,601.46	\$4,597.00	\$3,011.34	\$3,597.00	\$3,100.00	(\$497.00)	-13.82%
Publications & Subscriptions	\$3,350.00	\$1,870.00	\$2,576.15	\$3,265.00	\$3,745.00	\$480.00	14.70%
<b>Total Littleton Cable Television Expenses</b>	<b>\$27,259.07</b>	<b>\$34,225.00</b>	<b>\$25,579.44</b>	<b>\$59,520.72</b>	<b>\$92,538.00</b>	<b>\$33,017.28</b>	<b>55.47%</b>
<b>Total Littleton Cable Television</b>	<b>\$169,150.87</b>	<b>\$203,895.00</b>	<b>\$195,018.00</b>	<b>\$242,655.72</b>	<b>\$279,666.48</b>	<b>\$37,010.76</b>	<b>15.25%</b>

### Staffing

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	7	\$69,531
Judith Reid	Lctv Vid Prod Coord	0.475	BA05	3	\$22,733
<b>Department Total</b>		<b>2.475</b>			<b>\$184,533</b>



## ***Town of Littleton Fiscal Year 2021 Budget***

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### **Parks, Recreation & Community Education Enterprise Fund**

#### ***MISSION OF THE OFFICE***

The Mission of The Littleton Park & Recreation 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. The goal is to offer support and education to the parents of the community. Communication with students, parents, youth boards, and established 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.

#### ***PROGRAM OFFERINGS INCLUDE:***

##### ***Special Events:***

Oktoberfest Halloween Parade Trunk or Treat Holiday Helpers 5K Holiday Helpers Fire & Ice  
Father Daughter Dance  
Egg Hunt and Candy Scramble Tophet Chasm 5K  
Community Clean Up Parents Night Out Touch-A-Truck  
4th of July Fireworks at Long Lake  
Movies in the Park  
3rd Thursdays (May, June, July, August, and September)

##### ***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)  
Babysitting Course  
Counselor In Training Program Half-Day Middle School Field Trips

##### ***Summer Activities:***



## ***Town of Littleton Fiscal Year 2021 Budget***

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

### ***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 After school Activities  
Dance

### ***Recreation Programming & Leagues:***

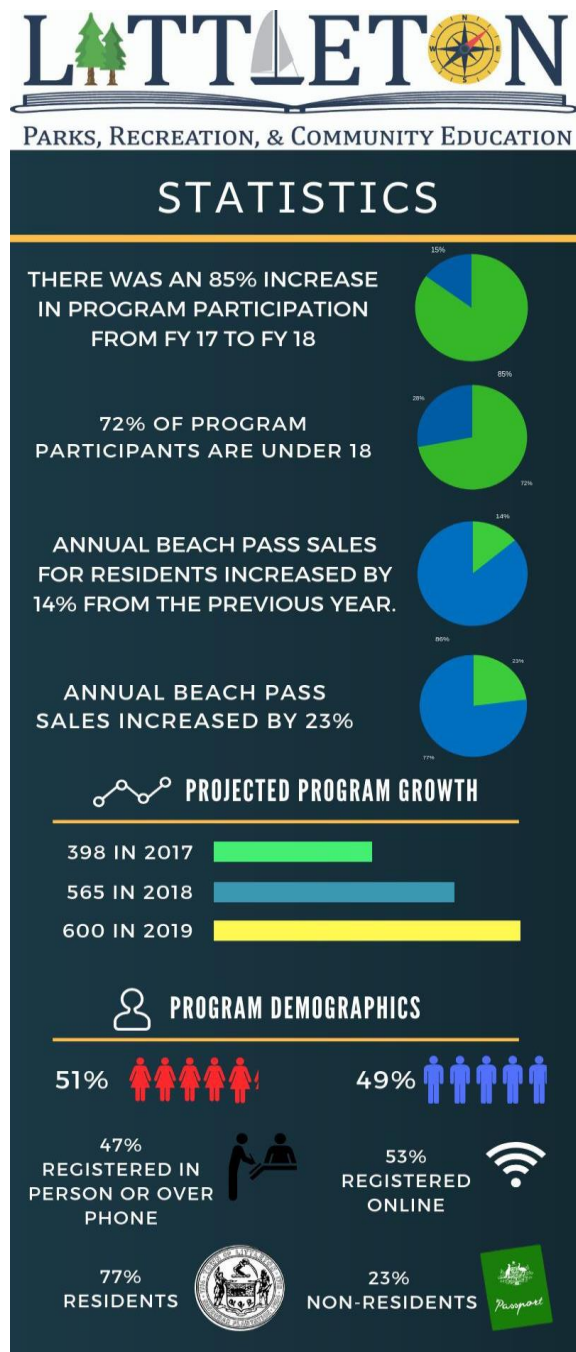
3v3 Basketball Tournament 4v4 Flag Football Tournament Youth Basketball Clinics  
Adult Basketball (indoor and outdoor)  
Adult Softball Adult Flag Football  
Adult Indoor Soccer Adult Volleyball Teen & Adult Curling

## ***PERFORMANCE/WORKLOAD INDICATORS***

Indicator	Unit of Measure	FY2018	FY2019	Projected FY2020
PRCE Programs offered	Output	528	550	600
CE and Rec Activity Participants	Output	3832	4000	4200
Camp Tahattawan Participants	Output	995	1080	1120
Special Event Participants	Output	3858	3650	4825



## Town of Littleton Fiscal Year 2021 Budget



In fiscal year 2019 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.

The Department also employs around fifty seasonal/temporary are non-benefit eligible employees during the course of a year; as well as a hundred outside vendors to teach community education programs. Currently, all staffing wages and benefits are paid completely through the enterprise fund, with the exception of the Director and Assistant Directors' salary and benefits.

### DEPARTMENTAL SERVICES

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



## ***Town of Littleton Fiscal Year 2021 Budget***

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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.

### ***Major Accomplishments***

### ***Departmental Goals***

### ***Budget Narrative***

The level staffing budget includes the current 5.63 FTE positions.

A cost analysis of the PRCE department was performed at the start of fiscal year 2017. The results showed that although the current goal is for the department to operate at 100% cost recovery, Littleton PRCE is operating at an overall cost recovery rate of 79%, and has had to rely on retained earnings to meet operational expenses. In FY 18 we implemented the first phase of the three year plan and this included the town covering the wages and benefits of the Assistant Director position while also continuing with the same coverage for the PRCE Director. This additional support has helped the department towards achieving our goal of sustainability.

Phase two addresses requesting approval that the general subsidy covers 30% of the Administrative Assistant and Community Education and Teen Program Coordinator's wages and benefits. This request stems from the September 2016 cost analysis that stated that these two positions provide much needed services to the department and community, however, they are positions that are not fully self-supporting in funding, and wages must be transferred out of other revenue lines to sustain them. This fact remains true two years later. Thirty percent of wage and benefits for both position equals \$34,640.00

Special Events is another area of our department that is subsidized by revenue collected for other programs, so that we can run events for the community that are at low or no cost to those attending. To relieve those programs of this financial burden we are requesting to transfer \$25,000.00 from the PRCE reserve fund into the Special Events line for fiscal year 2020. This will allow Special Events the support need to become self-sufficient. This does require a vote at 2019 spring town meeting, so at this time we are asking for support from FinCom and BOS to move forward with this transfer.



## ***Town of Littleton Fiscal Year 2021 Budget***

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I am also asking for \$5,525 in financial support to pay for some of the PRCE staff's indirect costs that are not specifically tied to individual programs. This request would include the Full Time Employee's memberships to State and National Parks and Recreation Associations, as well as to attend the State conference in March; this is approximately \$1765. This request would also provide funding for professional development opportunities for the PRCE staff, approximately \$1800. Additionally this would cover purchasing uniforms for our FTE staff that would be approximately \$1000. Lastly, would provide reimbursement for use of personal cellphones as work phones, approximately \$960. Not only will this provide opportunities for our keep our staff to stay well-informed of industry standards and changes, but it is another way to give back and support our staff and provide our department a strategy that can help to slow down the staffing transition that often occurs in the field of Recreation.

The Mission budget takes into consideration the following issues:

- 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 is open 33 hour a week and in the summer season the office is open 40 hours a week. This could be accomplished by hiring two part time administrative assistants or increasing one Administrative Assistant to 40 hours a week.
- I am also requesting in the mission budget that the full amount for wages and benefits be paid for the Community Education and Teen Program Coordinator and Administrative Assistant(s) along with the PRCE Director and PRCE Assistant Director. These are all positions that are integral to the operation of the department and either do not generate revenue (the last three positions) or generate a small portion of their yearly cost to keep program prices down. In fiscal year 2018 the Community Education programming was only able to cover about 19% of the Community Education and Teen Program leader's wages for the year.

Facilities:

- The creation of new athletic fields is a goal under the Town of Littleton's 2017 Master Plan. The field needs assessment was completed in September 2017 and the final report indicated that we are currently over using fields and not allowing any time in between seasons to allow the fields to repair themselves. Also, the youth sports organizations are holding their program sizes back due to the lack of space to practice and play in town.
- 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 programming and the needs increase of both our department and the public schools. This will have to be addressed in the near future to ensure the department's future success.
- Also in the Master Plan is the implementation goal that the Parks and facilities related to them should be AAB and ADA accessible. One big step that we can make moving forward in the area is to design and complete a parking area for Fay park and look into extending the parking at 300 King Street.
- The bathhouse is still on the docket to be renovated; however, we have had a set back with the recent failed percolation test for our only septic option. We are currently working with a civil engineer and the Littleton





## Town of Littleton Fiscal Year 2021 Budget

Water Department to determine other possibilities so that we can move forward with the project. Until a new plan can be formulated the build will be put on hold.

### Budget Highlights - changes from previous fiscal year

510 - Parks, Recreation & Community Education	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget	\$ Variance	% Variance
<u>Parks, Recreation &amp; Community Education Wages</u>							
Prce Director Salaries	\$0.00	\$547,594.00	\$72,508.80	\$77,079.20	\$79,552.00	\$2,472.80	3.21%
Assist Parks & Rec Director Wa	\$0.00	\$0.00	\$64,750.40	\$68,182.88	\$71,034.00	\$2,851.12	4.18%
Rec Staff Wages	\$194,300.32	\$0.00	\$122,930.41	\$136,800.00	\$164,180.00	\$27,380.00	20.01%
Ce Wages	\$43,118.84	\$0.00	\$54,998.65	\$57,000.00	\$68,610.16	\$11,610.16	20.37%
Beach Wages	\$64,417.95	\$0.00	\$80,733.63	\$105,000.00	\$95,750.00	(\$9,250.00)	-8.81%
Camp T Wages	\$97,491.11	\$0.00	\$130,874.07	\$155,000.00	\$150,000.00	(\$5,000.00)	-3.23%
Wages Trac Program	\$10,202.83	\$0.00	\$13,967.28	\$11,600.00	\$22,800.00	\$11,200.00	96.55%
Adult Sport League Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Wages Aftersch & Rise	\$15,387.42	\$0.00	\$6,829.83	\$12,500.00	\$7,600.00	(\$4,900.00)	-39.20%
Special Event Wages	\$0.00	\$0.00	\$0.00	\$5,000.00	\$15,500.00	\$10,500.00	210.00%
Longevity-Non Union	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00	\$700.00	
<u>Total Parks, Recreation &amp; Community Education Wages</u>	<u>\$424,918.47</u>	<u>\$547,594.00</u>	<u>\$547,593.07</u>	<u>\$628,162.08</u>	<u>\$675,726.16</u>	<u>\$47,564.08</u>	<u>7.57%</u>
<u>Parks, Recreation &amp; Community Education Expenses</u>							
Medicare Expense	\$4,851.43	\$418,477.00	\$2,783.70	\$8,450.00	\$9,798.00	\$1,348.00	15.95%
Life Ins Expense	\$215.73	\$0.00	\$232.32	\$288.00	\$365.04	\$77.04	26.75%
Health Ins Exp	\$58,176.71	\$0.00	\$0.00	\$44,376.00	\$77,164.68	\$32,788.68	73.89%
Retirement Exp	\$37,371.92	\$0.00	\$36,178.47	\$38,745.60	\$52,015.00	\$13,269.40	34.25%
Prce Fringe	\$0.00	\$0.00	\$0.00	\$0.00	\$128.00	\$128.00	
Equipment Repair/Maint	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	
Training Meetings/Conference	\$0.00	\$0.00	\$0.00	\$3,565.00	\$4,000.00	\$435.00	12.20%
Telephone/Wireless/Data	\$0.00	\$0.00	\$0.00	\$240.00	\$0.00	(\$240.00)	-
Prce Marketing	\$0.00	\$0.00	\$0.00	\$25,000.00	\$1,600.00	(\$23,400.00)	100.00%
Ce Expense	\$5,445.23	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	-93.60%
Ce Adult Fitness Expense	\$17,827.20	\$0.00	\$9,772.40	\$9,600.00	\$10,000.00	\$400.00	4.17%
Ce Adult Hobbies & Crafts Exp	\$6,928.50	\$0.00	\$5,536.40	\$8,940.00	\$8,700.00	(\$240.00)	-2.68%
Ce Adult Cont Education Exp	\$0.00	\$0.00	\$0.00	\$3,400.00	\$2,850.00	(\$550.00)	-16.18%
Ce Computer Ed Expense	\$0.00	\$0.00	\$76.00	\$0.00	\$0.00	\$0.00	
Ce Fun&Leisure Expense	\$1,339.20	\$0.00	\$2,543.60	\$0.00	\$0.00	\$0.00	
Ce Heath&Safety Expense	\$430.00	\$0.00	\$568.00	\$0.00	\$0.00	\$0.00	
Ce Home&Hearth Expense	\$246.40	\$0.00	\$836.80	\$0.00	\$0.00	\$0.00	



## Town of Littleton Fiscal Year 2021 Budget

<b>510 - Parks, Recreation &amp; Community Education</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
Ce Pers Law&Finance Expense	\$124.50	\$0.00	\$0.00	(\$150.00)	\$0.00	\$150.00	100.00%
Ce Leap Expense	\$28,603.28	\$0.00	\$23,622.63	\$0.00	\$25,000.00	\$25,000.00	
Ce World Lang Expense	\$2,304.00	\$0.00	\$1,758.80	(\$600.00)	\$0.00	\$600.00	100.00%
Ce Yth Health Fit&Dance Exp	\$16,755.75	\$0.00	\$21,902.80	\$0.00	\$0.00	\$0.00	
Ce Ads	\$11,135.00	\$0.00	\$36,055.70	\$36,100.00	\$35,500.00	(\$600.00)	-1.66%
Recreation Expense	\$27,960.12	\$0.00	\$23,654.61	\$24,000.00	\$20,000.00	(\$4,000.00)	-16.67%
Beach Expense	\$25,990.35	\$0.00	\$45,671.87	\$20,000.00	\$20,000.00	\$0.00	0.00%
Camp Tahattawan Expenses	\$43,301.46	\$0.00	\$50,761.68	\$45,053.90	\$60,000.00	\$14,946.10	33.17%
Trips Programs Exp	\$9,220.00	\$0.00	\$15,986.20	\$12,800.00	\$37,000.00	\$24,200.00	189.06%
Vacation Camps Expenses	\$9,332.01	\$0.00	\$12,139.42	\$11,533.25	\$12,700.00	\$1,166.75	10.12%
Trac Camp Expenses	\$29,842.24	\$0.00	\$31,696.78	\$20,700.00	\$35,600.00	\$14,900.00	71.98%
Sports Camp Expenses	\$15,283.11	\$0.00	\$17,247.63	\$15,000.00	\$15,000.00	\$0.00	0.00%
Adult Sports League Exp	\$5,494.98	\$0.00	\$13,291.93	\$12,150.00	\$13,500.00	\$1,350.00	11.11%
After Sch Prog/Rise Exp	\$3,226.66	\$0.00	\$8,175.94	\$4,970.00	\$2,700.00	(\$2,270.00)	-45.67%
Presch Prog Expense	\$0.00	\$0.00	\$424.00	\$480.00	\$800.00	\$320.00	66.67%
Youth Ski Expense	\$90.00	\$0.00	\$10,776.62	\$21,000.00	\$18,500.00	(\$2,500.00)	-11.90%
Spec Event Expense	\$14,078.11	\$0.00	\$46,609.94	\$18,000.00	\$15,000.00	(\$3,000.00)	-16.67%
Field Maint Exp	\$36,952.41	\$0.00	(\$33,131.53)	\$20,000.00	\$15,000.00	(\$5,000.00)	-25.00%
Uniforms/Protective Wear	\$0.00	\$0.00	\$0.00	\$1,000.00	\$3,000.00	\$2,000.00	200.00%
Prce Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Prce Budgeted Surplus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfers To Other Funds	\$0.00	\$24,000.00	\$24,000.00	\$55,528.00	\$0.00	(\$55,528.00)	100.00%
<b>Total Parks, Recreation &amp; Community Education Expenses</b>	<b>\$412,526.30</b>	<b>\$442,477.00</b>	<b>\$409,247.71</b>	<b>\$460,169.75</b>	<b>\$510,920.72</b>	<b>\$50,750.97</b>	<b>11.03%</b>
<b>Total Parks, Recreation &amp; Community Education</b>	<b>\$837,444.77</b>	<b>\$990,071.00</b>	<b>\$956,840.78</b>	<b>\$1,088,331.83</b>	<b>\$1,186,646.88</b>	<b>\$98,315.05</b>	<b>9.03%</b>

<b>422 - Parks, Recreation &amp; Community Education</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<b><u>Parks, Recreation &amp; Community Education Revenues</u></b>							
Ce Receipts	\$421.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Ce Adult Fitness Receipts	\$25,329.50	\$0.00	\$11,615.00	\$12,000.00	\$13,000.00	\$1,000.00	8.33%
Ce Adult Hobbies & Crafts	\$7,811.50	\$0.00	\$7,096.00	\$13,500.00	\$0.00	(\$13,500.00)	100.00%
Ce Adult Cont. Educ Receipts	\$150.00	\$0.00	\$0.00	\$6,500.00	\$0.00	(\$6,500.00)	100.00%
Ce Computer Ed Receipts	\$406.00	\$0.00	\$2,306.00	(\$750.00)	\$0.00	\$750.00	100.00%
Ce Fun&Leisure Receipts	\$3,096.40	\$0.00	\$2,123.00	(\$4,750.00)	\$0.00	\$4,750.00	100.00%
Ce Health&Safety Receipts	\$543.00	\$0.00	\$5,370.00	\$4,000.00	\$0.00	(\$4,000.00)	100.00%
Ce Home&Hearth Receipts	\$308.00	\$0.00	\$177.00	(\$300.00)	\$0.00	\$300.00	100.00%
Ce Pers Law&Finance Receipts	\$405.00	\$0.00	\$20.00	(\$500.00)	\$0.00	\$500.00	100.00%





## Town of Littleton Fiscal Year 2021 Budget

<b>422 - Parks, Recreation &amp; Community Education</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
Ce Leap Receipts	\$37,261.50	\$0.00	\$30,927.72	\$0.00	\$10,000.00	\$10,000.00	
Ce World Lang Receipts	\$3,475.00	\$0.00	\$2,408.50	\$0.00	\$0.00	\$0.00	
Ce Youth Health Receipts	\$19,423.50	\$0.00	\$26,747.10	\$0.00	\$0.00	\$0.00	
Ce Ads	\$0.00	\$0.00	\$150.00	\$15,000.00	\$25,000.00	\$10,000.00	66.67%
Recreation Receipts	\$6,064.99	\$596,771.00	(\$3,134.35)	\$10,000.00	\$10,000.00	\$0.00	0.00%
Youth Baseball Receipts	(\$1,456.32)	\$0.00	\$6,708.61	\$0.00	\$0.00	\$0.00	
Youth Basketball Receipts	\$18,895.55	\$0.00	(\$139.80)	\$0.00	\$0.00	\$0.00	
Youth Football/Cheer Receipts	(\$1,869.61)	\$0.00	\$60.00	\$0.00	\$0.00	\$0.00	
Youth Soccer Receipts	(\$15.19)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Lacrosse Receipts	(\$9,347.82)	\$0.00	(\$7,118.64)	\$0.00	\$0.00	\$0.00	
Youth Health Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Hockey Receipts	\$8,542.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Wrestling Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Beach Receipts	\$97,070.25	\$0.00	\$102,454.25	\$103,000.00	\$112,985.00	\$9,985.00	9.69%
Camp Tahattawan Receipts	\$295,582.95	\$0.00	\$336,882.36	\$357,000.00	\$375,000.00	\$18,000.00	5.04%
Trips Receipts	\$12,580.00	\$0.00	\$16,358.81	\$16,000.00	\$18,000.00	\$2,000.00	12.50%
Vacation Camp Receipts	\$23,255.00	\$0.00	\$29,277.70	\$29,795.50	\$31,000.00	\$1,204.50	4.04%
Trac Receipts	\$64,312.70	\$0.00	\$57,574.60	\$59,700.00	\$69,500.00	\$9,800.00	16.42%
Sports Camp Receipts	\$14,960.00	\$0.00	\$20,735.00	\$19,000.00	\$22,000.00	\$3,000.00	15.79%
Adult Leagues Receipts	\$9,881.85	\$0.00	\$28,483.80	\$28,000.00	\$28,000.00	\$0.00	0.00%
Aftschool & Rise Receipts	\$52,577.90	\$0.00	\$47,020.40	\$46,500.00	\$45,000.00	(\$1,500.00)	-3.23%
Presch Prog Receipts	\$423.00	\$0.00	\$542.67	\$600.00	\$2,000.00	\$1,400.00	233.33%
Youth Ski Receipts	\$105.00	\$0.00	\$7,305.00	\$30,000.00	\$25,000.00	(\$5,000.00)	-16.67%
Spec Events Receipts	\$9,909.25	\$0.00	\$22,404.00	\$25,000.00	\$23,000.00	(\$2,000.00)	-8.00%
Field Maint Fees	\$29,744.15	\$0.00	\$3,709.68	\$19,000.00	\$24,000.00	\$5,000.00	26.32%
Prce Investment Income	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Xfr In From Gf	\$171,670.00	\$211,110.00	\$211,110.00	\$230,000.00	\$245,000.00	\$15,000.00	6.52%
<b>Total Parks, Recreation &amp; Community Education Revenues</b>	<b>\$901,516.55</b>	<b>\$957,881.00</b>	<b>\$969,174.41</b>	<b>\$1,018,795.50</b>	<b>\$1,078,985.00</b>	<b>\$60,189.50</b>	<b>5.91%</b>
<b>Total Parks, Recreation &amp; Community Education</b>	<b>\$901,516.55</b>	<b>\$957,881.00</b>	<b>\$969,174.41</b>	<b>\$1,018,795.50</b>	<b>\$1,078,985.00</b>	<b>\$60,189.50</b>	<b>5.91%</b>



## Town of Littleton Fiscal Year 2021 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Alicia Day	Prce Director	1.000	BA11	4	\$79,553
Timothy Michalski	Prce Asst Dir	1.000	BA10	4	\$71,034
Jon Kazanjian	Prce Rec/ Sport Coor	1.000	BA08	3	\$58,611
Megan Straface	Admin Asst-Park/Rec	0.625	BA06	3	\$31,999
Kaitlin Judge	Prce Teen Leader	1.000	BA06	3	\$51,198
Rachele Carbutt	Prce Teen/Ce Coord	1.000	BA08	3	\$58,611
<b>Department Total</b>		<b>5.625</b>			<b>\$351,006</b>

### Seasonal Positions

Position	Staffing
PRCE AQUATICS DIRECTOR	1
PRCE ASST CAMP DIR	1
PRCE CAMP LEAD COUNSELOR I	5
PRCE HEAD LIFEGUARD	1
PRCE JR CAMP COUNSELOR	4
PRCE LIFEGUARD I	16
PRCE LIFEGUARD II	6
PRCE PROGRAM AIDE I	6
PRCE PROGRAM AIDE II	1
PRCE RECREATION ATTENDANT	10
PRCE SAILING COORD	1
PRCE SAILING INSTRUCTOR	6
PRCE SNACK HUT MANAGER	1
PRCE SR CAMP COUNSELOR	1
<b>Department Total</b>	<b>60.0</b>



## Town of Littleton Fiscal Year 2021 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).

Total capital requests for FY21 were \$5.8 million and similar to the operating budget approved capital in February was revised in April based off financial modeling and forecasting as it relates to the effect of the COVID 19 pandemic. The final approved list of capital in April totals \$1,045,137 significantly less than in prior fiscal years.

### Summary Capital Requests by Department/Year

As of March 17, 2020

Department	Est Cost in FY21	Est Cost in FY22	Est Cost in FY23	Est Cost in FY24	Est Cost in FY25	Est Cost in FY26
Accounting	60,000	-	-	-	-	-
Cemetery	-	100,000	-	70,000	-	-
EHS/COA	21,186	-	-	-	-	-
Fire	465,000	695,000	140,000	75,000	70,000	200,000
Highway	277,000	260,000	435,000	415,000	285,000	235,000
IT	48,137	50,000	-	-	-	-
Parks	25,000	52,000	70,000	45,000	30,000	100,000
PLANNING	45,000	45,000	10,000	10,000	10,000	10,000
PMBC	2,115,000	350,000	-	-	-	-
Police	130,000	-	-	-	-	-
PRCE	2,290,000	-	-	-	-	-
School	310,500	-	-	-	-	-
Town Administrator	100,000	-	-	-	-	-
Town Clerk	-	43,000	25,000	28,000	31,000	35,000
<b>Totals</b>	<b>5,886,823</b>	<b>1,595,000</b>	<b>680,000</b>	<b>643,000</b>	<b>426,000</b>	<b>580,000</b>



## Town of Littleton Fiscal Year 2021 Budget

### Capital – Funded Items

As of May 11, 2020

Department	Name of Capital Asset/Project	Project Description/Justification/Useful Life of Asset	Est Cost in FY2021
EHS/COA	Replacement Van	New wheelchair accessible van needed to replace 2009 van that has rusting, body damage, and an unreliable wheelchair lift. EHS has \$35,000 in Van Gift Account to be used towards purchase. Full FY21 cost \$62,186	\$21,186 (to be funded from the Friends of COA)
Fire	Hose	This is the final year of replacing hose that is over 15 years old. The life of the hose should be 10-15 yrs.	15,000
Fire	Ambulance	Ambulance needs to be replaced with a total life span of 10years. It would not replace but add to the fleet allowing the 10 year old ambulance to go into reserve as a spare when repairs are needed extending the life of the vehicles to 15 years. The goal is to have one replaced every 5 with total life of 15. This vehicle is relied upon daily to transport the sick and injured from medicals and vehicle crashes. This vehicle needs to be in top working condition as it frequently transports seriously ill or injured patients. Full vehicle purchase is estimated at \$400,000. Partial funding in FY21 has been budgeted. Full purchase is anticipated in FY22.	100,000
Highway	Major Equipment & Repair	This capital item is used for unexpected major vehicle repairs. This capital item is also used to supplement vehicle purchase should the cost estimate be wrong or a critical item was missed during the specification/bidding process.	20,000
Highway	2020 International Truck	This is a replacement a 1992 Mack dump/plow truck.	169,000
IT	Network Switch Replacements	Replace network switches that are end of life in Town Hall, Cable, Library, School Business Office, Park&Rec/COA	48,137
PMBC	Police Station	Scope of work determined by consultant to fix police station façade, leaking, etc.	500,000
Police	Up fitted 2021 Patrol vehicle	Complete public safety response vehicle, 2021 fully marked Ford Explorer, radios, lights, rifle, aed, computers/ Life span of 3-4 years. The cruiser prices have been rising each year. This year the new model went up \$10,000.00	65,000
Police	F150 truck	Initial capital request was for Highway F350 with plow. The Police department will give highway their F250 truck with a plow and purchase a F150 without a plow as a replacement for the trade.	38,000
PRCE	Major Equipment/Repairs	Repair/Maintenance Description: Ongoing Maintenance for: All Park lands including Long Lake & Beach, Park Playgrounds, grass Athletic Fields, and Facilities on Parks land, and safety, security, and recreational equipment.	40,000



## Town of Littleton Fiscal Year 2021 Budget

Department	Name of Capital Asset/Project	Project Description/Justification/Useful Life of Asset	Est Cost in FY2021
Town Administrator	Town Hall Space Needs	Funding to design, construct and purchase materials and any other associated expenses with town hall space needs	25,000
Town Administrator	Space Needs study	Funding to continue work on the space needs study, including design and any other related space needs expenses	25,000
		<b>Total Capital Spending</b>	<b>\$ 1,045,137</b>

### Other Capital Funding

As of May 11, 2020

Department	Name of Capital Asset/Project	Project Description/Justification/Useful Life of Asset	Est Cost in FY2021
Capital Stabilization	Re-direct Library Debt funds	These funds were originally to be used as a reduction to the Library debt when issued. Due to the uncertainty of the COVID-19 situation, these funds were re-allocated to capital stabilization. It is possible that these funds may yet again be re-directed back to the Library project if unused during this period of uncertainty.	900,000
		<b>Total Additional Funding</b>	<b>\$ 900,000</b>



## Town of Littleton Fiscal Year 2021 Budget

### Capital – Items Not Funded

As of May 11, 2020

Department	Name of Capital Asset/Project	Project Description/Justification/Useful Life of Asset	Est Cost in FY2021
Accounting	Chart of Accounts re-design	Chart of Accounts was set-up with school fund imbedded in General Fund-running out of numbers and creates reporting issues, doesn't always follow UMAS. Potential grant with Community Compact to cover approx. \$20K of the project. Project will not move forward without grant	60,000
Fire	Utility truck	Replace Car 11 a 2010 Chevy pickup that is rotting out all wheel wells with multiple electrical issues. To be replaced with a 1 ton pickup truck with an 8' heavy-duty plow. This is used to respond in front of the ambulance in the winter clearing snow at scenes and responding to incidents as a support vehicle deliver supplies and picking up equipment. this is also used for snow removal around our facility during snow storms.	50,000
Fire	Ambulance	Request for \$400,00. Partial funding of \$200,000 approved . Remainder of purchase price to be funded in FY22.	300,000
Highway	2020 Ford F350	This is a replacement of a 2011 Chevy 2500 HD truck with a plow. The 2011 Chevy has over 85,000 miles and is facing transmission and electrical issues	44,000
Highway	2020 Ford F350	This is a replacement of a 2011 Chevy 2500 HD truck with a plow. The 2011 Chevy has over 100,000 miles and is facing numerous electrical system repairs	44,000
Parks	Irrigation Install	Installation of automatic Irrigation on Middle School Field	25,000
Planning	MPIC Outreach	Master Plan Implementation: MPIC	10,000
Planning	Economic Development	Community Economic Development: EDC	35,000
PMBC	Parking lot sealer -Police	The parking lot has been crack filled and dusted. Sealing the parking lot will extend the life span.	20,000
PMBC	Russ. Street	Classroom Door replacement	50,000
PMBC	School	Shaker Lane long term facility planning	45,000
PMBC	School	Russel Street front sidewalk issue	35,000
PMBC	School	High school parking lot paving	1,200,000
PMBC	School	Alumni Field Lights	225,000
PMBC	School	Jet Field infield clay mix repairs	40,000
Police	Up fitted 2021 Patrol vehicle	Complete public safety response vehicle, 2021 fully marked Ford Explorer, radios, lights, rifle, aed, computers/ Life span of 3-4 years. The cruiser prices have been rising each year. This year the new model went up \$10,000.00	65,000



## Town of Littleton Fiscal Year 2021 Budget

Department	Name of Capital Asset/Project	Project Description/Justification/Useful Life of Asset	Est Cost in FY2021
PRCE	Fay Park Renovation	Still waiting for a quote to come in. This project is focused on creating a parking lot with approximately 24 to 36 parking spots, creating ADA/AAB accessible walk ways in the park, updated swing set, and a cement pad that will be the foundation of a future pavilion and possible home for an ice skating rink in the winter. There are currently no parking spots at Fay, no ADA/AAB accessibility and a very old swing set that needs to be replaced.	300,000
PRCE	Dog Park	This is a project that has been asked for by the community. These park facilities are very low maintenance, have grants available to assist with the building project, and provide a service to the community that does not currently exist.	175,000
PRCE	Extension of parking at 300 King Street	This project is focused on creating approximately a 9,000 sq. ft. extension to the parking lot at 300 King Street. The space provided currently is not adequate for the usage in the spring, summer, and fall months. The funds requested would cover site planning by an engineer, site prep work, installation of parking lot, line painting, and lighting. PRCE would work with the Highway department to complete this project. This plan would also provide the opportunity to upgrade the facilities at the park in the future by including a sewer tie in option, so that when the sewer line is accessible on King Street that it will be cost effective and simple to connect to the sewer system and finally be able to build a much needed restroom facility at the park.	275,000
PRCE	Field design and creation at Couper Fields	<ul style="list-style-type: none"> <li>• Creation of a design of an athletic field or athletic field complex. (If we used the design for the field only at Alumni we would be able to lower the cost of this project)</li> <li>• This includes parking spaces to accommodate the field use.</li> <li>• Creating a thorough future maintenance plan.</li> </ul>	1,500,000
School	MS Security	Phone/paging system replacement	43,000
School	All Schools	Furniture replacement	5,000
School	vehicle repair/replacement	Maint Van replacement	35,000
School	CS security	Central office security doors	14,000
School	Russ. Street Phone	replacement phone paging system	43,000
School	MS	Air conditioning Cafeteria	30,000
School	HS carpet	Library carpet	22,000
School	SL & RS playground	Swing set replacement and add wheelchair lift	30,000
School	HS carpet	Library seminar room dividing wall	25,000



## Town of Littleton Fiscal Year 2021 Budget

Department	Name of Capital Asset/Project	Project Description/Justification/Useful Life of Asset	Est Cost in FY2021
School	MS Security Cameras and intrusion System Replacement	To replace the current Camera system, which is proprietary in nature, and has many failing components. We would replace to match our current system we have at other schools to standardize these system across all schools. The Intrusion/Alarm system is at end of life, and needs to also be replaced.	45,000
School	Shaker Lane phone	Paging system	18,500
Town Administrator	Town Hall Space Needs	Funding to design, construct and purchase materials and any other associated expenses with town hall space needs	50,000
		<b>Total</b>	<b>\$ 4,798,500</b>





## ***Town of Littleton Fiscal Year 2021 Budget***

### 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

