



## *Town of Littleton*

### FY24 Budget Report

Final Budget as of May 4, 2023



## Town of Littleton Fiscal Year 2024 Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Littleton  
Massachusetts**

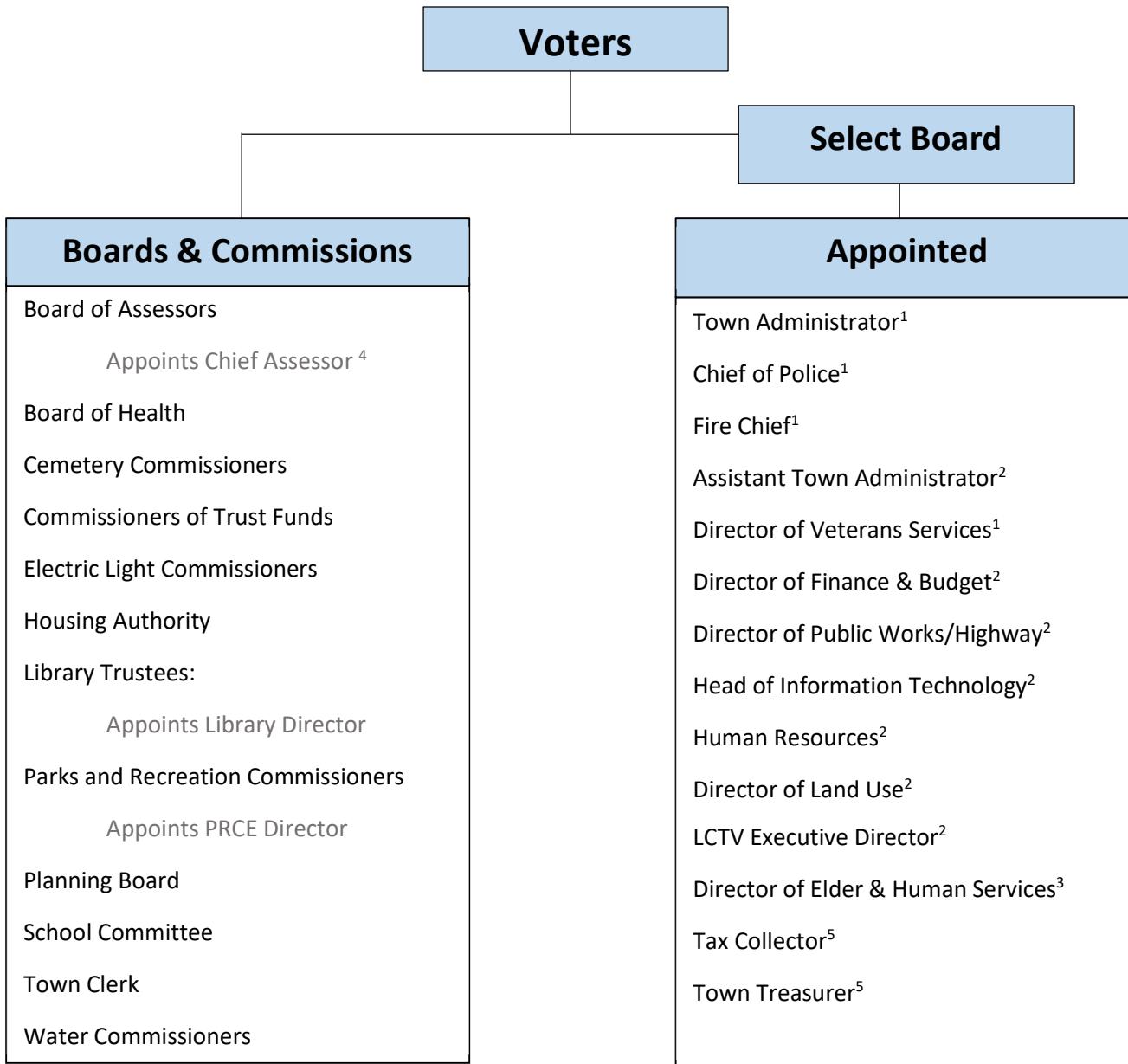
For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*  
Executive Director



## Boards, Committees & Appointments



<sup>1</sup> Appointed by the Select Board

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

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

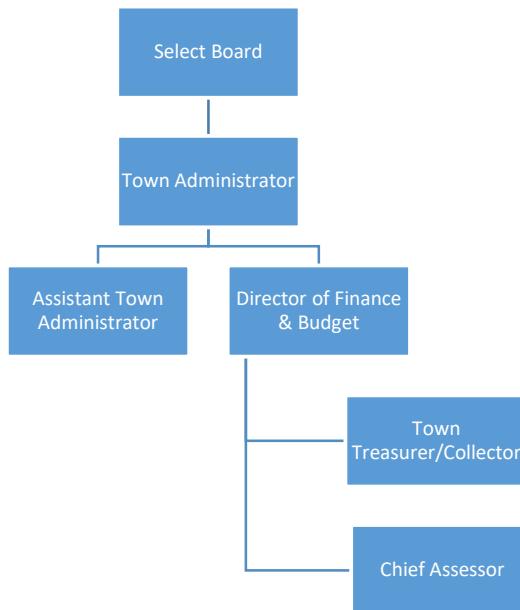
<sup>4</sup> Appointed by the Board of Assessors and Finance Director with approval of the Town Administrator and Select Board

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



## Town of Littleton Fiscal Year 2024 Budget

### Town of Littleton –Financial Management Team



### Governing Bodies

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

### Principal Executives and Financial Officers

Title	Name	Manner of Selection	Length of Term	Expiration of Term
Chairman, Select Board	Matthew Nordhaus	Elected	3 Years	2023
Select Board, Vice Chairman	Gary Wilson	Elected	3 Years	2025
Select Board, Clerk	Charles DeCoste	Elected	3 Years	2024
Select Board	Cynthia Napoli	Elected	3 Years	2023
Select Board	Mark Rambacher	Elected	3 Years	2025
Interim Town Administrator	Ryan Ferrara	Appointed	NA	NA
Assistant Town Administrator	Vacant			
Finance Director	Vacant			
Interim Town Treasurer	Steven Venuti	Appointed	NA	NA
Town Accountant	Michele Reynolds	Appointed	NA	NA
Chief Assessor	Katherine Miller	Appointed	NA	NA
Board of Assessors, Chair	Fred Freund	Elected	3 Years	2023
Board of Assessors, Vice Chair	Pamela Campbell	Elected	3 Years	2024
Board of Assessors, Clerk	Anita Harding	Elected	3 Years	2025
Board of Assessors	Peter Barbella	Elected	3 Years	2025
Board of Assessors	Debra Brine	Elected	3 Years	2024
Town Counsel	Mirayes & Harrington LLC	Appointed	Indefinite	NA



## Town of Littleton Fiscal Year 2024 Budget

### Demographics

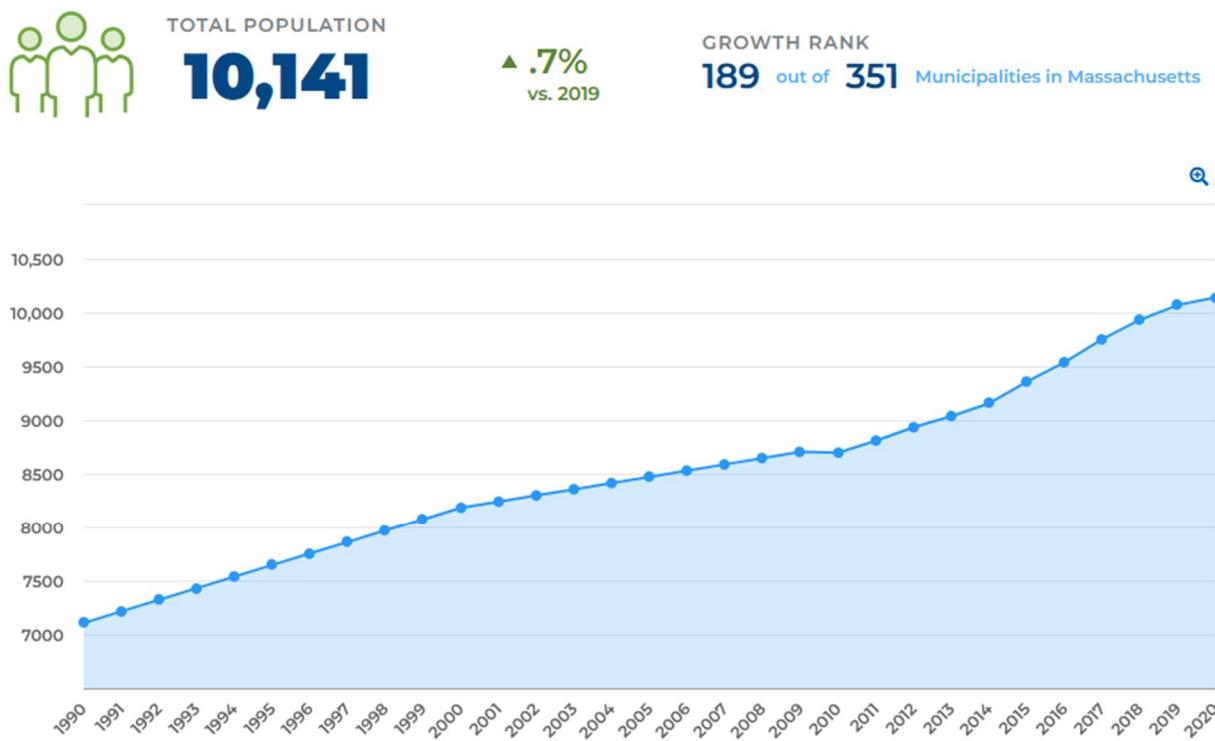
Population and income data comparing Littleton, Middlesex County and the State of Massachusetts

#### Population (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	% Change	Number	% Change	Number	% Change
2021 estimate	10,121	13.4	1,614,742	7.4	6,984,723	6.7
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 1990-2020





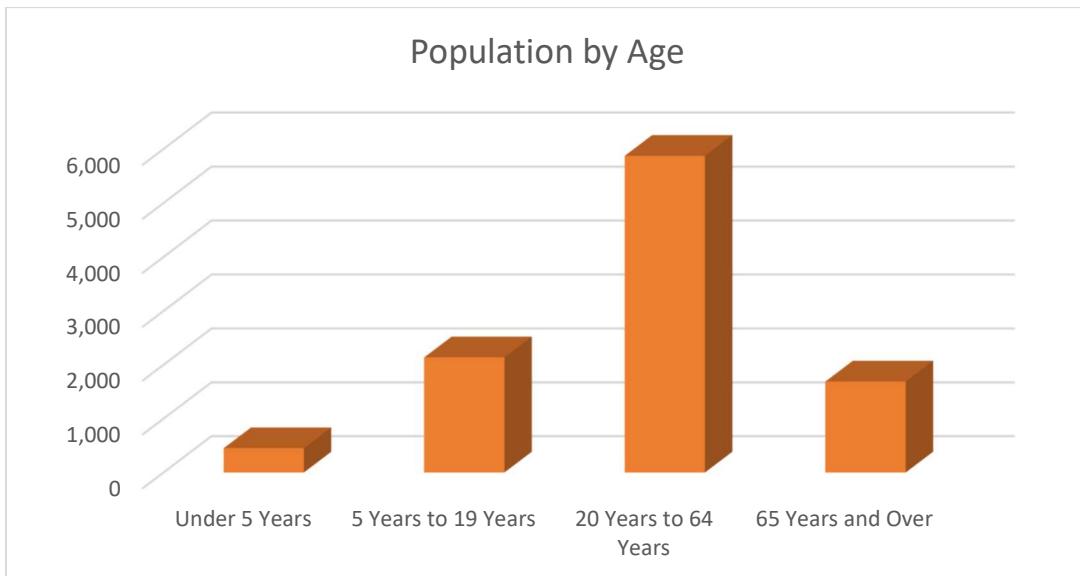
## Town of Littleton Fiscal Year 2024 Budget

### Population Composition by Age (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Under 5 Years	451	4%	85,577	5%	358,030	5%
5 Years to 19 Years	2,138	21%	278,330	17%	1,211,251	18%
20 Years to 64 Years	5,873	58%	996,459	62%	4,167,156	61%
65 Years and Over	1,690	17%	245,533	15%	1,136,566	17%
<b>Total</b>	<b>10,152</b>	<b>100%</b>	<b>1,605,899</b>	<b>100%</b>	<b>6,873,003</b>	<b>100%</b>
Median Age	43.5		38.5		39.6	
Median Age (2000)	37.9		36.4		36.5	

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

Population by Age



### Per Capita Income Levels (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	% Change	Number	% Change	Number	% Change
2020 5-year estimate	\$53,107	38.7	\$54,433	38.9	\$45,555	37.2
2009	38,279	23.2	39,194	25.6	33,203	27.9
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
% Below Poverty Level (2020 5-Year Estimates)	5.00%		7.20%		9.80%	

(1) Source: US Department of Commerce



## Town of Littleton Fiscal Year 2024 Budget

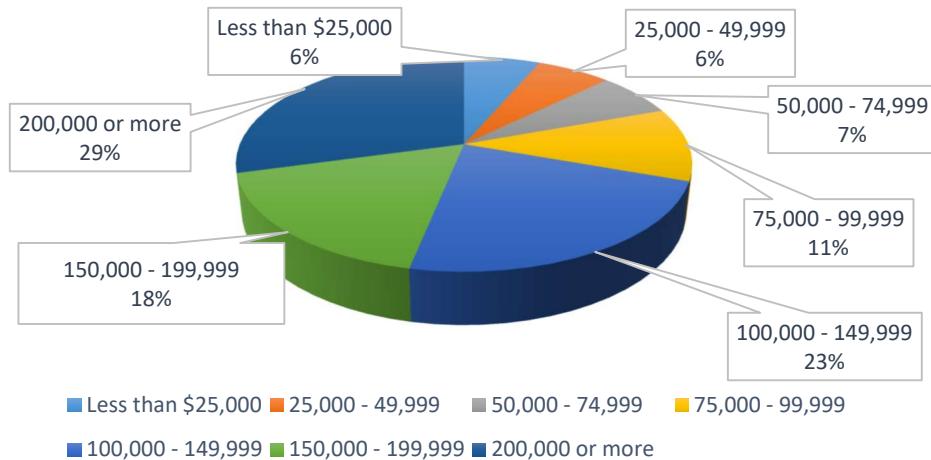
### Family Income Distribution (1)

Family Income	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Less than \$25,000	184	7%	23,495	6%	143,891	9%
25,000 - 49,999	178	6%	35,445	9%	214,482	13%
50,000 - 74,999	191	7%	40,570	10%	216,305	13%
75,000 - 99,999	314	11%	43,526	11%	207,807	12%
100,000 - 149,999	647	23%	80,455	21%	349,590	21%
150,000 - 199,999	499	18%	61,634	16%	223,424	13%
200,000 or more	833	29%	107,711	27%	318,493	19%
<b>Total</b>	<b>2,846</b>	<b>100%</b>	<b>392,836</b>	<b>100%</b>	<b>1,673,992</b>	<b>100%</b>

Median Income      \$140,486      \$132,362      \$106,526

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

### Family Income Distribution



### Educational Attainment (1)

Year	Littleton		Middlesex County		Massachusetts	
	Number	Percent	Number	Percent	Number	Percent
Less than 9th Grade	124	1.7	36,033	3.2	202,050	4.2
9th to 12th Grade, No Diploma	143	2	35,670	3.2	227,744	4.7
High School Graduate	1,443	20.3	209,181	18.5	1,133,358	23.5
Some College, No Degree	1,005	14.2	137,489	12.2	738,260	15.3
Associate's Degree	487	6.9	66,767	5.9	369,777	7.7
Bachelor's Degree	2,051	28.9	317,752	28.1	1,181,453	24.5
Graduate or Professional Degree	1,840	25.9	326,957	28.9	962,689	20
<b>Total</b>	<b>7,093</b>	<b>100</b>	<b>1,129,849</b>	<b>100</b>	<b>4,815,331</b>	<b>100</b>
High School Graduate or Higher	6,826	96.2	1,058,146	93.7	4,385,537	91.1
Bachelor's Degree or Higher	3,891	54.9	644,709	57.1	2,144,142	44.5

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



## Town of Littleton Fiscal Year 2024 Budget

Unemployment Rates – The unemployment rate has dropped to levels last seen in 2019. Littleton had seen a sharp spike in the unemployment rate due to the COVID-19 pandemic starting in 2020.

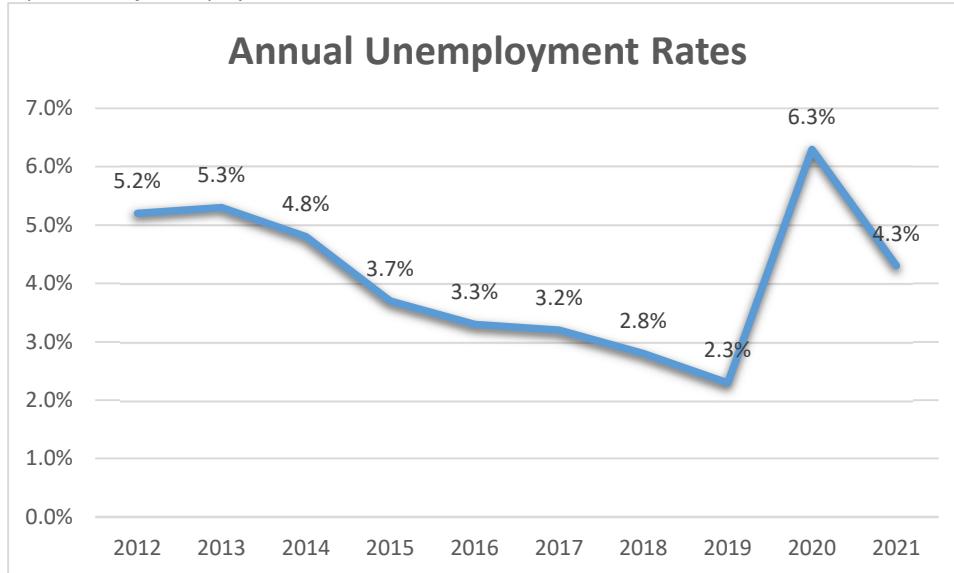
### Employment Data (Not Seasonally Adjusted) (1)

Month	Year	Labor Force	Employed	Unemployed	Unempl Rate
January	2022	5,814	5,632	182	3.1%
February	2022	5,843	5,691	152	2.6%
March	2022	5,902	5,758	144	2.4%
April	2022	5,818	5,695	123	2.1%
May	2022	5,817	5,691	126	2.2%
June	2022	5,912	5,758	154	2.6%
July	2022	5,888	5,739	149	2.5%
August	2022	5,877	5,729	148	2.5%
September	2022	5,791	5,668	123	2.1%
October	2022	5,885	5,756	129	2.2%

Annual	Year	Labor Force	Employed	Unemployed	Unempl Rate
Average	2021	5,811	5,563	248	4.3%
Average	2020	5,694	5,335	359	6.3%
Average	2019	5,932	5,793	139	2.3%
Average	2018	5,882	5,720	162	2.8%
Average	2017	5,680	5,500	180	3.2%
Average	2016	5,475	5,292	183	3.3%
Average	2015	5,321	5,125	196	3.7%
Average	2014	5,054	4,810	244	4.8%
Average	2013	4,930	4,667	263	5.3%
Average	2012	4,898	4,642	256	5.2%

(1) Source: MA Department of Unemployment Assistance





## Town of Littleton Fiscal Year 2024 Budget

### Budget Calendar

While the Town Administrator is responsible for the budget process, the budget calendar and process is decided jointly by the Town Administrator, Finance Committee, Select Board and Finance Director. Recommendations to changes in the process should be made after a discussion of the prior year process to determine process improvements based on particular projects or the financial needs of the Town.

Town officials and department heads will adhere to the following budget cycle calendar:

*Note: dates shown are approximations and may be adjusted to reflect actual dates for each budget cycle.*

Annual Town Meeting & Budget Planning Calendar		
Date	Milestone	Comment
September	Budget message developed based on initial projections from Finance Director	Select Board upon recommendation of Finance Director
September	Budget and capital plan documents distributed to department heads	Finance Director to Town and School departments
October	All required budget documents, including capital plan items, to be submitted to Finance Director	From Town departments
	School Committee submits initial budget projections and capital plan	
October/ November	Tax classification working group session	Select Board, Assessors & Town Finance Departments
October / November	Finance Director and Town Administrator meets individually with departments to review requests	Finance Director and Town Administrator review requests for final submission
November	Tax Classification hearing	Scheduled after fall Special Town Meeting
December	Finance Director submits initial budget documents to Select Board and Finance Committee	Proposed budget sent for print
December	School Department submits detailed budget and backup data reflecting total revenue and total expenditure projections	



## Town of Littleton Fiscal Year 2024 Budget

Annual Town Meeting & Budget Planning Calendar		
Date	Milestone	Comment
January	Finance Director presents a full budget overview for the Select Board and Finance Committee	Details of current budget cycle as well as projections for the following two (2) years
January/February	Joint Finance Committee and Select Board meetings with Departments to review requests	Smaller Department Budgets
February	Joint Budget and Capital Working session with Departments and others as requested	Large Department Budgets
February	School Committee provides updates to the latest budget request and backup data during Joint Finance Committee and Select Board Meeting	School Budget
February	Annual report deadline for all department reports	Reports to be submitted to Town Administrator's office
February	Select Board open Annual/Special Town meeting warrant	1 <sup>st</sup> Monday in February
45 days prior to Town Meeting	Select Board close Annual/Special Town meeting warrant	March
March/April	Final Budget Book produced and distributed to Select Board, Finance Committee, and School Committee	
April	Finance Committee report to be submitted to Town Administrator	Final report sent to printers
14 days prior to town meeting	Town Meeting Report to be mailed to all residents	Per Town Code § 41-3
April	Moderator's meeting	
1 <sup>st</sup> Monday in May	Annual Town Meeting	Per Town Code §41-1



## Town of Littleton Fiscal Year 2024 Budget

### Select Board Goals – FY23

#### **Administration (Calendar, Training, Reviews)**

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

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

#### **Revise Policies & Procedures, Town Bylaws**

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

#### **Improve Communication with the Public and Within Town Hall**

- Investigate ways to make the Town Website interactive
- Define ways to Improve communication plans and mechanism with residents
- Communicate with citizen group working on developing education/introduction for new residents about our form of government and the work of elected and appointed boards and committees
- Investigate implementation of Citizen Academy
- Semi-annual all-Department Meeting with Select Board

#### **Fully Staff All Town Departments, Identify Potential New Positions**

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

#### **Long Range Fiscal Plan**

- Review and adjust Budget Calendar with Finance Committee, Treasurer, Finance Department
- Investigate how we could increase CPC Funding to address growing Conservation/Open space needs. (Town Meeting Vote) More clearly define funding mechanisms/savings account for potential purchase of parcels
- Senior Tax Relief:
  - Revamp Work-Off program based on Elder Affairs and Human Services Department goals



## Town of Littleton Fiscal Year 2024 Budget

- Work with Jim Arciero on legislation
- Find balance between senior tax relief and stable tax rate
- Better understand the impact of developments on the Town and they will affect future needs.  
550 King St: Financial Model, tax revenues, impact on services.

### Guide a Decision About the Future Of Town Hall

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

### Agriculture

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

### Develop/Evolve The Process Of Purchasing and/or Protecting Land In Littleton

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

### Housing

- Habitat for Humanity House process moving and underway. Hopefully to begin construction in 2023.
- Explore new Affordable Housing Trust (AHT) initiatives
- Next Steps. Work the AHT membership to create manual/guide for the AHT Board
- Partner with State to identify partners to help with Affordable Housing (i.e. CHAPA)

### Make the Economic Development Committee (EDC) More Active and Functional

- Charge EDC with creating a plan
- Revive Common Revitalization Committee
- Continue working on 550 King Street

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

Make one of the following recommendations on each committee:

- Remove/Disband (vote right then)
- Recharter (draft due by next SB meeting)
- Re-energize by assigning a specific deliverable in line with SB Goals (schedule)



## Town of Littleton Fiscal Year 2024 Budget

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- Assign a liaison
- Leave it alone. No need for a report.
- Invite in for a progress report and FY2023 committee goals
- Review, discuss and finalize relevant new charters with input from committee members if applicable. Vote as necessary.
- Invite one committee to each SB meeting to hear reports, assign tasks, discuss charter change, etc. Chair will work with Town Administrator's Office to schedule
- One SB meeting per year to discuss with committees performance, attendance, goals. Meeting with Chairs of all the committees.
- Try to find new ways to solicit new members to join committees with vacancies
- Investigate common committees, charters, and which are active
- Littleton Common Revitalization Roadmap: Monitor Littleton Common Infrastructure needs and increased traffic flow, while promoting a walkable Common

### Other and Miscellaneous

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



### FY2024 Budget Executive Summary

It is our privilege to present to you a balanced Fiscal Year 2024 Budget for your consideration. The Fiscal Year 2024 Operating and Capital Budget process began with having Town Departments submit their operating and capital requests to Town Administrator and Finance Director. Total departmental requests netted to an Operating Budget deficit of nearly \$1.7 million dollars. The Finance Team subsequently worked to craft a balanced budget in compliance with Massachusetts General Laws while maintaining quality level services. Achieving a balanced the budget does not mean the Town is without challenges. Costs of services continue to rise at levels that exceed Proposition 2 1/2 limits.

Adherence to the Town Financial Policy, and the collaborative support of Town Department Heads, supported the identification of the budget savings required to present a balanced Fiscal Year 2024 budget. The Town must continue to be conservative to deliver the high-quality services that our community depends on, while also supplementing our stabilization funds. The Town has positioned us to deal with an anticipated recession in fiscal year 2024. The Town has been able to add staff over the past year by restoring positions that were initially cut due to the COVID-19 Pandemic and adding additional positions to enhance Town services. Unfortunately, the Town is currently anticipating a recession with our local revenues trending downward combined with inflation exceeding historical averages. While we are grateful for our current financial position, challenges remain that require a fiscally prudent approach by the Town.

Rising inflation and supply chain delays are causing higher costs impacts on our ability to deliver capital projects on time and on budget. Inflation and the threat of recession jeopardizes consumer disposable income, which the Town depends on to fund operations. These macroeconomic challenges also lead to personnel cost increases in the form of wage increases for employees facing inflation, and pension cost increases as market performance lowers the retirement system's projected rate of return, resulting in higher retirement contributions. The Federal government assisted the Town through the American Recovery Plan Act (ARPA) funds which we utilized for funding a new police officer last fiscal year. We anticipate using ARPA funds in the near future for the new Senior Center building and the new sewer system. Both projects are set to break ground in the spring.

The final expenditure budget of \$63,833,929 includes \$61,635,223 for operations and \$2,198,706 for capital and warrant articles. The total Town-wide revenue budget is \$63,838,120. The Community Preservation Act budget will be funded by the 1% Community Preservation Act funds as recommended by the Community Preservation Committee. The Littleton Community Television Budget will be funded using the LCTV Receipts Reserved for Appropriation Fund based on cable revenue collections. The Water Enterprise fund budget will be funded by user charges and the Sewer Enterprise fund is subsidized by the general fund as the Town is currently the only user.

Notable new items included in the Fiscal Year 2024 Operating Budget include:

- Implementation of CivicReady, a mass notification system for local governments to inform the public of public safety issues and other notable town events.
- Upgrading the Town website to a new website platform improving transparency and the user experience.
- Adding an additional firefighter by making a corresponding reduction in the Fire Department overtime line item.



## Town of Littleton Fiscal Year 2024 Budget

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- The November 1, 2022, Special Town Meeting funded a full-time Facilities Director and full-time Assistant Town Planner.
- Beginning the transition from Nashoba Associated Boards of Public Health to an in-house Health department with the planned hiring of a Health Director and administrative support.
- Funds have been reallocated within the Human Resources budget to establish a new employee recognition program (\$20,000) and employee tuition reimbursement program (\$20,000) for non-union personnel with the objective of supporting and retaining staff.

Prominent additions to the Fiscal Year 2024 Capital Budget include:

- \$65,000 for new irrigation wells at the Town Common and Koerper Field which will allow the Town to refrain from utilizing potable water for irrigation purposes and provide for an estimated seven-year payback period.
- \$200,000 for replacement of the camera and security system at the Police Station.
- \$140,000 for the replacement of police cruisers.
- \$696,000 for School capital initiatives including sidewalk repairs (\$71,000), upgrading the High School HVAC system (\$275,000), funding a preliminary study for the replacement of the High School roof (\$50,000), Various facility improvements (\$100,000) and funding for reconfiguration of the High School tennis courts via \$200,000 grant through LELWD.

The Federal funding has helped counter the negative impact of the global COVID-19 Pandemic. Our ability to maintain our AAA bond rating and further build our reserves is due to the Town's strong financial policies and the generosity of our community, in the form of donations and volunteering. We want to thank the Town employees for the outstanding work they do to ensure critical services are provided to our community in a professional and courteous manner. In closing, the Finance Team is optimistic about our future, despite the economic challenges, due to the leadership of the Select Board and Finance Committee, in partnership with our committed Town staff and supportive residents.



## Town of Littleton Fiscal Year 2024 Budget

### Budget Summary

<i>as of 5/4/2023</i>	<i>Proposed FY2024</i>	<i>Amended FY2023</i>	<i>\$ Variance</i>	<i>% Variance</i>
<b><i>Revenue</i></b>				
Levy Limit	\$49,649,473	\$48,008,996	\$1,640,477	3.42%
<b><i>Other Funds</i></b>				
Undesignated Fund Balance	3,403,041	7,322,865	(3,919,824)	-53.53%
Cherry Sheets - Town State Aid	951,357	915,210	36,147	3.95%
Cherry Sheets - School State Aid	5,145,072	5,060,235	84,837	1.68%
Stabilization/Overlay Surplus & Other	0	6,416,955	(6,416,955)	-100.00%
Other Available Funds	1,023,852	931,370	92,482	9.93%
Local Receipts	3,650,134	3,919,790	(269,656)	-6.88%
Total Other Funds	14,173,456	24,566,425	(10,392,968)	-42.31%
<b>Total Revenue/Available Funds</b>	<b>\$63,822,929</b>	<b>\$72,575,421</b>	<b>-\$8,752,491</b>	<b>-12.06%</b>
<b><i>Expenses</i></b>				
Town Operating Budgets	\$15,840,447	\$14,610,308	\$1,230,139	8.42%
School Appropriation	24,433,262	23,050,247	1,383,015	6.00%
Technical School Assessments	781,592	738,406	43,186	5.85%
Other Charges, Facilities, Infrastructure	1,715,498	1,491,189	224,309	15.04%
Debt Service	3,394,532	3,554,872	(160,340)	-4.51%
Employee/Retiree Benefits	11,241,657	11,237,675	3,982	0.04%
<b>Total Operating Budget</b>	<b>57,406,988</b>	<b>54,682,697</b>	<b>2,724,291</b>	<b>4.98%</b>
Capital Exclusions	0	0	0	-
<b>Total Municipal Budget</b>	<b>57,406,988</b>	<b>54,682,697</b>	<b>2,724,291</b>	<b>4.98%</b>
Capital Plan and Warrant Articles	2,198,706	10,326,352	(8,127,646)	-78.71%
<b>Total Appropriations</b>	<b>59,605,694</b>	<b>65,009,049</b>	<b>(5,403,355)</b>	<b>-8.31%</b>
Other Amounts to be Raised	466,000	395,633	70,367	17.79%
Payments of Previous FY Bills	0	0	0	-
Fiscal Policy Adjustments	500,000	900,000	(400,000)	-44.44%
Additions to General Stabilization	624,539	2,833,529	(2,208,990)	-77.96%
Cherry Sheet Charges Offsets - Town	164,273	158,910	5,363	3.38%
Cherry Sheet Charges Offsets - School	1,782,423	1,750,530	31,893	1.82%
Allowance for Abatements	680,000	1,500,000	(820,000)	-54.67%
<b>Total Other Amounts</b>	<b>4,217,235</b>	<b>7,538,602</b>	<b>(3,321,366)</b>	<b>-44.06%</b>
<b>Total Expenditures</b>	<b>\$63,822,929</b>	<b>\$72,547,651</b>	<b>-\$8,724,721</b>	<b>-12.03%</b>
<b>Net Budget Variance</b>	<b>\$0</b>	<b>\$27,770</b>		



## Town of Littleton Fiscal Year 2024 Budget

### Personnel Analysis

#### FTE Town Initial Budget Requests

Town Department	Position	Current Hrs	Requested Hours	FTE Added	Comments	Benefit Eligible Addition (Y/N)	Incremental Salary
Fire	Firefighter	0	40	1.000	Additional position to support department	Y	\$ 59,842
Fire	Firefighter	0	40	1.000	Additional position to support department	Y	\$ 59,842
Department of Public Works	Equipment Operator	0	40	1.000	Additional DPW position to support Highway Division	Y	\$ 50,000
Department of Public Works	Equipment Operator	0	40	1.000	Additional DPW position to support Parks Division	Y	\$ 50,000
Public Buildings	Administrative Coordinator	0	19	0.475	Support Facilities Manage with administrative work related to building maintenance and new projects	N	\$ 30,082
<b>Total</b>				<b>4.475</b>		<b>4 Ben Elig</b>	<b>\$ 249,766</b>

Benefit costs & OPEB add \$114,152 to the above salary. Total “all-in” costs are estimated at \$363,918.

#### FTE Town - Final

Town Department	Current Hrs	Requested Hours	# Added	Comments	Benefit Eligible Addition (Y/N)	Requested Cost	Recommended Cost
Fire Department	0	40	1.000	Funded 1 of 2 Firefighters by cutting overtime	Y	\$ 119,684	\$ 59,842
<b>Total</b>			<b>1.000</b>		<b>1 Ben Elig</b>	<b>\$ 119,684</b>	<b>\$ 59,842</b>

Estimates for benefit costs & OPEB add \$26,984 to the above salary. Total “all-in” costs are estimated at \$86,826.

### Expense Requests

Many of the expense requests have been level service funded for FY24. Only one new position was recommended for funding by decreasing the fire department overtime. Appropriations for which we do not have definitive numbers yet are for the Town’s insurance policies. These have been conservatively estimated with 8% increases. Likewise, the State’s estimated cherry sheet has not yet been finalized by the House, Senate, and Conference Committee so we used a conservative one percent growth estimate for state aid and assessments.

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



### 3 Year Financial Forecast Assumptions

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

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

#### Revenues:

- Tax Levy
  - Normal Levy increase of 2 ½%;
  - New Growth remains level at \$600,000 which is primarily from the residential market
  - Debt exclusions remain flat with a slight decline during the period due to planned withdrawals from the debt stabilization account.
- Undesignated fund balance
  - Estimates for future years has available Free Cash at the \$3 million to \$5 million level.
- Cherry Sheets (State Aid)
  - Assume a 1% annual increase in State Aid;
    - Actual net State Aid over the FY21 to FY23 period increased by an average of 3.12%
- Local Receipts
  - Assumed decrease in FY24 of 5.8% with a gradual recovery in FY25 and FY26 averaging a 5.7% increase annually

#### Expenditures:

- Salaries
  - Town salaries are assumed to increase 2.5% to 4.0% annually based on step and COLA assumptions
- Operating Expenses
  - Town expenses are assumed to grow at 1.5% to 2.0% each year.
- School
  - The school appropriation is assumed to grow at 5% each year.
- Debt Service
  - Decreases from FY24 to FY25 and increases in FY26 as the Senior Center debt is placed.
- Employee Benefits
  - Assumed 9% growth in health insurance premiums
  - OPEB - OPEB funding remains stable at around \$1.9M from FY24 through FY27
  - Retirement
    - Assumes a 6.5% annual assessment increase based on Middlesex Retirement's funding schedule.
    - Additional funding available from undesignated fund balance calculations.



## Town of Littleton Fiscal Year 2024 Budget

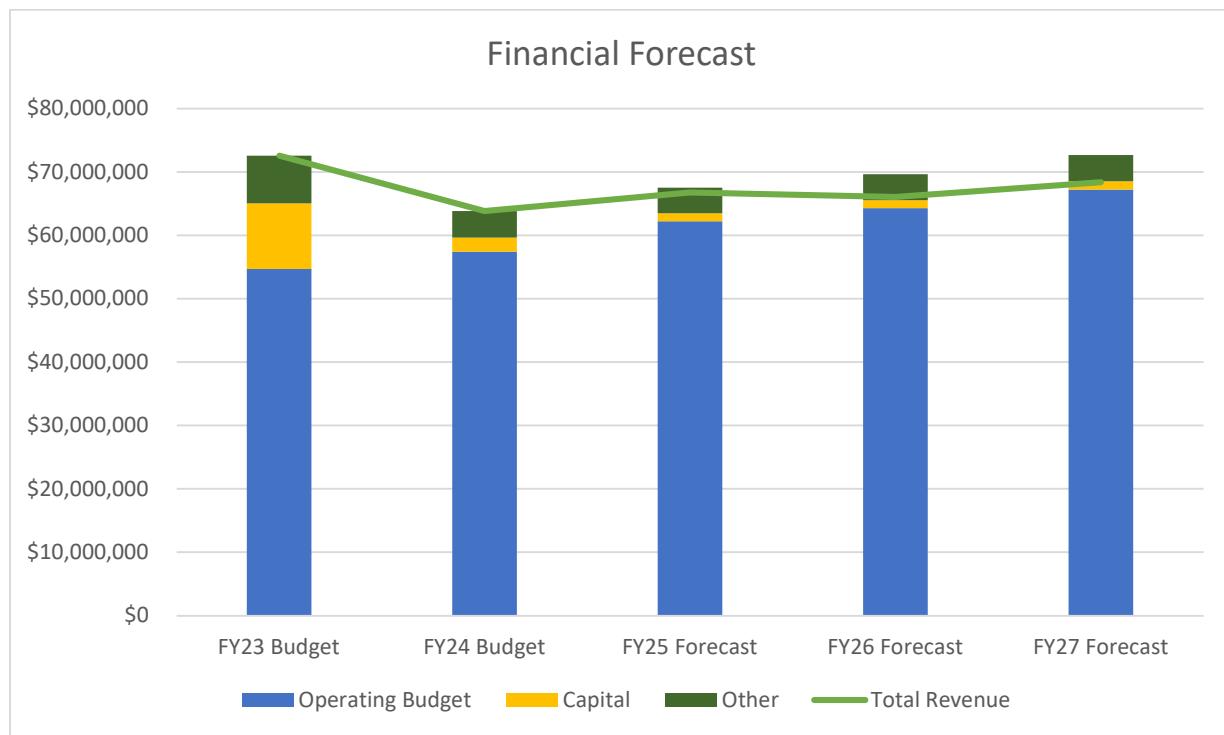
### 3 Year Financial Forecast Summary

<i>as of 5/4/2023</i>	<i>Forecast FY2025</i>	<i>Forecast FY2026</i>	<i>Forecast FY2027</i>
<b><i>Revenue</i></b>			
Levy Limit	\$51,468,210	\$53,332,415	\$55,243,225
Other Funds			
Undesignated Fund Balance	3,403,041	1,300,000	1,300,000
Cherry Sheets - Town State Aid	963,389	973,022	982,753
Cherry Sheets - School State Aid	5,575,398	5,631,152	5,687,463
Stabilization/Overlay Surplus & Other	675,000	0	0
Other Available Funds	974,096	844,380	698,762
Local Receipts	3,665,720	3,944,864	4,428,837
Total Other Funds	15,256,643	12,693,418	13,097,815
<b>Total Revenue/Available Funds</b>	<b>\$66,724,853</b>	<b>\$66,025,833</b>	<b>\$68,341,040</b>
<b><i>Expenses</i></b>			
Town Operating Budgets	\$16,474,064	\$17,133,026	\$17,818,347
School Appropriation	25,654,925	26,937,671	28,284,555
Technical School Assessments	812,856	845,370	879,185
Other Charges, Facilities, Infrastructure	1,784,118	1,855,483	1,929,702
Debt Service	5,360,043	4,388,329	4,131,040
Employee/Retiree Benefits	12,140,990	13,112,269	14,161,251
<b>Total Operating Budget</b>	<b>62,226,996</b>	<b>64,272,148</b>	<b>67,204,080</b>
Capital Exclusions	0	0	0
<b>Total Municipal Budget</b>	<b>62,226,996</b>	<b>64,272,148</b>	<b>67,204,080</b>
Capital Plan and Warrant Articles	1,227,044	1,272,723	1,318,402
<b>Total Appropriations</b>	<b>63,454,040</b>	<b>65,544,871</b>	<b>68,522,482</b>
Other Amounts to be Raised	466,000	466,000	466,000
Payments of Previous FY Bills	8,000	8,000	8,000
Fiscal Policy Adjustments	700,000	700,000	700,000
Additions to General Stabilization	300,000	300,000	300,000
Cherry Sheet Charges Offsets - Town	168,726	170,413	172,117
Cherry Sheet Charges Offsets - School	1,717,865	1,735,043	1,752,394
Allowance for Abatements	700,000	705,000	710,000
<b>Total Other Amounts</b>	<b>4,060,590</b>	<b>4,084,456</b>	<b>4,108,511</b>
<b>Total Expenditures</b>	<b>\$67,514,630</b>	<b>\$69,629,327</b>	<b>\$72,630,993</b>
<b>Net Budget Variance</b>	<b>-\$789,777</b>	<b>-\$3,603,494</b>	<b>-\$4,289,953</b>



## Town of Littleton Fiscal Year 2024 Budget

	FY23 Budget	FY24 Budget	FY25 Forecast	FY26 Forecast	FY27 Forecast
<b>Total Revenue</b>	<b>\$72,575,421</b>	<b>\$63,822,929</b>	<b>\$66,724,853</b>	<b>\$66,025,833</b>	<b>\$68,341,040</b>
<b>Operating Budget</b>	<b>\$54,682,697</b>	<b>\$57,406,988</b>	<b>\$62,226,996</b>	<b>\$64,272,148</b>	<b>\$67,204,080</b>
<b>Capital</b>	<b>\$10,326,352</b>	<b>\$2,198,706</b>	<b>\$1,227,044</b>	<b>\$1,272,723</b>	<b>\$1,318,402</b>
<b>Other</b>	<b>\$7,538,602</b>	<b>\$4,217,235</b>	<b>\$4,060,590</b>	<b>\$4,084,456</b>	<b>\$4,108,511</b>
<b>Total Expense</b>	<b>\$72,547,651</b>	<b>\$63,822,929</b>	<b>\$67,514,630</b>	<b>\$69,629,327</b>	<b>\$72,630,993</b>
<b>Surplus / Deficit</b>	<b>\$27,770</b>	<b>(\$0)</b>	<b>(\$789,777)</b>	<b>(\$3,603,494)</b>	<b>(\$4,289,953)</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 – April 25, 2023) 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:

The rating reflects our opinion of the town's:

- Very high wealth and income metrics with ongoing tax base growth;
- Well-embedded financial management policies and practices, with a focus on long-term sustainability and a strong institutional framework score;
- Predictable revenue and expenditures leading to consistent financial performance; and
- Potentially rising fixed costs, but with a clear commitment to addressing unfunded retirement liabilities, although overall liabilities remain moderate.

#### S&P Rating History- Major Movements in Rating

Date	Rating	Note
4/25/2023	AAA / Stable	Latest report - reaffirmed rating
10/27/2021	AAA / Stable	reaffirmed rating
5/7/2020	AAA / Stable	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 continues 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 \$1,897,961 in excluded debt through FY23. The current funding in the stabilization account will cover a total of \$2,986,632 through FY27 or an additional \$1,088,670.



## ***Town of Littleton Fiscal Year 2024 Budget***

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### **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. Five million dollars from this Stabilization account has been appropriated to the Senior Center project to reduce the future debt burden.



## Town of Littleton Fiscal Year 2024 Budget

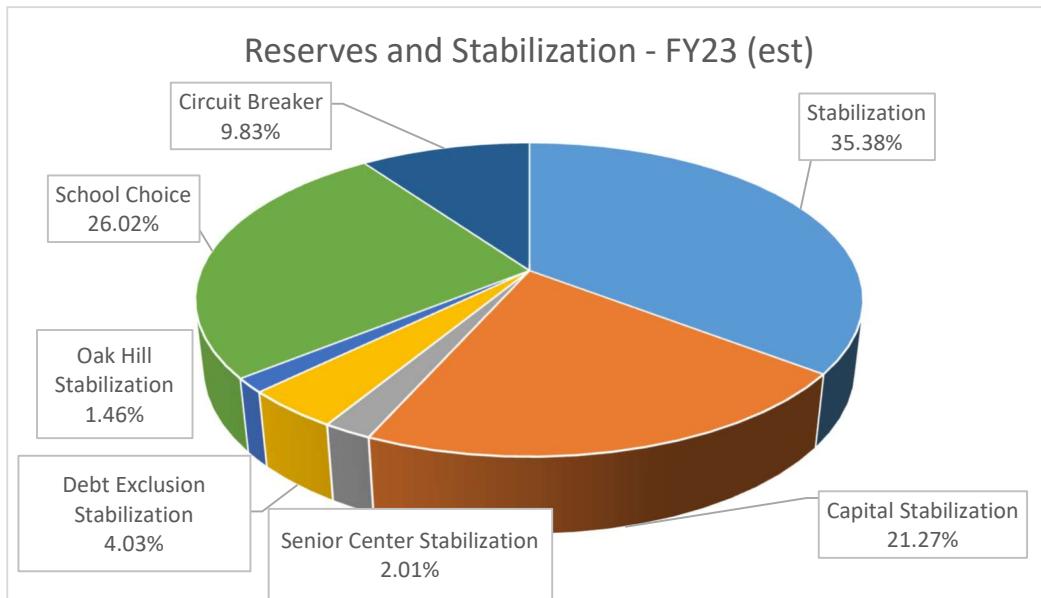
### Ending Balances of Town Reserves by Year

	FY20	FY21	FY22	FY23 *	FY24 (Estimated)
Stabilization	\$2,417,215	\$3,656,980	\$3,825,023	\$3,888,136	\$4,102,291
Capital Stabilization	\$462,047	\$1,362,884	\$1,686,646	\$2,337,665	\$3,510,838
Senior Center Stabilization	\$3,039,313	\$3,044,314	\$3,046,805	\$220,508	\$221,611
Debt Exclusion Stabilization	\$413,118	\$250,446	\$241,165	\$442,371	\$522,713
Oak Hill Stabilization	\$0	\$0	\$0	\$160,923	\$160,923
<b>Total Town Reserves</b>	<b>\$6,331,694</b>	<b>\$8,314,625</b>	<b>\$8,799,640</b>	<b>\$7,049,604</b>	<b>\$8,518,377</b>
<i>Reserves % Total Operating Budget</i>	<i>13.16%</i>	<i>16.59%</i>	<i>17.08%</i>	<i>12.89%</i>	<i>14.84%</i>
<i>* estimated interest income</i>					
Undesignated Fund Balance *	\$5,143,949	\$7,834,593	\$9,278,814	\$6,825,814	\$8,860,160
<i>* Certified free cash available to end of fiscal year.</i>					

### Ending Balances of Major School Reserves by Year

	FY20	FY21	FY22	FY23	FY24 (Estimated)
School Choice	\$1,790,217	\$2,204,199	\$2,546,657	\$2,858,824	\$2,858,824
Circuit Breaker	\$812,369	\$921,912	\$1,070,395	\$1,079,743	\$906,966
<b>Total School Reserves</b>	<b>\$2,602,586</b>	<b>\$3,126,111</b>	<b>\$3,617,052</b>	<b>\$3,938,567</b>	<b>\$3,765,790</b>
<i>Reserves % School Appropriation</i>	<i>12.32%</i>	<i>14.23%</i>	<i>16.01%</i>	<i>17.09%</i>	<i>15.41%</i>

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





## Town of Littleton Fiscal Year 2024 Budget

### Reserve Activity - Town

	FY20	FY21	FY22	FY23 *	FY24 (Estimated)
<b><u>Stabilization</u></b>					
Beginning balance	\$2,272,908	\$2,417,215	\$3,656,980	\$3,825,023	\$3,888,136
Transfers In	\$108,045	\$1,050,000	\$150,000	\$0	\$150,000
Transfers Out	\$0		\$0	\$0	\$0
Interest	\$36,262	\$189,765	\$18,044	\$63,113	\$64,155
<i>Ending Balance</i>	<i>\$2,417,215</i>	<i>\$3,656,980</i>	<i>\$3,825,023</i>	<i>\$3,888,136</i>	<i>\$4,102,291</i>
<b><u>Capital Stabilization</u></b>					
Beginning balance	\$155,046	\$462,047	\$1,362,884	\$1,686,646	\$2,337,665
Transfers In	\$300,000	\$1,378,548	\$318,500	\$2,056,344	\$1,155,706
Transfers Out	\$0	(\$479,132)	\$0	(\$1,416,955)	\$0
Interest	\$7,001	\$1,421	\$5,262	\$11,630	\$17,467
<i>Ending Balance</i>	<i>\$462,047</i>	<i>\$1,362,884</i>	<i>\$1,686,646</i>	<i>\$2,337,665</i>	<i>\$3,510,838</i>
<b><u>Senior Center Stabilization</u></b>					
Beginning balance	\$3,004,953	\$3,039,313	\$3,044,314	\$3,046,805	\$220,508
Transfers In	\$0	\$0	\$0	\$2,172,606	\$0
Transfers Out	\$0	\$0	\$0	(\$5,000,000)	\$0
Interest	\$34,361	\$5,001	\$2,491	\$1,097	\$1,103
<i>Ending Balance</i>	<i>\$3,039,313</i>	<i>\$3,044,314</i>	<i>\$3,046,805</i>	<i>\$220,508</i>	<i>\$221,611</i>
<b><u>Debt Exclusion Stabilization</u></b>					
Beginning balance	\$706,118	\$413,118	\$250,446	\$241,165	\$442,371
Transfers In			\$150,000	\$500,000	\$474,539
Transfers Out	(\$295,891)	(\$164,204)	(\$161,137)	(\$300,000)	(\$396,409)
Interest	\$2,891	\$1,532	\$1,856	\$1,206	\$2,212
<i>Ending Balance</i>	<i>\$413,118</i>	<i>\$250,446</i>	<i>\$241,165</i>	<i>\$442,371</i>	<i>\$522,713</i>
<b><u>Oak Hill Stabilization</u></b>					
Beginning balance	\$0	\$0	\$0	\$0	\$160,923
Transfers In	\$0	\$0	\$0	\$160,923	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$160,923</i>	<i>\$160,923</i>

\* estimated interest income



## Town of Littleton Fiscal Year 2024 Budget

### Reserve Activity - Schools

	FY20	FY21	FY22	FY23 *	FY24 (Estimated)
<b><u>School Choice</u></b>					
Beginning balance	\$1,665,374	\$1,790,217	\$2,204,199	\$2,546,657	\$2,858,824
Receipts	\$996,379	\$748,506	\$450,864	\$512,167	\$450,000
Expenses	<b>(\$871,536)</b>	<b>(\$334,524)</b>	<b>(\$108,406)</b>	<b>(\$200,000)</b>	<b>(\$450,000)</b>
<i>Ending Balance</i>	<i>\$1,790,217</i>	<i>\$2,204,199</i>	<i>\$2,546,657</i>	<i>\$2,858,824</i>	<i>\$2,858,824</i>
<b><u>Circuit Breaker</u></b>					
Beginning balance	\$591,370	\$812,369	\$921,912	\$1,070,395	\$1,079,743
Receipts	\$1,138,283	\$953,901	\$1,096,963	\$1,072,777	\$900,000
Expenses	<b>(\$917,284)</b>	<b>(\$844,358)</b>	<b>(\$948,480)</b>	<b>(\$1,063,429)</b>	<b>(\$1,072,777)</b>
<i>Ending Balance</i>	<i>\$812,369</i>	<i>\$921,912</i>	<i>\$1,070,395</i>	<i>\$1,079,743</i>	<i>\$906,966</i>

\* Note FY23 - Receipts - per Cherry Sheet & DESE / FY23 expenses and FY24 estimates per School Department

### Revolving Funds/Program Fees

#### Town Revolving Funds

Town Revolving Funds	FY20	FY21	FY22	FY23 (Estimated)
<b><u>Inspectional Services</u></b>				
Beginning balance	\$117,201	\$79,408	\$54,853	\$0
Receipts	\$111,552	\$160,756	\$40,864	\$0
Expenses	<b>(\$149,345)</b>	<b>(\$185,311)</b>	<b>(\$95,717)</b>	<b>\$0</b>
<i>Ending Balance</i>	<i>\$79,408</i>	<i>\$54,853</i>	<i>\$0</i>	<i>\$0</i>
<b><u>Sealer of Weights &amp; Measures</u></b>				
Beginning balance	\$16,364	\$16,084	\$17,969	\$19,869
Receipts	\$6,720	\$8,885	\$8,900	\$8,168
Expenses	<b>(\$7,000)</b>	<b>(\$7,000)</b>	<b>(\$7,000)</b>	<b>(\$7,000)</b>
<i>Ending Balance</i>	<i>\$16,084</i>	<i>\$17,969</i>	<i>\$19,869</i>	<i>\$21,037</i>
<b><u>PRCE Revolving</u></b>				
Beginning balance	\$0	\$0	\$0	\$0
Receipts	\$0	\$0	\$0	\$1,000,000
Expenses	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Ending Balance</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,000,000</i>
<b><u>Spectacle Pond Cell Tower/Clean Lakes</u></b>				
Beginning balance	\$356,388	\$348,241	\$487,887	\$0
Receipts	\$118,268	\$265,846	\$121,269	\$0
Expenses	<b>(\$126,415)</b>	<b>(\$126,200)</b>	<b>(\$609,156)</b>	<b>\$0</b>
<i>Ending Balance</i>	<i>\$348,241</i>	<i>\$487,887</i>	<i>\$0</i>	<i>\$0</i>



## Town of Littleton Fiscal Year 2024 Budget

Town Revolving Funds	FY20	FY21	FY22	FY23 (Estimated)
<b><u>Cemetery Revolving</u></b>				
Beginning balance	\$20,666	\$18,835	\$20,686	\$0
Receipts	\$1,500	\$3,089	\$0	\$0
Expenses	(\$3,331)	(\$1,238)	(\$20,686)	\$0
<i>Ending Balance</i>	<i>\$18,835</i>	<i>\$20,686</i>	<i>\$0</i>	<i>\$0</i>
<b><u>Permitting Software</u></b>				
Beginning balance	\$75,632	\$64,177	\$71,946	\$0
Receipts	\$28,590	\$29,354	\$0	\$0
Expenses	(\$40,045)	(\$21,585)	(\$21,426)	\$0
<i>Ending Balance</i>	<i>\$64,177</i>	<i>\$71,946</i>	<i>\$50,520</i>	<i>\$0</i>
<b><u>Alarm Box Repairs</u></b>				
Beginning balance	\$31,501	\$41,039	\$45,444	\$47,619
Receipts	\$9,538	\$6,300	\$2,700	\$6,179
Expenses	\$0	(\$1,895)	(\$525)	(\$807)
<i>Ending Balance</i>	<i>\$41,039</i>	<i>\$45,444</i>	<i>\$47,619</i>	<i>\$52,991</i>
<b><u>CPR Courses</u></b>				
Beginning balance	\$5,970	\$5,090	\$5,090	\$5,090
Receipts	\$0	\$0	\$0	\$0
Expenses	(\$880)	\$0	\$0	(\$288)
<i>Ending Balance</i>	<i>\$5,090</i>	<i>\$5,090</i>	<i>\$5,090</i>	<i>\$4,802</i>
<b><u>MART Bus Fees</u></b>				
Beginning balance	(\$8,621)	(\$6,985)	(\$5,141)	\$3,036
Receipts	\$56,869	\$13,625	\$44,145	\$38,213
Expenses	(\$55,233)	(\$11,781)	(\$35,968)	(\$34,327)
<i>Ending Balance</i>	<i>(\$6,985)</i>	<i>(\$5,141)</i>	<i>\$3,036</i>	<i>\$6,922</i>
<b><u>Pet Cemetery</u></b>				
Beginning balance	\$4,901	\$5,701	\$6,001	\$0
Receipts	\$800	\$300	\$0	\$0
Expenses	\$0	\$0	(\$6,001)	\$0
<i>Ending Balance</i>	<i>\$5,701</i>	<i>\$6,001</i>	<i>\$0</i>	<i>\$0</i>
<b><u>ZBA Legal Advertisement</u></b>				
Beginning balance	\$177	\$454	\$596	\$923
Receipts	\$1,613	\$620	\$755	\$996
Expenses	(\$1,336)	(\$478)	(\$428)	(\$747)
<i>Ending Balance</i>	<i>\$454</i>	<i>\$596</i>	<i>\$923</i>	<i>\$1,172</i>
<b><u>Composting Bins</u></b>				
Beginning balance	\$1,180	\$1,230	\$1,230	\$1,230
Receipts	\$50	\$0	\$0	\$0
Expenses	\$0	\$0	\$0	\$0
<i>Ending Balance</i>	<i>\$1,230</i>	<i>\$1,230</i>	<i>\$1,230</i>	<i>\$1,230</i>
<b><u>LCTV Boxborough</u></b>				
Beginning balance	\$75,293	\$123,893	\$123,893	\$123,893
Receipts	\$48,600	\$16,200	\$0	\$0



## Town of Littleton Fiscal Year 2024 Budget

Town Revolving Funds	FY20	FY21	FY22	FY23 (Estimated)
Expenses	\$0	(\$16,200)	\$0	\$0
Ending Balance	\$123,893	\$123,893	\$123,893	\$123,893
<b><u>Community Gardens</u></b>				
Beginning balance	\$733	\$700	\$509	\$351
Receipts	\$195	\$270	\$255	\$240
Expenses	(\$228)	(\$461)	(\$413)	(\$367)
Ending Balance	\$700	\$509	\$351	\$224
<b><u>Total Town Revolving Funds</u></b>				
Beginning balance	\$697,385	\$697,867	\$830,963	\$202,011
Receipts	\$384,295	\$505,245	\$218,888	\$1,053,797
Expenses	(\$383,813)	(\$372,149)	(\$797,320)	(\$43,537)
Ending Balance	\$697,867	\$830,963	\$252,531	\$1,212,271

Note FY23 - estimated activity - average activity prior 3 years

## School Revolving Funds/Program Fees

School Revolving Funds / Program Fee	FY20	FY21	FY22	FY23 (Estimated)
<b><u>Athletic Gate Receipts</u></b>				
Beginning balance	\$0	\$1,534	\$415	\$30,026
Receipts	\$32,304	\$0	\$57,863	\$30,056
Expenses	(\$30,770)	(\$1,119)	(\$28,252)	(\$20,047)
Ending Balance	\$1,534	\$415	\$30,026	\$40,035
<b><u>Student Activity Fees</u></b>				
Beginning balance	\$557	\$4,056	\$0	\$8,050
Receipts	\$10,900	\$0	\$8,150	\$6,700
Expenses	(\$7,401)	(\$4,056)	(\$100)	(\$6,500)
Ending Balance	\$4,056	\$0	\$8,050	\$8,250
<b><u>Pre-K Tuition</u></b>				
Beginning balance	\$151,975	\$250,616	\$290,352	\$374,546
Receipts	\$250,682	\$44,814	\$132,517	\$120,000
Expenses	(\$152,041)	(\$5,078)	(\$48,323)	(\$200,000)
Ending Balance	\$250,616	\$290,352	\$374,546	\$294,546
<b><u>Athletic Fund</u></b>				
Beginning balance	\$3,400	\$5,105	\$24,711	\$39,822
Receipts	\$90,488	\$85,895	\$159,527	\$85,000
Expenses	(\$88,783)	(\$66,289)	(\$144,416)	(\$85,000)
Ending Balance	\$5,105	\$24,711	\$39,822	\$39,822
<b><u>Group Home</u></b>				
Beginning balance	\$89,540	\$71,957	\$71,957	\$57,079
Receipts	\$0	\$0	\$0	\$0



## Town of Littleton Fiscal Year 2024 Budget

School Revolving Funds / Program Fee	FY20	FY21	FY22	FY23 (Estimated)
Expenses	(\$17,583)	\$0	(\$14,878)	(\$14,878)
<i>Ending Balance</i>	<i>\$71,957</i>	<i>\$71,957</i>	<i>\$57,079</i>	<i>\$42,201</i>
<b><u>Full Day Kindergarten</u></b>				
Beginning balance	\$172,933	\$237,886	\$231,314	\$231,314
Receipts	\$194,923	\$9,309	\$1,425	\$0
Expenses	(\$129,970)	(\$15,881)	(\$1,425)	(\$50,000)
<i>Ending Balance</i>	<i>\$237,886</i>	<i>\$231,314</i>	<i>\$231,314</i>	<i>\$181,314</i>
<b><u>Bus Fees</u></b>				
Beginning balance	\$91,625	\$38,221	\$107,919	\$77,899
Receipts	\$124,820	\$111,796	\$108,131	\$90,000
Expenses	(\$178,224)	(\$42,098)	(\$138,151)	(\$100,000)
<i>Ending Balance</i>	<i>\$38,221</i>	<i>\$107,919</i>	<i>\$77,899</i>	<i>\$67,899</i>
<b><u>Chromebook fees</u></b>				
Beginning balance	\$14,200	\$22,170	\$33,970	\$41,746
Receipts	\$10,550	\$12,050	\$13,032	\$6,800
Expenses	(\$2,580)	(\$250)	(\$5,256)	(\$5,000)
<i>Ending Balance</i>	<i>\$22,170</i>	<i>\$33,970</i>	<i>\$41,746</i>	<i>\$43,546</i>
<b><u>Tigers' Den</u></b>				
Beginning balance	\$764,840	\$718,686	\$391,940	\$497,623
Receipts	\$624,146	\$71,694	\$558,638	\$525,000
Expenses	(\$670,300)	(\$398,440)	(\$452,955)	(\$525,000)
<i>Ending Balance</i>	<i>\$718,686</i>	<i>\$391,940</i>	<i>\$497,623</i>	<i>\$497,623</i>
<b><u>School Lunch</u></b>				
Beginning balance	\$21,535	\$11,983	(\$24,726)	\$127,247
Receipts	\$406,690	\$453,991	\$798,792	\$350,000
Expenses	(\$416,242)	(\$490,700)	(\$646,819)	(\$340,000)
<i>Ending Balance</i>	<i>\$11,983</i>	<i>(\$24,726)</i>	<i>\$127,247</i>	<i>\$137,247</i>
<b><u>LHS Auditorium</u></b>				
Beginning balance	\$21,912	\$37,952	\$22,939	\$28,439
Receipts	\$96,866	\$4,749	\$67,939	\$15,000
Expenses	(\$80,826)	(\$19,762)	(\$62,439)	(\$15,000)
<i>Ending Balance</i>	<i>\$37,952</i>	<i>\$22,939</i>	<i>\$28,439</i>	<i>\$28,439</i>
<b><u>Total School Revolving/Program Funds</u></b>				
Beginning balance	\$1,386,875	\$1,473,550	\$1,242,535	\$1,619,520
Receipts	\$1,888,633	\$832,432	\$1,954,839	\$1,232,606
Expenses	(\$1,801,958)	(\$1,063,446)	(\$1,577,854)	(\$1,392,516)
<i>Ending Balance</i>	<i>\$1,473,550</i>	<i>\$1,242,535</i>	<i>\$1,619,520</i>	<i>\$1,459,610</i>

Note FY23 - estimated activity



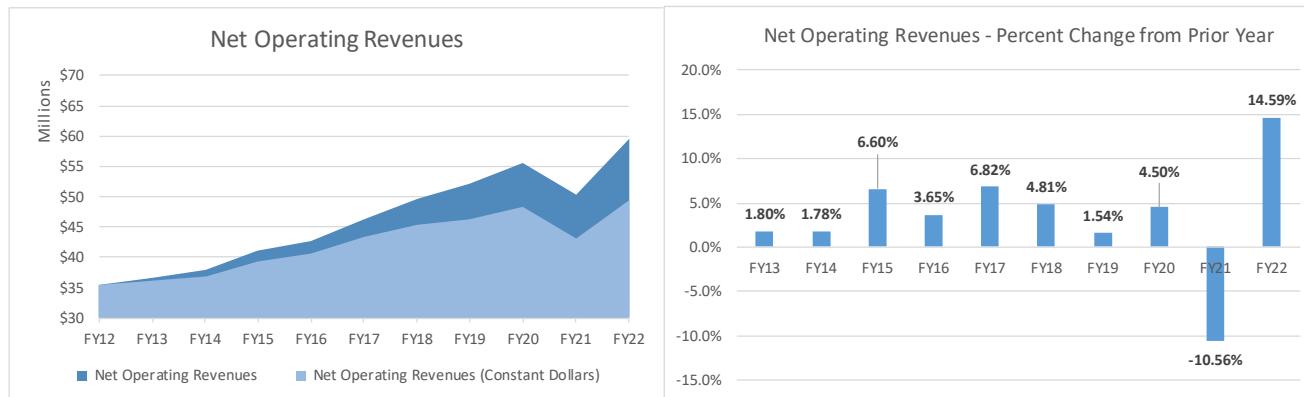
## Town of Littleton Fiscal Year 2024 Budget

### Financial Health Analysis

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

#### State Indicator 1: Net Operating Revenue

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



Fiscal Year	Gross Operating Revenues	Less: Free Cash Used To Reduce Tax Rate		Less: Other Funds Used to Reduce Tax Rate		Less: Debt/Capital Exclusions	Net Operating Revenues	CPI-U (prior calendar year)	CPI-U Adjustment	Net Operating Revenues (Constant Dollars)	Percent Change from Prior Year (Constant Dollars)
		Free	Cash Used To Reduce Tax Rate	Other	Reduce Tax Rate						
FY12	38,674,675	550,000	541,874	2,110,296	35,472,505	243.900	100.00%	35,472,505			
FY13	40,895,643	689,233	1,467,671	2,064,149	36,674,590	247.700	98.47%	36,111,960	1.80%		
FY14	41,760,595	866,024	1,057,857	1,997,163	37,839,551	251.100	97.13%	36,754,546	1.78%		
FY15	45,066,629	1,189,530	938,102	1,943,309	40,995,688	255.200	95.57%	39,180,440	6.60%		
FY16	46,936,136	997,976	1,299,044	1,895,404	42,743,712	256.700	95.01%	40,612,354	3.65%		
FY17	56,935,015	3,770,830	5,299,008	1,530,910	46,334,267	260.500	93.63%	43,381,681	6.82%		
FY18	55,245,054	1,219,509	2,839,655	1,409,304	49,776,586	267.000	91.35%	45,470,073	4.81%		
FY19	62,649,668	5,316,026	3,779,080	1,344,256	52,210,306	275.800	88.43%	46,171,478	1.54%		
FY20	63,035,830	1,350,423	4,760,668	1,335,959	55,588,780	281.000	86.80%	48,249,479	4.50%		
FY21	56,795,763	3,972,151	1,261,911	1,261,906	50,299,795	284.300	85.79%	43,152,023	-10.56%		
FY22	65,741,559	3,725,565	1,255,636	1,254,559	59,505,799	293.500	83.10%	49,449,623	14.59%		

#### Indicator Status - *Favorable*

*\* With the exception of FY21, net operating revenues continue to grow year over year on both a real dollar and inflation adjusted basis. Our previous cycle of build up of free cash and use, every other year, causes the up and down swings, a nice problem to have. Regular use /savings of free cash will smooth out this indicator.*

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

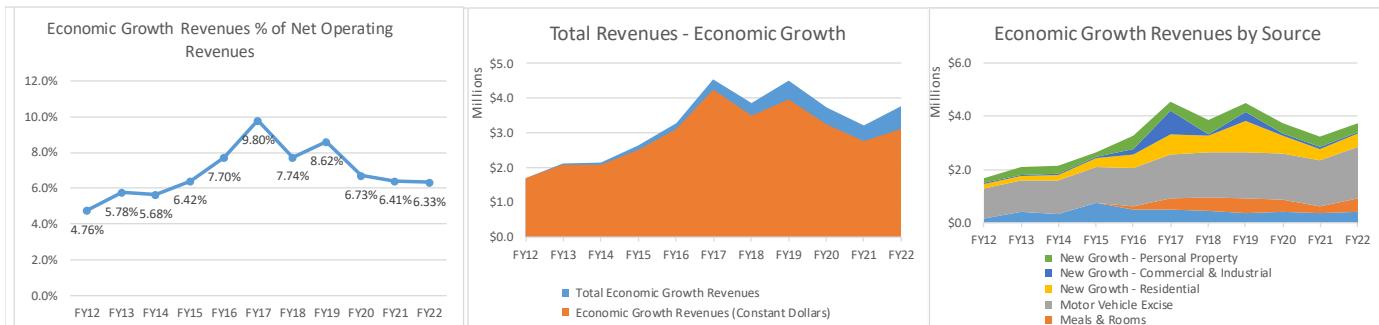
Ideally, the annual percentage increase from prior year revenues should be steady, positive, and predictable. A trend of decreasing net operating revenues, after accounting for the effects of inflation, is a warning indicator; if municipal revenues are decreasing, they may soon be insufficient to maintain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



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 2: Revenues Related to Economic Growth

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



Fiscal Year	Net Operating Revenues (Constant Dollars)	Building Related Fees and Permits	Meals & Rooms	Motor Vehicle Excise	New Growth - Residential	New Growth - & Industrial	New Growth - Personal Property	Total New Growth	Total Economic Growth Revenues	CPI-U (prior calendar year)	CPI-U Adjustment	Economic Growth Revenues (Constant Dollars)	As a % of Net Operating Revenues
FY12	35,472,505	176,696	-	1,143,040	133,693	43,032	192,133	368,858	1,688,594	243.900	100.00%	1,688,594	4.76%
FY13	36,111,960	400,028	-	1,180,999	174,907	29,805	333,568	538,280	2,119,307	247.700	98.47%	2,086,794	5.78%
FY14	36,754,546	311,764	-	1,291,783	198,438	61,446	284,407	544,291	2,147,838	251.100	97.13%	2,086,251	5.68%
FY15	39,180,440	750,518	3,747	1,333,398	343,014	48,338	152,118	543,470	2,631,133	255.200	95.57%	2,514,629	6.42%
FY16	40,612,354	499,064	113,091	1,431,153	521,867	190,731	536,624	1,249,222	3,292,530	256.700	95.01%	3,128,352	7.70%
FY17	43,381,681	503,539	410,230	1,639,215	790,562	858,669	337,874	1,987,105	4,540,089	260.500	93.63%	4,250,778	9.80%
FY18	45,470,073	461,931	506,081	1,683,919	608,098	81,459	512,675	1,202,232	3,854,163	267.000	91.35%	3,520,713	7.74%
FY19	46,171,478	384,048	554,424	1,724,495	1,154,169	362,695	318,591	1,835,455	4,498,422	275.800	88.43%	3,978,119	8.62%
FY20	48,249,479	395,570	484,453	1,725,210	659,960	117,644	359,323	1,136,927	3,742,160	281.000	86.80%	3,248,088	6.73%
FY21	43,152,023	360,365	260,524	1,724,550	430,588	92,339	356,044	878,971	3,224,410	284.300	85.79%	2,766,210	6.41%
FY22	49,449,623	425,149	486,091	1,959,782	485,440	44,006	364,523	893,969	3,764,991	293.500	83.10%	3,128,727	6.33%

#### Indicator Status - Favorable

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

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

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

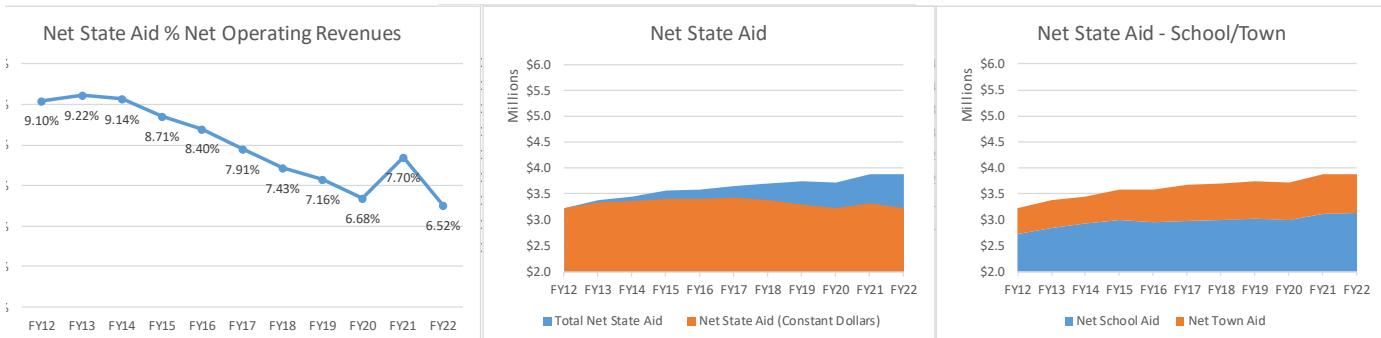
Maintaining a balance between revenues tied closely to the economy and other revenues helps mitigate the effects of economic slowdowns or recessions. Even though new growth is part of the property tax, it is included in this analysis since it is a reflection of new value added to the tax rolls as a result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



## Town of Littleton Fiscal Year 2024 Budget

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

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



Year	Cherry Sheet - School Receipts			Cherry Sheet - Town Receipts			Total Net State Aid	CPI-U (prior calendar year)	CPI-U Adjustment	Net State Aid (Constant Dollars)	Net Operating Revenues (Constant Dollars)	Net State Aid % Operating Revenues
	Less: School Assessments	Net School Aid	Less: Town Assessments	Net Town Aid	Total Net State Aid	CPI-U (prior calendar year)						
FY12	3,606,014	874,288	2,731,726	598,335	103,787	494,548	3,226,274	243,900	100.00%	3,226,274	35,472,505	9.10%
FY13	3,752,624	907,404	2,845,220	647,271	111,479	535,792	3,381,012	247,700	98.47%	3,329,143	36,111,960	9.22%
FY14	3,784,724	862,851	2,921,873	667,498	131,502	535,996	3,457,869	251.100	97.13%	3,358,719	36,754,546	9.14%
FY15	3,921,403	933,848	2,987,555	703,040	118,267	584,773	3,572,328	255.200	95.57%	3,414,149	39,180,440	8.71%
FY16	3,870,141	925,021	2,945,120	763,476	117,097	646,379	3,591,499	256,700	95.01%	3,412,414	40,612,354	8.40%
FY17	3,953,863	986,394	2,967,469	820,137	124,579	695,558	3,663,027	260,500	93.63%	3,429,606	43,381,681	7.91%
FY18	4,037,287	1,045,877	2,991,410	832,930	125,546	707,384	3,698,794	267,000	91.35%	3,378,786	45,470,073	7.43%
FY19	4,068,917	1,048,105	3,020,812	844,666	129,572	715,094	3,735,906	275,800	88.43%	3,303,798	46,171,478	7.16%
FY20	4,161,355	1,177,273	2,984,082	868,936	137,153	731,783	3,715,865	281,000	86.80%	3,225,265	48,249,479	6.68%
FY21	4,085,970	986,340	3,099,630	913,389	138,865	774,524	3,874,154	284,300	85.79%	3,323,623	43,152,023	7.70%
FY22	4,259,170	1,137,977	3,121,193	897,823	141,459	756,364	3,877,557	293,500	83.10%	3,222,270	49,449,623	6.52%

#### Indicator Status - Favorable

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

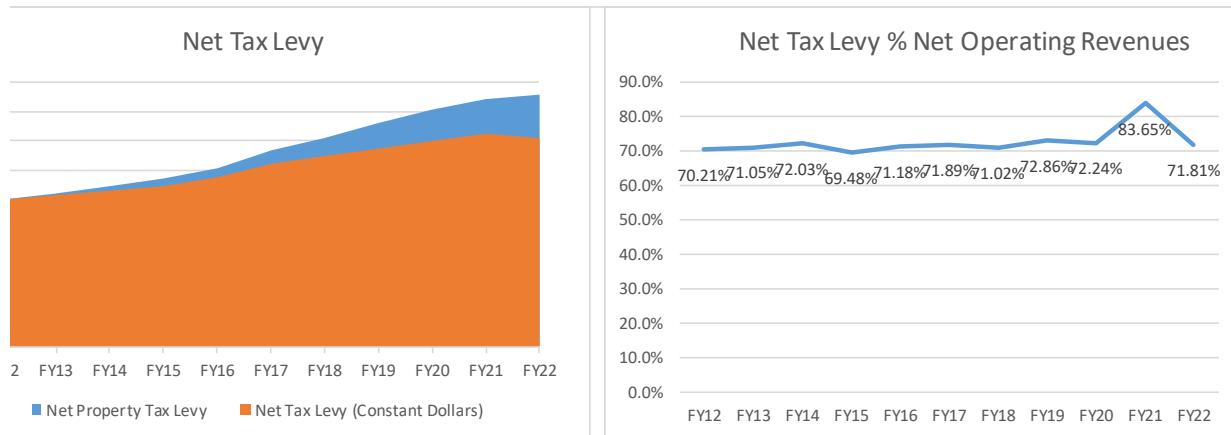
\* The Town's reliance on State Aid, as a percentage of net operating revenues has decreased over the period.



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 4: Property Tax Revenue

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



Fiscal Year	Property Tax Levy	Less:			CPI-U (prior calendar year)	Net Tax Levy (Constant Dollars)	% Change from Prior Year	Net Operating Revenues (Constant Dollars)	Net Tax Levy % Operating Revenues
		Debt/Capital Exclusions	Net Property Tax Levy						
FY12	27,015,837	2,110,296	24,905,541		243.900	24,905,541		35,472,505	70.21%
FY13	28,122,449	2,064,149	26,058,300		247.700	25,658,536	3.02%	36,111,960	71.05%
FY14	29,252,162	1,997,163	27,254,999		251.100	26,473,494	3.18%	36,754,546	72.03%
FY15	30,427,049	1,943,309	28,483,740		255.200	27,222,509	2.83%	39,180,440	69.48%
FY16	32,319,141	1,895,404	30,423,737		256.700	28,906,698	6.19%	40,612,354	71.18%
FY17	34,838,451	1,530,910	33,307,541		260.500	31,185,064	7.88%	43,381,681	71.89%
FY18	36,759,269	1,409,304	35,349,965		267.000	32,291,597	3.55%	45,470,073	71.02%
FY19	39,385,788	1,344,256	38,041,532		275.800	33,641,514	4.18%	46,171,478	72.86%
FY20	41,490,620	1,335,959	40,154,661		281.000	34,853,103	3.60%	48,249,479	72.24%
FY21	43,336,067	1,261,906	42,074,161		284.300	36,095,279	3.56%	43,152,023	83.65%
FY22	43,986,244	1,254,559	42,731,685		293.500	35,510,249	-1.62%	49,449,623	71.81%

#### *Current Status - Favorable*

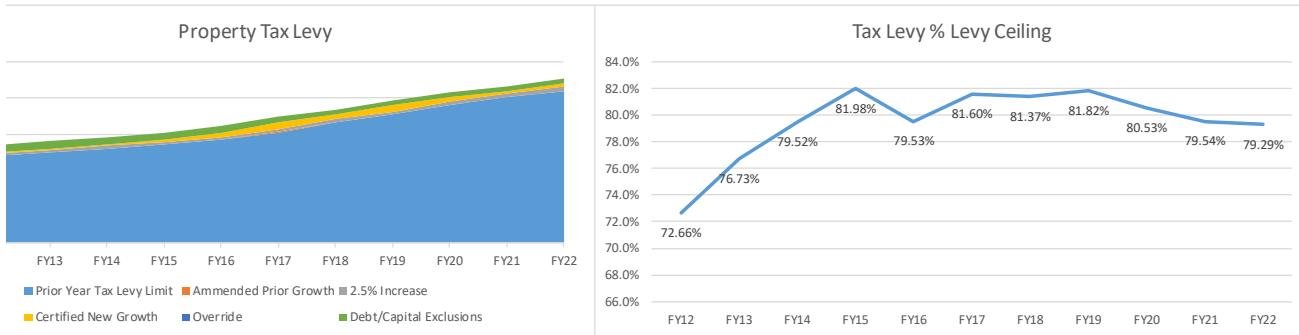
*The tax levy as a % of total operating revenues has averaged 70.88% over the period shown on an inflation adjusted basis. Steady growth or an upward trend, as seen in the past 2 years, could signal an over reliance on the tax levy to fund operations. In that case, the Town would need to begin finding additional non-property tax related revenue sources that can be counted on year after year. A constant dollar increase in the net tax levy, on the other hand, signals that property values have kept up with inflation. In this case, the Town will be able to fund a consistent level of services in the future.*



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 4a: Levy Limit Analysis

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



Fiscal Year	Prior Year Tax Levy Limit	Ammended Prior Growth	2.5% Increase	Certified New Growth	Override	Levy Limit	Debt/Capital Exclusions	Property Tax Levy	Maximum Allowable Levy	Excess Levy Capacity	Override Levy Ceiling	Capacity as a % of Levy Ceiling	Tax Levy % Levy Ceiling
FY12	23,940,821	-	598,521	368,858	-	24,908,200	2,110,296	27,015,837	27,018,496	2,659	37,182,548	12,274,348	33.01% 72.66%
FY13	24,908,200	-	622,705	538,279	-	26,069,184	2,064,149	28,122,449	28,133,333	10,884	36,651,980	10,582,796	28.87% 76.73%
FY14	26,069,184	-	651,730	544,291	-	27,265,205	1,997,163	29,252,162	29,262,368	10,206	36,786,778	9,521,573	25.88% 79.52%
FY15	27,265,205	-	681,630	543,470	-	28,490,305	1,943,309	30,427,049	30,433,614	6,565	37,114,041	8,623,736	23.24% 81.98%
FY16	28,490,305	-	712,258	1,249,222	-	30,451,785	1,895,404	32,318,141	32,347,189	29,048	40,634,170	10,182,385	25.06% 79.53%
FY17	30,451,785	111,883	764,092	1,987,105	-	33,314,865	1,530,910	34,838,451	34,845,775	7,324	42,693,005	9,378,140	21.97% 81.60%
FY18	33,314,865	-	832,872	1,202,231	-	35,349,968	1,409,304	36,759,269	36,759,272	3	45,175,919	9,825,951	21.75% 81.37%
FY19	35,349,968	463	883,761	1,835,455	-	38,069,647	1,344,256	39,385,788	39,413,903	28,115	48,138,205	10,068,558	20.92% 81.82%
FY20	38,069,647	-	951,741	1,136,928	-	40,158,316	1,335,959	41,490,620	41,494,275	3,655	51,521,465	11,363,149	22.06% 80.53%
FY21	40,158,316	-	1,003,958	878,971	-	42,041,245	1,261,906	43,301,920	43,303,151	1,231	54,441,912	12,400,667	22.78% 79.54%
FY22	42,041,245	-	1,051,031	893,968	-	43,986,244	1,254,559	45,161,561	45,240,803	79,242	56,957,699	12,971,455	22.77% 79.29%

#### atus - Favorable

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

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

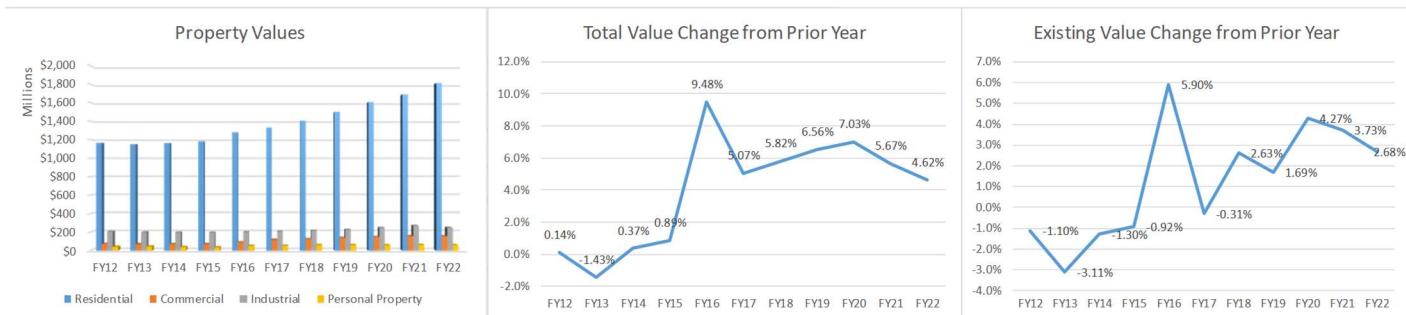
*imunity hits the levy cap and its levy ceiling is in decline, it becomes progressively more difficult to raise funds from the property tax. This environment also severely hampers a town's ability to provide services or finance large capital projects through an override or exclusions, since the levy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



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 4b: Assessed Values

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



Fiscal Year	Personal Property				Total Value	Total Value Change from Prior Year	New Growth Value	Existing Property Value	\$ Increase Existing Values	% Increase Existing Values	
	Residential	Commercial	Industrial	Personal Property							
FY12	1,166,388,647	72,245,927	206,408,400	42,258,940	1,487,301,914	0.14%	37,182,548	18,358,881	1,468,943,033	(16,319,592)	-1.10%
FY13	1,151,110,972	70,133,451	199,485,700	45,349,070	1,466,079,193	-1.43%	36,651,980	24,994,375	1,441,084,818	(46,217,096)	-3.11%
FY14	1,163,778,547	70,620,708	197,233,600	39,838,270	1,471,471,125	0.37%	36,786,778	24,387,758	1,447,083,367	(18,995,826)	-1.30%
FY15	1,182,909,167	70,587,681	195,098,000	35,966,810	1,484,561,658	0.89%	37,114,041	26,562,320	1,457,999,338	(13,471,787)	-0.92%
FY16	1,280,786,864	90,447,543	201,894,900	52,237,500	1,625,366,807	9.48%	40,634,170	53,166,823	1,572,199,984	87,638,326	5.90%
FY17	1,331,660,553	117,404,179	206,502,900	52,152,577	1,707,720,209	5.07%	42,693,005	87,362,487	1,620,357,722	(5,009,085)	-0.31%
FY18	1,404,648,240	124,934,949	216,025,000	61,428,670	1,807,036,859	5.82%	45,175,919	54,446,310	1,752,590,549	44,870,340	2.63%
FY19	1,500,388,264	138,111,481	225,638,900	61,389,570	1,925,528,215	6.56%	48,138,205	87,931,240	1,837,596,975	30,560,116	1.69%
FY20	1,606,645,605	148,418,047	247,129,600	58,665,340	2,060,858,592	7.03%	51,521,465	53,053,840	2,007,804,752	82,276,537	4.27%
FY21	1,689,273,315	156,105,153	269,001,800	63,296,210	2,177,676,478	5.67%	54,441,912	39,969,440	2,137,707,038	76,848,446	3.73%
FY22	1,812,860,459	156,160,468	247,996,225	61,290,790	2,278,307,942	4.62%	56,957,699	42,314,070	2,235,993,872	58,317,394	2.68%

#### Indicator Status - *Favorable*

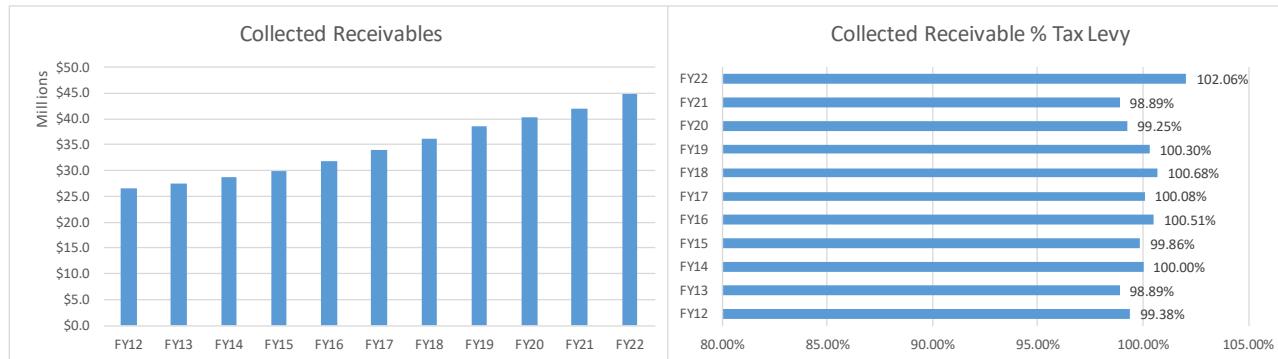
Property values have steadily increased over the past 5 years. While CIP has shown growth during this period, the majority of value increases has been in residential properties.



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 5: Uncollected Property Tax % Tax Levy

*This indicator measures cumulative uncollected receivables as of June 30th*



Fiscal Year	Property Tax Levy	Less: Overlay	Net Property Tax Levy	Collected Receivables	Collected Receivables % Tax Levy
FY12	27,015,837	379,548	26,636,289	26,471,546	99.38%
FY13	28,122,449	415,483	27,706,966	27,398,946	98.89%
FY14	29,252,162	440,749	28,811,413	28,811,602	100.00%
FY15	30,427,049	357,103	30,069,946	30,027,520	99.86%
FY16	32,318,141	599,357	31,718,784	31,881,599	100.51%
FY17	34,838,451	847,836	33,990,615	34,016,496	100.08%
FY18	36,759,269	853,831	35,905,438	36,149,000	100.68%
FY19	39,385,788	847,852	38,537,936	38,654,007	100.30%
FY20	41,490,620	822,570	40,668,050	40,363,527	99.25%
FY21	43,301,920	853,089	42,448,831	41,978,000	98.89%
FY22	45,161,561	1,187,162	43,974,399	44,882,000	102.06%

#### Indicator Status - *Favorable*

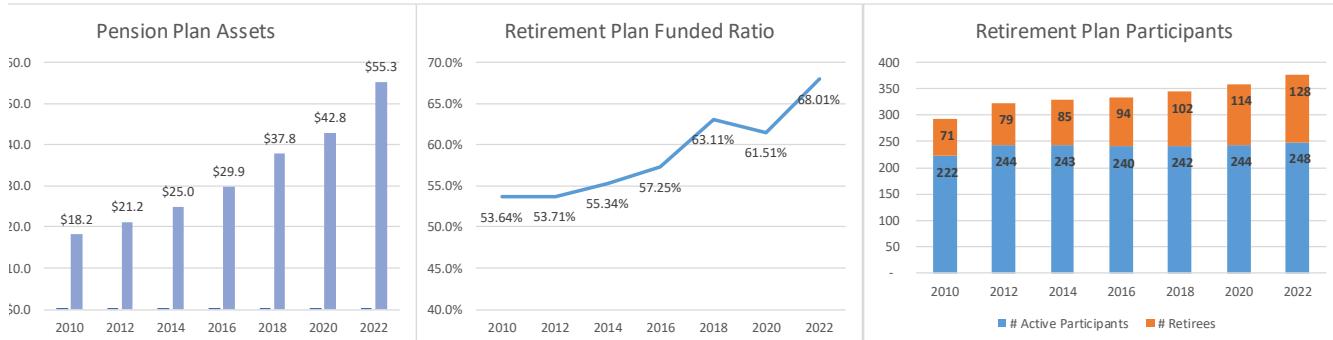
A trend of uncollected property tax receivables greater than 5% (*less than 95% collected ratio*) of the total annual property tax levy (net of overlay) is a warning indicator. Practically speaking, an increase in uncollected taxes may lead to a decrease in liquidity, introducing some uncertainty as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



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 8: Pension Liability

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



Valuation Report (Jan 1st)	Accrued Liability	Value of Assets	% Funded	Actual Unfunded Liability		\$ Change Unfunded Liability	% Change Unfunded Liability	% Growth Accrued Liability	% Growth Value of Assets	# Active Participants	# Retirees	Total Participants	Ratio of Active to Retired
				Unfunded Liability	Liability								
2010	33,919,899	18,193,271	53.64%	15,726,628						222	71	293	3.13
2012	39,444,864	21,187,158	53.71%	18,257,706	2,531,078	16.09%	16.29%	16.46%	16.29%	244	79	323	3.09
2014	45,237,818	25,033,064	55.34%	20,204,754	1,947,048	10.66%	14.69%	18.15%	10.66%	243	85	328	2.86
2016	52,263,175	29,919,769	57.25%	22,997,478	2,732,724	13.53%	15.53%	19.52%	13.53%	240	94	334	2.55
2018	59,899,994	37,804,889	63.11%	22,644,054	(293,424)	-1.28%	14.61%	26.35%	14.61%	242	102	344	2.37
2020	69,553,263	42,781,480	61.51%	27,273,502	4,629,448	20.44%	16.12%	13.16%	20.44%	244	114	358	2.14
2022	81,260,180	55,262,346	68.01%	26,438,291	(835,211)	-3.06%	16.83%	29.17%	16.83%	248	128	376	1.94

#### **Pension Status - *Favorable***

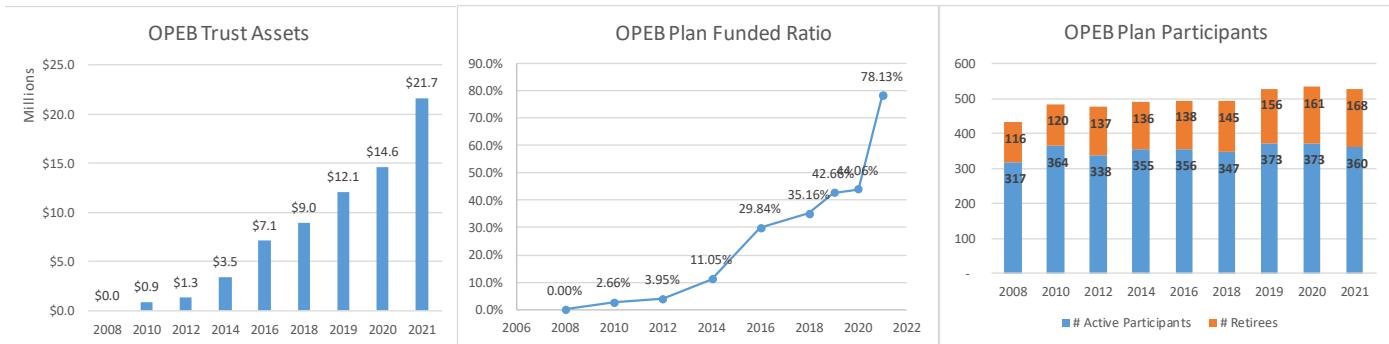
Own's funded ratio is the total value of a pension plan's assets weighed against its accrued liabilities. A trend showing the funded ratioasing over time indicates a diminishing ability for the community to cover its accrued liability, which may put pressure on the budget as otherare cut to make pension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



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 8a: OPEB Liability

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



Valuation Report (Jan 1st)	Accrued Liability	Value of Assets	% Funded	Actual Unfunded Liability	\$ Change Unfunded Liability	% Change Unfunded Liability	% Growth		# Active Participants	# Retirees	Total Participants	Ratio of Active to Retired
							Growth Accrued Liability	Growth Value of Assets				
2008	33,080,325	-	0.00%	33,080,325					317	116	433	2.73
2010	33,816,740	900,000	2.66%	32,916,740	(163,585)	-0.49%	2.23%	0.00%	364	120	484	3.03
2012	34,050,406	1,344,743	3.95%	32,705,663	(211,077)	-0.64%	0.69%	49.42%	338	137	475	2.47
2014	31,316,268	3,461,975	11.05%	27,854,293	(4,851,370)	-14.83%	-8.03%	157.45%	355	136	491	2.61
2016	23,823,488	7,109,137	29.84%	16,714,351	(11,139,942)	-39.99%	-23.93%	105.35%	356	138	494	2.58
2018	25,609,877	9,003,920	35.16%	16,605,957	(108,394)	-0.65%	7.50%	26.65%	347	145	492	2.39
2019	28,339,744	12,089,224	42.66%	16,250,520	(355,437)	-2.14%	10.66%	34.27%	373	156	529	2.39
2020	33,199,756	14,626,403	44.06%	18,573,353	2,322,833	14.29%	17.15%	20.99%	373	161	534	2.32
2021	27,713,069	21,650,957	78.13%	6,062,112	(12,511,241)	-67.36%	-16.53%	48.03%	360	168	528	2.14

#### Indicator Status - Favorable

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

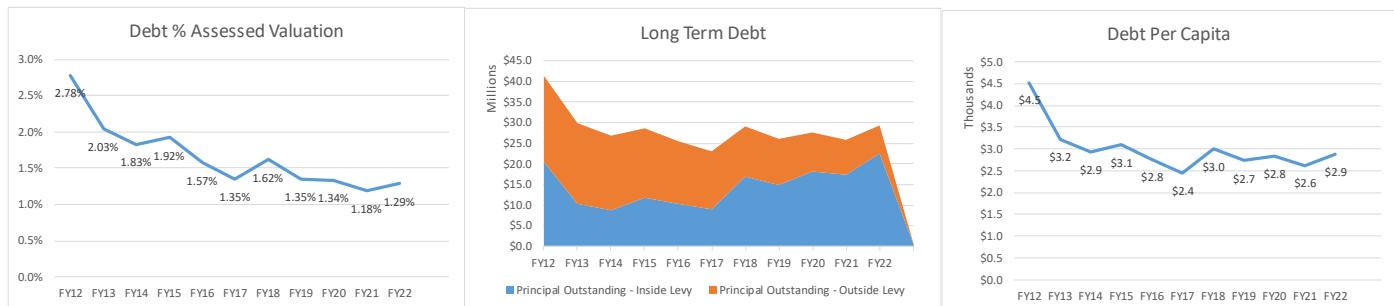
Note: Prior to 2016 OPEB valuation reports were compiled for both the Town and Light Department in a single report. Beginning in 2016 separate valuation reports were compiled. Data above therefore includes the Light Department from 2008-2014.



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 9: Long Term Debt

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



Fiscal Year	Assessed Valuation	Principal Outstanding - Inside Levy	Principal Outstanding - Outside Levy	Total Principal Outstanding	Population	Debt % Assessed	Dept per Capita
						Assessed Valuation	
FY12	1,487,301,914	20,533,100	20,862,411	41,395,511	9,136	2.78%	4,531.03
FY13	1,466,079,193	10,337,294	19,492,837	29,830,131	9,233	2.03%	3,230.82
FY14	1,471,471,125	8,772,840	18,106,723	26,879,563	9,169	1.83%	2,931.57
FY15	1,484,561,658	11,747,387	16,729,608	28,476,995	9,203	1.92%	3,094.32
FY16	1,625,366,807	10,194,934	\$15,357,493	25,552,427	9,233	1.57%	2,767.51
FY17	1,707,720,209	\$9,021,155	\$14,005,378	23,026,533	9,418	1.35%	2,444.95
FY18	1,807,036,859	\$16,779,368	\$12,419,263	29,198,632	9,750	1.62%	2,994.73
FY19	1,925,528,215	\$14,922,333	\$11,141,147	26,063,480	9,550	1.35%	2,729.16
FY20	2,060,858,592	\$18,079,008	\$9,479,032	27,558,040	9,711	1.34%	2,837.82
FY21	2,177,676,478	\$17,391,752	\$8,354,917	25,746,669	9,800	1.18%	2,627.21
FY22	2,278,307,942	\$22,412,824	\$6,889,302	29,302,126	10,141	1.29%	2,889.47

#### Indicator Status - Favorable

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

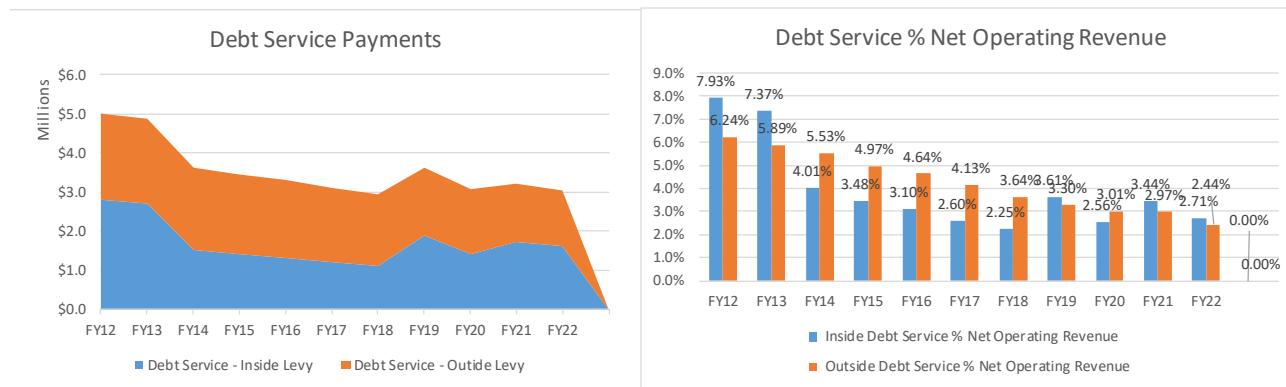
*Note: Includes Town, Light, Water & Sewer debt*



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 10: Debt Service

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



Fiscal Year	Debt Service - Inside Levy	Debt Service - Outside Levy	Total Debt Service	Net Operating Revenue	Inside Debt Service % Net Operating Revenue	Outside Debt Service % Net Operating Revenue	Total Debt Service %
					Service % Net Operating Revenue	Service % Net Operating Revenue	Service %
FY12	\$2,813,027	\$2,212,368	5,025,395	\$35,472,505	7.93%	6.24%	14.17%
FY13	\$2,703,492	\$2,158,347	4,861,839	\$36,674,590	7.37%	5.89%	13.26%
FY14	\$1,518,414	\$2,093,706	3,612,120	\$37,839,551	4.01%	5.53%	9.55%
FY15	\$1,426,290	\$2,035,702	3,461,993	\$40,995,688	3.48%	4.97%	8.44%
FY16	\$1,325,737	\$1,983,745	3,309,481	\$42,743,712	3.10%	4.64%	7.74%
FY17	\$1,206,282	\$1,913,615	3,119,897	\$46,334,267	2.60%	4.13%	6.73%
FY18	\$1,121,834	\$1,811,767	2,933,601	\$49,776,586	2.25%	3.64%	5.89%
FY19	\$1,886,659	\$1,725,114	3,611,773	\$52,210,306	3.61%	3.30%	6.92%
FY20	\$1,422,070	\$1,672,438	3,094,508	\$55,588,780	2.56%	3.01%	5.57%
FY21	\$1,728,293	\$1,495,409	3,223,701	\$50,299,795	3.44%	2.97%	6.41%
FY22	\$1,611,938	\$1,450,153	3,062,091	\$59,505,799	2.71%	2.44%	5.15%

#### Indicator Status - Favorable

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

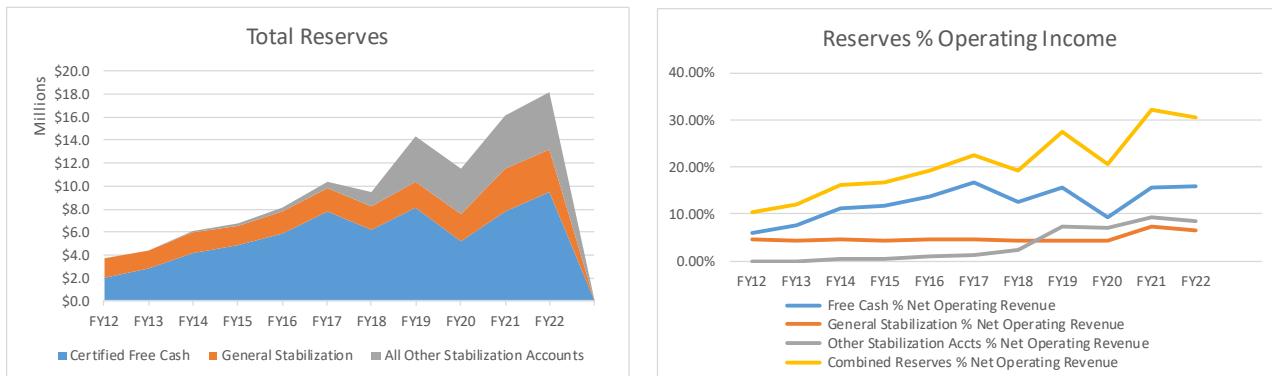
*Note: Includes Town debt only*



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 11: Reserves

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



Fiscal Year	Certified Free Cash	General Stabilization	All Other Stabilization Accounts		Net Operating Reserves	Net Operating Revenues	Free Cash % Net Operating Revenue	General Stabilization % Net Operating Revenue	Other Stabilization Accts % Net Operating Revenue	Combined Reserves % Net Operating Revenue
			Combined	Reserves						
FY12	2,079,819	1,595,219	-	3,675,038	35,472,505	5.86%	4.50%	0.00%	10.36%	
FY13	2,818,208	1,603,866	-	4,422,074	36,674,590	7.68%	4.37%	0.00%	12.06%	
FY14	4,201,775	1,736,518	196,914	6,135,207	37,839,551	11.10%	4.59%	0.52%	16.21%	
FY15	4,829,012	1,758,647	211,920	6,799,579	40,995,688	11.78%	4.29%	0.52%	16.59%	
FY16	5,811,902	1,945,570	393,423	8,150,895	42,743,712	13.60%	4.55%	0.92%	19.07%	
FY17	7,799,975	2,051,590	576,666	10,428,231	46,334,267	16.83%	4.43%	1.24%	22.51%	
FY18	6,192,679	2,100,172	1,224,968	9,517,819	49,776,586	12.44%	4.22%	2.46%	19.12%	
FY19	8,140,763	2,272,908	3,866,117	14,279,788	52,210,306	15.59%	4.35%	7.40%	27.35%	
FY20	5,143,949	2,417,215	3,914,478	11,475,642	55,588,780	9.25%	4.35%	7.04%	20.64%	
FY21	7,834,593	3,656,980	4,657,644	16,149,217	50,299,795	15.58%	7.27%	9.26%	32.11%	
FY22	9,428,814	3,825,023	4,974,617	18,228,454	59,505,799	15.85%	6.43%	8.36%	30.63%	

#### Indicator Status - *Favorable*

Maintaining a healthy level of reserves allows the town to finance emergencies and other unforeseen needs, or hold money for specific future purposes. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

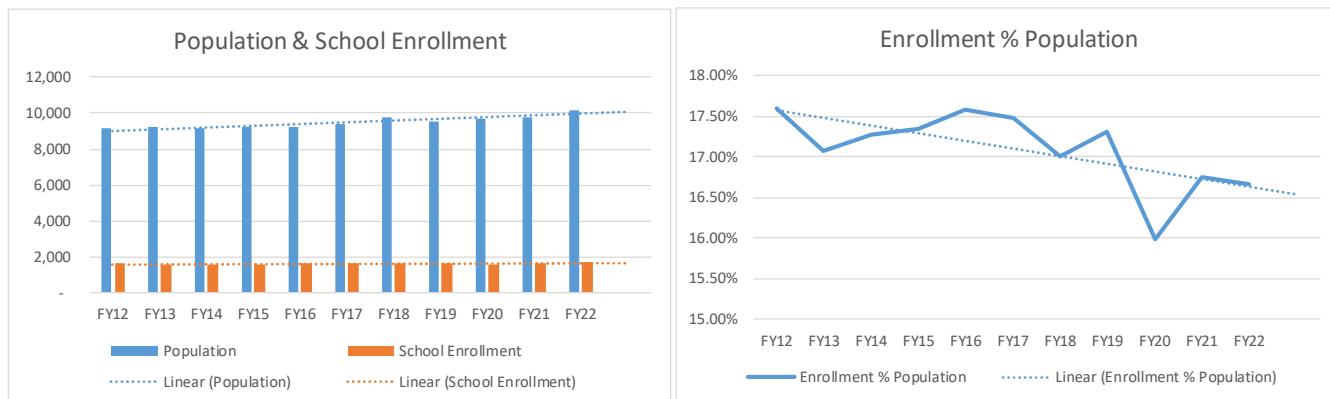
Declining reserves as a percentage of a town's net operating revenue is considered a warning indicator by credit rating agencies, and may indicate a declining ability to finance town obligations in the face of an emergency. Reserves below 5-7% of revenues may be considered unfavorable. Reserve levels are set by policy.



## Town of Littleton Fiscal Year 2024 Budget

### State Indicator 12: Population and Enrollment

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



Fiscal Year	Population	School Enrollment	Enrollment % Population	Annual % Change Population	Annual % Change Enrollment
				Population	Enrollment
FY12	9,136	1,607	17.59%	0.00%	1.01%
FY13	9,233	1,576	17.07%	1.06%	-1.93%
FY14	9,169	1,584	17.28%	-0.69%	0.51%
FY15	9,203	1,596	17.34%	0.37%	0.76%
FY16	9,233	1,623	17.58%	0.33%	1.69%
FY17	9,418	1,646	17.48%	2.00%	1.42%
FY18	9,750	1,658	17.01%	3.53%	0.73%
FY19	9,550	1,653	17.31%	-2.05%	-0.30%
FY20	9,711	1,553	15.99%	1.69%	-6.05%
FY21	9,800	1,642	16.76%	0.92%	5.73%
FY22	10,141	1,690	16.67%	3.48%	2.92%

#### Indicator Status - *Favorable*

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

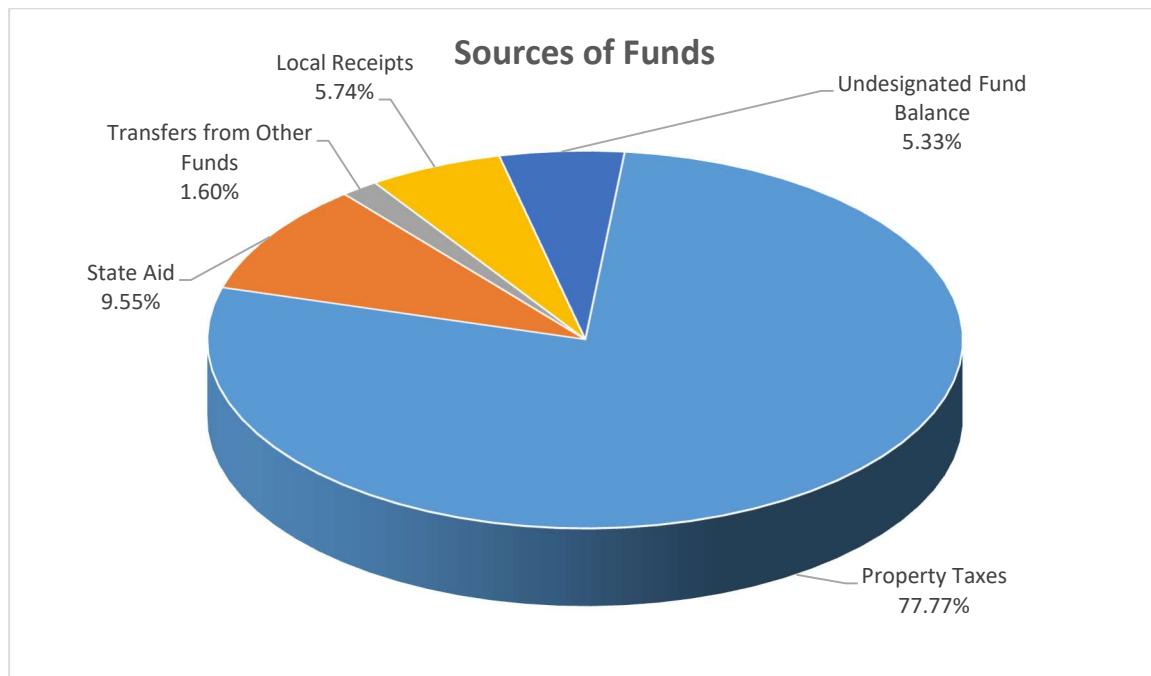


## Town of Littleton Fiscal Year 2024 Budget

### Revenues - Sources of Funds

As of May 4, 2023

Revenue Source	FY24	Comments
Property Taxes	\$49,649,473	2 1/2% levy increase plus new growth
State Aid	\$6,096,429	Cherry Sheet estimate
Transfers from Other Funds	\$1,023,852	transfers such as ambulance, debt offsets, choice funds
Local Receipts	\$3,650,134	Estimate based on prior years trend
Undesignated Fund Balance	\$3,403,041	Estimated free cash available
<b>Total Town Revenue</b>	<b>\$63,822,929</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
2019	39,385,788	5,630,375	3,216,116	9,095,106	5,322,283	68.7	9.82	5.61	15.87
2020	41,490,620	5,689,343	3,744,116	6,111,091	6,000,660	72.75	9.98	6.56	10.71
2021	43,301,920	5,416,256	2,886,102	6,692,065	5,929,908	74.28	9.29	4.95	11.48
2022	45,161,561	5,607,857	3,001,500	4,981,201	6,989,440	76.87	9.54	5.11	8.48
2023	47,997,794	6,036,069	3,726,227	12,740,204	5,869,120	68.08	8.56	5.29	18.07

Source: MA Department of Revenue / Division of Local Services



## Town of Littleton Fiscal Year 2024 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 several 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 (2019-2023)

Town	2019	2020	2021	2022	2023
Acton	19.37	19.24	20.23	19.45	17.56
Ayer	13.63	14.10	14.14	13.42	12.42
Bolton	20.47	20.39	20.86	19.87	17.50
Boxborough	16.42	16.72	17.17	17.42	15.52
Carlisle	18.29	18.36	16.28	16.50	14.15
Chelmsford	16.35	16.45	15.74	15.77	14.37
Concord	14.19	14.23	14.71	14.76	12.96
Dunstable	17.06	16.84	16.41	15.25	14.97
Groton	18.11	17.38	17.60	17.19	15.64
Harvard	17.42	18.47	18.78	17.91	16.61
Lancaster	19.75	19.85	19.98	19.45	17.19
Littleton	18.24	17.77	17.70	17.71	16.25
Maynard	21.04	20.64	20.15	20.52	18.97
Pepperell	16.59	16.98	17.92	17.15	15.14
Shirley	16.08	16.11	16.53	15.48	14.18
Stow	20.13	20.61	19.98	19.56	18.13
Tyngsborough	16.93	16.25	16.07	14.94	14.14
Westford	16.56	16.33	16.64	16.12	14.76
Littleton Rank	7	8	8	7	7
Median	17.24	17.18	17.39	17.17	15.33
Littleton +/-	1.00	0.59	0.31	0.54	0.92
Average	17.59	17.60	17.61	17.14	15.58
Littleton +/-	0.65	0.17	0.09	0.57	0.67

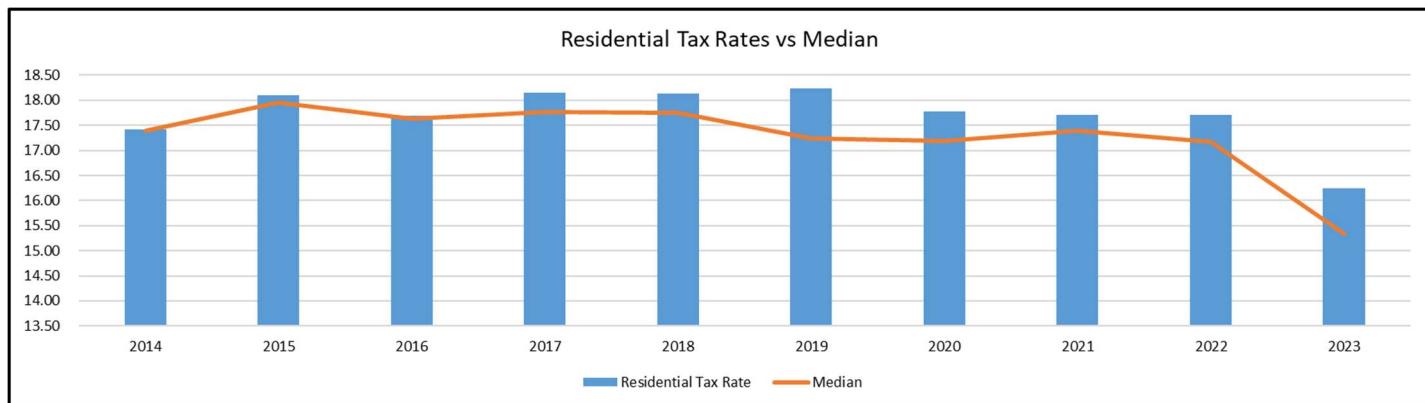


## Town of Littleton Fiscal Year 2024 Budget

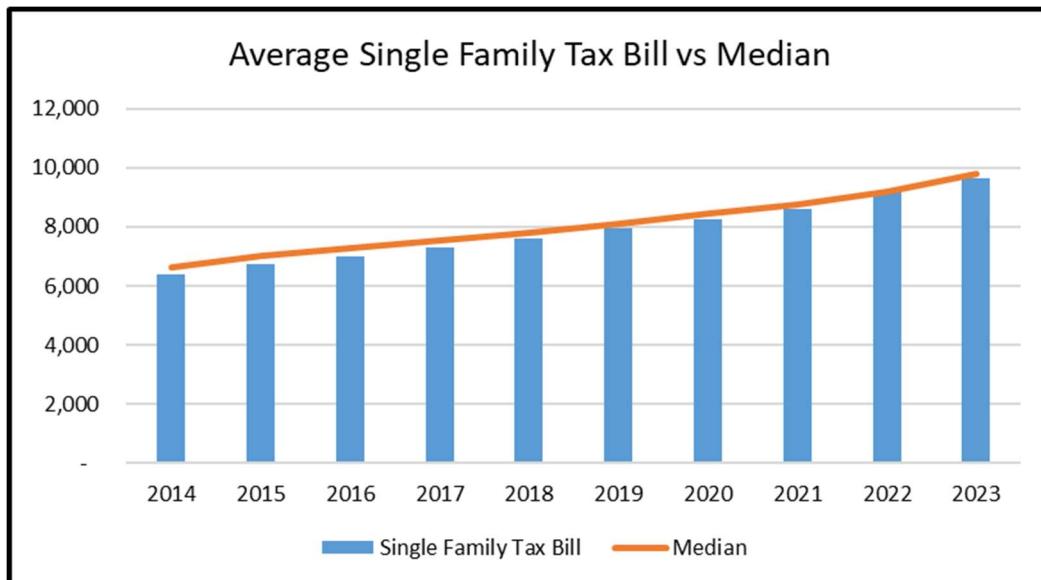
The table above shows the single-family tax rates the 17 communities within a 10-mile radius of Littleton. In 2023, Littleton's residential tax rate is above the median value of these communities. The average annual growth rate of Littleton's single-family rate over the 5-year period of 2019 – 2023 is (2.12%) while the median average annual growth rate for all 18 communities (including Littleton) is (2.27%).

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. The average value of a single-family home increased 14.63% in FY23. Values in the 18 communities grew at an average of 15.35% with a median growth rate of 15.24% in 2023.

Littleton is scheduled for a full revaluation in FY26. Full revaluations are required by the State every 5 years.



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



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

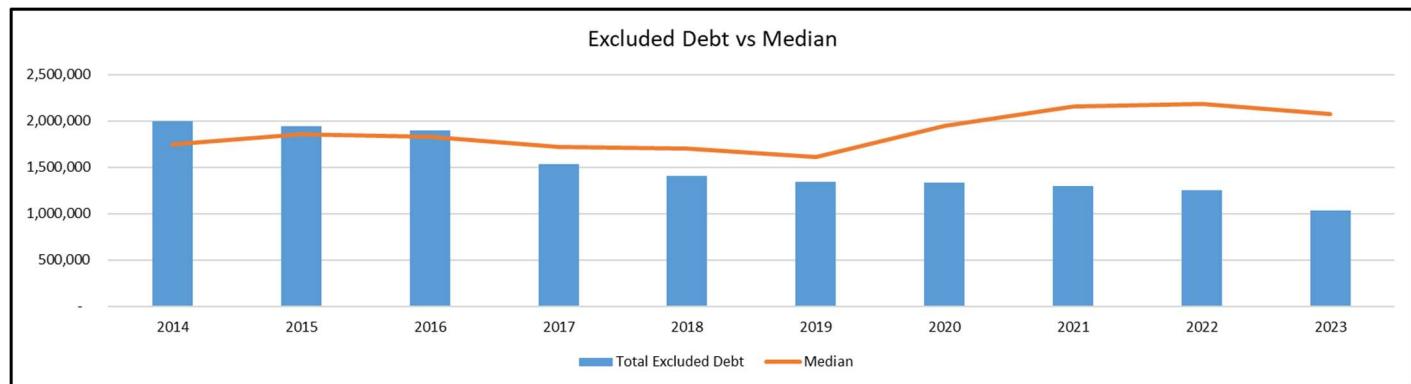
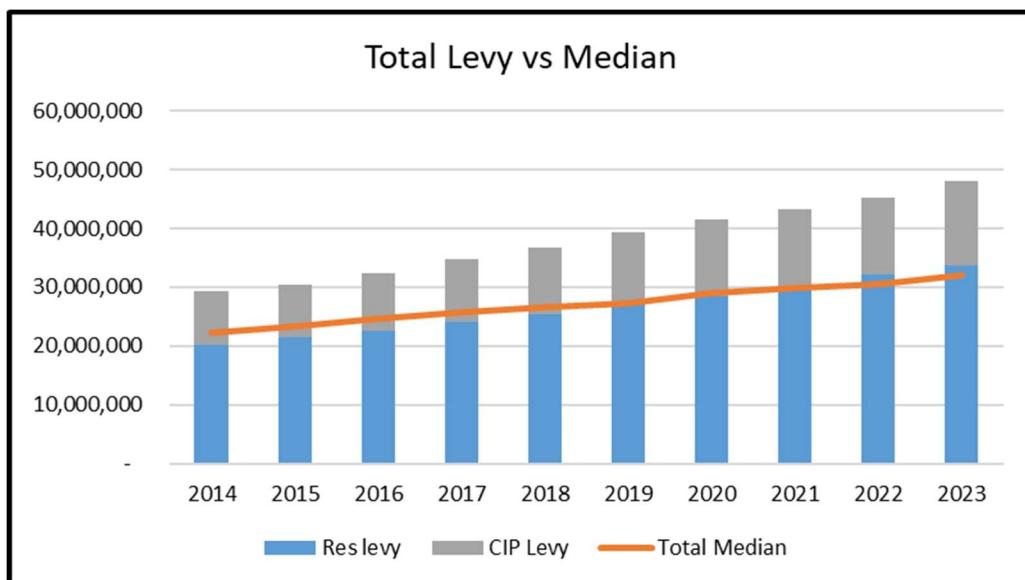


## Town of Littleton Fiscal Year 2024 Budget

### Tax Levy and New Growth

As of December 21, 2022

	FY20	FY21	FY22	FY23	FY24 (Estimated)
Prior Year Levy Limit	\$38,069,647.00	\$40,158,316.00	\$42,041,245.00	\$43,986,244.00	\$46,975,096.00
PY Amended New Growth	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Allowed 2 1/2% Increase	\$951,741.00	\$1,003,958.00	\$1,051,031.00	\$1,099,656.00	\$1,174,377.00
New Growth	\$1,136,928.00	\$878,971.00	\$893,968.00	\$1,889,196.00	\$600,000.00
Permanent 2 1/2 override (underride)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Current Year Tax Levy Limit	\$40,158,316.00	\$42,041,245.00	\$43,986,244.00	\$46,975,096.00	\$48,749,473.00
Total Exclusions	\$1,335,959.00	\$1,294,821.00	\$1,254,559.00	\$1,033,900.00	\$900,000.00
<b>Total Tax Levy</b>	<b>\$41,494,275.00</b>	<b>\$43,336,066.00</b>	<b>\$45,240,803.00</b>	<b>\$48,008,996.00</b>	<b>\$49,649,473.00</b>
Dollar Increase from previous FY		\$1,841,791.00	\$1,904,737.00	\$2,768,193.00	\$1,640,477.00
% Increase from previous FY		4.44%	4.40%	6.12%	3.42%



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



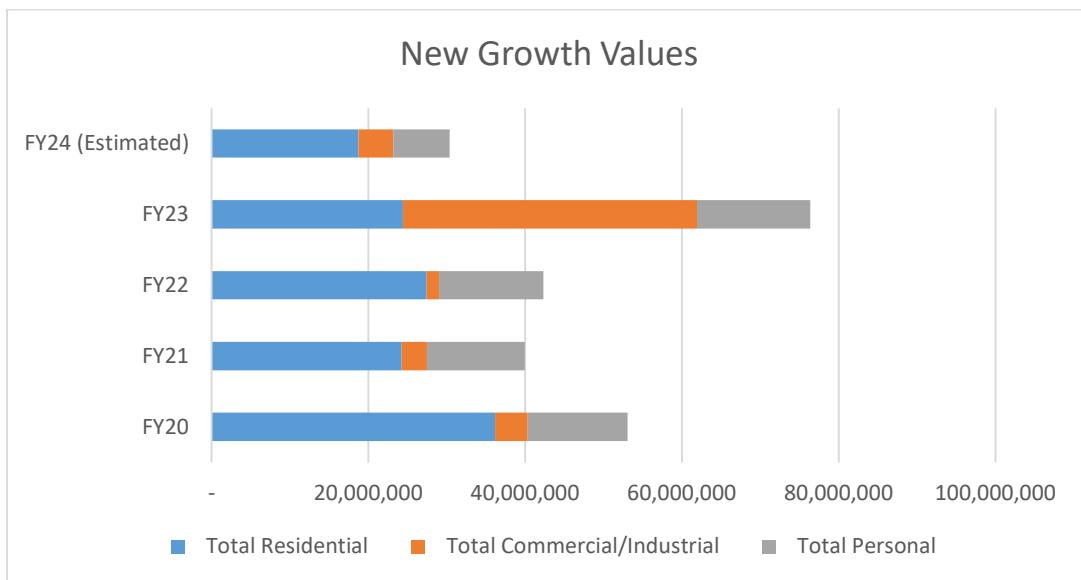
## Town of Littleton Fiscal Year 2024 Budget

Levy Collections	FY18	FY19	FY20	FY21	FY22
Total Tax Levy	\$36,759,000	\$39,386,000	\$41,490,620	\$43,302,000	\$45,162,000
Overlay Reserve	\$854,000	\$848,000	\$822,570	\$853,000	\$1,187,000
Net Tax Levy (1)	\$35,905,000	\$38,538,000	\$40,668,050	\$42,449,000	\$43,975,000
Amount Collected (2)	\$35,007,797	\$36,764,909	\$39,290,459	\$41,978,000	\$44,882,000
Percent of Net Tax Levy	97.50%	95.40%	96.61%	98.89%	102.06%

(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	FY20	FY21	FY22	FY23	FY24 (Estimated)
Total Residential	\$36,182,000	\$24,231,200	\$27,426,000	\$24,428,000	\$18,723,692
Total Commercial/Industrial	\$4,161,450	\$3,241,100	\$1,603,700	\$37,491,100	\$4,476,941
Total Personal	\$12,710,390	\$12,497,140	\$13,284,370	\$14,436,740	\$7,180,134
<i>Total New Growth Property Value Increase</i>	<i>\$53,053,840</i>	<i>\$39,969,440</i>	<i>\$42,314,070</i>	<i>\$76,355,840</i>	<i>\$30,380,767</i>
<i>New Growth - Tax Value</i>	<i>\$1,136,928</i>	<i>\$878,971</i>	<i>\$893,968</i>	<i>\$1,889,196</i>	<i>\$600,000</i>





## Town of Littleton Fiscal Year 2024 Budget

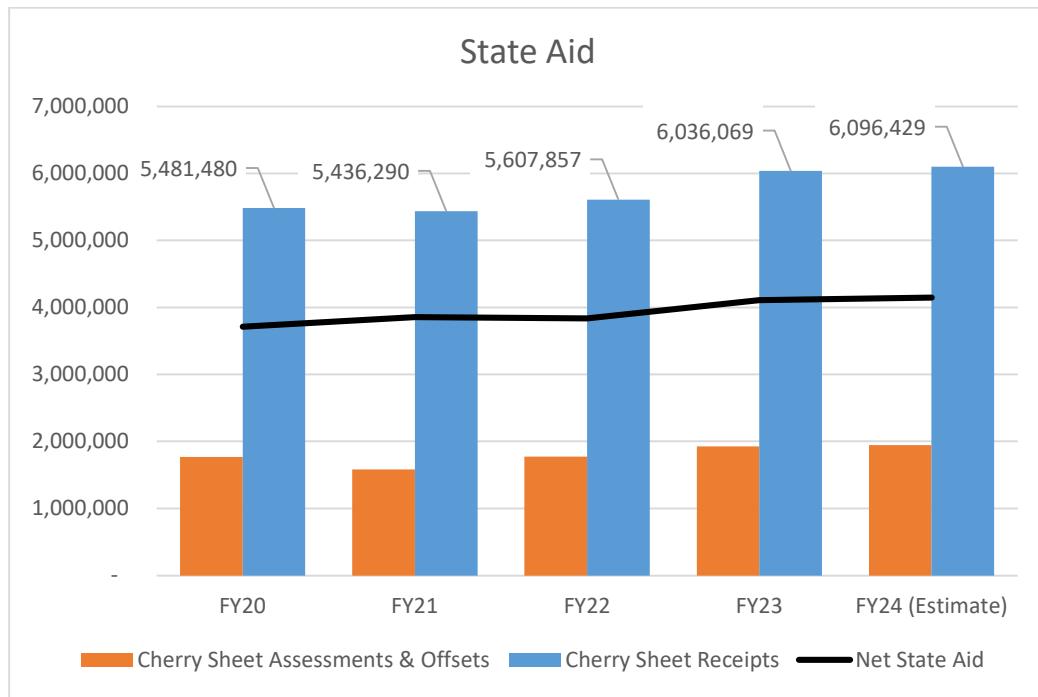
### State Aid

As of December 14, 2022

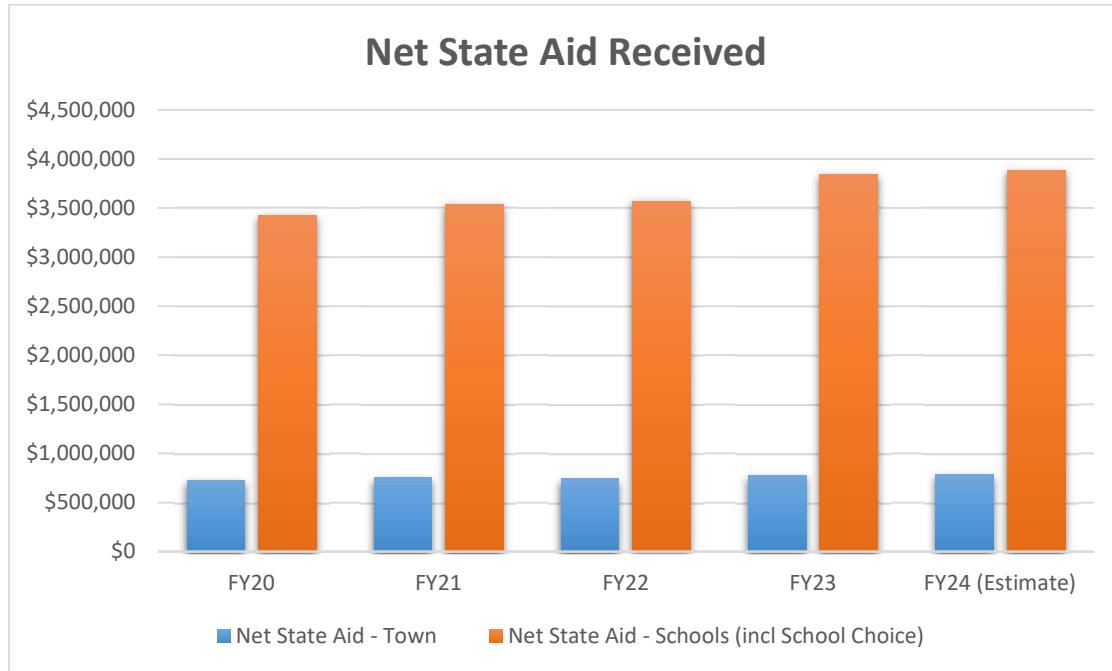
Cherry Sheet Receipts	FY20	FY21	FY22	FY23	FY24 (Estimate)
Chapter 70	4,039,908	4,039,908	4,085,358	4,323,654	4,366,890
Charter Tuition Reimbursements (c 71 s 89) <i>School Lunch - Offset Item (1970 c 871)</i>	121,447	45,962	173,812	258,310	260,893
<i>School Choice - Offset Item (c 76 s 12b, 1993, c71)</i>	435,799	437,031	450,864	512,167	517,289
Additional Assistance	-	-	-	-	-
General Municipal Aid	754,817	754,817	781,236	823,423	831,657
Veterans Benefits (Ch. 115, s. 6)	83,878	111,795	73,527	73,156	73,888
Exemption Reimbursement Total	24,539	23,222	18,663	17,326	17,499
State-Owned Land (Ch. 58, ss. 13-17)	5,702	5,850	6,720	8,627	8,713
<i>Public Libraries - Offset Item</i>	15,390	17,705	17,677	19,406	19,600
<b>Total Receipts</b>	<b>5,481,480</b>	<b>5,436,290</b>	<b>5,607,857</b>	<b>6,036,069</b>	<b>6,096,429</b>
Cherry Sheet Assessments & Offsets	FY20	FY21	FY22	FY23	FY24 (Estimate)
Mosquito Control (c252 s5a)	54,025	54,033	55,753	57,161	57,733
Air Pollution Districts (GL. c.111, ss 142B-142C)	3,574	3,694	3,776	3,818	3,856
MAPC (c40s26,29)	5,308	5,497	5,634	5,664	5,721
RMV Non-Renewal Surcharge (G.L. c. 90; c.60A)	6,400	6,220	6,220	5,600	5,656
Mass. Bay Transit Authority (G.L. c. 161A, ss. 8 & 9)	38,454	26,919	34,000	60,123	60,724
Regional Transit Authority (G.L. c. 161B, ss.9,10,23)	29,392	42,502	36,076	10,875	10,984
Special Education (c71b s10,12)	5,157	0	0	0	0
School Choice Sending Tuition (c76s12b, 1993, ch71)	147,180	146,138	168,260	165,534	167,189
Charter School Sending Tuition (c71s89)	1,024,936	840,202	969,717	1,087,074	1,097,945
STATE AID OFFSET - School Choice - above	437,031	437,031	476,286	512,167	517,289
STATE AID OFFSET - Public Libraries - above	17,705	17,705	16,361	19,406	19,600
<b>Total Assessment &amp; Offsets</b>	<b>1,769,162</b>	<b>1,579,941</b>	<b>1,772,083</b>	<b>1,927,422</b>	<b>1,946,697</b>
<b>Net State Aid</b>	<b>3,712,318</b>	<b>3,856,349</b>	<b>3,835,774</b>	<b>4,108,647</b>	<b>4,149,732</b>
<b>Dollar Increase (decrease) from Prev FY</b>	<b>144,031</b>	<b>(20,575)</b>	<b>272,873</b>	<b>41,085</b>	
<b>Pct Increase (decrease) from Prev FY</b>	<b>3.88%</b>	<b>-0.53%</b>	<b>7.11%</b>	<b>1.00%</b>	
<b>Total Revenues</b>	<b>53,869,086</b>	<b>57,602,721</b>	<b>57,316,378</b>	<b>72,575,421</b>	<b>63,838,120</b>
<b>Net State Aid % Total Revenues</b>	<b>6.89%</b>	<b>6.69%</b>	<b>6.69%</b>	<b>5.66%</b>	<b>6.50%</b>
<b>Net State Aid - Town</b>	729,468	756,819	740,003	779,291	787,083
<b>Net State Aid - Schools (incl School Choice)</b>	3,425,038	3,536,561	3,572,057	3,841,523	3,879,938



## Town of Littleton Fiscal Year 2024 Budget



Cherry Sheet Receipts for both FY23 are based on Town estimates. Usually, the Governor's estimate is released in January, but with the change in the administration, the Governor's estimate will be much later in 2023.



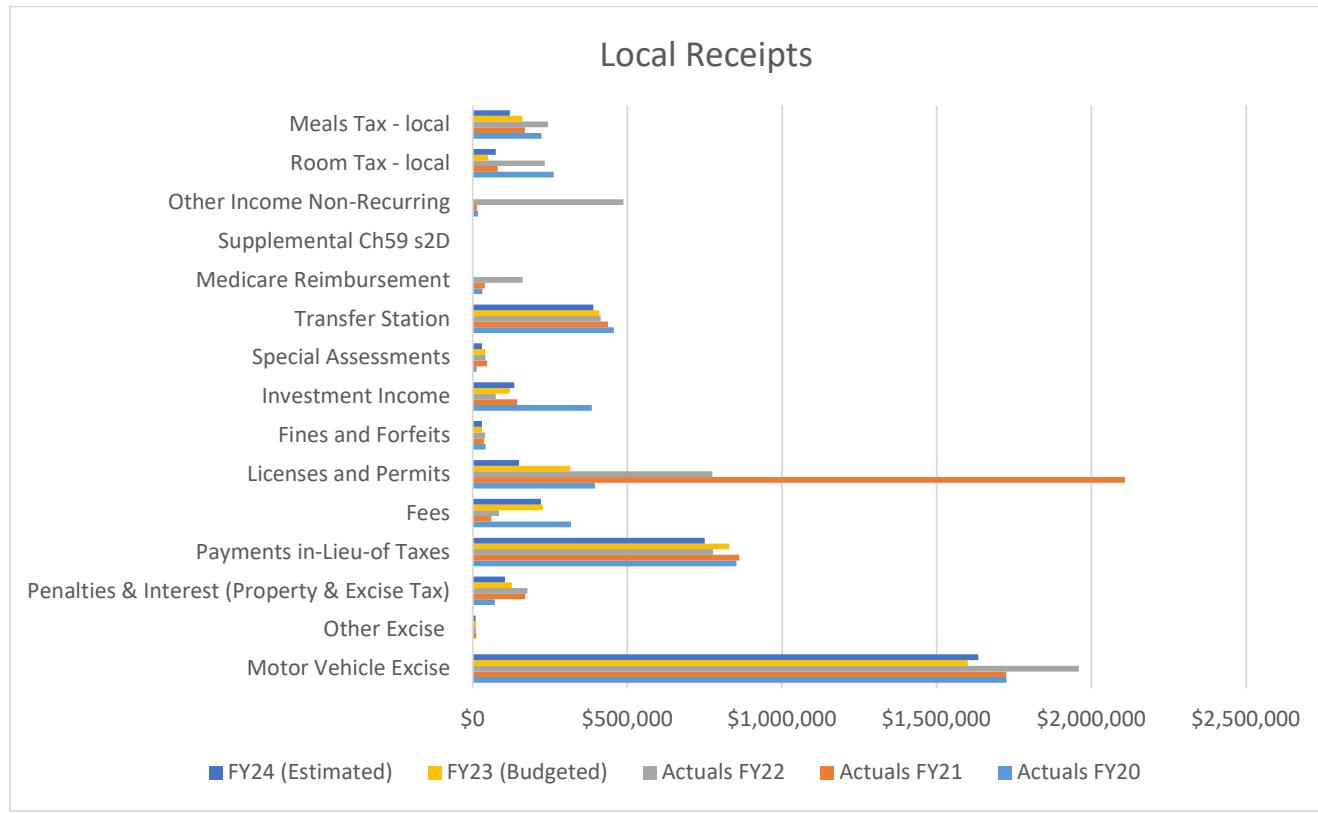


## Town of Littleton Fiscal Year 2024 Budget

### Local Receipts

As of May 4, 2023

Local Receipts	Actuals FY20	Actuals FY21	Actuals FY22	FY23 (Budgeted)	FY24 (Estimated)
Motor Vehicle Excise	\$1,725,210	\$1,724,550	\$1,959,782	\$1,600,000	\$1,634,809
Other Excise	\$0	\$11,232	\$10,296	\$11,232	\$10,000
Penalties & Interest (Property & Excise Tax)	\$71,453	\$170,061	\$177,030	\$126,000	\$105,000
Payments in-Lieu-of Taxes	\$852,588	\$861,485	\$777,026	\$830,000	\$750,000
Fees	\$318,035	\$60,000	\$85,000	\$226,558	\$220,600
Licenses and Permits	\$395,570	\$2,108,189	\$774,686	\$316,000	\$150,000
Fines and Forfeits	\$41,483	\$36,646	\$40,916	\$30,000	\$30,000
Investment Income	\$384,513	\$143,931	\$74,421	\$120,000	\$134,725
Special Assessments	\$12,662	\$47,117	\$41,568	\$40,000	\$30,000
Transfer Station	\$456,122	\$437,231	\$414,348	\$410,000	\$390,000
Medicare Reimbursement	\$31,721	\$39,240	\$161,776	\$0	\$0
Supplemental Ch59 s2D	\$0	\$0	\$0	\$0	\$0
Other Income Non-Recurring	\$17,633	\$13,331	\$487,458	\$0	\$0
Room Tax - local	\$261,686	\$80,579	\$232,472	\$50,000	\$75,000
Meals Tax - local	\$222,767	\$168,613	\$243,323	\$160,000	\$120,000
<b>Total Local Receipts</b>	<b>4,791,443</b>	<b>5,902,205</b>	<b>5,480,102</b>	<b>3,919,790</b>	<b>3,650,134</b>
Dollar Increase from previous FY		\$1,110,762	(\$422,103)	(\$1,560,312)	(\$269,656)
% Increase from previous FY		23.18%	-7.15%	-28.47%	-6.88%





### 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 2024 Budget

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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.

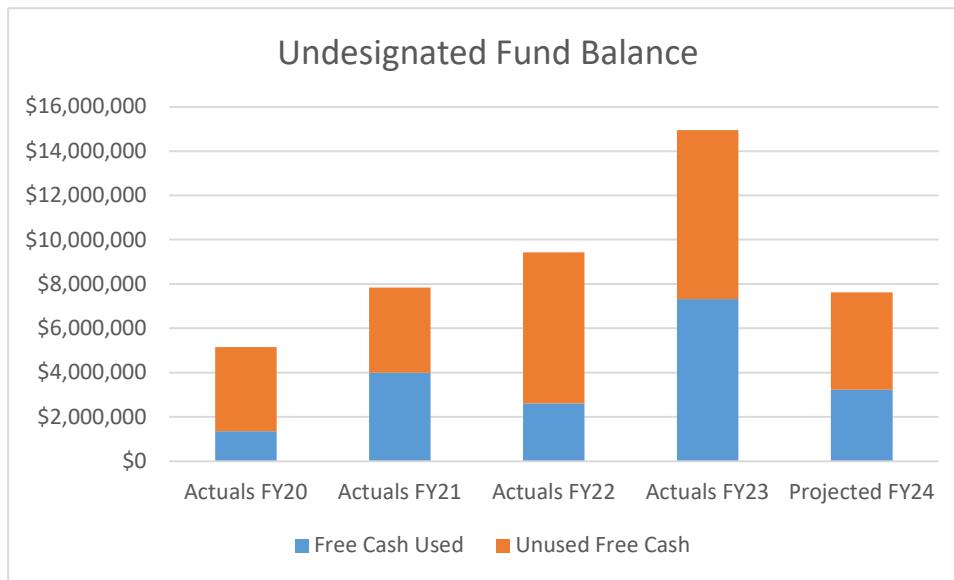


## Town of Littleton Fiscal Year 2024 Budget

### Historical Usage of Undesignated Fund Balance

*FY24 projected Operating Budget set as of December 22, 2022*

Undesignated Fund Balance	Actuals FY20	Actuals FY21	Actuals FY22	Actuals FY23	Projected FY24
Certified Free Cash	\$5,143,949	\$7,834,593	\$9,428,814	\$14,943,636	\$7,620,771
Free Cash Used	\$1,348,023	\$3,987,151	\$2,603,000	\$7,322,865	\$3,230,561
% of Free Cash Used to Certified Amount	26.21%	50.89%	27.61%	49.00%	42.39%
Operating Budget	\$46,821,819	\$48,278,840	\$51,892,147	\$55,552,813	\$58,536,130
% of Free Cash Used to Total Operating Budget	2.88%	8.26%	5.02%	13.18%	5.52%
Unused Free Cash	\$3,795,926	\$3,847,442	\$6,825,814	\$7,620,771	\$4,390,210
% of Unused Free Cash to Total Operating Budget	8.11%	7.97%	13.15%	13.72%	7.50%



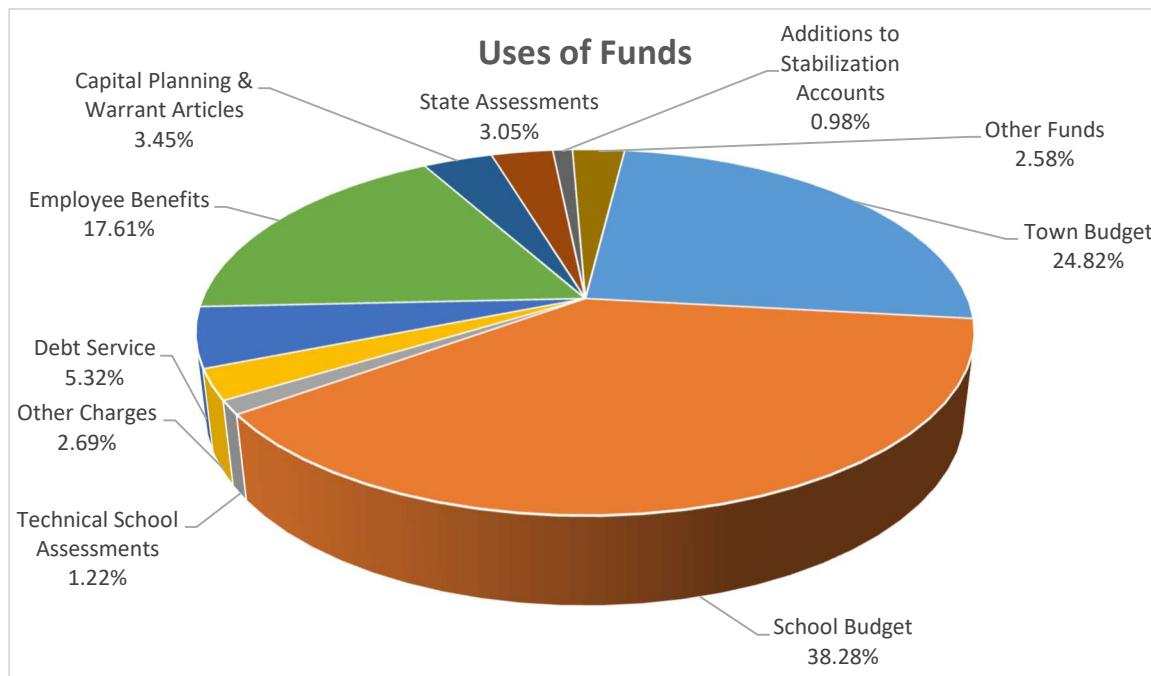


## Town of Littleton Fiscal Year 2024 Budget

### Expenditures - Uses of Funds

As of May 4, 2023

Expenditures	FY24	Comments
Town Budget	\$15,840,447	proposed budget
School Budget	\$24,433,262	proposed budget
Technical School Assessments	\$781,592	includes Nashoba Tech est and Essex Agricultural
Other Charges	\$1,715,498	Roadway, reserve fund and other Town budgets
Debt Service	\$3,394,532	bond payments and estimated BAN interest
Employee Benefits	\$11,241,657	estimates for health insurance & benefit costs
Capital Planning & Warrant Articles	\$2,198,706	estimated available for capital & capital stabilization
State Assessments	\$1,946,696	Cherry Sheet assessments
Additions to Stabilization Accounts	\$624,539	Est contributions
Other Funds	\$1,646,000	Snow & ice, allowance for abatements
<b>Total Town Expenditures</b>	<b>\$63,822,929</b>	





## Town of Littleton Fiscal Year 2024 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 4, 2023

Operating Budget Summary	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
General Government	\$2,507,239	\$3,138,035	\$2,832,453	\$3,781,112	\$4,029,401	\$248,289	6.57%
Public Safety	\$4,862,213	\$5,410,247	\$5,125,945	\$5,648,090	\$6,097,524	\$449,434	7.96%
Public Works	\$3,147,393	\$3,223,956	\$3,124,124	\$3,443,304	\$3,824,137	\$380,833	11.06%
Health & Human Services	\$438,053	\$559,109	\$449,095	\$682,981	\$773,225	\$90,244	13.21%
Cultural & Recreation	\$706,862	\$750,758	\$716,864	\$1,054,466	\$1,116,160	\$61,694	5.85%
Other General Government	\$3,618,405	\$2,257,948	\$2,123,760	\$1,491,189	\$1,715,498	\$224,309	15.04%
<b>Total Town Departments</b>	<b>\$15,280,164</b>	<b>\$15,340,053</b>	<b>\$14,372,242</b>	<b>\$16,101,142</b>	<b>\$17,555,945</b>	<b>\$1,454,803</b>	<b>9.04%</b>
School Department	\$21,279,033	\$22,590,000	\$22,590,000	\$23,050,247	\$24,433,262	\$1,383,015	6.00%
Technical School Assessments	\$637,883	\$675,000	\$672,115	\$738,406	\$781,592	\$43,186	5.85%
<b>Total Schools</b>	<b>\$21,916,916</b>	<b>\$23,265,000</b>	<b>\$23,262,115</b>	<b>\$23,788,653</b>	<b>\$25,214,854</b>	<b>\$1,426,201</b>	<b>6.00%</b>
Employee Benefits	\$9,471,935	\$10,089,401	\$9,073,325	\$11,237,675	\$11,241,657	\$3,982	0.04%
Debt Service	\$3,247,762	\$3,597,573	\$3,314,480	\$3,554,539	\$3,394,532	(\$160,007)	-4.50%
<b>Total Other Expenses</b>	<b>\$12,719,697</b>	<b>\$13,686,974</b>	<b>\$12,387,805</b>	<b>\$14,792,214</b>	<b>\$14,636,189</b>	<b>(\$156,025)</b>	<b>-1.05%</b>
<b>Total Operating Budget</b>	<b>\$49,916,777</b>	<b>\$52,292,027</b>	<b>\$50,022,162</b>	<b>\$54,682,009</b>	<b>\$57,406,988</b>	<b>\$2,724,979</b>	<b>4.98%</b>

Note: FY23 amended budget includes STM budget adjustments

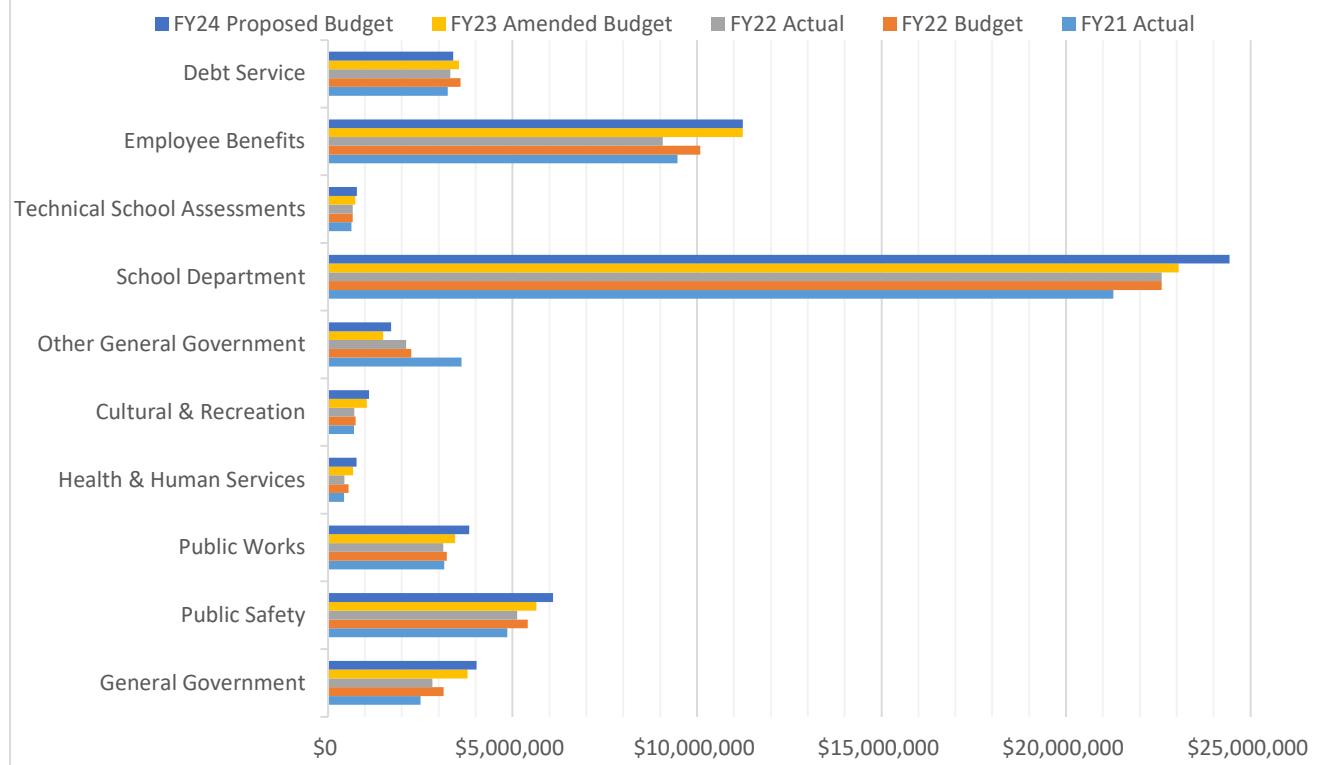
Town Departments Breakout	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Wages</b>	\$8,205,502	\$8,993,607	\$8,682,108	\$10,216,554	\$10,988,537	\$771,983	7.56%
<b>Total Expenses</b>	\$4,470,223	\$5,520,661	\$4,864,349	\$5,884,588	\$6,567,408	\$682,820	11.60%
<b>Total Town Departments</b>	<b>\$12,675,725</b>	<b>\$14,514,268</b>	<b>\$13,546,457</b>	<b>\$16,101,142</b>	<b>\$17,555,945</b>	<b>\$1,454,803</b>	<b>9.04%</b>



## Town of Littleton Fiscal Year 2024 Budget

### FY24 vs Prior Years- Budget Comparison by Function

#### Operating Budgets by Government Function



Budget Comparison by Function	FY23 Amended Budget	FY23 Amended Budget %	FY24 Proposed Budget	FY24 Proposed Budget %	\$ Variance	% Variance
General Government	\$3,781,112	6.91%	\$4,029,401	7.02%	\$248,289	9.11%
Public Safety	\$5,648,090	10.33%	\$6,097,524	10.62%	\$449,434	16.49%
Public Works	\$3,443,304	6.30%	\$3,824,137	6.66%	\$380,833	13.98%
Health & Human Services	\$682,981	1.25%	\$773,225	1.35%	\$90,244	3.31%
Cultural & Recreation	\$1,054,466	1.93%	\$1,116,160	1.94%	\$61,694	2.26%
Other General Government	\$1,491,189	2.73%	\$1,715,498	2.99%	\$224,309	8.23%
Education	\$23,788,653	43.50%	\$25,214,854	43.92%	\$1,426,201	52.34%
Employee Benefits	\$11,237,675	20.55%	\$11,241,657	19.58%	\$3,982	0.15%
Debt Service	\$3,554,539	6.50%	\$3,394,532	5.91%	(\$160,007)	-5.87%
<b>Total Operating Budget</b>	<b>\$54,682,009</b>	<b>100.00%</b>	<b>\$57,406,988</b>	<b>100.00%</b>	<b>\$2,724,979</b>	<b>100.00%</b>

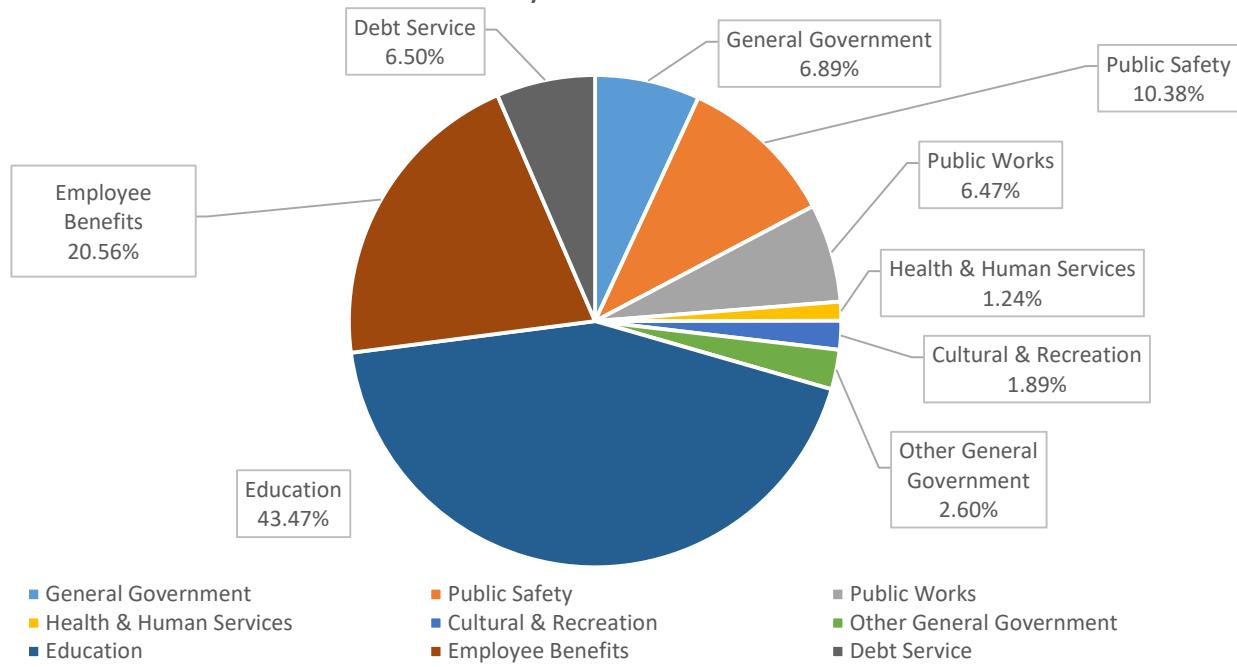


## Town of Littleton Fiscal Year 2024 Budget

### Approximate Breakdown of FY23 Residential Tax Bill by Function

Cost of Services - Average Homeowner - FY23	FY21 Actual %	FY21 Actual- Average Tax Impact	FY22 Actual %	FY22 Actual - Average Tax Impact	FY23 Amended Budget %	FY23 Amended Budget - Average Tax Impact
General Government	5.02%	\$433	5.66%	\$520	6.91%	\$668
Public Safety	9.74%	\$839	10.25%	\$941	10.33%	\$997
Public Works	6.31%	\$543	6.25%	\$573	6.30%	\$608
Health & Human Services	0.88%	\$76	0.90%	\$82	1.25%	\$121
Cultural & Recreation	1.42%	\$122	1.43%	\$132	1.93%	\$186
Other General Government	7.25%	\$625	4.25%	\$390	2.73%	\$263
Education	43.91%	\$3,783	46.50%	\$4,268	43.50%	\$4,200
Employee Benefits	18.98%	\$1,635	18.14%	\$1,665	20.55%	\$1,984
Debt Service	6.51%	\$561	6.63%	\$608	6.50%	\$628
<b>Total Operating Budget</b>	<b>100.00%</b>	<b>\$8,617</b>	<b>100.00%</b>	<b>\$9,178</b>	<b>100.00%</b>	<b>\$9,654</b>
<b>Ave Single Family Home Value</b>		<b>\$486,858</b>		<b>\$518,250</b>		<b>\$594,069</b>
<b>Residential Tax Rate</b>		<b>\$17.71</b>		<b>\$16.25</b>		<b>\$14.87</b>
<b>Ave Single Family Home Bill</b>		<b>\$8,617</b>		<b>\$9,178</b>		<b>\$9,654</b>

Residential Tax Bill by Function - FY23





## Town of Littleton Fiscal Year 2024 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.

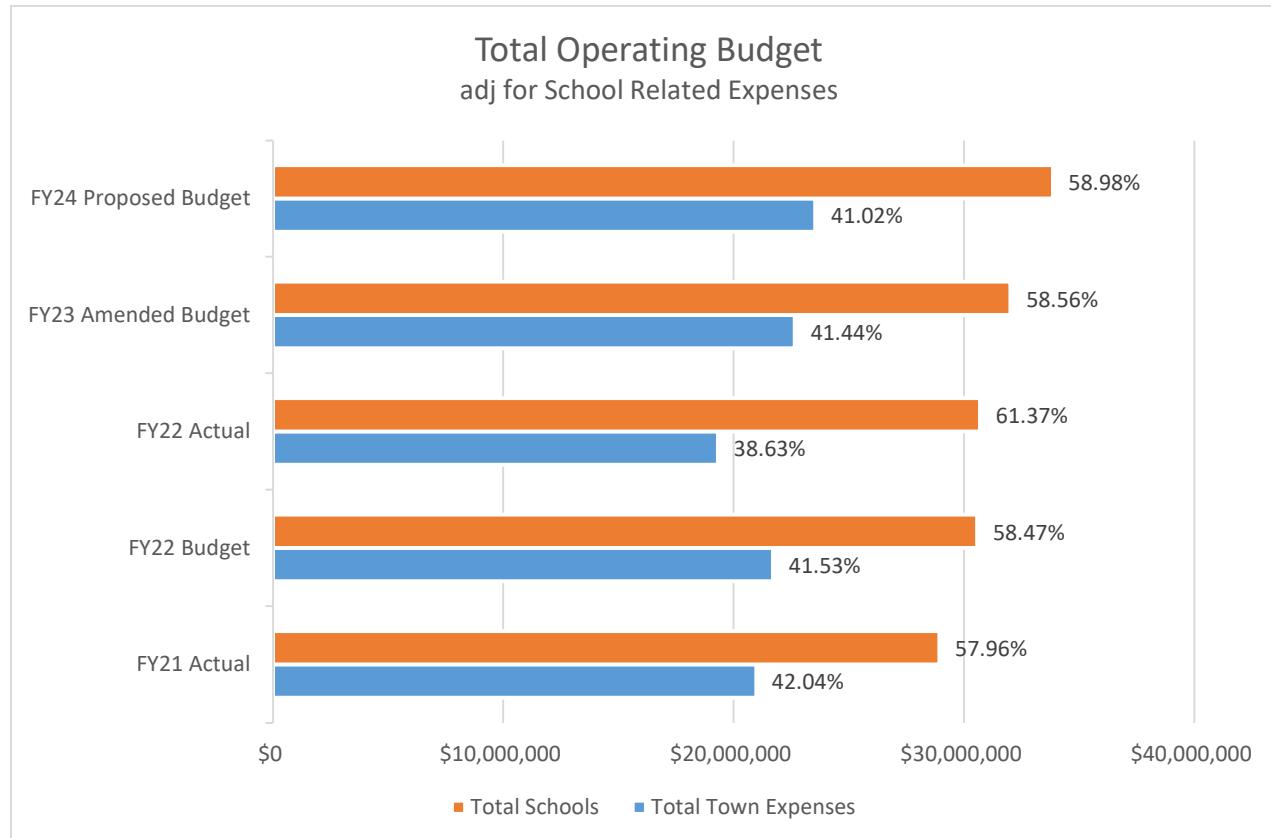
Operating Budget Summary	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget	\$ Variance	% Variance
<i>Total Operating Budget</i>	\$49,916,777	\$52,292,027	\$50,022,162	\$54,682,009	\$57,406,988		
Less: Total School Expense	\$21,916,916	\$23,265,000	\$23,262,115	\$23,788,653	\$25,214,854		
Less: School Related Exp	\$7,016,875	\$7,310,899	\$7,437,126	\$8,233,456	\$8,643,755		
Total Town Expenses	\$20,982,986	\$21,716,128	\$19,322,921	\$22,659,900	\$23,548,379	\$888,479	3.92%
School Department	\$21,279,033	\$22,590,000	\$22,590,000	\$23,050,247	\$24,433,262		
School Related Exp	\$7,016,875	\$7,310,899	\$7,437,126	\$8,233,456	\$8,643,755		
Technical School Assessments	\$637,883	\$675,000	\$672,115	\$738,406	\$781,592		
<i>Total Schools</i>	\$28,933,791	\$30,575,899	\$30,699,241	\$32,022,109	\$33,858,609	\$1,836,500	5.74%

*Note: FY24 School Related Expenses are estimated based on FY23 data*

Operating Budget Summary	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Amended Budget	FY24 Proposed Budget
<i>Total Town Expenses</i>	\$20,982,986	\$21,716,128	\$19,322,921	\$22,659,900	\$23,548,379
<i>Total Schools</i>	\$28,933,791	\$30,575,899	\$30,699,241	\$32,022,109	\$33,858,609
<i>Total Operating Budget</i>	\$49,916,777	\$52,292,027	\$50,022,162	\$54,682,009	\$57,406,988
Town Exp Percentage	42.04%	41.53%	38.63%	41.44%	41.02%
School Expense Percentage	57.96%	58.47%	61.37%	58.56%	58.98%



## Town of Littleton Fiscal Year 2024 Budget

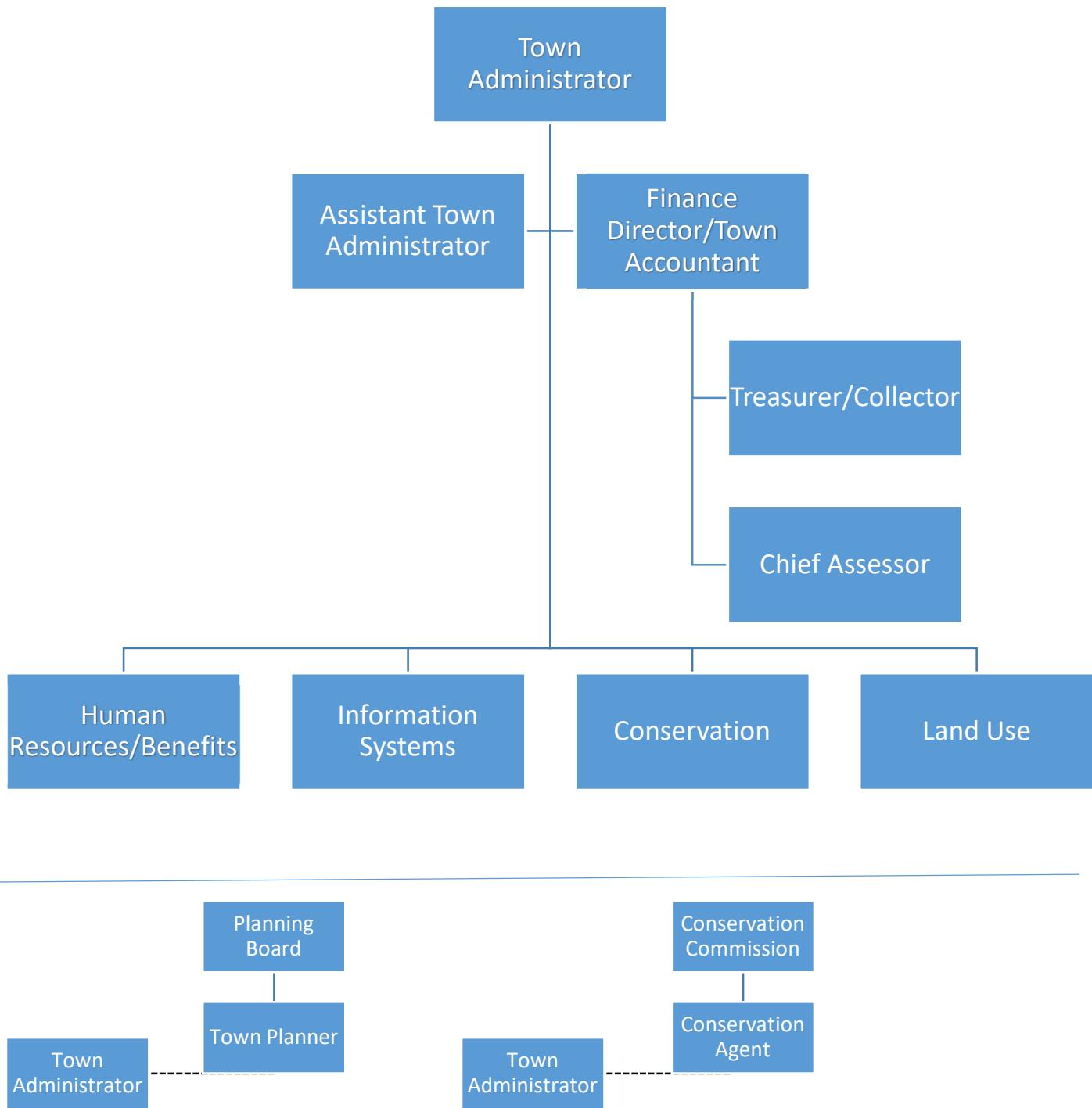




## Town of Littleton Fiscal Year 2024 Budget

### General Government

#### General Government Organizational Chart





## Town of Littleton Fiscal Year 2024 Budget

### General Government – Budget Summary

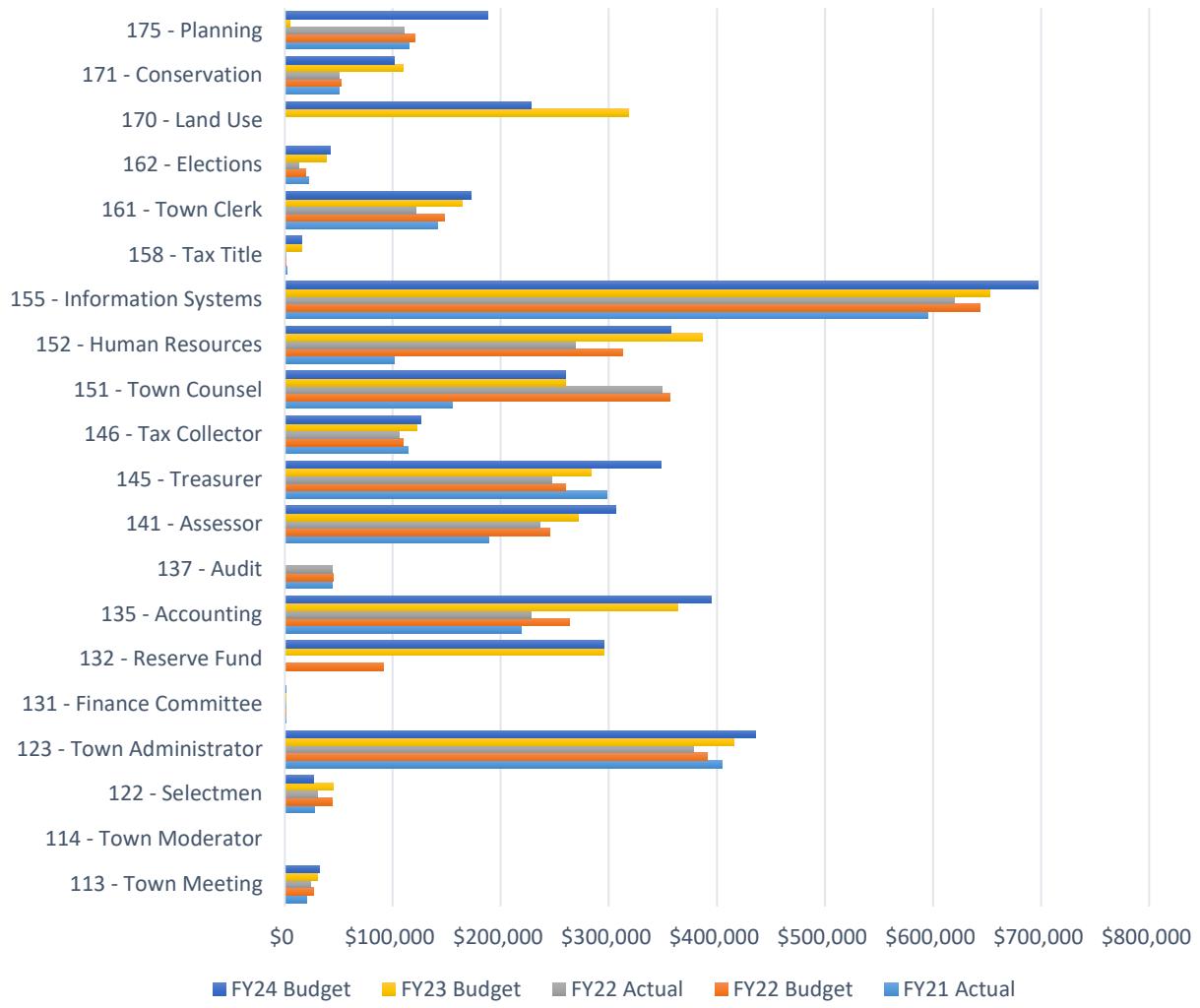
Under the Uniform Massachusetts Accounting System (UMAS), the General Government category consists of budgets falling under the Legislative, Executive, Financial Administration, Operations Support, Licensing and Registration, Land Use, Development and Other, which consists of property insurance, public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

*As of April 18, 2023*

General Government Summary	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
113 - Town Meeting	\$20,566	\$26,370	\$24,026	\$30,866	\$31,800	\$934	3.03%
114 - Town Moderator	\$20	\$100	\$0	\$100	\$100	\$0	0.00%
122 - Selectmen	\$27,877	\$44,311	\$30,357	\$44,800	\$26,800	(\$18,000)	-40.18%
123 - Town Administrator	\$405,086	\$390,719	\$377,934	\$415,547	\$435,377	\$19,830	4.77%
131 - Finance Committee	\$1,185	\$1,300	\$882	\$1,300	\$1,300	\$0	0.00%
132 - Reserve Fund	\$0	\$91,457	\$0	\$295,000	\$295,000	\$0	0.00%
135 - Accounting	\$219,183	\$263,960	\$228,396	\$363,504	\$395,141	\$31,637	8.70%
137 - Audit	\$43,725	\$45,000	\$44,000	\$0	\$0	\$0	
141 - Assessor	\$189,081	\$245,584	\$235,996	\$272,000	\$306,136	\$34,136	12.55%
145 - Treasurer	\$297,918	\$260,045	\$247,054	\$283,722	\$348,139	\$64,417	22.70%
146 - Tax Collector	\$113,865	\$110,077	\$106,237	\$122,226	\$126,152	\$3,926	3.21%
151 - Town Counsel	\$155,415	\$355,985	\$348,729	\$260,000	\$260,000	\$0	0.00%
152 - Human Resources	\$101,556	\$313,211	\$268,464	\$386,480	\$357,062	(\$29,418)	-7.61%
155 - Information Systems	\$594,810	\$643,653	\$619,394	\$652,642	\$697,272	\$44,630	6.84%
158 - Tax Title	\$1,790	\$1,009	\$1,009	\$16,000	\$16,000	\$0	0.00%
161 - Town Clerk	\$141,841	\$148,232	\$121,132	\$164,025	\$172,781	\$8,756	5.34%
162 - Elections	\$22,600	\$19,200	\$12,928	\$38,688	\$42,350	\$3,662	9.47%
170 - Land Use	\$0	\$0	\$0	\$318,318	\$228,203	(\$90,115)	-28.31%
171 - Conservation	\$49,944	\$52,031	\$50,410	\$110,124	\$101,771	(\$8,353)	-7.59%
175 - Planning	\$114,618	\$120,090	\$110,966	\$4,370	\$187,717	\$183,347	4195.58%
176 - Zoning /Appeals	\$6,160	\$5,700	\$4,537	\$1,400	\$300	(\$1,100)	-78.57%
<b>Total General Government</b>	<b>\$2,507,239</b>	<b>\$3,138,035</b>	<b>\$2,832,453</b>	<b>\$3,781,112</b>	<b>\$4,029,401</b>	<b>\$248,289</b>	<b>6.57%</b>
<b>General Government Breakout</b>							
Total Wages	\$1,703,692	\$1,807,810	\$1,718,634	\$2,234,008	\$2,413,301	\$179,293	8.03%
Total Expenses	\$803,547	\$1,330,225	\$1,113,819	\$1,547,104	\$1,616,100	\$68,996	4.46%
<b>Total General Government</b>	<b>\$2,507,239</b>	<b>\$3,138,035</b>	<b>\$2,832,453</b>	<b>\$3,781,112</b>	<b>\$4,029,401</b>	<b>\$248,289</b>	<b>6.57%</b>



## General Government





## Town of Littleton Fiscal Year 2024 Budget

### General Government: Executive – Town Administrator

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

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

#### **DESCRIPTION OF SERVICES**

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

The Town Administrator, appointed by the Select Board for a three-year term, is the Chief Administrative Officer of the Town, responsible for the administration of all Town affairs placed under their authority. The Town Administrator provides executive leadership for the Town in areas of policy formulation, fiscal affairs, economic development, labor relations, and organizational development. The Town Administrator supervises all Town Departments under the purview of the Select Board, and those requested by other Boards and approved by the Select Board. Per the Town bylaw, the Town Administrator appoints (subject to the Select Board's approval) the Assistant Town Administrator, the Director of Finance & Budget, Building Commissioner, Director of Public Works, Information Technology Director, Littleton Community Television Executive Director, Building Maintenance Supervisor, Director of Elder and Human Services and Executive Assistant to the Town Administrator.

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

Indicator	Unit of Measure	FY2019	FY2020	FY2021	FY2022	Projected FY2023
Select Board's Meetings	Count	41	42	42	42	42
Town Meetings	Count	3	2	2	2	3

#### **DEPARTMENTAL SERVICES**

The Department, through the Select Board, acts as the licensing authority for a wide variety of licenses (Alcoholic Beverages, Class I and II Auto Sales, Common Victuallers, Automatic Amusement Devices, Entertainment, Lodging House, and Second Hand Items), and adopts policies, rules, and regulations to guide the administration. The Town Administrator is responsible for the day to day operations of the Town, including providing executive leadership for the Town in areas of policy formulation, fiscal affairs, economic development, labor relations, and organizational development to departments under the Select Board and/or



## Town of Littleton Fiscal Year 2024 Budget

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Town Administrator, and also to those departments who are guided by a separately elected Board/Commissions.

### **MAJOR ACCOMPLISHMENTS**

- The new Senior Center Building will break ground in spring 2023, adjacent to the Ruben Hoar Library on the Littleton Town Hall campus. The Town Administrator's Office has been working closely with the Owner's Project Manager (OPM) and the Department of Elder and Human Services (EHS) on refining the building design and construction bidding documents.
- Procurement procedures were established with the Finance Director. A Town-wide Department procurement training was conducted on August 16, 2022. In addition, the State Operational Services Division (OSD) provided training to Town Departments on statewide contracts and utilizing the state COMMBUYS site in September 2022.
- The Town was awarded the Government Finance Officers Association (GFOA) Budget Award for the Fiscal Year 2022 budget. This is the second consecutive year the Town has received this distinguished award in budget excellence.
- Massachusetts State Law Chapter 40, section 49 requires towns to prepare and publish an annual town report prior to the annual town meeting. The Town came in 1<sup>st</sup> place in Category 2 (population 5,000 – 12,499) for the Massachusetts Municipal Association's (MMA) Annual Town Report Contest recognizing outstanding reports based on criteria that include visual appeal, material arrangement, presentation of statistics and data, summary of the year's achievements, evidence of local planning for the future and the reports practical utility. Winners are recognized and given a plaque during an awards ceremony at the MMA Annual Meeting and Trade Show.
- The Town Administrator's Office hired a new Assistant Town Administrator, Ryan Ferrara, in July 2022.
- Successfully managed the May 2022 Annual Town Meeting and November 2022 Special Town Meeting processes.

### **DEPARTMENTAL GOALS**

**Staff/Departments** – Regularly working towards ensuring that employees have manageable work/life balance. Support the important work of our Departments and the projects that they are working on.

**Retirements, On-Boarding, Training** – Provide the resources and direction to new Town staff to ensure their success.

**Finances** – Continue to support Littleton's Operating and Capital budget processes, as part of the Town Financial Team, consistent with the Town's Financial Management Policy. Bring a budget to Special Town Meeting with the recommendation of the Select Board, Finance Committee, Town Administrator, and Finance Director. Coordinate with Department Heads to resolve their capital requests/hiring requests with an explanation of, recommend/do not recommend for each one.

**Major Project Planning** - Work in partnership with Town Boards/Committees and Town Department Heads to successfully implement larger scale projects. Notable initiatives the Town Administrator's Office will be working on over the next year will include construction of the Senior Center, potential purchase of the former Indian Hill Music School including determining a suitable reuse plan, , developing a plan for replacement of the Shattuck Street tennis courts with the pending construction of the Senior Center, supporting the Town Center sewer construction project, facilitating municipal related needs associated with the prospective redevelopment efforts at 550 and 410 Great Road and support of the Massachusetts School Building Authority (MSBA) sponsored Shaker Lane Elementary School renovation project.



## Town of Littleton Fiscal Year 2024 Budget

**Weekly Update** - Regularly send out emails to the Select Board each Friday summarizing any relevant issues/information from the week. Prioritize getting the emails out in a timely manner rather than editing and writing a detailed summary.

**Organization Chart:** Work with Town Counsel to create a department organizational chart as discussed and prioritized by the Board during our retreat. Provide the Board with a timeframe when this project will be completed.

### BUDGET NARRATIVE

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

**Personal Services** – FY2024 staffing budget is increasing by \$24,218 or 6.20%, compared to the FY 2023 budget. This budget provides for 3.5 FTEs. In addition, the Town Administrator and Assistant Town Administrator salaries, other wages lines are higher due to contractual agreements and Step increases. All non-union employees of the Town have been budgeted for a 2.0% Cost of Living Adjustment (COLA) and any steps that are due effective July 1, 2023, consistent with the Schedule A, Permanent Full and Part-Time Employee Classification and Compensation Plan approved annually by Town Meeting.

**Expenses** - The FY2024 expense line remains unchanged from the FY2023 budget. Expenses include funding to support the Town Administrator's Office including conferences/meetings, travel, matching grant funds and dues and subscriptions. The total Town Administrator's Office budget is increasing by \$24,218, or 5.9%, attributable entirely to increases in wages.

123 - Town Administrator	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Town Administrator Wages</u>							
Town Administrator - Salary	\$256,140	\$157,769	\$157,769	\$159,535	\$170,047	\$10,512	6.59%
Asst Town Admin - Salary	\$74,678	\$111,876	\$110,074	\$117,075	\$126,784	\$9,709	8.29%
Exec Asst - Ta Hourly Wages	\$64,700	\$97,174	\$95,907	\$106,037	\$104,646	(\$1,391)	-1.31%
Wages-Ta-Other	\$8,789	\$11,400	\$11,169	\$12,400	\$13,400	\$1,000	8.06%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Total Town Administrator Wages</i>	<i>\$404,308</i>	<i>\$378,219</i>	<i>\$374,918</i>	<i>\$395,047</i>	<i>\$414,877</i>	<i>\$19,830</i>	<i>5.02%</i>
<u>Town Administrator Expenses</u>							
Conferences And Meetings	\$170	\$5,000	\$673	\$8,000	\$8,000	\$0	0.00%
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	
Ta - Matching Grant Funds	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%
Travel	\$0	\$4,500	\$0	\$4,500	\$4,500	\$0	0.00%
Dues & Subscriptions	\$608	\$3,000	\$2,343	\$3,000	\$3,000	\$0	0.00%
<i>Total Town Administrator Expenses</i>	<i>\$778</i>	<i>\$12,500</i>	<i>\$3,016</i>	<i>\$20,500</i>	<i>\$20,500</i>	<i>\$0</i>	<i>0.00%</i>
<b>Total Town Administrator</b>	<b>\$405,086</b>	<b>\$390,719</b>	<b>\$377,934</b>	<b>\$415,547</b>	<b>\$435,377</b>	<b>\$19,830</b>	<b>4.77%</b>



## Town of Littleton Fiscal Year 2024 Budget

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### Staffing

Name	Position	FTE	Grade	Step	Salary
vacant	Town Administrator	1.000	TC22	10	\$170,047
Ryan Ferrara	Asst Town Admin	1.000	BA19	6	\$126,784
Dianne Dickerson	Exec Asst Town Adm	1.000	BA11	10	\$81,808
Lisa Montgomery	Exec Asst Town Adm	1.000	BA11	4	\$70,533
<b>Department Total</b>		<b>4.000</b>			<b>\$449,172</b>



## Town of Littleton Fiscal Year 2024 Budget

### General Government: Finance Department – Accounting

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

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

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

#### **DESCRIPTION OF SERVICES**

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

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

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



## Town of Littleton Fiscal Year 2024 Budget

### PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2020	FY2021	FY2022	Estimate FY2023	Project FY2024
Total GF Dollars Expended	Dollars	\$50,764,786	\$53,688,375	\$54,653,169	\$64,155,350	\$63,688,120
Total GF Dollars Received	Dollars	\$53,089,454	\$55,578,673	\$56,894,954	\$64,155,350	\$63,688,120
# of Users Maintained in Munis	Count	94	97	108	110	112
# of Accounts on GL Maintained	Count	6,946	7,293	8,556	9,176	9,206
# of Receipts Posted	Count	31,745	30,293	30,650	31,554	31,656
# of Journals entered	Count	7,906	7,495	7,865	8,235	8,605
Active Vendor Files	Count	4,453	5,937	7,433	7,645	7,700
1099s Issued	Count	122	164	204	245	264
Town Meetings	Count	2	2	2	3	2
Department Staff Meetings	Count	60	60	24	24	24

### DEPARTMENTAL SERVICES

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

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

### MAJOR ACCOMPLISHMENTS

*The Balance Sheet was done and submitted to DLS October 13, 2022 and Free Cash was certified October 27, 2022. In addition, updated comprehensive 10-year capital plan for FY24 funding \$1.7M in capital requests using Free Cash. Tax rate informational hearing was held on November 21, 2022 and public hearing on December 5, 2022. Schedule-A submitted November 30, 2022; worked in tandem with Interim-Treasurer/Collector and Town Administrator's Office on the FY24 Operating Budget and Capital Plan; this was the first time the Town Administrator participated in the budget as it has historically been done by Finance and*



## Town of Littleton Fiscal Year 2024 Budget

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*the Finance Committee. Overseeing conversion of the Chart of Accounts to be in compliance with the Uniform Massachusetts Accounting System (UMAS) & Department of Elementary and Secondary Education (DESE) End of Year (EOY) Reporting. Preparing for Munis Upgrade to go live end of fiscal 2023 or possibly the beginning of fiscal 2024. Cross training staff on proper procedures and controls in compliance with Massachusetts Finance Laws. Ensure documentation for all accounting entries is attached to each journal entry and uploaded. Departmental Budget Training & guidance on budgeting and utilizing Munis Budgeting Tool. Added new accounts lines in conformance with UMAS to aide in transparent and accurate budgeting.*

### **DEPARTMENTAL GOALS**

*Reorganize and prioritize filling key positions within the Finance department. Hiring a new financial analyst in accounting as high priority to reconcile grants and act as a backup to the assistant town accountant for better efficiencies.*

*Streamline budget process for departments with additional training and utilizing a web based platform.*

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

*Additional Munis training for department heads on Tyler Enterprise Resource Management (ERP) System. Continued roll-out of Modules in Munis including but not limited to Munis Cashiering at the transfer station and in the treasurer's office, general billing for departments to track outstanding receivables, and possible use of the human resource module.*

### **BUDGET NARRATIVE**

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

Personal Services – The requested FY24 Staffing is increasing by \$15,052 or 5.17% on wages - compared to the FY23 budget. The Accounting Office has remained the same size with only two employees despite the Town's significant growth. The current office structure required a reorganization to provide sufficient basic level back-up support to the Accounting office which is supported by the Finance Committee. All non-union employees of the Town, including the employees of this office, are subject to Step increases that may be due under the implementation of the wage and classification plan. Employees are due step increases and are budgeted as such. A 2% COLA adjustment has also been budgeted as instructed by the Board of Selectmen.

Expenses - The FY24 Accounting department expense budget is increasing by \$10,000 or 14.23%, compared to the FY23 budget. This is primarily due to the annual fee for implementation of an online budget platform. This level services budget allows for adequate and appropriate investment in professional development, required annual audit services and single audits for large federal grants, and addressing needed accounting support as the Town continues to expand and grow.



## Town of Littleton Fiscal Year 2024 Budget

### BUDGET HIGHLIGHTS

#### Personal Services:

Salaries - Increase of 5.17% includes the new compensation and classification schedule that was implemented at fall special town meeting, 2% COLA for three positions, and CFO at highest step for a total increase of \$15,052.

#### Ordinary Expenses:

Expenses - Decrease of 1.23% includes GFOA dues and application fees, MMA dues and EMMAAA dues.

Includes Annual Accounting School at UMASS Amherst in March. Annual investment in Cleargov \$7,750 annual fee to provide greater transparency and ease when creating the budget. It will be an online interactive tool that can also be downloaded as a pdf document.

Overall increase in the Finance Department – Accounting Office is \$14,052, or 3.77% above FY23.

135 - Accounting	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Accounting Wages</u>							
Finance Director - Salaries	\$118,109	\$130,238	\$128,561	\$135,408	\$146,975	\$11,567	8.54%
Asst Town Accountant-Wages	\$62,630	\$73,768	\$69,812	\$76,870	\$80,556	\$3,686	4.80%
Financial Analyst Wages	\$0	\$0	\$0	\$60,335	\$63,330	\$2,995	4.96%
Accounting - Wages Hourly	\$9,881	\$13,290	\$1,976	\$14,611	\$10,000	(\$4,611)	-31.56%
Wages-Stipends	\$4,200	\$5,280	\$0	\$5,280	\$5,280	\$0	0.00%
Longevity-Non Union	\$700	\$750	\$750	\$750	\$750	\$0	0.00%
<i>Total Accounting Wages</i>	<i>\$195,520</i>	<i>\$223,326</i>	<i>\$201,099</i>	<i>\$293,254</i>	<i>\$306,891</i>	<i>\$13,637</i>	<i>4.65%</i>
<u>Accounting Expenses</u>							
Audit Services	\$0	\$0	\$0	\$60,000	\$60,000	\$0	0.00%
Conferences And Meetings	\$300	\$1,178	\$1,177	\$3,915	\$3,915	\$0	0.00%
Professional Services	\$22,609	\$35,594	\$24,594	\$0	\$18,000	\$18,000	
Postage	\$66	\$150	\$57	\$150	\$150	\$0	0.00%
Office Supplies	\$563	\$671	\$436	\$550	\$550	\$0	0.00%
Travel	\$0	\$2,056	\$65	\$4,250	\$4,250	\$0	0.00%
Dues & Subscriptions	\$125	\$985	\$968	\$1,385	\$1,385	\$0	0.00%
<i>Total Accounting Expenses</i>	<i>\$23,663</i>	<i>\$40,634</i>	<i>\$27,297</i>	<i>\$70,250</i>	<i>\$88,250</i>	<i>\$18,000</i>	<i>25.62%</i>
<b><i>Total Accounting</i></b>	<b><i>\$219,183</i></b>	<b><i>\$263,960</i></b>	<b><i>\$228,396</i></b>	<b><i>\$363,504</i></b>	<b><i>\$395,141</i></b>	<b><i>\$31,637</i></b>	<b><i>8.70%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Patricia Moore	Dir Finance Budget	1.000	TC19	11	\$146,975
Michelle Reynolds	Assistant Accountant	1.000	BA12	7	\$80,556
Caid Neenan	Admin Staff On Call		BA06	2	\$10,000
Vacant	Financial Analyst				\$63,330
<b>Department Total</b>		<b>2.000</b>			<b>\$300,861</b>



## Town of Littleton Fiscal Year 2024 Budget

### General Government: Finance Department – Assessor

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

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

#### **DESCRIPTION OF SERVICES**

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

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

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

Indicator	Unit of Measure	FY2022	FY2023	Projected FY2024
Real & Personal Property values maintained (LA4)	Output	4,742	4,760	4,780
Properties measured and listed	Output	145	638	400
New Growth tax dollars	Effectiveness	893,968	1,909,367	850,000
ATB Cases pending	Effectiveness	9	5	20
Town Values Certified	Effectiveness	10/29/2021	Pending	10/1/2023
Exemptions Processed	Output	77	77	70

#### **DEPARTMENTAL SERVICES**

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

1. Maintain and update assessing database to ensure all properties are valued at their full and fair market values so that taxes are distributed equitably.
2. Perform sale/permit/cyclical inspections to ensure all property record cards are up to date.
3. Itemize and maintain inspection information for an accurate calculation of the LA-13 (New Growth)



## Town of Littleton Fiscal Year 2024 Budget

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4. Enter recorded Deeds and plans and ensure Ownership, maps & GIS are current and accurate.
5. Process applications for Abatements and Exemptions.
6. Maintain files for all Chapter Land and Charitable organizations.
7. Respond to the public's questions about assessing and assessing practices.

### **MAJOR ACCOMPLISHMENTS**

- Completed Assessor's Data Manual per DOR directives
- Training and education of Assistant Assessor in all aspects of the Assessor's Office.
- Exceptional year for all inspections including cyclical, sale and permits, reflected in this year's new growth value.
- Assisted in updating Senior/Veteran Work-Off program procedures.
- Continuing pursuit of Appraising services to ensure Commercial/Industrial properties are assessed according to market.
- Filled Field Lister/Office Assistant vacancy.

### **DEPARTMENTAL GOALS**

- Successful & Timely FY2024 Recertification
- Work with Patriot to ensure commercial land values are fair market value.
- Complete neighborhood directive by reconfiguring existing neighborhoods.
- Finish municipal land review and combination of vacant parcels.
- Education of both Assistant Assessor and Field Lister.
- Process manual for all procedures performed by the Assessing Department.

### **BUDGET NARRATIVE**

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

Personal Services - The FY24 level staffing budget is increasing by appropriate step increases for two staff. This budget provides for the same level of personnel as the FY23 budget. Non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Town bylaw. All three current positions in this department will receive a step increase in FY24.

Expenses - The FY24 level staffing budget is increasing by \$18,750 compared to the FY23 budget. Personal Property services have increased by \$1,000. Cama system support and licensing has been transferred from the IT budget in the amount of \$13,000. The remaining \$4,750 is to update Patriot Properties to be compatible to Viewpermit so that all building permits issued, will automatically be downloaded into Patriot Properties. \$3,500 of the \$4,750 is a one-time fee.



## Town of Littleton Fiscal Year 2024 Budget

### BUDGET HIGHLIGHTS

- Salaries increased per warranted steps using current payroll grid & COLA
- Additional \$1,000 for Personal Property
- Additional \$13,000 for Cama system support and licensing (from IT budget)
- Additional \$4,750 for Cama system bridge for permitting

141 - Assessor	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Assessor Wages</u>							
Chief Assessor - Salary	\$96,215	\$99,603	\$99,598	\$102,980	\$109,641	\$6,661	6.47%
Asst Assessor-Wages	\$50,290	\$55,690	\$53,282	\$66,344	\$71,180	\$4,836	7.29%
Field Lister Wages	\$11,621	\$48,401	\$45,658	\$55,851	\$59,740	\$3,889	6.96%
Longevity-Non Union	\$1,400	\$700	\$700	\$700	\$700	\$0	0.00%
<i>Total Assessor Wages</i>	<i>\$159,526</i>	<i>\$204,394</i>	<i>\$199,238</i>	<i>\$225,875</i>	<i>\$241,261</i>	<i>\$15,386</i>	<i>6.81%</i>
<u>Assessor Expenses</u>							
Meetings & Conferences	\$660	\$2,070	\$2,002	\$6,000	\$6,000	\$0	0.00%
Professional Services	\$14,580	\$18,300	\$14,860	\$20,000	\$20,000	\$0	0.00%
Software Contr/Maintenance	\$0	\$0	\$0	\$0	\$17,750	\$17,750	
Personal Prop Valuation	\$11,420	\$18,120	\$18,120	\$16,000	\$17,000	\$1,000	6.25%
Postage	\$946	\$1,000	\$921	\$1,000	\$1,000	\$0	0.00%
Office Supplies	\$186	\$225	\$198	\$225	\$225	\$0	0.00%
Travel	\$130	\$1,000	\$395	\$2,500	\$2,500	\$0	0.00%
Dues & Subscriptions	\$400	\$475	\$263	\$400	\$400	\$0	0.00%
Other Expenses	\$1,233	\$0	\$0	\$0	\$0	\$0	
<i>Total Assessor Expenses</i>	<i>\$29,555</i>	<i>\$41,190</i>	<i>\$36,758</i>	<i>\$46,125</i>	<i>\$64,875</i>	<i>\$18,750</i>	<i>40.65%</i>
<b>Total Assessor</b>	<b>\$189,081</b>	<b>\$245,584</b>	<b>\$235,996</b>	<b>\$272,000</b>	<b>\$306,136</b>	<b>\$34,136</b>	<b>12.55%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Katherine Miller	Chief Assessor	1.000	BA16	7	\$109,641
April Iannacone	Assistant Assessor	1.000	BA12	2	\$71,180
Hanna Axon	Assess Clrk/Lister	1.000	BA09	2	\$59,738
<b>Department Total</b>		<b>3.000</b>			
				<b>\$240,559</b>	



## Town of Littleton Fiscal Year 2024 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. Treasurer maintains Tax Title accounts on all delinquent tax accounts.

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

Indicator	Unit of Measure	FY22	Estimated FY2023	Projected FY2024
Revenues processed	Dollars	\$134M	\$136M	\$138M
Department Revenue Turn-In's processed	Count	1,832	2,000	2,100
Average Cash on Hand	Dollars	\$103M	\$110M	\$120M
Tax Title Collections	Dollars	\$9,750	\$175k	\$125k
Payroll Employees: Full time, part time, seasonal	Count	752	752	752
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 \$96 million so far in FY23. In addition, the Treasurer's office processes over \$134 million in annual receipts for the Town, Light & Water Departments as well as the disbursements of all funds.

**Bond/BAN issuance** – Responsible for the issuance and ongoing monitoring and payments associated with all Bond/BAN issues for the Town, Light & Water Departments. Currently, the Town as a whole has **over \$22.1 million in bonds outstanding**.



## Town of Littleton Fiscal Year 2024 Budget

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Payroll – Process bi-weekly payroll for all active employees. Assists other Departments in ensuring the accuracy of their payroll entry and process improvement. Ensuring timely and accurate payroll processing to comply with federal standards.

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)** Maintained a AAA Bond Rating
- 2)** Completed funding plan for Library
- 3)** Worked with Mass Clean Water Trust & Water Department to secure \$24.5 million financing for the Water Treatment plant on Whitcomb Ave

### **DEPARTMENTAL GOALS**

- 1)** Successfully transition new staff (education & cross training)
- 2)** Continue process improvement to maximize accuracy and efficiency

### **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 –All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the new Comp and Class Study. All employees in this department will receive a step increase in FY24. The FY24 budget includes 1 position being moved from HR to Treasury. This is a payroll benefits coordinator who will process and reconcile all employee benefits in conjunction with the Payroll Manager.

Treasurer Expenses - The FY24 Professional services budget has decreased by \$10,150 while the conferences and meetings has increased by \$650. This shift allows our staff to receive more training and in turn decrease our need for consulting services.

### **BUDGET HIGHLIGHTS**

Salaries – Existing positions decrease due to new hires coming in at lower steps. Addition of a Payroll Benefits Coordinator

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

Professional Services –consulting services to assist new staff



## Town of Littleton Fiscal Year 2024 Budget

145 - Treasurer	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Treasurer Wages</u>							
Treasurer - Salaries	\$119,669	\$100,952	\$100,952	\$106,212	\$106,450	\$238	0.22%
Asst Treasurer-Wages	\$95,211	\$66,715	\$66,715	\$83,218	\$81,474	(\$1,744)	-2.10%
Treasurer - Salaries Staff	\$61,292	\$68,611	\$68,611	\$69,967	\$134,865	\$64,898	92.76%
Longevity-Non Union	\$2,200	\$750	\$750	\$750	\$750	\$0	0.00%
<i>Total Treasurer Wages</i>	<i>\$278,371</i>	<i>\$237,029</i>	<i>\$237,028</i>	<i>\$260,147</i>	<i>\$323,539</i>	<i>\$63,392</i>	<i>24.37%</i>
<u>Treasurer Expenses</u>							
Conferences And Meetings	\$950	\$1,195	\$282	\$1,850	\$2,500	\$650	35.14%
Professional Services	\$14,384	\$13,491	\$3,420	\$13,500	\$13,250	(\$250)	-1.85%
Postage	\$2,865	\$4,500	\$3,920	\$4,500	\$5,000	\$500	11.11%
Office Supplies	\$1,128	\$1,300	\$854	\$1,300	\$1,300	\$0	0.00%
Travel	\$0	\$2,000	\$1,021	\$2,000	\$2,000	\$0	0.00%
Dues & Subscriptions	\$220	\$530	\$530	\$425	\$550	\$125	29.41%
<i>Total Treasurer Expenses</i>	<i>\$19,546</i>	<i>\$23,016</i>	<i>\$10,027</i>	<i>\$23,575</i>	<i>\$24,600</i>	<i>\$1,025</i>	<i>4.35%</i>
<b><i>Total Treasurer</i></b>	<b><i>\$297,918</i></b>	<b><i>\$260,045</i></b>	<b><i>\$247,054</i></b>	<b><i>\$283,722</i></b>	<b><i>\$348,139</i></b>	<b><i>\$64,417</i></b>	<b><i>22.70%</i></b>
<b><i>Staffing</i></b>							
Name	Position	FTE	Grade	Step	Salary		
Vacant	Town Treasurer	1.000	BA16	6	\$106,447		
Kimberly Kouvo	Asst Treasurer	1.000	BA14	2	\$81,474		
Rebecca Cain	Finance Payr Coord	1.000	BA09	5	\$64,332		
Caitlin White	Payroll Benefit Coordinator	1.000	BA11	4	\$70,533		
<b><i>Department Total</i></b>		<b><i>4.000</i></b>			<b><i>\$322,786</i></b>		



## Town of Littleton Fiscal Year 2024 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 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 98% of all property tax bills.

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

Indicator	Unit of Measure	FY2022	Estimated FY2023	Projected FY2024
Number of regular tax bills issued (FY)	Output	24,526	29,384	29,600
Municipal lien certificates processed	Output	431	450	450
Tax levy collected	Effectiveness	98.6	98.7	98.8
% collected as of June 30, year-end	Effectiveness	97.92	98	98.1

#### **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.

Four mailings a year with real estate and personal property

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

#### **MAJOR ACCOMPLISHMENTS**

Successfully began four mailings a year for real estate and personal property to maximize collection rates which has resulted in a 6% increase for the first 5 months of the fiscal year.

#### **DEPARTMENTAL GOALS**

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



## Town of Littleton Fiscal Year 2024 Budget

### BUDGET NARRATIVE

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

Personnel Services –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 FY23.

Expenses - The FY23 budget includes an increase in postage to account for the fourth mailing.

### BUDGET HIGHLIGHTS

Increased steps as warranted in accordance with the comp and class study

Longevity for Tax Collector

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

146 - Tax Collector	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b><u>Tax Collector Wages</u></b>							
Collector - Salaries	\$81,577	\$84,419	\$83,206	\$84,476	\$88,302	\$3,826	4.53%
Collector - Wages Hourly	\$13,931	\$0	\$0	\$0	\$0	\$0	0.00%
Longevity-Non Union	\$700	\$700	\$700	\$700	\$800	\$100	14.29%
<b>Total Tax Collector Wages</b>	<b>\$96,207</b>	<b>\$85,119</b>	<b>\$83,906</b>	<b>\$85,176</b>	<b>\$89,102</b>	<b>\$3,926</b>	<b>4.61%</b>
<b><u>Tax Collector Expenses</u></b>							
Conferences And Meetings	\$0	\$95	\$95	\$1,000	\$1,000	\$0	0.00%
Other Services	\$16,574	\$23,072	\$22,052	\$34,000	\$34,000	\$0	0.00%
Postage	\$567	\$133	(\$438)	\$400	\$400	\$0	0.00%
Office Supplies	\$516	\$908	\$435	\$900	\$900	\$0	0.00%
Travel	\$0	\$750	\$188	\$750	\$750	\$0	0.00%
<b>Total Tax Collector Expenses</b>	<b>\$17,657</b>	<b>\$24,958</b>	<b>\$22,331</b>	<b>\$37,050</b>	<b>\$37,050</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Tax Collector</b>	<b>\$113,865</b>	<b>\$110,077</b>	<b>\$106,237</b>	<b>\$122,226</b>	<b>\$126,152</b>	<b>\$3,926</b>	<b>3.21%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Deborah Richards	Tax Collector	1.000	BA13	8	\$88,302
<b>Department Total</b>					
		<b>1.000</b>			<b>\$88,302</b>



## Town of Littleton Fiscal Year 2024 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 town's technology systems and maintaining a reliable level of service to the community.

#### **DESCRIPTION OF SERVICES**

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

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

Indicator	FY2023	Projected FY2024
Town Buildings	7	8
Town Departments	17	18
Computers	130	150
Email Accounts	140	156

#### **DEPARTMENTAL SERVICES**

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

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



## Town of Littleton Fiscal Year 2024 Budget

### MAJOR ACCOMPLISHMENTS

- Created Incident Response Plan
- Implemented Document Management
- Implemented CivicReady Public Notification System
- Added security features and vulnerability scanning to network
- Installed/replaced security cameras
- Repurposed the old library space and network to accommodate Land Use Department and Parks&Rec

### BUDGET NARRATIVE

Personal Services - This budget provides for the same level of personnel as the FY23 budget. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw.

Expenses – This fiscal year we did some housekeeping and transferred department specific expenses to each individual department as opposed to all being in the IT Budget. This shows the true expenses for each department. This also allowed us to add insurance mandated security services and website upgrade and features to the IT Budget.

### BUDGET HIGHLIGHTS - See below for details.

155 - Information Systems	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Information Systems Wages</u>							
Info Sys Mgr - Salaries	\$108,869	\$109,936	\$109,933	\$112,786	\$119,810	\$7,024	6.23%
Info Sys Staff - Wages Hourly	\$66,169	\$68,518	\$68,507	\$71,056	\$75,962	\$4,906	6.90%
Longevity-Non Union	\$750	\$750	\$750	\$800	\$1,500	\$700	87.50%
<i>Total Information Systems Wages</i>	<i>\$175,788</i>	<i>\$179,204</i>	<i>\$179,190</i>	<i>\$184,642</i>	<i>\$197,272</i>	<i>\$12,630</i>	<i>6.84%</i>
<u>Information Systems Expenses</u>							
It Leasing & Print Mgmt	\$38,847	\$36,374	\$32,543	\$40,000	\$35,000	(\$5,000)	-12.50%
Software & System Contracts	\$343,761	\$386,891	\$370,291	\$393,000	\$425,000	\$32,000	8.14%
Training Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
It Supplies/Hardware/Software	\$36,415	\$41,184	\$37,370	\$35,000	\$40,000	\$5,000	14.29%
<i>Total Information Systems Expenses</i>	<i>\$419,022</i>	<i>\$464,449</i>	<i>\$440,204</i>	<i>\$468,000</i>	<i>\$500,000</i>	<i>\$32,000</i>	<i>6.84%</i>
<i><b>Total Information Systems</b></i>	<i><b>\$594,810</b></i>	<i><b>\$643,653</b></i>	<i><b>\$619,394</b></i>	<i><b>\$652,642</b></i>	<i><b>\$697,272</b></i>	<i><b>\$44,630</b></i>	<i><b>6.84%</b></i>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Nancy Glencross	Information Sys Mgr	1.000	BA16	10	\$119,810
Thomas McLaughlin	Information Sys Tech	1.000	BA11	7	\$75,962
<b>Department Total</b>		<b>2.000</b>			
				<b>\$195,772</b>	



## Town of Littleton Fiscal Year 2024 Budget

### General Government: Operations Support -Human Resources

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

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

#### **DESCRIPTION OF SERVICES**

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

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

Indicator	Unit of Measure	FY2022	Estimated FY2023	Projected FY2024
Number of Employees	Count	752	776	783
Number of Retirees	Count	254	255	265
Number of New Hires	Count	212	99 (up to 11/30/22)	217

#### **DEPARTMENTAL SERVICES**

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

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



## Town of Littleton Fiscal Year 2024 Budget

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9. Work to support the high-performance culture in the organization by providing directed team building to the Senior Management Team.
10. Continue the work on internal controls by revising existing policies and developing new policies that may be necessary.

### **MAJOR ACCOMPLISHMENTS**

With the support of the Select Board, Personnel Advisory Committee, Finance Committee, School Committee, various departments, and Town Administrator, the Human Resources Department has successfully become an individual department comprised of a Human Resources Director and an HR Generalist/Benefits Administrator. The department has developed into a high-functioning, full-service office for all employees, retirees, and former employees engaged in benefits, retirement, payroll, labor relations, personnel matters, and all other human resources related functions. We have completed the classification and compensation study that began in 2019 for non-union employees on Schedule A of the Town's Compensation Plan.

### **DEPARTMENTAL GOALS**

In fiscal year 2024, the Human Resources Department will be implementing procedures and processes for all human resources related functions including recruitment, hiring, worker's compensation, and benefits administration. With the great resignation among us, we will be focused on training and teaching staff on the aforementioned processes and procedures and utilizing the systems we have to create better efficiencies. We will continue to explore creative options for recruitment and retention. We are fully engaged in implementing more functions of the Employee Self Service system through MUNIS, such as employee contact information changes and open enrollment, and utilizing the MUNIS HR module. The department will move towards applicant tracking and personnel file management through the MUNIS system and complete all ACA functions in house using MUNIS. We are working to improve the pre-employment process and continuing to centralize human resource related functions. Working in conjunction with the IT Department, we will be looking to utilize Laserfiche for data and records management, specifically transferring old paper payroll registers to the electronic database for better efficiency when searching records.

### **BUDGET NARRATIVE**

This Human Resources Department budget is fairly new and was successfully separated from the Finance Department. Under a concerted effort started by the previous TA, we have consolidated much of the HR functions from all departments to a central area, but there is still more to do in this area. This is essential for consistency and control especially with regard to meeting Federal and State mandates. The HR department supports all departments including the School and LELWD in both specific functions as well as serving as a resource. The school department is one of the heaviest users of the Human Resources Department with a constant stream of employees to onboard throughout the entire fiscal year and benefits/deduction management. 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 time. With the new push for information sharing and transparency, data input and management has increased, requiring additional manpower. In addition, the added mandates for compliance, be it Affordable Care Act, EEOC, Worker's Compensation Audits, benefits audits and reconciliation, OSHA regulations, all bring added duties, independent of staffing additions. With the newly developed Human Resources Department, HR modules within the MUNIS payroll system have yet to be implemented in the HR segment so this will be a major effort for FY2024. 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.



## Town of Littleton Fiscal Year 2024 Budget

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This budget assumes an HR Generalist/Benefits Administrator to work under the direction of the HR Director. Effective July 1, 2022, the Human Resources Department was approved for a 19 hour/week Human Resources Administrative Assistant. In collaboration with the Finance Department, effective January 1, 2023, we will transfer one full-time 40 hour/week FTE from the Human Resources Department to the Treasurer's Office, establishing a Payroll/Benefits Coordinator position. This transition will form a system of checks and balances between both departments and improve efficiencies for all that we service. With the assistance of the School Department and School Committee, the 19 hour/week Human Resources Administrative Assistant position has been converted to a 40 hour/week full-time HR Generalist/Benefits Administrator.

Salaries - Decreased by \$17,266 or 8.52% below FY23 primarily due to a hiring a new HR Generalist/Benefits Administrator, transferring the Payroll Benefits Coordinator to Treasury, cutting the part-time on-call administrative assistant and includes a 2.0% cola and steps for the department.

Expenses - Decreased by \$18,388 or 9.68% below FY23 primarily due to a decrease in Professional Services.

The overall decrease to the HR budget is \$35,654 or 9.08% below FY23.

### **BUDGET HIGHLIGHTS**

Salaries – Transferred one full-time 40 hour/week FTE from the Human Resources Department to the Treasurer's Office to establish the Payroll/Benefits Coordinator position. Converted the 19 hour/week Human Resources Administrative Assistant to one full-time 40 hour/week HR Generalist/Benefits Administrator. Expense budget decreased under the Professional Services line item. The Human Resources Department will be focused on implementing the MUNIS HR module and other functions that MUNIS provides for more efficiency across all departments. A policy is needed for determining allocation each year for employee professional development and self-improvement. Monthly auditing and reconciliation for all current benefits needs to be a top priority for the department to maintain the appropriate contribution percentages for the Town.



## Town of Littleton Fiscal Year 2024 Budget

152 - Human Resources	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Human Resources Wages</u>							
Wages - Manager/Dept Head	\$57,089	\$107,261	\$91,608	\$112,481	\$116,307	\$3,826	3.40%
Wages - Hourly	\$16,618	\$63,605	\$56,900	\$93,399	\$69,155	(\$24,244)	-25.96%
<b>Total Human Resources Wages</b>	<b>\$73,707</b>	<b>\$170,866</b>	<b>\$148,508</b>	<b>\$205,880</b>	<b>\$185,462</b>	<b>(\$20,418)</b>	<b>-9.92%</b>
<u>Human Resources Expenses</u>							
Pre-Employment Medical	\$7,227	\$19,320	\$10,954	\$20,000	\$20,000	\$0	0.00%
Advertising	\$3,437	\$5,450	\$4,000	\$5,000	\$6,000	\$1,000	20.00%
Meetings & Conferences	\$56	\$600	\$259	\$1,000	\$1,000	\$0	0.00%
Professional Services Other	\$12,827	\$52,320	\$52,320	\$30,000	\$20,000	(\$10,000)	-33.33%
Education/Prof. Develop	\$1,539	\$10,843	\$10,346	\$20,000	\$20,000	\$0	0.00%
Employee Events	\$0	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
Postage	\$354	\$400	\$174	\$400	\$400	\$0	0.00%
Office Supplies	\$2,184	\$2,000	\$1,529	\$2,000	\$2,000	\$0	0.00%
Travel	\$0	\$200	\$0	\$200	\$200	\$0	0.00%
Dues/Memberships/Conferences	\$225	\$375	\$375	\$500	\$500	\$0	0.00%
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$20,000	\$20,000	
Employee Recognition	\$0	\$0	\$0	\$0	\$20,000	\$20,000	
Education Incentive	\$0	\$0	\$0	\$0	\$0	\$0	
Personnel Reserve Fund	\$0	\$50,838	\$40,000	\$100,000	\$60,000	(\$40,000)	-40.00%
<b>Total Human Resources Expenses</b>	<b>\$27,849</b>	<b>\$142,345</b>	<b>\$119,957</b>	<b>\$180,600</b>	<b>\$171,600</b>	<b>(\$9,000)</b>	<b>-4.98%</b>
<b>Total Human Resources</b>	<b>\$101,556</b>	<b>\$313,211</b>	<b>\$268,464</b>	<b>\$386,480</b>	<b>\$357,062</b>	<b>(\$29,418)</b>	<b>-7.61%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Michelle Vibert	Hr Director	1.000	BA16	9	\$116,302
Brianna Wojtas	Hr Generalist Benefit Coordinator	1.000	BA11	3	\$68,821
<b>Department Total</b>		<b>2.000</b>			<b>\$185,123</b>



## Town of Littleton Fiscal Year 2024 Budget

### General Government: Licensing and Registration - Town Clerk / Elections

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

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

#### **DESCRIPTION OF SERVICES**

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

Other duties include the following:

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

New Election Duties include "Early Voting" which proved to be very accepted in this community, but very taxing on the office. This is unfunded but mandated by the State. As this has become Law, this affected State Elections and Primaries. 2022 proved to be a big year with the September Primary and General Election's Early Voting as the State expected the Clerk's Office to offer more "non-office" hours for early voting to allow for more access to voting outside of voting day. For the Primary we were expected to be open one full Saturday 8 – 5pm, one late night and then regular business hours for a full week. For the General we were expected to be open for two full weeks including two full Saturdays 8 – 5pm and two late nights. This was quite an undertaking as we managed to only have 387 persons take advantage of these hours. New mandates and changes in budgeting put the Police Details into the Clerk's Election Budget. This is a considerable change and increase in the clerk's budget. At this point we have not (SB/Clerk's Office voted on opting out of Mail-In voting for Local Election or opting in for in person voting for Local Election).

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. The AG's Office offers many opportunities to do training. The State Ethics Commission is looking to launch a new conflict of interest law online training program and learning management system to which the Town has signed up for and the Clerk has signed up



## Town of Littleton Fiscal Year 2024 Budget

for and will be the liaison for. "Hopefully", this will help with the paper issues as well.

The Open Meeting Law came into effect January 1, 2017, and the Clerk is now an RAO maintaining more requests and records for the public. We are constantly trying to come up with new ideas of how to make things more accessible to the public. Coordination with departments in the building ensuring that requests are being done in a timely manner are all part of that. Also, maintaining the records on the website are true and accurate and up to date; including but not limited to Minutes. Based on the New Public Records Law we must have as much information on the website as humanly possible. Our minutes must be posted within two meetings whether approved or not.

### PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2021	FY2022	Actual FY2023	Projected FY2024
Certified Vital Records & Burial Permits	Output	900	900	1100*	1100*
Business Certificates Issued	Output	150	150	150	150
Yearly Census Generated & Mailed	Output	5000	5000	5000	5000
Number of New Registered Voters	Output	950	450	500	300
Census returned and processed	Effectiveness	97%	97%	97%	97%
Current Number of Voters	Output	6800	7200	7488	7600
Absentee Ballot Applications Received	Output	200	325	200	500
Absentee Ballot Applications processed	Effectiveness	100%	100%	100%	100%
Early Voting	Output	N/A	N/A	84/387	500
Mail In Voting Applications received	Output	N/A	N/A	4237	4000
Mail in Voting Applications processed	Effectiveness	N/A	N/A	4237	4000
Meeting postings received/posted	Effectiveness	100%	100%	100%	100%
Official Population	Output	9000	9576	10145	10250
Registered Dogs	Output	800	750	750	750
Average Election Costs	Efficiency	6500	6500	16000*	10000*

\*Early Voting and mail in voting increased the costs to the Clerk's Office which alone was \$10,000 LPD expenses. As of right now the FY costs are at \$16,000 and will increase depending on the joint vote of the Select Board and the Clerk. Mail-In Applications and processing were done this year due to mandated and unfunded requirements of the Commonwealth for all State Elections and Primaries. As we are aware the Commonwealth has put undue burdens on all Clerk's Offices and Towns with these requirements. Not just monetarily, but with manpower. This process of voting was widely accepted in Littleton by many voters; however, it put a huge strain on the office. This office was able to receive the assistance of two senior workers that worked two full weeks putting together over 4000 ballots. Without their assistance ballots would not have been able to be distributed in a timely manner. As well the costs for postage continues to



## Town of Littleton Fiscal Year 2024 Budget

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increase. I tried to mail in groups of 200+ to get a discount on our mailings, but after the initial mailings that wasn't always possible.

### **DEPARTMENTAL SERVICES**

I think by now the Finance and Select Board knows what the Clerk's Office does and the responsibilities. The Office interacts with just about every office. It interacts with every board and committee. It interacts with most every voter in Town at some point in time.

### **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. All persons are treated fairly and exactly the same.

### **DEPARTMENTAL GOALS**

The Clerk's Office continues to strive to be better for the residents and voters of this Town. To better serve them in any way possible. And always look for suggestions to make that possible.

### **BUDGET NARRATIVE**

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

Personal Services – Level Staffing Budget request reflect an increase of \$8,456 or 5.42% - as non-union employees of the Town, including the employees in this department, follow the wage and classification schedule. 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 FY24 as does the Asst Town Clerk and is factored and budgeted. The new Asst Town Clerk is working out quite well with her ongoing training and we want to look for new training to only help with the department succeeding.

Expenses The Clerk FY24 budget decreased by \$12,638.00 or 58.14% due to the fall special town meeting transfer which allocated funds from the Police Department to the Clerk's Office for the unfunded early voting state mandate requiring police details for early voting. That additional funding has now been allocated to the elections budget for FY24.

### **BUDGET HIGHLIGHTS**

I have decided to put off the replacement of voting machines for another fiscal year. But will possibly be looking maybe in FY 26-27. Right now the costs are \$5700/machine and ballot box. We would need 4 (need a spare-just in case). This includes training of all poll workers and a two-year warranty. After that \$250 per year for maintenance. In speaking with LHS Associates possibly going with Poll Pads at elections. If we go with those we would be looking at \$1600/per bundle – 2 per precinct and then \$300/pad for maintenance per year. Salaries - increased steps as warranted using FY24 grid.

Increase in Elections due to mandates from the State.



## Town of Littleton Fiscal Year 2024 Budget

161 - Town Clerk	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u><b>Town Clerk Wages</b></u>							
Salaries Elected Officials	\$87,821	\$90,935	\$90,563	\$95,631	\$101,101	\$5,470	5.72%
Asst Town Clerk - Wages	\$48,564	\$51,797	\$27,338	\$60,344	\$63,330	\$2,986	4.95%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Total Town Clerk Wages</b>	<b>\$136,385</b>	<b>\$142,732</b>	<b>\$117,902</b>	<b>\$155,975</b>	<b>\$164,431</b>	<b>\$8,456</b>	<b>5.42%</b>
<u><b>Town Clerk Expenses</b></u>							
Other Services	\$3,086	\$1,200	\$706	\$3,500	\$3,500	\$0	0.00%
Postage	\$1,618	\$3,000	\$1,656	\$3,000	\$3,250	\$250	8.33%
Office Supplies	\$552	\$800	\$678	\$550	\$600	\$50	9.09%
Dues & Subscriptions	\$200	\$500	\$190	\$1,000	\$1,000	\$0	0.00%
<b>Total Town Clerk Expenses</b>	<b>\$5,457</b>	<b>\$5,500</b>	<b>\$3,230</b>	<b>\$8,050</b>	<b>\$8,350</b>	<b>\$300</b>	<b>3.73%</b>
<b>Total Town Clerk</b>	<b>\$141,841</b>	<b>\$148,232</b>	<b>\$121,132</b>	<b>\$164,025</b>	<b>\$172,781</b>	<b>\$8,756</b>	<b>5.34%</b>
162 - Elections	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u><b>Elections Wages</b></u>							
Salaries Staff	\$3,400	\$3,000	\$1,112	\$4,000	\$4,000	\$0	0.00%
<b>Total Elections Wages</b>	<b>\$3,400</b>	<b>\$3,000</b>	<b>\$1,112</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>
<u><b>Elections Expenses</b></u>							
Other Services	\$6,582	\$6,000	\$4,190	\$4,600	\$20,000	\$15,400	334.78%
Electronic Services	\$0	\$0	\$0	\$1,400	\$1,400	\$0	0.00%
Town Mtg&Elect Data Processing	\$9,282	\$4,817	\$4,817	\$22,988	\$10,000	<b>(\$12,988)</b>	-56.50%
Postage	\$1,487	\$3,183	\$1,957	\$3,500	\$4,750	\$1,250	35.71%
Office Supplies	\$1,102	\$1,800	\$851	\$1,800	\$1,800	\$0	0.00%
Other Supplies	\$746	\$400	\$0	\$400	\$400	\$0	0.00%
<b>Total Elections Expenses</b>	<b>\$19,200</b>	<b>\$16,200</b>	<b>\$11,815</b>	<b>\$34,688</b>	<b>\$38,350</b>	<b>\$3,662</b>	<b>10.56%</b>
<b>Total Elections</b>	<b>\$22,600</b>	<b>\$19,200</b>	<b>\$12,928</b>	<b>\$38,688</b>	<b>\$42,350</b>	<b>\$3,662</b>	<b>9.47%</b>
<u><b>Staffing</b></u>							
Name	Position	FTE	Grade	Step	Salary		
Diane Crory	Town Clerk	1.000	EA15	8	\$101,101		
Kimberly Prehl	Assistant Town Clerk	1.000	BA10	2	\$63,330		
<b>Department Total</b>		<b>2.000</b>				<b>\$164,431</b>	



## Town of Littleton Fiscal Year 2024 Budget

### General Government: Conservation

#### MISSION OF THE OFFICE

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

#### DESCRIPTION OF SERVICES

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

#### PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measure	FY2019	FY2020	FY2021	FY2022	FY2023*
Permit Applications (NOI and RDA)	Applications	77	33	80	31	11
Permit Hearings and Meetings Held	Output	81	71	92	115	31
Site Inspections/Call Responses	Output	67	64	100	149	70
Commission Meetings	Output	24	8	24	23	8
Regulatory Enforcement Actions	Number issued	6	1	2	5	0
Grants Received	Number received	0	1	0	2	0

\*FY23 is only 7/1/22 to 11/1/22

#### DEPARTMENTAL SERVICES

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

Priority – Post public hearings, prepare agendas. Answer public's questions on processes and initial project review. Guide public on permitting process. Prepare permits, findings of fact, Enforcement Orders (violations and cease-and-desist orders) and Administrative Reviews. Review submissions for technical completeness. Review updates for regulations and Orders of Conditions. Prepare Policies

Priority - Site visits – Confirm wetland resource area delineations. Evaluate soils and review plans. Monitor construction and compliance with permits. Enforce erosion control and storm water management requirements. Discuss permitting options on their land with residents. Track long term mitigations including wetland creation and invasive species management.



## Town of Littleton Fiscal Year 2024 Budget

Priority - Attend meetings –to write minutes and update the Commission on items that have occurred throughout the week. Provide Commissioner with summary of applications and possible issues. Interpret regulations.

Priority - Monitor Conservation Restrictions. Review bounds and enforce encroachments.

Priority - Open Space - oversee management of Open Space areas, public education, trail maintenance, access. Prepare grant applications. Establish budget and purchase supplies. Manage contracts. Issue Land Use Permits and coordinate with Scouts for various projects. Coordinate with other Departments for funding and assistance.

Priority – Public Education – provide information on the Wetlands Protection Acts and natural resources values, management and use. Coordinate with other Department on educational possibilities.

### **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 multiple boardwalks in Town Forest; installation of signage for way finding and Open Space trail heads. Review and submittal of new Conservation Restrictions. Ongoing educational efforts for Municipal Vulnerability Preparedness and library pollinator hill.

### **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: A part-time Assistant Conservation Agent was hired, but services continue to be very strained. The goal is to increase Departmental hours to provide better services and allow for coverage when staff is absent.

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

Other goals that were discussed

**Open Space:** Six goals were discussed, in no particular order

1) Current Open Space Management/Improvements: Currently the Littleton Conservation Trust (LCT) and the Land Stewards provide the majority of the management of the town's open space areas, while the Commission focuses on larger projects such as the new parking areas. Constant oversight and goal setting, however, should be better supported by the town. Mowing of the town meadows is especially problematic.

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

3) Invasive Species Control: This is an ongoing challenge which needs formal town support and guidance. The current budget does allow for some annual invasive species management.

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), Shade Tree Committee 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



## Town of Littleton Fiscal Year 2024 Budget

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

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

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

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

### **BUDGET NARRATIVE**

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

Personal Services - The FY24 level staffing budget is unchanged from the FY2023 budget. This budget provides for a level staffing of personnel. Non-union employees of the Town, including the employees of this office, are governed by the wage and classification plan under the Personnel bylaw.

Expenses - The FY24 budget represents an increase of \$2,300 through the allocation of the Wetlands Revolving Fund.

Mission Staffing - The Department hired 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 increased to 22 hours per week. This may be somewhat offset by reduced hours for the Conservation Agent.



## Town of Littleton Fiscal Year 2024 Budget

171 - Conservation	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Conservation Wages</u>							
Conservation Agent	\$47,098	\$47,631	\$47,417	\$49,146	\$51,539	\$2,393	4.87%
Asst Conservation Agent	\$0	\$0	\$0	\$43,128	\$30,082	(\$13,046)	
Longevity-Non Union	\$700	\$700	\$700	\$700	\$700	\$0	0.00%
<i>Total Conservation Wages</i>	<i>\$47,798</i>	<i>\$48,331</i>	<i>\$48,117</i>	<i>\$92,974</i>	<i>\$82,321</i>	<i>(\$10,653)</i>	<i>-11.46%</i>
<u>Conservation Expenses</u>							
Postage	\$145	\$0	\$0	\$0	\$0	\$0	
Office Supplies	\$117	\$300	\$0	\$0	\$0	\$0	
Other Supplies	\$309	\$500	\$113	\$800	\$800	\$0	0.00%
Travel	\$206	\$200	\$0	\$200	\$200	\$0	0.00%
Tree Removal	\$0	\$2,100	\$2,100	\$2,500	\$2,500	\$0	0.00%
Oak Hill Conservation Maint	\$0	\$80	\$80	\$12,800	\$15,100	\$2,300	17.97%
Dues & Subscriptions	\$0	\$520	\$0	\$600	\$600	\$0	0.00%
Other Expense	\$1,370	\$0	\$0	\$250	\$250	\$0	0.00%
<i>Total Conservation Expenses</i>	<i>\$2,147</i>	<i>\$3,700</i>	<i>\$2,293</i>	<i>\$17,150</i>	<i>\$19,450</i>	<i>\$2,300</i>	<i>13.41%</i>
<b><i>Total Conservation</i></b>	<b><i>\$49,944</i></b>	<b><i>\$52,031</i></b>	<b><i>\$50,410</i></b>	<b><i>\$110,124</i></b>	<b><i>\$101,771</i></b>	<b><i>(\$8,353)</i></b>	<b><i>-7.59%</i></b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Amy Green	Conservation Coord	0.630	BA11	10	\$51,539
Timothy Pearson	Asst Conser Agent	0.475	BA10	2	\$30,082
<b><i>Department Total</i></b>		<b><i>1.105</i></b>			
				<b><i>\$81,621</i></b>	



## Town of Littleton Fiscal Year 2024 Budget

### General Government: Development- Land Use

#### MISSION OF THE OFFICE

The Land Use & Buildings Department Develops short/ long-term policies and programs relevant to buildings, planning and land management. Administer and enforce local, state, and federal regulations related to land use and development, including building construction. Provides support to the Planning Board, Zoning Board of Appeals, Board of Health, Historic Commission, Affordable Housing Trust, Community Preservation Committee, Permanent Municipal Building Committee, Economic Development Committee, and Sustainability Committee and/or other Boards and Committees as the need arises. Prepares, presents and monitor the budget for the Department while ensuring the effective management of the budget and adjusting expenditures as necessary. Perform any additional related duties as they arise and assume responsibility for special projects as they are initiated or requested.

#### BUDGET NARRATIVE:

Compiling all the division budgets under the Land Use and Buildings Department Totals \$514,923, including salaries and expenses. This does not include the Building Department's total of \$217,844 (see Public Safety). The "value-added" for operating as a cohesive Department includes: quicker response time, reduction in duplicative efforts, better internal communication, ability for professional-level staff to focus on professional-level duties, more equitable balance of competing public interests, and consistent messaging – all resulting in improved customer service and more predictable outcomes. Gone are the days of "that Administrator is not available today", replaced by an Office Coordinator to greet everyone who visits the Department. The Land Use and Buildings Department operates efficiently, addressing current under-staffing with flexibility and humor. Initial training for new hires, cross-training for all appropriate staff, and an open work space allow for a cohesion of purpose to meet statutory requirements and service expectations of the Town. Expansion of the Land Use Department's use of the Building Division's Viewpoint Cloud is ongoing; this will allow electronic storage of historic files for easy public access, saving staff time to focus on more difficult tasks.

170 - Land Use	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Land Use Wages</u>							
Director Of Land Use	\$0	\$0	\$0	\$108,437	\$112,920	\$4,483	4.13%
Asst Director Of Land Use	\$0	\$0	\$0	\$97,054	\$0	(\$97,054)	-100.00%
Assistant Planner	\$0	\$0	\$0	\$26,514	\$0	(\$26,514)	-100.00%
Office Manager	\$0	\$0	\$0	\$60,001	\$65,376	\$5,375	8.96%
Office Assistant	\$0	\$0	\$0	\$23,382	\$25,057	\$1,675	
Longevity-Non Union	\$0	\$0	\$0	\$850	\$850	\$0	
<i>Total Land Use Wages</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$316,238</i>	<i>\$204,203</i>	<i>(\$112,035)</i>	<i>-35.43%</i>
<u>Land Use Expenses</u>							
Software	\$0	\$0	\$0	\$0	\$23,000	\$23,000	
Education/Prof Development	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
Telephone/Wireless/Data	\$0	\$0	\$0	\$1,080	\$0	(\$1,080)	-100.00%
<i>Total Land Use Expenses</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$2,080</i>	<i>\$24,000</i>	<i>\$21,920</i>	<i>1053.85%</i>
<b><i>Total Land Use</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$318,318</i></b>	<b><i>\$228,203</i></b>	<b><i>(\$90,115)</i></b>	<b><i>-28.31%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

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### Staffing

Name	Position	FTE	Grade	Step	Salary	
vacant	Dir Landuse/Building	1.000	BA16	8	\$112,920	
Brenda Pelletier	Admin Asst-Building	1.000	BA08	8	\$65,376	
Lucia Rheaume-Pacitti	Admin Asst Land Use	0.490	BA07	2	\$26,295	
<b>Department Total</b>		<b>2.490</b>	<b>\$204,591</b>			



## Town of Littleton Fiscal Year 2024 Budget

### General Government: Development- Planning

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

The mission of the Planning Division within the Land Use and Buildings Department is to support the process(es) of the Town to identify and mold the future vision of the Town. The department supports the Planning Board and current and future visions of the Town by providing technical advisory services and coordination with Town officials, residents, developers, attorneys, project engineers, and committees on issues involving planning, housing, sustainability, zoning, economic development, stormwater, and updating and implementing the Master Plan, associated area plans, and drafts zoning bylaws to help bring the future vision to fruition. The Planning Department also currently directly supports the work of the Affordable Housing Trust, consultants for the MBTA Communities/Station Area; consultants for the Bicycle and Pedestrian Master Plan; and upcoming Hazard Mitigation Plan. Town Planner is responsible to remind the Town that the Master Plan should be consulted to provide guidance to the Town.

#### **DESCRIPTION OF SERVICES**

Planning coordinates with other Boards and Departments on priority planning issues as well as standard department operations. The department processes and reviews development applications, oversees contracts for peer review of engineering plans and calculations, and contracts for subdivision construction inspection consultants. Staff serves as advisor to the Town Administrator, other Boards/Commissions and Departments on issues relating to land use, planning, zoning and development. Staff consults directly with Master Plan, Area Plan, and zoning consultants, as well as property owners and developers. Staff also provides support services, assisting with office coverage for the larger Land Use and Building Department, as necessary, along with support services for Planning Board, Affordable Housing Trust, Zoning Board of Appeals and Master Plan Implementation Committee. Grant Applications to support the work of the Town has increased the department's workload over the past several years; the ability to conduct grantsmanship activities is limited by current staffing levels – adding a full-time Assistant Town Planner should position the Town to better access grant funding.

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

FY22 and FY23 to date continues to be busy, with the Planning Board proposing Zoning Bylaw updates at Fall 2021 Special Town meeting, opening discussions on a Firearms Business Zoning Bylaw, and discussions on the 410 Great Road site, as well as ongoing work to meet MBTA Communities requirements. These discussions are both thrilling and time-consuming and could result in significant economic redevelopment in the Littleton Common area. The Town may be able to build on recent success with the "King Street Common" – the 40-acre former IBM site which will drive forward construction of Town Sewer - to significantly increase the real estate tax base throughout Littleton Common.

A significant number of commercial Site Plan and Special Permit applications are under review and/or development. Commercial development/redevelopment applications remain robust. Single-family residential development has slowed, with numerous subdivisions and senior residential developments being completed over the past few years. The decisions of the "next generation" of families who owned undeveloped property in Littleton – who made the decision to sell their land for development – is coming to a close. Land formerly owned by Couper, Sanderson, Durkee, Kaye, Webber, Jones, Wendell (Chestnut Lane), Vilcans (Foster St.), Gruskowski (Hager), and others is now developed, as the development process is supported by State Laws. Details on the numbers and types of commercial and residential reviews and developments are outlined in the Annual Report, and not reiterated here.



FY23 and FY 24 will bring several significant economic development opportunities in Littleton Common, including Northern Bank and Lupoli Companies.

### **DEPARTMENTAL SERVICES**

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

- 1. Staff Planning Board Office** – Maintain professional presence in Town Hall for all Planning Board and planning division duties; agendas and minutes within OML requirements. Keep current with all contracts, billing, timecards, annual reviews, general correspondence, and other work associated with being an active municipal office.
- 2. Applications/Permitting** – Assist PB with determining if applications are complete; develop and implement checklist procedures for PB applications; communicate with PB members regarding each application. Goal is to review and provide professional recommendations on each application. Current staffing does not allow for recommendations on each application; an Assistant Town Planner will help support this service.
- 3. Balance** – Personally maintain a more sustainable work/life balance by actively seeking additional Town resources to meet Planning Dept. needs and by establishing systems to streamline Planning Dept. work. Identify professional development opportunities for all Planning Division staff that will meet personal as well as professional objectives, subject to supervisor approval.
- 4. Town Initiatives – Support Ongoing Planning Studies and Initiatives:**
  - \*Firearms Business Bylaw:** support discussion, development, and review of a Firearms Business Bylaw in response to issues raised at 410 Great Road concentration of those businesses; remain prepared to address the “next” opportunity to respond to planning concerns.
  - \*MBTA Communities/Littleton Station Area:** support the continued work on Littleton Station Area to meet new state laws that require zoning by-right for multifamily housing within ½ mile of the Foster Street commuter rail station.
  - \*Bicycle and Pedestrian Master Plan:** Work closely with consultants at MAPC and our Bicycle and Pedestrian Advisory Committee to conduct a successful planning process that results in a well-accepted, informative, and actionable Bicycle and Pedestrian Master Plan.
  - \*Town Sewer:** Continue work with Town Administration and Sewer Division to support permitting, construction, and coordinate planning issues related to Town Sewer.
- 5. Housing/Affordable Housing** – Respond to Subdivision/Senior Residential Development Applications that meet the Goals of the Master Plan – support applicants from the initial concept, through the approval process, and guide the construction/inspection process to successful completion. Continue to support the work of the Affordable Housing Trust. Voice the need for deeply affordable senior rental units and focus discussions on ways to address this need.

**OTHER PRIORITIES NOT IN TOP 5:** Codify Planning Board procedures relative to 5G. Support activity of Transportation Advisory Council, Sustainability Committee, Economic Development Committee, Master Plan Implementation Committee, Insurance Advisory Committee, Hazard Mitigation Plan Committee, Stormwater Group, Land Sale Committee, Community Preservation Committee, Bicycle and Pedestrian Advisory Committee, Open Space Plan Committee, and/or other Boards and Committees as requested. Provide professional input, support, and opinions for activities of Town Committees, Boards, Officials, and Departments. Support Grant Writing activities for pertinent municipal grants. Many Towns utilize additional planning staff to address historic preservation, scenic road preservation, economic development, GIS



## Town of Littleton Fiscal Year 2024 Budget

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mapping, coordination with regional and state-wide planning agencies, consultation/cooperation with other Towns, and other similar tasks.

### **MAJOR ACCOMPLISHMENTS**

This FY22 and FY23 to date list of “major accomplishments” focuses on recent grant award announcements with applications submitted by or in cooperation with the Town Planner:

\$22,500 FEMA/MEMA funding to contract with a consultant to prepare the Hazard Mitigation Plan over the next 36 months.

\$50,000 EEA Planning Assistance Grant to contract with a consultant to draft a zoning bylaw to meet MBTA Communities requirements, conduct public outreach, and support the process of getting this approved at Town Meeting.

\$1,500,000 MassWorks Infrastructure Grant for Town Sewer.

### **DEPARTMENTAL GOALS**

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

### **BUDGET NARRATIVE**

Expenses: General planning division expenses primarily consist of training for Board and Committee members, professional staff certification training, and public outreach activities. Budget line items for standard office supplies, advertising costs for public hearings, postage, and similar has been moved to the Land Use and Buildings Department.

Personal Services – Fall 2022 Town Meeting authorized funding for a full-time Assistant Town Planner, updated the title of the Town Planner to Town Planner/Assistant Director of Land Use, and amended the Classification and Compensation Plan. Pending any additional updates once all Department Job Descriptions are written, reviewed, and classified, we anticipate the following wage expenses for FY24:

Office Assistant: \$23,328 estimated

Assistant Town Planner: \$84,042 estimated

Town Planner/Assistant Director of Land Use: \$96,500 estimated

All non-union employees of the Town, including the employees of this office, are subject to the new compensation and classification plan under the Personnel bylaw. New Assistant Town Planner will be hired in the 4<sup>th</sup> quarter of FY23. All “Planning” Division personnel are funded within the Land Use and Building Department; please see the combined 3-year wage estimate for the full Department.

### **BUDGET HIGHLIGHTS**

Salaries – Salaries are subject to the compensation and classification plan approved at Fall 2022 Town Meeting; new, retitled, and existing Job Descriptions are due for a

Expenses – level-funded

Capital Requests - Planning Division requests \$32,000 for first step in 2-step review and recodification of Zoning Bylaws. Initial step would be to hire a consultant to complete a zoning diagnostic. Second step to be funded in a future FY to hire a consultant to update and recodify the Zoning Bylaw based on the zoning



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diagnostic. Costs of update/recodification step would become more apparent when the zoning diagnostic is complete, but currently estimated at \$60,000.

175 - Planning	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Planning Wages</u>							
Town Planner-Salaries	\$92,201	\$93,233	\$93,232	\$0	\$101,100	\$101,100	
Asst Town Planner Wages	\$0	\$0	\$0	\$0	\$84,042	\$84,042	
Planning Asst Wages Hourly	\$19,402	\$21,407	\$14,615	\$0	\$0	\$0	
Longevity-Non Union	\$850	\$850	\$850	\$0	\$0	\$0	
<i>Total Planning Wages</i>	<i>\$112,453</i>	<i>\$115,490</i>	<i>\$108,697</i>	<i>\$0</i>	<i>\$185,142</i>	<i>\$185,142</i>	
<u>Planning Expenses</u>							
Advertising	\$888	\$400	\$372	\$400	\$400	\$0	0.00%
Education/Prof. Develop	\$866	\$2,625	\$630	\$3,000	\$860	(\$2,140)	-71.33%
Postage	\$340	\$500	\$323	\$225	\$325	\$100	44.44%
Office Supplies	\$70	\$400	\$270	\$400	\$300	(\$100)	-25.00%
Dues & Subscriptions	\$0	\$541	\$541	\$245	\$550	\$305	124.49%
Other Expenses	\$0	\$134	\$133	\$100	\$140	\$40	40.00%
<i>Total Planning Expenses</i>	<i>\$2,164</i>	<i>\$4,600</i>	<i>\$2,269</i>	<i>\$4,370</i>	<i>\$2,575</i>	<i>(\$1,795)</i>	<i>-41.08%</i>
<b><i>Total Planning</i></b>	<b><i>\$114,618</i></b>	<b><i>\$120,090</i></b>	<b><i>\$110,966</i></b>	<b><i>\$4,370</i></b>	<b><i>\$187,717</i></b>	<b><i>\$183,347</i></b>	<b><i>4195.58%</i></b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Maren Toohill	Asst Dir Lu/Bds/Tpl	1.000	BA15	8	\$101,101
Vacant	Assistant Planner	1.000	BA09	3	\$61,242
<hr/>					
<b><i>Department Total</i></b>		<b><i>2.000</i></b>			<b><i>\$162,343</i></b>



## Town of Littleton Fiscal Year 2024 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	FY2022	Estimated FY2023	Projected FY2024
Comprehensive Permits Filed	Count	0	0	0
Comprehensive Permits Approved	Count	0	0	0
ZBA Applications Filed	Count	14	5	5
Granted Special Permits/Variance	Count	12	4	4
Withdrawn or denied applications	Count	2	1	1

#### **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 2024 Budget

### BUDGET NARRATIVE

Personal Services – New (and unexpected) in FY23, the Planning Division now staffs the Zoning Board of Appeals. The Planning Clerk advises potential applicants, coordinates with the Building Department and Zoning Board of Appeals Chair on the status of applications, and is responsible for scheduling, drafting, and implementing statutory public notice requirements.

Expenses – The FY24 expense budget is decreased, reductions in professional services and supplies.

It should be noted that the ZBA charges application fees which are deposited into the general fund and most of its expense is covered by the application fees.

176 - Zoning /Appeals	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Zoning /Appeals Wages</u>							
Appeals Wages Hourly	\$5,187	\$5,300	\$4,454	\$0	\$0	\$0	
<i>Total Zoning /Appeals Wages</i>	<i>\$5,187</i>	<i>\$5,300</i>	<i>\$4,454</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
<u>Zoning /Appeals Expenses</u>							
Advertising	\$0	\$0	\$0	\$1,000	\$0	(\$1,000)	-100.00%
Professional Services	\$273	\$0	\$0	\$0	\$0	\$0	
Postage	\$400	\$300	\$82	\$300	\$300	\$0	0.00%
Office Supplies	\$300	\$100	\$0	\$100	\$0	(\$100)	-100.00%
Dues & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Total Zoning /Appeals Expenses</i>	<i>\$973</i>	<i>\$400</i>	<i>\$82</i>	<i>\$1,400</i>	<i>\$300</i>	<i>(\$1,100)</i>	<i>-78.57%</i>
<b>Total Zoning /Appeals</b>	<b>\$6,160</b>	<b>\$5,700</b>	<b>\$4,537</b>	<b>\$1,400</b>	<b>\$300</b>	<b>(\$1,100)</b>	<b>-78.57%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
<hr/>					
<b>Department Total</b>		<b>0.000</b>			<b>\$0</b>



## Town of Littleton Fiscal Year 2024 Budget

### General Government: Other Budgets

#### [Town Meeting/Reports](#)

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

FY2024 budget is increasing to represent the true costs associated with the Town Meetings & production of the report. Costs include printing and mailing of annual town reports, annual and special town meeting booklets, transcription services, chair rentals, and other small miscellaneous items related to town meetings.

113 - Town Meeting/Reports	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Mtg Prof Services	\$1,700	\$6,500	\$5,469	\$12,000	\$12,000	\$0	0.00%
Town Meeting & Report Expenses	\$18,866	\$19,870	\$18,557	\$18,866	\$19,800	\$934	4.95%
<i>Total Expenses</i>	<i>\$20,566</i>	<i>\$26,370</i>	<i>\$24,026</i>	<i>\$30,866</i>	<i>\$31,800</i>	<i>\$934</i>	<i>3.03%</i>
<b>Total Town Meeting/Reports</b>	<b>\$20,566</b>	<b>\$26,370</b>	<b>\$24,026</b>	<b>\$30,866</b>	<b>\$31,800</b>	<b>\$934</b>	<b>3.03%</b>

#### [Town Moderator](#)

##### **Budget Narrative**

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

114 - Town Moderator	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Moderator Professional Service	\$20	\$100	\$0	\$100	\$100	\$0	0.00%
<i>Total Expenses</i>	<i>\$20</i>	<i>\$100</i>	<i>\$0</i>	<i>\$100</i>	<i>\$100</i>	<i>\$0</i>	<i>0.00%</i>
<b>Total Town Moderator</b>	<b>\$20</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>0.00%</b>

#### [Select Board](#)

##### **Budget Narrative**

Wages - Budget is level funded for FY24. This budget funds the Select Board stipends and meeting minute taking as well as attendance at conferences and regional partnerships.

Expenses – The FY24 expense budget is decreasing by \$7,000 with the reduction in the Magic & MAPC assessments.

(Continued next page)



## Town of Littleton Fiscal Year 2024 Budget

122 - Select Board	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Wages</u>							
Select Board - Hourly Wages	\$14,037	\$14,000	\$13,761	\$14,000	\$14,000	\$0	0.00%
<i>Total Wages</i>	<i>\$14,037</i>	<i>\$14,000</i>	<i>\$13,761</i>	<i>\$14,000</i>	<i>\$14,000</i>	<i>\$0</i>	<i>0.00%</i>
<u>Expenses</u>							
Meetings & Conferences	\$0	\$1,000	\$688	\$1,000	\$1,000	\$0	0.00%
Select Board Prof Services	\$134	\$2,637	\$900	\$3,000	\$3,000	\$0	0.00%
Select Board Postage	\$99	\$350	\$122	\$350	\$350	\$0	0.00%
Select Board Other Services	\$1,570	\$400	\$0	\$4,200	\$200	(\$4,000)	-95.24%
Select Board Office Supplies	\$788	\$824	\$824	\$750	\$750	\$0	0.00%
Magic/Mapc Svcs & Assessment	\$4,800	\$12,000	\$6,516	\$12,000	\$5,000	(\$7,000)	-58.33%
Travel	\$0	\$3,000	\$70	\$3,000	\$0	(\$3,000)	-100.00%
Select Board Dues & Subscript	\$3,977	\$2,624	\$2,624	\$4,000	\$0	(\$4,000)	-100.00%
Other Expense	\$2,472	\$7,476	\$4,852	\$2,500	\$2,500	\$0	0.00%
<i>Total Expenses</i>	<i>\$13,840</i>	<i>\$30,311</i>	<i>\$16,595</i>	<i>\$30,800</i>	<i>\$12,800</i>	<i>(\$18,000)</i>	<i>-58.44%</i>
<b><i>Total Select Board</i></b>	<b><i>\$27,877</i></b>	<b><i>\$44,311</i></b>	<b><i>\$30,357</i></b>	<b><i>\$44,800</i></b>	<b><i>\$26,800</i></b>	<b><i>(\$18,000)</i></b>	<b><i>-40.18%</i></b>

### Finance Committee

#### Budget Narrative

Personal Services – Budget is level funded for FY24. This budget provides for the same level of personnel as the FY23 budget.

Expenses - The FY24 expense budget is level funded to the FY23 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Wages</u>							
Fincom Clerical Wages Ot	\$1,005	\$800	\$702	\$800	\$800	\$0	0.00%
<i>Total Wages</i>	<i>\$1,005</i>	<i>\$800</i>	<i>\$702</i>	<i>\$800</i>	<i>\$800</i>	<i>\$0</i>	<i>0.00%</i>
<u>Expenses</u>							
Dues & Subscriptions	\$180	\$500	\$180	\$500	\$500	\$0	0.00%
<i>Total Expenses</i>	<i>\$180</i>	<i>\$500</i>	<i>\$180</i>	<i>\$500</i>	<i>\$500</i>	<i>\$0</i>	<i>0.00%</i>
<b><i>Total Finance Committee</i></b>	<b><i>\$1,185</i></b>	<b><i>\$1,300</i></b>	<b><i>\$882</i></b>	<b><i>\$1,300</i></b>	<b><i>\$1,300</i></b>	<b><i>\$0</i></b>	<b><i>0.00%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Reserve Fund

#### Budget Narrative

Finance Committee Reserve Fund is level funded for FY24 which the Finance Committee deems appropriate moving forward.

132 - Reserve Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Reserve Fund	\$0	\$91,457	\$0	\$295,000	\$295,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$91,457</i>	<i>\$0</i>	<i>\$295,000</i>	<i>\$295,000</i>	<i>\$0</i>	<i>0.00%</i>
<b><i>Total Reserve Fund</i></b>	<b><i>\$0</i></b>	<b><i>\$91,457</i></b>	<b><i>\$0</i></b>	<b><i>\$295,000</i></b>	<b><i>\$295,000</i></b>	<b><i>\$0</i></b>	<b><i>0.00%</i></b>

### Audit

#### Budget Narrative

Audit Expenses are now in the Accounting department as a separate line item. The FY24 budget reflects level funding per our contract.

137 - Audit	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Audit Expense	\$43,725	\$45,000	\$44,000	\$0	\$0	\$0	
<i>Total Expenses</i>	<i>\$43,725</i>	<i>\$45,000</i>	<i>\$44,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	
<b><i>Total Audit</i></b>	<b><i>\$43,725</i></b>	<b><i>\$45,000</i></b>	<b><i>\$44,000</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></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. FY24 budget is level funded based on usage of Town Counsel for various Town initiatives and projects.

151 - Town Counsel	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Legal Fees	\$155,415	\$355,985	\$348,729	\$260,000	\$260,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$155,415</i>	<i>\$355,985</i>	<i>\$348,729</i>	<i>\$260,000</i>	<i>\$260,000</i>	<i>\$0</i>	<i>0.00%</i>
<b><i>Total Town Counsel</i></b>	<b><i>\$155,415</i></b>	<b><i>\$355,985</i></b>	<b><i>\$348,729</i></b>	<b><i>\$260,000</i></b>	<b><i>\$260,000</i></b>	<b><i>\$0</i></b>	<b><i>0.00%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Tax Title

#### Budget Narrative

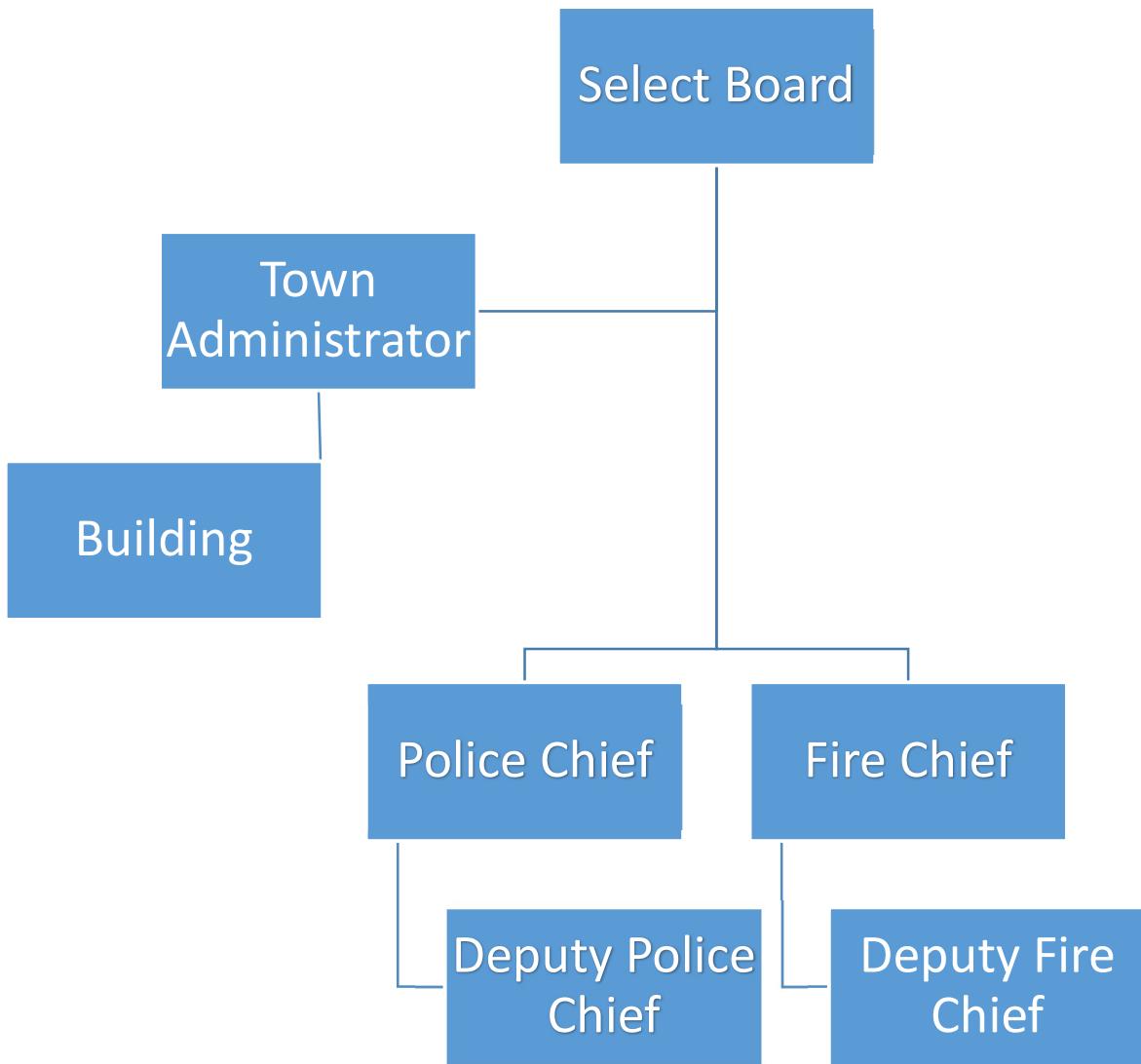
Tax Title costs cover all Town expenses regarding the collection of back taxes. Collection of back taxes is the responsibility of the Town Treasurer. Major expenses covered are attorney fees for foreclosure cases, fees for the Registry of Deeds for both placement of the original liens by the Tax Collector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

158 - Tax Title	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Tax Title Costs	\$1,790	\$1,009	\$1,009	\$16,000	\$16,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$1,790</i>	<i>\$1,009</i>	<i>\$1,009</i>	<i>\$16,000</i>	<i>\$16,000</i>	<i>\$0</i>	<i>0.00%</i>
<b><i>Total Tax Title</i></b>	<b><i>\$1,790</i></b>	<b><i>\$1,009</i></b>	<b><i>\$1,009</i></b>	<b><i>\$16,000</i></b>	<b><i>\$16,000</i></b>	<b><i>\$0</i></b>	<b><i>0.00%</i></b>



Public Safety

Public Safety Organizational Chart



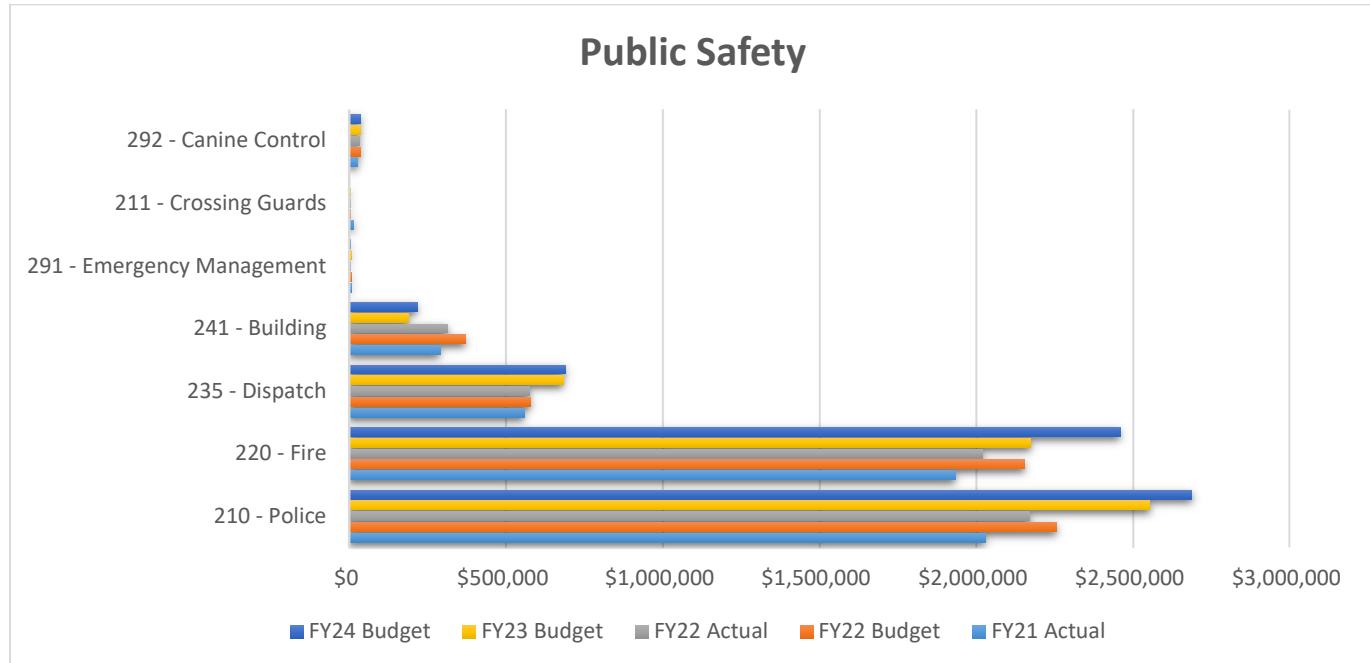


## Town of Littleton Fiscal Year 2024 Budget

### Public Safety – Budget Summary

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

Public Safety Summary	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
210 - Police	\$2,030,348	\$2,256,119	\$2,171,451	\$2,554,104	\$2,688,564	\$134,460	5.26%
220 - Fire	\$1,933,760	\$2,154,159	\$2,020,592	\$2,173,975	\$2,459,416	\$285,441	13.13%
235 - Dispatch	\$558,840	\$580,545	\$577,015	\$683,465	\$690,125	\$6,660	0.97%
241 - Building	\$290,094	\$371,101	\$314,528	\$188,971	\$217,844	\$28,873	15.28%
291 - Emergency Management	\$6,186	\$6,671	\$3,361	\$6,575	\$5,075	(\$1,500)	-22.81%
211 - Crossing Guards	\$15,191	\$5,000	\$4,590	\$5,000	\$0	(\$5,000)	-100.00%
292 - Canine Control	\$27,793	\$36,652	\$34,408	\$36,000	\$36,500	\$500	1.39%
<b>Total Public Safety</b>	<b>\$4,862,213</b>	<b>\$5,410,247</b>	<b>\$5,125,945</b>	<b>\$5,648,090</b>	<b>\$6,097,524</b>	<b>\$449,434</b>	<b>7.96%</b>



Public Safety Breakout	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Wages</b>	\$4,379,441	\$4,926,251	\$4,761,518	\$5,132,870	\$5,538,838	\$405,968	7.91%
<b>Total Expenses</b>	\$482,772	\$483,996	\$364,427	\$515,220	\$558,686	\$43,466	8.44%
<b>Total Public Safety</b>	<b>\$4,862,213</b>	<b>\$5,410,247</b>	<b>\$5,125,945</b>	<b>\$5,648,090</b>	<b>\$6,097,524</b>	<b>\$449,434</b>	<b>7.96%</b>



## Town of Littleton Fiscal Year 2024 Budget

### Public Safety: Police

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

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

#### **DESCRIPTION OF SERVICES**

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

#### **DEPARTMENTAL SERVICES**

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

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

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

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



## Town of Littleton Fiscal Year 2024 Budget

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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. Detective Wodzinski is not only is a "Resource" for the schools but serves as a role model and mentor for the many children that he has contact with. This position has enabled the department to enhance its relationship with the youth of our community and built a bridge to work collaboratively with the faculty and staff of the Littleton Public Schools.

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

5. Community Policing Services – Although Covid 19 set us back a little in our community policing efforts we have been slowly introducing new programs - Child Seat installation, Coffee with a COP, Drug Take Back, LPD open house, RAD programs and many other small but important programs that not only benefit the community and make it a better place to live and work

### **MAJOR ACCOMPLISHMENTS**

The now 22 officer department has shifted to an all paperless environment. We have implemented a scheduling, detail, and overtime tracking system that is accessible by all departmental employees 24 hours a day from any location, POSS. Increased staffing level in patrol force has brought our department to a minimum of 3 person shifts from 7 am to 11 pm. In the Communication Center for Police and Fire we have 2 Communication Officers on duty at least 16 hours a day. The active shooter ALICE training has expanded to not only to the Littleton Public schools but it has also been presented to a multitude of private businesses and all town offices.

### **DEPARTMENTAL GOALS**

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

### **BUDGET NARRATIVE**

Personnel Services - The FY24 level staffing budget is proposed to increase 2.95% above the FY23 budget. We will continue to provide the proper service for our community. We will ensure that the appropriate time that it takes to properly investigate crimes, solve problems by engaging the community, or providing a quick emergency response will continue in FY24.

The overtime budgets for both Patrol and the Communications Center is maintained at the recovered level of Fiscal 2023 with the exceptions of contractual obligations. The Department can now back fill the shifts that will be open due to officers being on vacation or sick leave, those that are below three officers on the road and to hold over shifts at times of public safety emergencies, such as arrests, motor vehicle accidents, weather related emergencies and reports. The Control Center Budget includes coverage for all shifts vacated by



## **Town of Littleton Fiscal Year 2024 Budget**

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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. We currently have 8 full time communications positions and 2 part time communications officers. The FY24 expense budget for police and communications covers various memberships, training classes, new hire uniforms, firearms line item, replacing of aging equipment and shifting Capital expenses to working expenses. This brand new budget build has allowed us to work in the parameters. The department as a whole has taken several steps to attempt to control costs where it can. Some of these examples include the utilization the capital cruiser plan where we replace vehicles with higher miles on them, keeping them from major repairs.

### **BUDGET HIGHLIGHTS**

Increased costs in salaries and overtime due to contractual obligations. The increase from 21 officers to 22 officers. Level funded on all expense items from FY23 except for contractual increases.



## Town of Littleton Fiscal Year 2024 Budget

210 - Police	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b><u>Police Wages</u></b>							
Police Exec Asst - Wages Hrly	\$58,459	\$61,340	\$60,445	\$63,133	\$65,229	\$2,096	3.32%
Police - Overtime	\$138,938	\$259,025	\$208,037	\$320,917	\$324,000	\$3,083	0.96%
Police- Shift Differential	\$11,370	\$10,560	\$10,115	\$9,600	\$13,180	\$3,580	37.29%
Police -Longevity- Union	\$8,000	\$10,750	\$10,500	\$16,600	\$15,850	(\$750)	-4.52%
Police Chief - Salary	\$148,083	\$164,348	\$164,347	\$150,446	\$160,463	\$10,017	6.66%
Reserve Officer Wages	\$5,168	\$25,503	\$15,503	\$508	\$10,000	\$9,492	1868.50%
Police Deputy Chief-Salaries	\$114,825	\$117,909	\$117,909	\$112,322	\$117,366	\$5,044	4.49%
Police Officers - Wages	\$1,169,245	\$1,262,551	\$1,262,551	\$1,434,907	\$1,459,325	\$24,418	1.70%
Police 111F Non-Reimbursed	\$0	\$0	\$0	\$0	\$0	\$0	
Wages - Officers Super Holiday	\$8,209	\$12,500	\$5,523	\$15,589	\$16,822	\$1,233	7.91%
Police - Education Incentive	\$18,200	\$34,500	\$34,500	\$61,000	\$83,000	\$22,000	36.07%
Police - Salaries Holidays	\$57,219	\$63,567	\$57,744	\$90,276	\$96,516	\$6,240	6.91%
Police - Longevity- Non Union	\$3,100	\$3,800	\$1,850	\$0	\$0	\$0	
Police - Quinn Bill	\$47,898	\$51,527	\$50,502	\$50,756	\$42,827	(\$7,929)	-15.62%
Uniform Allowance	\$17,550	\$36,500	\$36,104	\$41,050	\$42,800	\$1,750	4.26%
<b>Total Police Wages</b>	<b>\$1,806,265</b>	<b>\$2,114,380</b>	<b>\$2,035,629</b>	<b>\$2,367,104</b>	<b>\$2,447,378</b>	<b>\$80,274</b>	<b>3.39%</b>
<b><u>Police Expenses</u></b>							
Vehicle Repair & Maintenance	\$70,675	\$34,408	\$32,965	\$21,000	\$25,200	\$4,200	20.00%
Training & Education	\$32,053	\$11,884	\$11,392	\$30,000	\$30,300	\$300	1.00%
Education Reimbursement	\$0	\$3,945	\$3,945	\$6,000	\$6,000	\$0	0.00%
Radio Maintenance	\$21,064	\$10,680	\$10,680	\$26,000	\$26,000	\$0	0.00%
Software Expenses	\$0	\$0	\$0	\$0	\$32,000	\$32,000	
Other Supplies	\$22,144	\$9,134	\$9,089	\$22,000	\$22,877	\$877	3.99%
Firearm Supplies	\$19,660	\$17,150	\$17,149	\$20,000	\$30,409	\$10,409	52.05%
Subscriptions & Memberships	\$25,643	\$30,158	\$28,173	\$30,000	\$30,000	\$0	0.00%
Uniforms	\$23,008	\$11,350	\$9,573	\$20,000	\$24,000	\$4,000	20.00%
Other Expenses	\$9,836	\$13,030	\$12,856	\$12,000	\$14,400	\$2,400	20.00%
<b>Total Police Expenses</b>	<b>\$224,083</b>	<b>\$141,739</b>	<b>\$135,823</b>	<b>\$187,000</b>	<b>\$241,186</b>	<b>\$54,186</b>	<b>28.98%</b>
<b>Total Police</b>	<b>\$2,030,348</b>	<b>\$2,256,119</b>	<b>\$2,171,451</b>	<b>\$2,554,104</b>	<b>\$2,688,564</b>	<b>\$134,460</b>	<b>5.26%</b>



## Town of Littleton Fiscal Year 2024 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Matthew Pinard	Police Chief	1.000	TC20	12	\$160,463
Jeffrey Patterson	Police Deputy Chief	1.000	TC17	8	\$119,706
Heather Pritchard	Exec Asst Police	1.000	BA10	4	\$66,524
Pablo Fernandez	Police Sergeant	1.000	PU04	10	\$85,840
Marc Scola	Police Sergeant	1.000	PU04	10	\$85,840
Douglas Landry	Police Sergeant	1.000	PU04	10	\$85,840
Derrick Camelo	Police Sergeant	1.000	PU04	9	\$83,761
Kimberly Tocci	Police Sergeant	1.000	PU04	7	\$79,709
Patrick O'Donoghue	Police Detective	1.000	PU03	10	\$78,012
Megan Wodzinski	Police Detective	1.000	PU03	7	\$72,453
Brian Casey	Police Officer	1.000	PU02	10	\$72,559
Edmond Bussiere	Police Officer	1.000	PU02	10	\$72,559
Eric Michel	Police Officer	1.000	PU02	9	\$70,887
Brian Jones	Police Officer	1.000	PU02	8	\$69,059
Ryan Richard	Police Officer	1.000	PU02	7	\$67,372
Jesse Bowen	Police Officer	1.000	PU02	7	\$67,372
Bryan Kiley	Police Officer	1.000	PU02	7	\$67,372
Jared Richard	Police Officer	1.000	PU02	7	\$67,372
James Morine	Police Officer	1.000	PU02	6	\$65,728
Ilyas Abu	Police Officer	1.000	PU02	6	\$65,728
Zachary Merchant	Police Officer	1.000	PU02	4	\$62,566
James Ferreira	Police Officer	1.000	PU02	3	\$61,048
Vacancy	Police Officer	1.000	PU02	6	\$65,728
John Janakos	Police Off Reserve	0.250	BA10	6	\$17,477
Danielle Nicolo	Police Off Reserve	0.250	BA10	2	\$15,833
Warren Obrien	Police Off Reserve	0.250	BA10	2	\$15,833
Frederick Rentschler	Police Off Reserve	0.250	BA10	5	\$17,049
<b>Department Total</b>		<b>24.000</b>			<b>\$1,859,690</b>



## Town of Littleton Fiscal Year 2024 Budget

### Public Safety: Fire

#### **MISSION OF THE DEPARTMENT**

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

#### **DESCRIPTION OF SERVICES**

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

#### **DEPARTMENTAL SERVICES**

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

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

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

Indicator	FY2020	FY2021	FY2022	FY2023 to 10/31/22
Structure Fires	14	14	15	9
Chimney Fires	0	0	5	1
Car Fires	8	4	11	4
Fire Alarm Investigations	218	192	222	100
Carbon Monoxide Investigations	27	11	20	14
Oil Burner Malfunctions	0	1	3	1



## Town of Littleton Fiscal Year 2024 Budget

Indicator	FY2020	FY2021	FY2022	FY2023 to 10/31/22
Motor Vehicle Accidents (MVA)	177	159	232	60
MVAs with Entrapment	6	4	4	2
Medicals (Non-MVA)	1116	1059	1230	447
Brush Fires	14	12	10	5
Flammable Liquid Spills	11	8	10	6
Flammable Gas Release	18	14	21	2
Electrical Hazards	17	17	18	10
Smoke Scares	25	29	15	9
Lock Outs	15	13	18	8
Service Calls	74	61	54	14
Illegal Burning	4	8	1	0
Cover Assignments	63	11	17	6
Citizen Complaints	2	3	0	2
Other Fire Incidents	210	258	333	119
Total	2019	1878	2239	819

### Budget Narrative

Personnel / Services - The FY24 budget was increased by \$291,369 or 15.33% compared to FY23. \$52,367 of the increase was related to salaries and benefits related to the CBA. The contract was settled in July of 2022 which accounts for increases in requests for FY24. Fire Department employees will receive a step increase in the next fiscal year per the CBA. The department continues to struggle with overtime costs as staffing does not meet current demands. Due to many factors including COVID, long-term injury/illness, and vacancies, the FY22 overtime budget was exceeded by 57% with a total cost of \$427,099.17. FY23 is seeing a similar pattern with approximately 50% of the allocated budget spent in the first quarter. Overtime costs have consistently increased since FY2020. FY20 to FY21 saw a 59% increase, and FY22 increased nearly 56% over FY21. The Fire Department has two (2) licensed Advanced Life Support ambulances which require staffing at all times, requiring a minimum of four (4) personnel at all times.



## Town of Littleton Fiscal Year 2024 Budget

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Major repair was removed from the budget. FY22 saw a significant need for major repairs as the fleet begins to age. With no line for major repairs, vehicle maintenance was exceeded by \$28,731, or 115%.

Expenses – FY24 training and educational expense total is \$57,858 of which educational intentions per the CBA is estimated to be down. The building maintenance account was increased by \$1,795 to cover the yearly maintenance of the cascade air filling station. Fire supplies was broken out into 2 categories; the second being EMS supplies to better reflect the cost of the ambulance service. Varying costs and unreliable availability of supplies have created instability in reliable costing of supplies.

**Emergency Management-** Emergency Management is an all-volunteer operation known as the Littleton Volunteer Corp (LVC) who donate their time to staff shelters, work at local events including road races and assist emergency services in a time of need. The shelters can hold up to 150 and operate out of two enclosed trailers that contain shelter and emergency scene supplies. The LVC has been instrumental in providing assistance during vaccine clinics. The LVC director has been working with the Chief on updating the towns sheltering plan, which is a vital component of the town's emergency preparedness plan.

### ***Major Accomplishments***

FY23 was another very challenging year for the Fire Department. The departure of the previous Chief, COVID impacts, staff departures, long-term injuries, contract negotiations, major vehicle failures, departure of the department admin, an interim Chief, and the start of the new Chief were all navigated without a reduction in services or requests for reserve transfers. The department began to fill vacancies, settled the union contract, filled the open admin position, and began to evaluate the impacts of the last two years.

The cost of services and goods related to emergency service delivery continue to be unreliable and grow, as well as inconsistent availability. The department took delivery of a new ambulance which has responded to a growing number of calls. The fire academy has begun more regular training classes which allows our members to begin or continue training.

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

- Salaries - increased steps as warranted using FY24 grid system and as required per the CBA.
- Salaries are adjusted in FY24 per the compensation and classification study.
- Uniform costs have increased significantly with inflation.
- Major equipment repair was never formally made available through capital and should be moved back into the regular fire budget.
- Overtime costs continue to be a significant concern to maintain service delivery.



## Town of Littleton Fiscal Year 2024 Budget

220 - Fire	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b><u>Fire Wages</u></b>							
Fire - Exec Asst Wages Hrly	\$60,309	\$62,529	\$62,529	\$64,955	\$64,290	(\$665)	-1.02%
Fire - Overtime Wages	\$225,061	\$458,688	\$453,396	\$256,000	\$296,158	\$40,158	15.69%
Fire- Longevity- Union	\$4,300	\$5,850	\$5,850	\$6,800	\$6,800	\$0	0.00%
Fire - Fire Chief Salary	\$147,712	\$52,428	\$52,428	\$140,671	\$144,216	\$3,545	2.52%
Fire - Deputy Fire Chief Wages	\$106,599	\$122,201	\$121,712	\$114,764	\$125,085	\$10,321	8.99%
Fire - Fire Fighters-Emt Wages	\$1,067,487	\$1,013,438	\$1,002,637	\$1,053,497	\$1,228,028	\$174,531	16.57%
Fire - Fire/Ems Callout Wages	\$30,948	\$54,720	\$45,444	\$45,000	\$45,000	\$0	0.00%
Fire - Fire/Ems Per Diem	\$11,253	\$28,188	\$26,027	\$40,000	\$40,000	\$0	0.00%
Fire - Fire/Ems Training	\$12,299	\$14,995	\$14,799	\$108,473	\$38,279	(\$70,194)	-64.71%
Fire - Educational Stipend	\$13,000	\$11,000	\$11,000	\$19,500	\$18,500	(\$1,000)	-5.13%
Fire - Cert/License Renewal	\$41,092	\$43,042	\$40,617	\$50,000	\$138,000	\$88,000	176.00%
Holiday Pay Straight Time	\$0	\$0	\$0	\$0	\$45,785	\$45,785	
Fire- Longevity-Non Union	\$2,250	\$1,626	\$1,400	\$1,500	\$1,500	\$0	0.00%
<b>Total Fire Wages</b>	<b>\$1,722,309</b>	<b>\$1,868,705</b>	<b>\$1,837,838</b>	<b>\$1,901,160</b>	<b>\$2,191,641</b>	<b>\$290,481</b>	<b>15.28%</b>
<b><u>Fire Expenses</u></b>							
Vehicle Repair & Maintenance	\$15,473	\$68,243	\$52,452	\$27,200	\$27,200	\$0	0.00%
Major Equipment Repair/Maint	\$25,000	\$0	\$0	\$0	\$0	\$0	
Fire/Ems Safety Prof Services	\$24,116	\$36,391	\$26,235	\$41,143	\$59,268	\$18,125	44.05%
Training & Education	\$29,473	\$39,789	\$12,793	\$65,823	\$57,858	(\$7,965)	-12.10%
Postage	\$113	\$120	\$30	\$120	\$120	\$0	0.00%
Office Supplies	\$123	\$925	\$553	\$925	\$925	\$0	0.00%
Bldg. Maintenance Supplies	\$8,875	\$7,745	\$4,228	\$9,845	\$8,050	(\$1,795)	-18.23%
Educational Supplies	\$90	\$1,050	\$356	\$2,705	\$2,800	\$95	3.51%
Fire Supplies	\$24,760	\$21,769	\$13,174	\$19,700	\$10,700	(\$9,000)	-45.69%
Ems Supplies	\$27,141	\$51,000	\$34,276	\$42,200	\$42,650	\$450	1.07%
Subscriptions	\$5,512	\$5,930	\$5,562	\$6,050	\$6,050	\$0	0.00%
Fire - Uniforms And Other	\$35,080	\$29,935	\$23,113	\$31,288	\$30,338	(\$950)	-3.04%
Protective Clothing	\$14,855	\$15,000	\$9,799	\$15,000	\$15,000	\$0	0.00%
Travel	\$564	\$3,558	\$183	\$6,816	\$6,816	\$0	0.00%
Other Expenses	\$275	\$4,000	\$0	\$4,000	\$0	(\$4,000)	-100.00%
<b>Total Fire Expenses</b>	<b>\$211,450</b>	<b>\$285,455</b>	<b>\$182,754</b>	<b>\$272,815</b>	<b>\$267,775</b>	<b>(\$5,040)</b>	<b>-1.85%</b>
<b>Total Fire</b>	<b>\$1,933,760</b>	<b>\$2,154,159</b>	<b>\$2,020,592</b>	<b>\$2,173,975</b>	<b>\$2,459,416</b>	<b>\$285,441</b>	<b>13.13%</b>



## Town of Littleton Fiscal Year 2024 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Robert Connor	Fire Chief	1.000	TC20	2	\$119,413
George Clancy	Fire Deputy Chief	1.000	TC17	6	\$112,836
Keith Dunn	Fire Lieutenant	1.000	FU02	10	\$81,868
Sean Coffey	Fire Lieutenant	1.000	FU02	9	\$79,885
Terence Gardner	Fire Lieutenant	1.000	FU02	9	\$79,885
Timothy Powers	Fire Lieutenant	1.000	FU02	9	\$79,885
Brian St Gelais	Firefighter/Emt	1.000	FU01	10	\$71,197
Tyson David	Firefighter/Emt	1.000	FU01	10	\$71,197
Michael Deblasio	Firefighter/Emt	1.000	FU01	10	\$71,197
Matthew Maciel	Firefighter/Emt	1.000	FU01	9	\$69,460
Daniel Sawicki	Firefighter/Emt	1.000	FU01	6	\$64,514
Shawn Carlin	Firefighter/Emt	1.000	FU01	6	\$64,514
Joseph Reger	Firefighter/Emt	1.000	FU01	6	\$64,514
Shawn Foster	Firefighter/Emt	1.000	FU01	6	\$64,514
Matthew Ross	Firefighter/Emt	1.000	FU01	5	\$62,955
Daniel Root	Firefighter/Emt	1.000	FU01	3	\$59,903
Zachary Clancy	Firefighter/Emt	1.000	FU01	2	\$58,455
Gregory Stump	Firefighter/Emt	1.000	FU01	2	\$58,455
Stephanie Dondero	Exec Asst Fire	1.000	BA10	2	\$63,330
Vacancy	Firefighter/Emt	1.000	FU01	3	\$59,903

<b>Department Total</b>	<b>20.000</b>	<b>\$1,457,880</b>
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Daniel Kane	On Call Ff/Para	1.000	BD11	2
Richard Duong	On Call Ff/Para	1.000	BD11	2
Paul Rekos	On Call Ff/Para	1.050	BD11	2
Bradford Williams	On Call Ff/Para	1.050	BD11	2
Stevie Leblanc	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
Mackenzie Rock	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	7
Thomas Kneeland	On Call Fire Lt	1.000	BD08	7
Teresa Rock	On Call Ff/Emt Adv	1.000	BD07	7
Brian Chabot	On Call Ff/Emt	1.000	BD07	4
Sean Parlon	On Call Ff/Emt	1.000	BD07	2
Derek Dirubbo	On Call Ff/Emt	1.000	BD07	2
Brandon Fowle	On Call Firefighter	1.000	BD03	6



## Town of Littleton Fiscal Year 2024 Budget

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Mackenzie Rock	On Call Ff/Para	1.000	BD11	2
Kevin Larsen	On Call Emt-Probtn	0.250	BD01	2
Calvin Rambacher	On Call Emt-Probtn	1.000	BD01	2
<b><i>Department Total</i></b>		<b><i>18.350</i></b>		<b><i>\$45,000</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Public Safety: Dispatch

#### MISSION OF THE OFFICE

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

235 - Dispatch	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Dispatch Wages</u>							
Dispatch - Overtime	\$87,157	\$65,481	\$65,481	\$140,084	\$122,268	(\$17,816)	-12.72%
Dispatch - Shift Differential	\$10,649	\$10,381	\$10,196	\$11,475	\$10,806	(\$669)	-5.83%
Dispatch - Longevity- Union	\$2,550	\$2,550	\$2,550	\$5,800	\$5,000	(\$800)	-13.79%
Wages - Dispatch Super Holiday	\$2,804	\$7,212	\$5,974	\$10,643	\$11,018	\$375	3.52%
Dispatch - Wages	\$390,273	\$428,306	\$428,016	\$461,556	\$479,278	\$17,722	3.84%
Wages Dispatch P/T	\$33,787	\$35,690	\$35,690	\$15,000	\$18,000	\$3,000	20.00%
Wages Dispatch Emd Stipend	\$0	\$318	\$0	\$4,000	\$8,750	\$4,750	118.75%
Dispatch - Lump Sum Holiday	\$20,350	\$22,732	\$22,732	\$26,607	\$27,555	\$948	3.56%
Dispatch Uniform Allowance	\$5,950	\$6,375	\$6,375	\$6,800	\$5,950	(\$850)	-12.50%
<i>Total Dispatch Wages</i>	<i>\$553,520</i>	<i>\$579,045</i>	<i>\$577,015</i>	<i>\$681,965</i>	<i>\$688,625</i>	<i>\$6,660</i>	<i>0.98%</i>
<u>Dispatch Expenses</u>							
Uniforms	\$5,320	\$1,500	\$0	\$1,500	\$1,500	\$0	0.00%
<i>Total Dispatch Expenses</i>	<i>\$5,320</i>	<i>\$1,500</i>	<i>\$0</i>	<i>\$1,500</i>	<i>\$1,500</i>	<i>\$0</i>	<i>0.00%</i>
<b><i>Total Dispatch</i></b>	<b><i>\$558,840</i></b>	<b><i>\$580,545</i></b>	<b><i>\$577,015</i></b>	<b><i>\$683,465</i></b>	<b><i>\$690,125</i></b>	<b><i>\$6,660</i></b>	<b><i>0.97%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
William Harrold	Comm Supervisor	1.000	DU03	10	\$67,807
Vacant	Com Officer	1.000	DU02	1	\$50,770
Joseph Carroll	Com Officer	1.000	DU02	8	\$60,339
Kyla Racette	Com Officer	1.000	DU02	7	\$58,854
Kelly Young	Com Officer	1.000	DU02	7	\$58,854
Brian Buck	Com Officer	1.000	DU02	7	\$58,854
Adam Zaferacopoulos	Com Officer	1.000	DU02	4	\$54,653
Samantha Murnane	Com Officer	1.000	DU02	4	\$54,653
<b>Department Total</b>		<b>8.000</b>			<b>\$464,784</b>



## Town of Littleton Fiscal Year 2024 Budget

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### Public Safety: Building

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

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

#### **DESCRIPTION OF SERVICES**

The Building Division is staffed by a Building Commissioner and a Local Inspector, Inspector of Wires with alternate inspector, Gas and Plumbing Inspector with alternate inspector. Staff 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.

#### **Fiscal 2022 permit count**

In fiscal 2022, 1,468 permits were issued: 532 Building permits, 499 Electrical permits, 361 Plumbing and Gas permits, and 76 Mechanical permits. This was accomplished with 6,093 review transaction completed Viewpoint Cloud, the Building Division's online permitting portal.

**Fiscal 2022 – \$576,146.40** of revenue was collected.

#### **DEPARTMENTAL SERVICES**

Operation of the Building Division is based on professional support of required operations, with a number of accomplishments featured below. The Building Division is required to accept, review and issue permits for construction, ensuring compliance with the State Building Code and Local Bylaws. Under the Land Use & Buildings Department, the Building Division also considers economic development in the process of permitting and assists applicants through all processes within their jurisdiction. Workload is reflective of the economic climate and geographic location. Staff also considers housing initiatives and other well-crafted by-laws to increase economic development. The building division staff and operation is fee-based and more than 100% self-sufficient.



## **Town of Littleton Fiscal Year 2024 Budget**

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### **MAJOR ACCOMPLISHMENTS**

Recent major accomplishments include completing the implementation of the Land use and Buildings Department and the relocation of the newly-consolidated office to the lower level of Town Hall, Room B-100. Significant staff time was utilized in the build-out of the new office space, saving time and funds to allow us to move to the new space in an efficient and timely manner.

The Building Division is supporting expansion of the use of the Viewpoint permitting software for storage of historic permitting data for all divisions of the Land use and Buildings Department, allowing for more efficient use of staff time once this multi-year initiative is complete. Residents, applicants, and others will be able to research public information for various properties/parcels, eliminating a significant amount of "hard copy" storage.

### **DEPARTMENTAL GOALS**

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 division staff and operation, and can be calculated as showing a significant net income over the aggregate years.

- Implementation of new software
  - Continued software implemented since January 2019 to allow more efficient workflow of the building department permit process, offering more fluid report generation and technical data to other departments while offering on-line application and payment to the public. Continue to develop customized forms for tracking ongoing projects and annual renewal campaign.
  - -Annual Reviews
    - The increase in commercial construction and multifamily construction will add to the already existing list of annual inspections. These are prescribed by the Building Code Table 110 and require coordination with the Fire Department.
  - Track complaints and violations Building and Zoning
    - ongoing.



## Town of Littleton Fiscal Year 2024 Budget

241 - Building Inspection	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b><u>Building Inspection Wages</u></b>							
Bldg Insp-Bldg Comm Salary	\$98,637	\$102,091	\$102,082	\$0	\$0	\$0	
Local Building Inspector Wages	\$48,569	\$73,495	\$65,163	\$73,426	\$76,672	\$3,246	4.42%
Bldg Insp-Admin Staff Wages	\$23,135	\$73,004	\$29,612	\$0	\$3,000	\$3,000	
Bldg Insp -Gas/Plumb Wages	\$43,572	\$44,095	\$43,253	\$50,511	\$43,336	(\$7,175)	-14.20%
Bldg Insp -Eltcrl Insp Wages	\$66,142	\$64,936	\$64,935	\$52,954	\$86,736	\$33,782	63.79%
Longevity-Non Union	\$2,100	\$1,500	\$1,400	\$750	\$1,450	\$700	93.33%
<b>Total Building Inspection Wages</b>	<b>\$282,156</b>	<b>\$359,121</b>	<b>\$306,446</b>	<b>\$177,641</b>	<b>\$211,194</b>	<b>\$33,553</b>	<b>18.89%</b>
<b><u>Building Inspection Expenses</u></b>							
Vehicle Repair & Maintenance	\$4,376	\$2,695	\$2,694	\$1,500	\$1,750	\$250	16.67%
Professional Services	\$200	\$1,500	\$1,480	\$0	\$0	\$0	
Seminars/Training	\$950	\$971	\$971	\$1,750	\$1,000	(\$750)	-42.86%
Telephone/Wireless/Data	\$180	\$1,030	\$717	\$1,080	\$1,000	(\$80)	-7.41%
Postage	\$137	\$350	\$148	\$200	\$200	\$0	0.00%
Office Supplies	\$713	\$750	\$433	\$800	\$700	(\$100)	-12.50%
Books & Materials	\$772	\$1,000	\$220	\$1,000	\$800	(\$200)	-20.00%
Building Inspec Other Exp	\$225	\$0	\$0	\$0	\$0	\$0	
Mileage	\$386	\$3,424	\$1,158	\$5,000	\$1,200	(\$3,800)	-76.00%
Dues & Subscriptions	\$0	\$260	\$260	\$0	\$0	\$0	
<b>Total Building Inspection Expenses</b>	<b>\$7,938</b>	<b>\$11,980</b>	<b>\$8,082</b>	<b>\$11,330</b>	<b>\$6,650</b>	<b>(\$4,680)</b>	<b>-41.31%</b>
<b>Total Building Inspection</b>	<b>\$290,094</b>	<b>\$371,101</b>	<b>\$314,528</b>	<b>\$188,971</b>	<b>\$217,844</b>	<b>\$28,873</b>	<b>15.28%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
William Morehouse	Inspector Of Wires	1.000	BA12	10	\$86,736
Edward Sullivan	Plumbing Gas Insp	0.475	BA12	10	\$41,200
Joseph Gervais	Alt Inspector Wires	0.700	BA12	10	\$60,715
Joseph Cormier	Alt Plumbing And Gas	0.630	BA12	8	\$52,026
Michael Kenney	Local Bldg Inspector	1.000	BA12	5	\$76,672
<b>Department Total</b>		<b>3.805</b>			<b>\$317,349</b>



## Town of Littleton Fiscal Year 2024 Budget

### Public Safety: Other Budgets

#### *Emergency Management*

##### **Budget Narrative**

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

291 - Civil Preparedness Agency	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Civil Preparedness Wages Ot	\$0	\$0	\$0	\$1,500	\$0	(\$1,500)	-100.00%
Emerg Management Other Expense	\$6,186	\$6,671	\$3,361	\$5,075	\$5,075	\$0	0.00%
<i>Total Expenses</i>	<i>\$6,186</i>	<i>\$6,671</i>	<i>\$3,361</i>	<i>\$6,575</i>	<i>\$5,075</i>	<i>(\$1,500)</i>	<i>-22.81%</i>
<b><i>Total Civil Preparedness Agency</i></b>	<b><i>\$6,186</i></b>	<b><i>\$6,671</i></b>	<b><i>\$3,361</i></b>	<b><i>\$6,575</i></b>	<b><i>\$5,075</i></b>	<b><i>(\$1,500)</i></b>	<b><i>-22.81%</i></b>

#### *Crossing Guards*

##### **Budget Narrative**

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

211 - Crossing Guards	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Wages</u>							
Crossing Guard Wages	\$15,191	\$5,000	\$4,590	\$5,000	\$0	(\$5,000)	-100.00%
<i>Total Wages</i>	<i>\$15,191</i>	<i>\$5,000</i>	<i>\$4,590</i>	<i>\$5,000</i>	<i>\$0</i>	<i>(\$5,000)</i>	<i>-100.00%</i>
<b><i>Total Crossing Guards</i></b>	<b><i>\$15,191</i></b>	<b><i>\$5,000</i></b>	<b><i>\$4,590</i></b>	<b><i>\$5,000</i></b>	<b><i>\$0</i></b>	<b><i>(\$5,000)</i></b>	<b><i>-100.00%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Canine Control

#### Budget Narrative

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

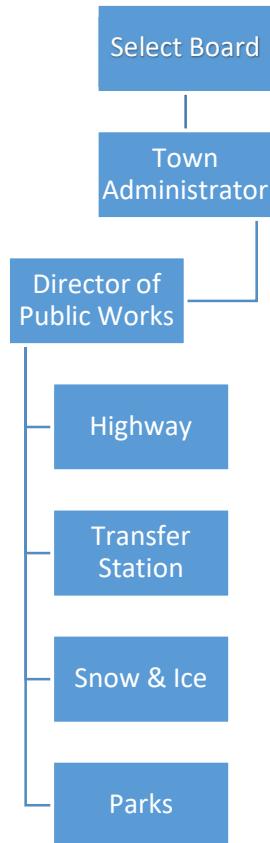
292 - Canine Control	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Animal Control Expenses	\$27,793	\$36,652	\$34,408	\$36,000	\$36,500	\$500	1.39%
<i>Total Expenses</i>	<i>\$27,793</i>	<i>\$36,652</i>	<i>\$34,408</i>	<i>\$36,000</i>	<i>\$36,500</i>	<i>\$500</i>	<i>1.39%</i>
<b><i>Total Canine Control</i></b>	<b><i>\$27,793</i></b>	<b><i>\$36,652</i></b>	<b><i>\$34,408</i></b>	<b><i>\$36,000</i></b>	<b><i>\$36,500</i></b>	<b><i>\$500</i></b>	<b><i>1.39%</i></b>



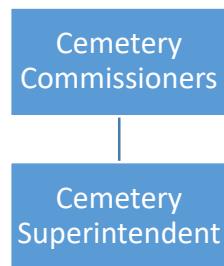
## Town of Littleton Fiscal Year 2024 Budget

### Public Works

Public Works Organizational Chart



Cemetery Organizational Chart





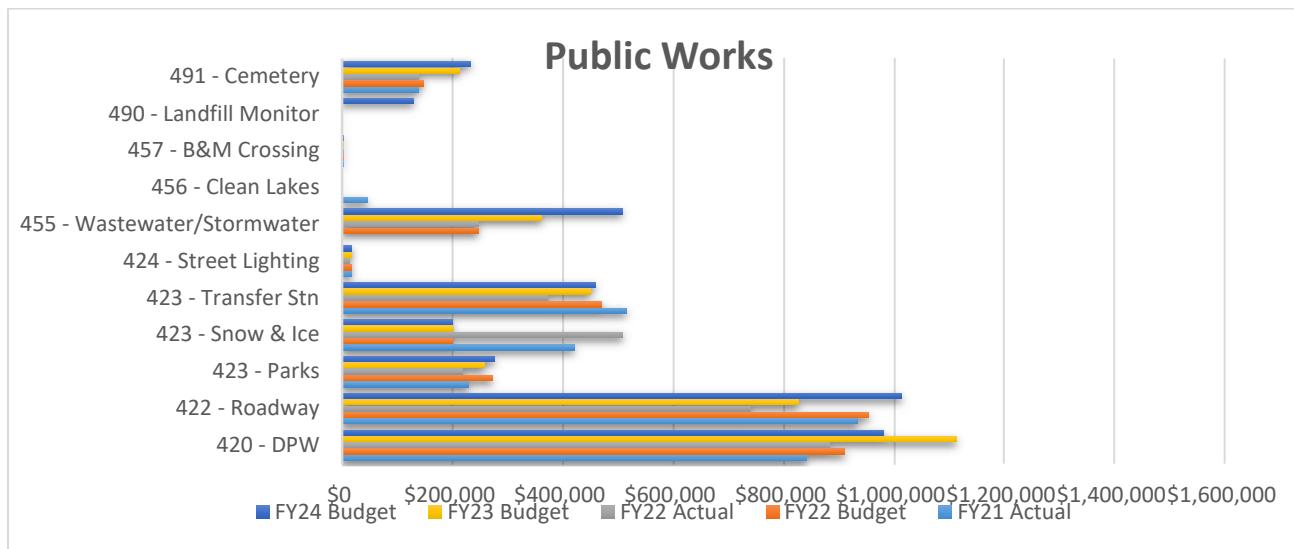
## Town of Littleton Fiscal Year 2024 Budget

### 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
420 - DPW	\$842,273.88	\$910,632.99	\$883,012.81	\$1,112,833.00	\$981,401.00	(\$131,432.00)	-11.81%
422 - Roadway	\$935,302.34	\$954,316.30	\$740,105.73	\$826,800.00	\$1,014,000.00	\$187,200.00	22.64%
423 - Parks	\$229,511.29	\$272,614.00	\$218,770.14	\$257,710.00	\$275,727.00	\$18,017.00	6.99%
423 - Snow & Ice	\$421,620.00	\$200,000.00	\$508,810.47	\$200,000.00	\$200,000.00	\$0.00	0.00%
423 - Transfer Stn	\$515,411.16	\$471,283.50	\$372,066.01	\$449,740.00	\$458,568.00	\$8,828.00	1.96%
424 - Street Lighting	\$16,182.22	\$18,200.00	\$13,637.61	\$18,200.00	\$18,200.00	\$0.00	0.00%
431 - Sustainability Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
455 - Wastewater/Stormwater	\$0.00	\$246,550.00	\$246,550.00	\$361,861.00	\$507,901.00	\$146,040.00	40.36%
456 - Clean Lakes	\$45,769.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
457 - B&M Crossing	\$2,805.62	\$2,900.00	\$2,805.62	\$3,000.00	\$3,000.00	\$0.00	0.00%
490 - Landfill Monitor	\$0.00	\$0.00	\$0.00	\$668.00	\$130,000.00	\$129,332.00	19361.08%
491 - Cemetery	\$138,516.98	\$147,459.00	\$138,365.88	\$212,492.00	\$233,340.00	\$20,848.00	9.81%
<b>Total Public Works</b>	<b>\$3,147,392.59</b>	<b>\$3,223,955.79</b>	<b>\$3,124,124.27</b>	<b>\$3,443,304.00</b>	<b>\$3,824,137.00</b>	<b>\$380,833.00</b>	<b>11.06%</b>

Public Works Breakout	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Wages</b>	\$1,293,483.25	\$1,348,090.00	\$1,329,859.48	\$1,468,165.00	\$1,498,071.00	\$29,906	2.04%
<b>Total Expenses</b>	\$1,853,909.34	\$1,875,865.79	\$1,794,264.79	\$1,975,139.00	\$2,326,066.00	\$350,927	17.77%
<b>Total Public Works</b>	<b>\$3,147,392.59</b>	<b>\$3,223,955.79</b>	<b>\$3,124,124.27</b>	<b>\$3,443,304.00</b>	<b>\$3,824,137.00</b>	<b>\$380,833</b>	<b>11.06%</b>





## Town of Littleton Fiscal Year 2024 Budget

### Public Works: DPW, Highway, Parks, Snow, Transfer Station & Roadway

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

The Department of Public Works mission is to protect the safety, health and welfare of the Town residents by maintaining Town owned streets, sidewalks, signs, parks and fields and the stormwater system in safe and clean conditions. The DPW also ensures that the DPW equipment fleet of 50 plus pieces is operational and well maintained by providing an efficient and effective maintenance and repair program and manages the fuel system for all Town vehicles and equipment.

#### **DESCRIPTION OF SERVICES**

The Highway Division is responsible for maintenance, construction, and snow and ice removal of Town streets, curbing, walkways, stormwater 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 and facility maintenance. The department maintains approximately 64 miles of roads and 13 miles of sidewalks. This division annually evaluates street and walkway conditions as part of the pavement management plan. Street Sweeping, catch basin cleaning and reporting are completed by Highway to maintain compliance with the Town's NPDES Phase 2 permit. The parks division maintains all sports fields and commons. We work with consultants on larger scale traffic projects and the Landfill monitoring program per MassDEP.

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

Indicator	Unit of Measure	FY2022	Estimated FY2023	Projected FY2024
Miles of Road Maintained	Miles	62	64	64
Drainage Structures Repaired	Output	35	50	50
Turf Grass area (acres)	Output	62	62	62
Roadway Improvements (lin Ft)	Output	10,000	15,000	15,000
Transfer Station – waste Tonnage	Output	1165	1200	1000
Transfer Station – recycling tonnage	Output	415	700	700

#### **DEPARTMENTAL SERVICES**

Listed below is a brief summary that identifies functions, programs, services or units most essential to the DPW. While not an complete list, the top services provided by the department are as follows:

**Roadway repair/maintenance:** This is the essential function of the department. An aggressive pavement preservation and repaving plan is maintained and updated.

**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.



## Town of Littleton Fiscal Year 2024 Budget

Transfer Station: The transfer station services town residents with PAYT solid waste disposal, recycling disposal and available brush, leaves and C+D drop off. Highway hauls all materials to their specific locations.

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

Field and Park maintenance and improvements: Having quality playing fields and parks as well as the Common and Fay Park is a priority for the Department.

### **MAJOR ACCOMPLISHMENTS**

- Completed Pavement Preservation on various roads in town
- Completed the reconstruction of Moore Lane, Whitcomb Ave, Sanderson Road, Oak Hill Road, Foster Street and Nashoba Road.
- Hauling our own solid waste and recycling with the roll off truck.
- Worked with various consultants on larger scale roadway and intersection construction projects.
- Worked with consultants and staff to ensure compliance with the NPDES Phase 2 Stormwater program.
- Worked with consultants for Landfill monitoring to ensure compliance with MassDEP regulations.

### **DEPARTMENTAL GOALS**

- Continue to develop and implement the pavement management plan
- Maintain compliance with the NPDES and Landfill monitoring programs
- Continue design of larger projects, Foster Street Phase 2 (Tahattawan to Harwood Ave), Russell Street (King Street to 495 bridge), Beaver Brook Road and Great Road intersection.
- Update the Compete Streets Prioritization plan and continue sidewalk connectivity.
- Fund and construct a salt brine pretreatment system for snow and ice operations.

### **BUDGET NARRATIVE**

The overall FY24 budget for The Department would increase by \$248,674 – compared to the FY23 revised budget. This budget provides for an increase of two additional staff members over FY23 staffing levels, one in highway and one in parks. All employees in this department will receive a step increase in FY24 and a proposed increase in the seasonal employee wages are included. The Highway Department collective bargaining agreement is due to expire on June 30, 2024.

Snow and Ice expense is level funded. 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 allocating \$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 in excess capacity to be raised as a deficit in the next fiscal year to augment the regular snow and ice budget, as needed.

### **BUDGET HIGHLIGHTS**

- Salaries: increased steps as warranted using FY24 anticipated grid and contractually obligated increases. Two additional positions are included, one in highway and one in parks due to staffing concerns and increased demand on the department
- Included cost increases for field maintenance and consolidated duplicate accounts
- Increased the Line Painting budget because of cost increases.



## Town of Littleton Fiscal Year 2024 Budget

- Snow and Ice increases for contractors due to escalating fuel costs.
- 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.
- Continued level of funding for roadway repairs
- Increase to vehicle repairs due to cost escalation and additional funding for technology from a shift from the IT budget.

420 - DPW	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b><u>DPW Wages</u></b>							
Dpw - Business Admin Wages	\$51,568.47	\$57,483.44	\$57,482.60	\$60,457.00	\$62,431.00	\$1,974.00	3.27%
Dpw-Part-Time Temp/Seas Wages	\$0.00	\$8,196.56	\$5,766.54	\$35,836.00	\$18,336.00	(\$17,500.00)	-48.83%
Dpw-Overtime Wages	\$5,876.44	\$10,000.00	\$3,330.45	\$10,000.00	\$10,000.00	\$0.00	0.00%
Dpw-Standby Wages	\$16,382.34	\$15,848.00	\$15,847.02	\$17,856.00	\$31,149.00	\$13,293.00	74.45%
Dpw- Director Salaries	\$110,789.28	\$114,452.00	\$112,697.46	\$119,912.00	\$123,228.00	\$3,316.00	2.77%
Dpw-Operations Mgr Salary	\$91,579.68	\$94,817.00	\$94,816.08	\$99,975.00	\$106,446.00	\$6,471.00	6.47%
Dpw-Hwy Union Wages	\$485,315.94	\$495,451.00	\$491,182.98	\$514,737.00	\$510,461.00	(\$4,276.00)	-0.83%
Dpw-Longevity	\$3,600.00	\$3,600.00	\$3,600.00	\$5,250.00	\$4,250.00	(\$1,000.00)	-19.05%
Dpw Uniform Allowance	\$0.00	\$9,600.00	\$9,600.00	\$9,600.00	\$10,800.00	\$1,200.00	12.50%
Longevity-Non Union	\$800.00	\$700.00	\$700.00	\$1,450.00	\$700.00	(\$750.00)	-51.72%
<b>Total DPW Wages</b>	<b>\$765,912.15</b>	<b>\$810,148.00</b>	<b>\$795,023.13</b>	<b>\$875,073.00</b>	<b>\$877,801.00</b>	<b>\$2,728.00</b>	<b>0.31%</b>
<b><u>DPW Expenses</u></b>							
Advertising	\$500.00	\$500.00	\$486.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Professional Services	\$1,842.50	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
Training	\$3,283.03	\$3,000.00	\$1,594.95	\$0.00	\$0.00	\$0.00	0.0%
Education/Prof. Develop	\$695.43	\$3,000.00	\$2,099.62	\$4,500.00	\$5,000.00	\$500.00	11.11%
Postage	\$1,232.28	\$100.00	\$34.45	\$1,100.00	\$1,000.00	(\$100.00)	-9.09%
Field Maint Exp	\$8,775.00	\$10,000.00	\$8,117.22	\$10,000.00	\$0.00	(\$10,000.00)	-100.00%
Dpw Landfill Post Closure	\$0.00	\$0.00	\$0.00	\$130,000.00	\$0.00	(\$130,000.00)	-100.00%
Office Supplies	\$1,041.67	\$400.00	\$314.77	\$5,600.00	\$5,600.00	\$0.00	0.00%
Tools Equipment & Supplies	\$4,792.18	\$10,200.00	\$7,963.83	\$10,200.00	\$11,000.00	\$800.00	7.84%
Vehicle Rep & Maint Supplies	\$39,638.02	\$45,700.00	\$41,101.29	\$46,500.00	\$48,500.00	\$2,000.00	4.30%
Other Supplies	\$3,111.51	\$2,699.99	\$2,367.38	\$200.00	\$0.00	(\$200.00)	-100.00%
Technology Supplies	\$1,296.03	\$2,500.00	\$2,500.00	\$5,000.00	\$7,500.00	\$2,500.00	50.00%
Uniforms/Protective Wear	\$8,528.40	\$800.00	\$800.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
License Renewal	\$1,625.68	\$1,585.00	\$610.17	\$3,160.00	\$2,500.00	(\$660.00)	-20.89%
<b>Total DPW Expenses</b>	<b>\$76,361.73</b>	<b>\$100,484.99</b>	<b>\$87,989.68</b>	<b>\$237,760.00</b>	<b>\$103,600.00</b>	<b>(\$134,160.00)</b>	<b>-56.43%</b>
<b>Total DPW</b>	<b>\$842,273.88</b>	<b>\$910,632.99</b>	<b>\$883,012.81</b>	<b>\$1,112,833.00</b>	<b>\$981,401.00</b>	<b>(\$131,432.00)</b>	<b>-11.81%</b>



## Town of Littleton Fiscal Year 2024 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Stephen Jahnle	Dir Public Works	1.000	BA18	7	\$123,234
Christopher Stoddard	Dir Public Works	0.400	BA18	7	\$49,294
Steven Whitten	Highway Supt	1.000	BA16	6	\$106,447
Nichole Devlaminck	Bus Adm Public Works	1.000	BA11	2	\$67,130
<b>Department Total</b>		<b>3.400</b>			<b>\$346,105</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Bruce Mckelvie	General Foreman	1.000	HU06	2	\$56,376
Derek Kelson	Highway Wrk Foreman	1.000	HU05	10	\$65,397
William Macfadgen	Highway Mechanic	1.000	HU05	10	\$65,397
Bryan Fox	Highway Mechanic	1.000	HU05	3	\$55,019
Craig Saladini	Equip Op/Laborer lii	1.000	HU04	7	\$57,859
Nicholas Rochon	Equip Op/Laborer lii	1.000	HU04	6	\$56,460
Anthony Arnott	Equip Op/Laborer lii	1.000	HU04	3	\$52,409
Jarrett Ober	Equip Op/Laborer lii	1.000	HU04	2	\$51,136
Raymond Steele	Equip Op/Laborer lii	1.000	HU04	2	\$51,136
Vacant	Equip Op/Laborer li	1.000	HU03	1	\$47,502
Vacant	Equip Op/Laborer I	1.000	HU02	1	\$45,227
<b>Department Total</b>		<b>11.000</b>			<b>\$603,918</b>

422 - Roadway	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Roadway Expenses</b>							
Line Painting	\$11,217.03	\$11,000.00	\$10,187.44	\$11,000.00	\$19,000.00	\$8,000.00	72.73%
Professional Services	\$11,229.25	\$12,800.00	\$8,189.61	\$12,800.00	\$12,000.00	(\$800.00)	-6.25%
Police Details	\$10,129.37	\$18,190.00	\$18,189.08	\$18,000.00	\$18,000.00	\$0.00	0.00%
Roadway Supplies	\$33,523.44	\$44,810.00	\$38,473.18	\$45,000.00	\$45,000.00	\$0.00	0.00%
Roadway Repairs	\$869,203.25	\$867,516.30	\$665,066.42	\$740,000.00	\$920,000.00	\$180,000.00	24.32%
<b>Total Roadway Expenses</b>	<b>\$935,302.34</b>	<b>\$954,316.30</b>	<b>\$740,105.73</b>	<b>\$826,800.00</b>	<b>\$1,014,000.00</b>	<b>\$187,200.00</b>	<b>22.64%</b>
<b>Total Roadway</b>	<b>\$935,302.34</b>	<b>\$954,316.30</b>	<b>\$740,105.73</b>	<b>\$826,800.00</b>	<b>\$1,014,000.00</b>	<b>\$187,200.00</b>	<b>22.64%</b>



## Town of Littleton Fiscal Year 2024 Budget

423 - Transfer Stn	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Transfer Stn Wages</u>							
Trans Stn- Business Admin Wage	\$4,044.70	\$4,539.00	\$4,538.45	\$4,735.00	\$4,700.00	(\$35.00)	-0.74%
Trans Stn-Overtime	\$18,549.53	\$18,460.00	\$17,931.16	\$18,136.00	\$20,000.00	\$1,864.00	10.28%
Trans Stn - Staff Wages	\$114,051.88	\$118,920.00	\$118,919.33	\$124,069.00	\$125,068.00	\$999.00	0.81%
Trans Stn-Longevity	\$1,850.00	\$1,900.00	\$1,900.00	\$1,900.00	\$1,900.00	\$0.00	0.00%
Transfer Station Uniform Allow	\$0.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	0.00%
<b>Total Transfer Stn Wages</b>	<b>\$138,496.11</b>	<b>\$146,219.00</b>	<b>\$145,688.94</b>	<b>\$151,240.00</b>	<b>\$154,068.00</b>	<b>\$2,828.00</b>	<b>1.87%</b>
<u>Transfer Stn Expenses</u>							
Equipment Repairs & Servicing	\$6,213.86	\$6,000.00	\$5,560.90	\$6,000.00	\$7,500.00	\$1,500.00	25.00%
Tipping Fees	\$114,369.06	\$110,716.47	\$73,081.98	\$100,000.00	\$100,000.00	\$0.00	0.00%
Waste Hauling	\$24,654.50	\$10,860.00	\$10,860.00	\$0.00	\$0.00	\$0.00	0.0%
Recycling Expense	\$64,684.50	\$92,577.45	\$59,107.67	\$88,000.00	\$90,000.00	\$2,000.00	2.27%
C&D Disposal Tipping	\$0.00	\$35,666.00	\$11,096.67	\$35,000.00	\$35,000.00	\$0.00	0.00%
Other Services	\$149,544.78	\$43,910.58	\$43,889.00	\$44,500.00	\$44,500.00	\$0.00	0.00%
Rubbish & Recycle Supplies	\$15,748.35	\$25,334.00	\$22,780.85	\$25,000.00	\$27,500.00	\$2,500.00	10.00%
Uniforms	\$1,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Total Transfer Stn Expenses</b>	<b>\$376,915.05</b>	<b>\$325,064.50</b>	<b>\$226,377.07</b>	<b>\$298,500.00</b>	<b>\$304,500.00</b>	<b>\$6,000.00</b>	<b>2.01%</b>
<b>Total Transfer Stn</b>	<b>\$515,411.16</b>	<b>\$471,283.50</b>	<b>\$372,066.01</b>	<b>\$449,740.00</b>	<b>\$458,568.00</b>	<b>\$8,828.00</b>	<b>1.96%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Christopher Upperman	Trans Stn Op	0.950	HU04	10	\$59,211
Phyllis Ashley	Trans Stn Asst Op	0.950	HU02	10	\$53,677
<b>Department Total</b>		<b>1.900</b>			<b>\$112,888</b>



## Town of Littleton Fiscal Year 2024 Budget

423 - Parks	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b><u>Parks Wages</u></b>							
Parks - Temp/Seasonal Wages	\$0.00	\$10,835.00	\$0.00	\$10,836.00	\$18,336.00	\$7,500.00	69.21%
Parks-Overtime	\$831.33	\$500.00	\$78.06	\$500.00	\$1,000.00	\$500.00	100.00%
Parks - Standby Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Parks - Longevity	\$850.00	\$1,700.00	\$1,700.00	\$800.00	\$800.00	\$0.00	0.00%
Parks - Staff Wages	\$170,324.22	\$178,979.00	\$151,372.99	\$164,974.00	\$163,791.00	(\$1,183.00)	-0.72%
School Parks Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Total Parks Wages</b>	<b>\$172,005.55</b>	<b>\$192,014.00</b>	<b>\$153,151.05</b>	<b>\$177,110.00</b>	<b>\$183,927.00</b>	<b>\$6,817.00</b>	<b>3.85%</b>
<b><u>Parks Expenses</u></b>							
Parks - Uniform Allowance	\$2,550.00	\$3,600.00	\$3,600.00	\$3,600.00	\$4,800.00	\$1,200.00	33.33%
Park Maintenance Services	\$14,642.29	\$20,000.00	\$15,556.50	\$20,000.00	\$30,000.00	\$10,000.00	50.00%
School Park Maintenance	\$18,201.30	\$20,000.00	\$14,571.77	\$20,000.00	\$20,000.00	\$0.00	0.00%
Park Maint Supplies	\$22,112.15	\$37,000.00	\$31,890.82	\$37,000.00	\$37,000.00	\$0.00	0.00%
<b>Total Parks Expenses</b>	<b>\$57,505.74</b>	<b>\$80,600.00</b>	<b>\$65,619.09</b>	<b>\$80,600.00</b>	<b>\$91,800.00</b>	<b>\$11,200.00</b>	<b>13.90%</b>
<b>Total Parks</b>	<b>\$229,511.29</b>	<b>\$272,614.00</b>	<b>\$218,770.14</b>	<b>\$257,710.00</b>	<b>\$275,727.00</b>	<b>\$18,017.00</b>	<b>6.99%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Benjamin Anderson	Parks Wrk Foreman	1.000	HU05	5	\$57,796
<b>Department Total</b>		<b>1.000</b>			<b>\$57,796</b>



## Town of Littleton Fiscal Year 2024 Budget

423 - Snow & Ice	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u><b>Snow &amp; Ice Wages</b></u>							
Salaries Overtime	\$65,935.31	\$43,250.00	\$81,962.12	\$38,850.00	\$38,000.00	(\$850.00)	-2.19%
Salaries Stipends	\$25,192.59	\$24,750.00	\$25,952.00	\$29,150.00	\$30,000.00	\$850.00	2.92%
<i>Total Snow &amp; Ice Wages</i>	<i>\$91,127.90</i>	<i>\$68,000.00</i>	<i>\$107,914.12</i>	<i>\$68,000.00</i>	<i>\$68,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<u><b>Snow &amp; Ice Expenses</b></u>							
Vehicle Repair & Maintenance	\$36,308.35	\$10,500.00	\$30,088.03	\$10,500.00	\$10,000.00	(\$500.00)	-4.76%
Contract Plowing	\$118,561.86	\$30,000.00	\$109,509.25	\$30,000.00	\$30,000.00	\$0.00	0.00%
Road Salt & Chemicals	\$152,750.89	\$90,000.00	\$254,039.10	\$90,000.00	\$90,000.00	\$0.00	0.00%
Other Expenditures	\$22,871.00	\$1,500.00	\$7,259.97	\$1,500.00	\$2,000.00	\$500.00	33.33%
<i>Total Snow &amp; Ice Expenses</i>	<i>\$330,492.10</i>	<i>\$132,000.00</i>	<i>\$400,896.35</i>	<i>\$132,000.00</i>	<i>\$132,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<b><i>Total Snow &amp; Ice</i></b>	<b><i>\$421,620.00</i></b>	<b><i>\$200,000.00</i></b>	<b><i>\$508,810.47</i></b>	<b><i>\$200,000.00</i></b>	<b><i>\$200,000.00</i></b>	<b><i>\$0.00</i></b>	<b><i>0.00%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Public Works: Cemetery

#### **MISSION OF THE DEPARTMENT**

The Littleton Cemetery Commission is charged with the stewardship and management of Westlawn Cemetery, as well as the Town's Old Burying Ground. The daily functions and operations of our department, and the care of these special places, are carried out by a full-time Cemetery Superintendent, Assistant Cemetery Superintendent and Groundskeeper, appointed by the Commission.

#### **DESCRIPTION OF SERVICES**

The Cemetery Department is responsible for maintaining the grounds at Westlawn Cemetery, as well as the Town's Old Burying Ground, year round, under all weather conditions. Aside from general grounds and building maintenance, department staff provide services such as answering public inquiries, coordinating/facilitating burials, selling grave spaces and services, and updating grave data.

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

FY23 is from 7/1/2022 to 11/2/22

FY24 is projected from information from 7/1/2023 thru 11/30/2023

Indicator	Unit of Measure	FY2021	FY2022	Projected FY2023	Projected FY2024
Interments at Westlawn Cemetery	Number of Burials Performed	44	50	54	52

#### **DEPARTMENTAL SERVICES**

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

Priority: Maintain and manage the grounds at Westlawn Cemetery and the Old Burying Ground year round, under all weather conditions.

Priority: Coordinate funerals/ burials with funeral home staff and families; Prepare graves for, and facilitate burials.

Priority: Protect and preserve historic gravestones at Westlawn and the Old Burying Ground.

Priority: Provide administrative functions, such as answering phones, pulling and preparing files/deeds, updating grave lot data (utilizing specialized software), and responding to public inquiries regarding departmental services/business.

Priority: Attend meetings of the Cemetery Commission.



## Town of Littleton Fiscal Year 2024 Budget

### MAJOR ACCOMPLISHMENTS

-Within the last two years, the department has planned and implemented a phased grounds expansion project to accommodate new grave spaces to meet demand. Currently, one acre of land around the Sullivan Loop is in the process of being developed for grace lots.

-CPA funds have been awarded and utilized this fiscal year, and annually for the last five years, to fund gravestone conservation/preservation efforts at Westlawn and the Old Burying Ground.

-This year, an Assistant Cemetery Superintendent position was created and staffed to meet the operational needs of the department.

-Upgrades to our aging administrative building have commenced, making the structure safer and more energy efficient.

### DEPARTMENTAL GOALS

Among the many goals that the department seeks to achieve within the upcoming fiscal year, the following three have been at the forefront of our planning efforts:

Goal 1 - Continue to plan for, and develop new grave spaces within the Sullivan Loop expansion area to ensure that there is sufficient lot space available for the future.

Goal 2- Continue to upgrade/improve infrastructure and grounds for safety and functionality. .

Goal 3– Continue to seek out grants and funding sources, such as CPA, to provide for the further preservation of historic and culturally significant gravestones at Westlawn and the Old Burying Ground.

Other ongoing goals of the department consist of:

- Continue to provide the highest level of compassionate service to individuals visiting and seeking assistance from our department.
- Continue to compile and maintain accurate burial records, and assist persons searching for related information.
- Purchase and replace necessary equipment for safe and efficient departmental operations.
- Continue to maintain cemetery grounds/building/equipment at the highest level, for all four seasons of the year.
- Develop a proactive plan to maintain the health of shrubbery and trees at Westlawn and the Old Burying Ground.
- Continue to seek out additional training opportunities for existing staff.

### BUDGET NARRATIVE

Aside from personnel costs, this department has numerous expenses that reflect our multifaceted needs and functions. General expenses primarily consist of the maintenance and upgrading of our vehicles/equipment, building and grounds. Administrative equipment such as software, printers, deed books, and other office supplies regularly need to be replaced, and take up much of our budget for this particular category. While we are usually able to cover most of these costs utilizing our annual allotment from the Town, these funds often run very close to being depleted months prior to the end of the fiscal year. To help offset our expenses for necessary purchases that would have exceeded our annual budget, the Cemetery's Perpetual Care fund has



## Town of Littleton Fiscal Year 2024 Budget

been utilized in FY23 to facilitate the replacement of aging equipment such as our utility trailer, and to upgrade safety and functional aspects of our aging administrative building. The Commission believes that it is always best practice to avoid expending Perpetual Care principal funds whenever possible, so that they be conserved for the future wellbeing of the cemeteries. Capital projects, such as the replacement of our department's truck and other declining equipment, as well as a condition assessment for our building, are on the horizon as necessary expenses to come. The initial planning and developing of additional grave lots around the Sullivan Loop at Westlawn was made possible through monies authorized by Town Meeting. In the coming years, more funds may need to be allotted to continue these efforts.

**Personnel Services-** The FY23 staffing budget was increased from FY22 to accommodate for the hiring of an Assistant Cemetery Superintendent. This position did not exist previously. The FY 24 staffing budget will be level in relation to our budget from the previous fiscal year. Non-union employees of the Town, including employees of this department, are governed by the wage and classification plan under the personnel bylaw, as voted on at the 11/1/22, Special Town Meeting.

491 - Cemetery	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Cemetery Wages</u>							
Cemetery-Superintendent Sal	\$65,256.66	\$68,250.63	\$68,250.63	\$70,214.00	\$74,124.00	\$3,910.00	5.57%
Cemetery - Asst Superintendent	\$0.00	\$0.00	\$0.00	\$251.00	\$69,907.00	\$69,656.00	27751.39%
Cemetery-Staff Wages	\$55,478.17	\$57,590.71	\$57,590.71	\$118,945.00	\$62,244.00	(\$56,701.00)	-47.67%
Cemetery-Overtime	\$4,456.71	\$4,367.66	\$1,440.90	\$6,500.00	\$6,500.00	\$0.00	0.00%
Longevity-Non Union	\$750.00	\$1,500.00	\$800.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
<b>Total Cemetery Wages</b>	<b>\$125,941.54</b>	<b>\$131,709.00</b>	<b>\$128,082.24</b>	<b>\$197,410.00</b>	<b>\$214,275.00</b>	<b>\$16,865.00</b>	<b>8.54%</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%
Water	\$781.07	\$1,000.00	\$932.19	\$1,000.00	\$1,000.00	\$0.00	0.00%
Vehicle Repair & Maintenance	\$2,898.23	\$5,300.00	\$2,297.71	\$5,300.00	\$5,500.00	\$200.00	3.77%
Software Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.0%
Office Supplies	\$648.07	\$500.00	\$351.06	\$500.00	\$1,000.00	\$500.00	100.00%
Bldg. Maintenance Supplies	\$1,841.49	\$1,972.00	\$1,971.68	\$1,750.00	\$1,565.00	(\$185.00)	-10.57%
Grounds Maintenance	\$6,406.58	\$6,478.00	\$4,641.05	\$6,700.00	\$7,000.00	\$300.00	4.48%
Dues & Subscriptions	\$0.00	\$500.00	\$89.95	\$500.00	\$500.00	\$0.00	0.00%
<b>Total Cemetery Expenses</b>	<b>\$12,575.44</b>	<b>\$15,750.00</b>	<b>\$10,283.64</b>	<b>\$15,750.00</b>	<b>\$19,065.00</b>	<b>\$3,315.00</b>	<b>21.05%</b>
<b>Total Cemetery</b>	<b>\$138,516.98</b>	<b>\$147,459.00</b>	<b>\$138,365.88</b>	<b>\$213,160.00</b>	<b>\$233,340.00</b>	<b>\$20,180.00</b>	<b>9.47%</b>



## Town of Littleton Fiscal Year 2024 Budget

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### Staffing

Name	Position	FTE	Grade	Step	Salary
Thomas Bailey	Cemetery Supt	1.000	BA11	6	\$74,124
Ian Heffernan	Assist Cemetery Sup	1.000	BA10	6	\$69,907
Laurie Taylor	Cemetery Groundskeeper	1.000	BA07	8	\$62,244
<b>Department Total</b>		<b>3.000</b>			<b>\$206,275</b>



## Town of Littleton Fiscal Year 2024 Budget

### Public Works: Clean Lakes

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

456 - Clean Lakes	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Clean Lakes Expenses</u>							
Clean Lakes Professional Servi	\$45,769.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Clean Lakes Expenses</i>	<i>\$45,769.10</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>
<i>Total Clean Lakes</i>	<i>\$45,769.10</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</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 2024 Budget

### Public Works: Other

#### Street Lighting

##### Budget Narrative

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

424 - Street Lighting	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Street Lighting	\$16,182.22	\$18,200.00	\$13,637.61	\$18,200.00	\$18,200.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$16,182.22</i>	<i>\$18,200.00</i>	<i>\$13,637.61</i>	<i>\$18,200.00</i>	<i>\$18,200.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>Total Street Lighting</i>	<b>\$16,182.22</b>	<b>\$18,200.00</b>	<b>\$13,637.61</b>	<b>\$18,200.00</b>	<b>\$18,200.00</b>	<b>\$0.00</b>	<b>0.00%</b>

#### Wastewater/Stormwater

##### Budget Narrative

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

455 - Wastewater/Stormwater	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Wastewater/Sewer Allocation	\$0.00	\$246,550.00	\$246,550.00	\$361,861.00	\$507,901.00	\$146,040.00	40.36%
<i>Total Expenses</i>	<i>\$0.00</i>	<i>\$246,550.00</i>	<i>\$246,550.00</i>	<i>\$361,861.00</i>	<i>\$507,901.00</i>	<i>\$146,040.00</i>	<i>40.36%</i>
<i>Total Wastewater/Stormwater</i>	<b>\$0.00</b>	<b>\$246,550.00</b>	<b>\$246,550.00</b>	<b>\$361,861.00</b>	<b>\$507,901.00</b>	<b>\$146,040.00</b>	<b>40.36%</b>

#### B&M Crossing

##### Budget Narrative

Railroad Crossing - This is the cost for maintenance of private crossing on Gilson Rd

457 - B&M Crossing	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
B&M Crossing	\$2,805.62	\$2,900.00	\$2,805.62	\$3,000.00	\$3,000.00	\$0.00	0.00%
<i>Total Expenses</i>	<i>\$2,805.62</i>	<i>\$2,900.00</i>	<i>\$2,805.62</i>	<i>\$3,000.00</i>	<i>\$3,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
<i>Total B&amp;M Crossing</i>	<b>\$2,805.62</b>	<b>\$2,900.00</b>	<b>\$2,805.62</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>



## Town of Littleton Fiscal Year 2024 Budget

### Landfill Post Closure Monitor

#### Budget Narrative

DEP required monitoring of transfer station site. This item was previously in the Transfer Station budget in previous years and temporarily coded to Highway in FY22. It has been given its own division for transparency and to properly reflect the operational costs of the transfer station.

490 - Landfill Post Closure Monitor	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Dpw Landfill Post Closure	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	
<i>Total Expenses</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$130,000.00</i>	<i>\$130,000.00</i>	
<b><i>Total Landfill Post Closure Monitor</i></b>	<b><i>\$0.00</i></b>	<b><i>\$0.00</i></b>	<b><i>\$0.00</i></b>	<b><i>\$0.00</i></b>	<b><i>\$130,000.00</i></b>	<b><i>\$130,000.00</i></b>	

### Sustainability Committee

#### Budget Narrative

New expense line in FY24 for Committee expenses

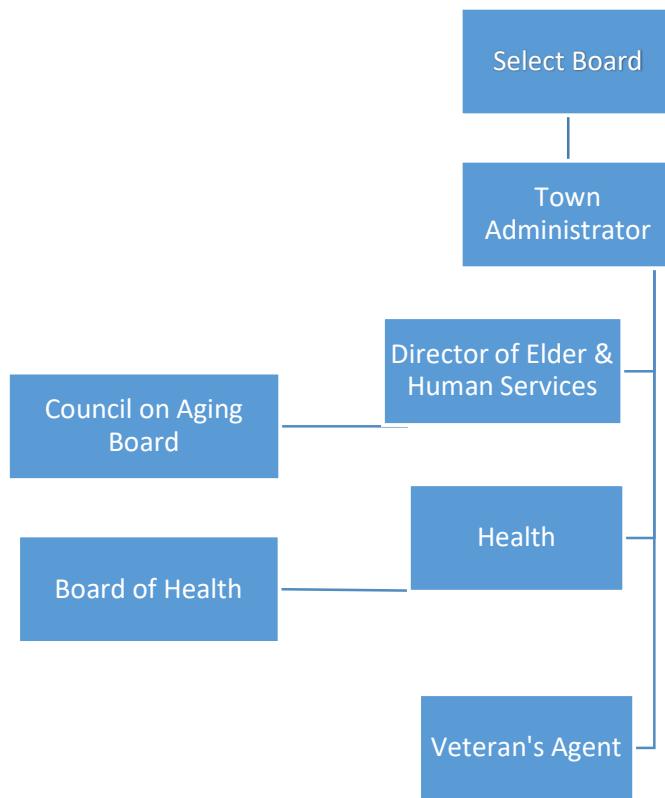
431 - Sustainability Committee	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Sustainability Committee Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
<i>Total Expenses</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,000.00</i>	<i>\$2,000.00</i>	
<b><i>Total Sustainability Committee</i></b>	<b><i>\$0.00</i></b>	<b><i>\$0.00</i></b>	<b><i>\$0.00</i></b>	<b><i>\$0.00</i></b>	<b><i>\$2,000.00</i></b>	<b><i>\$2,000.00</i></b>	



## Town of Littleton Fiscal Year 2024 Budget

### Health & Human Services

#### Health & Human Services Organizational Chart



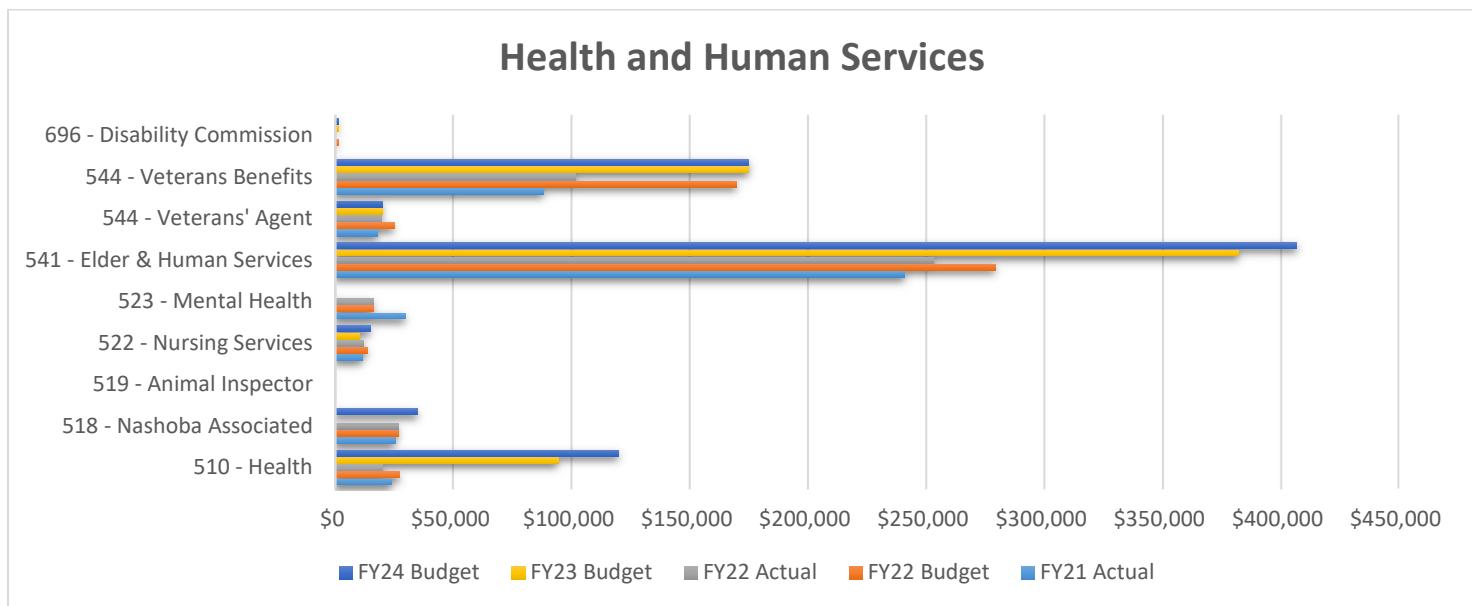


## Town of Littleton Fiscal Year 2024 Budget

### 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
510 - Health	\$24,034	\$27,378	\$20,140	\$94,388	\$120,000	\$25,612	27.13%
518 - Nashoba Associated	\$25,307	\$26,650	\$26,573	\$0	\$35,000	\$35,000	
519 - Animal Inspector	\$0	\$0	\$0	\$0	\$0	\$0	
522 - Nursing Services	\$11,497	\$13,575	\$12,126	\$10,000	\$15,000	\$5,000	50.00%
523 - Mental Health	\$29,780	\$16,000	\$16,000	\$0	\$0	\$0	
541 - Elder & Human Services	\$241,109	\$279,309	\$253,011	\$382,274	\$406,906	\$24,632	6.44%
544 - Veterans' Agent	\$18,105	\$24,997	\$19,390	\$20,119	\$20,119	\$0	0.00%
544 - Veterans Benefits	\$88,222	\$170,000	\$101,855	\$175,000	\$175,000	\$0	0.00%
696 - Disability Commission	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
<b>Total Health &amp; Human Services</b>	<b>\$438,053</b>	<b>\$559,109</b>	<b>\$449,095</b>	<b>\$682,981</b>	<b>\$773,225</b>	<b>\$90,244</b>	<b>13.21%</b>



Health & Human Services Breakout	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
Total Wages	\$244,043	\$289,439	\$263,946	\$421,186	\$479,599	\$58,413	13.87%
Total Expenses	\$194,010	\$269,670	\$185,149	\$261,795	\$293,626	\$31,831	12.16%
<b>Total Health &amp; Human Services</b>	<b>\$438,053</b>	<b>\$559,109</b>	<b>\$449,095</b>	<b>\$682,981</b>	<b>\$773,225</b>	<b>\$90,244</b>	<b>13.21%</b>



## Town of Littleton Fiscal Year 2024 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 (BOH) 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	FY2024 Projected
Septic Permit Applications	Count	90
Food Service Permits	Count	60
Tobacco Permit Applications	Count	10
Stable Permit Applications	Count	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.



## Town of Littleton Fiscal Year 2024 Budget

### BUDGET NARRATIVE

Personal Services - The FY24 budget decreased as the Public Health Coordinator position was cut as it remained unfilled. The Town will propose going back to Town Meeting to vote to continue services with Nashoba Associated Boards of Health in the interim.

510 - Health	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b><u>Health Wages</u></b>							
Boh Agent	\$0	\$0	\$0	\$83,588	\$110,000	\$26,412	31.60%
Boh - Staff Wages	\$23,006	\$23,848	\$20,040	\$0	\$10,000	\$10,000	0.0%
Wages - Overtime	\$0	\$2,200	\$0	\$0	\$0	\$0	0.0%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<i>Total Health Wages</i>	<i>\$23,006</i>	<i>\$26,048</i>	<i>\$20,040</i>	<i>\$83,588</i>	<i>\$120,000</i>	<i>\$36,412</i>	<i>43.56%</i>
<b><u>Health Expenses</u></b>							
Advertising	\$0	\$300	\$0	\$300	\$0	(\$300)	-100.00%
Postage	\$16	\$110	\$66	\$0	\$0	\$0	0.0%
Office Supplies	\$603	\$320	\$34	\$0	\$0	\$0	0.0%
Travel	\$0	\$100	\$0	\$0	\$0	\$0	0.0%
Other Expenditures	\$410	\$500	\$0	\$10,500	\$0	(\$10,500)	-100.00%
<i>Total Health Expenses</i>	<i>\$1,028</i>	<i>\$1,330</i>	<i>\$100</i>	<i>\$10,800</i>	<i>\$0</i>	<i>(\$10,800)</i>	<i>-100.00%</i>
<i><b>Total Health</b></i>	<i><b>\$24,034</b></i>	<i><b>\$27,378</b></i>	<i><b>\$20,140</b></i>	<i><b>\$94,388</b></i>	<i><b>\$120,000</b></i>	<i><b>\$25,612</b></i>	<i><b>27.13%</b></i>

### Staffing

Name	Position	FTE	Grade	Step	Salary
<i><b>Department Total</b></i>		<i><b>0.000</b></i>			<i><b>\$0</b></i>



## Town of Littleton Fiscal Year 2024 Budget

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

#### **MISSION OF THE DEPARTMENT**

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

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

#### **DESCRIPTION OF SERVICES**

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

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

As our mission statement explains, we are also responsible for providing services to all residents of any age. We categorize our outreach and social service contacts into two categories; over 60 and under 60 years of age. The increase in under 60 outreach has soared, and the complexity of each case has increased, causing our staff to spend more and more time on each case. When we first began to serve under 60 residents in FY16 we logged 591 contacts. In FY22, we logged 1,761 contacts.

We have five primary areas of focus:

- Transportation**

We provide van services for elders and people with disabilities. We are currently running vans 5 days per week. We provide rides to medical appointments, pharmacies, grocery stores, dialysis, treatment programs, and social engagements. 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 22 we delivered 5,439 Home Delivered Meals to seniors. 44 seniors in Littleton receive Meals on Wheels. We deliver hot meals to home-bound seniors, each day, five days a week. Coordinating with



## Town of Littleton Fiscal Year 2024 Budget

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Minuteman Senior Services, we provide a daily hot meal program for a voluntary donation of \$2. Staffing for both programs is heavily supported by the Senior Tax Work-Off Program. We also offer congregate meals on site at our senior diner Monday through Friday.

- **Outreach to All Residents in Need**

Our Outreach Coordinator serves as an information resource for seniors, the disabled, the low-income, and other persons and families of any age in need of services. We also assist the families of Littleton seniors. We provide help with obtaining heating subsidies, food stamps, housing, health education, caregiver support, and services from other food-provision programs. We are the gateway for those in need to obtain services and we operate under a 'no wrong door' policy for the 350+ residents we assist each month. Our total Outreach Dept contacts for FY22 was over 6,342 points of contact.

- **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 property tax relief for participants in the form of an abatement. Each year about 100 senior tax workers complete between 6,000-8,000 hours of work for the town. STW's are placed in the Finance Department, Assessors, Cemetery, School Department, Transfer Station, Town Administrator's office, Library, Conservation Commission, and throughout Council on Aging and Elder and Human Services just to name a few departments. STWs deliver meals-on-wheels, work in our lunch program, retired RNs run our blood pressure clinic, and they assist in performing building and landscaping maintenance.

- **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 FY22 we saw nearly 1,000 unduplicated visitors to our programs, accounting for close to 6,000 event sign-in's

We strive to offer a range of educational, wellness, and social programs throughout the year in both an in-person and virtual format. Isolation is a high risk factor for seniors and engagement and interaction with others is needed for health and well-being. We are especially proud of our many in-house Conversational Support Groups. Our support group programs (Anxiety support group, Living Alone and Living Well group, Caregiver Support Group) are all run by staff. With the assistance of grants we are able to offer activity classes as well such as art and music presentations and performances.



## Town of Littleton Fiscal Year 2024 Budget

### MAJOR ACCOMPLISHMENTS

- Creation of the Community Crisis Team with Police Department, Fire Department, EHS, and Building/Board Of Health Dept. to better serve community members in crisis, and identifying residents to intervene with prior to crisis point.
- Creation of the "Littleton Safe Return Program" with Police Department to proactively identify community members at risk of wandering or becoming lost.
- Implementing post-covid congregate meal opportunities for residents.
- Updated the Senior Tax Work Off Program to better serve residents and collaborating with other depts to create new administrative processes, increased abatement amount to \$1,500.
- The Center on Shattuck Street/ Senior Center building project obtained positive Town Meeting vote in May 2022, and began interviewing Contractors in Fall 2022.

### PERFORMANCE/WORKLOAD INDICATORS

Indicator	Unit of Measurement	FY2018	FY2019	FY2020	FY2021	FY2022
<b>Senior Tax Work Program</b>	Participants	111	134	121	92	98
<b>Unduplicated Over Age 60 Served</b>	Residents	622	879	1140	767 (COVID)	820
<b>Total Unduplicated Residents Served</b>	Residents	738	967	1,040	893 (COVID)	1,067
<b>Under Age 60 Outreach Occurrences</b>	Points of Contact	784	689	947	1,281 (COVID)	1761
<b>Programs offered per year</b>	Programs run	913	1161	850 (COVID)	183 (COVID)	758
<b>Program Attendance</b>	Event Sign In's	7,267	9,788	8,503 (COVID)	843 (COVID)	5,807
<b>Newsletter subscribers &amp; (email subscribers)</b>	Subscribers	~600	750 (328)^	649 (384)^	649 (384)^	745 (697^)

(^ denotes the number of email subscribers to newsletter)

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



## Town of Littleton Fiscal Year 2024 Budget

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### BUDGET NARRATIVE

#### STAFFING FTE's

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

**Personnel Services** - The FY24 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 FY24 have been factored.

New for FY24 is Longevity Pay in the amount of \$700 for an employee who reached the 5 year milestone.

The FY23 staffing budget increased by 1 FTE to accommodate the request of the Director to add an additional Outreach Coordinator position at a Grade 9. This position supports our department and staff continue to provide assistance where it is most needed- to our vulnerable residents of all ages in town.

#### Expenses:

The EHS/COA Department runs lean. Besides salary costs, our FY24 operating budget is \$55,516 annually, and about 80% of that is in our Professional Services line. The largest expenses being the cost of our van dispatching service, Crosstown Connect, who schedules our daily manifests for our drivers Monday through Friday and the cost of the William James Interface program that was formerly in the Board of Health budget for several years. This program costs \$32,000 for a two year agreement, and is the mental health referral service the town uses to connect with treatment programs and mental health clinicians.

We have experienced increases in food costs for our senior diner and nutrition programs, as well as for our programs that provide refreshments. Senior nutrition programs that are available at low to no-cost are extremely important to the senior community. We have factored in a 20% increase in food costs for FY24 based on the inflation indexes available.

Vehicle maintenance and repair has also risen in price. Our Vehicle Repair line has increased slightly to reflect increased costs in oil changes, inspections, and fluids.



### EHS / COA

#### Programs and Services

##### Community Outreach

- Assistance with in-home services (HHA, PCA)
- Case management
- Medicare / Health insurance
- Prescription Advantage
- Critical Home Repair
- Elder abuse/ neglect reports
- Fuel assistance
- Referrals to area agencies
- Property tax relief
- SHINE (Serving Health Insurance Needs of Everyone)
- AARP tax preparation
- Equipment Loan
- Program development
- Volunteer coordination
- Senior Tax Work Off Program
- Regional Van Transportation Services
- Advocacy
- Mental Health referrals
- Littleton Coalition Against Addiction

##### Social, Fitness,

##### & Educational Programs

- Tai Chi
- Gentle Yoga
- Line dancing
- Technology classes
- Creative Writing
- Art classes
- Bridge Group
- Bingo
- Craft classes
- Musical Presentations
- Historical Lectures
- Mahh Jong
- Men's and Women's Breakfasts
- Book & A Bite
- Loving Stitches Knitting Group
- Stretch and Flex
- Intergenerational Internships
- Strength training
- Hiking and Walking Groups
- Prime Time Paddlers Kayaking Group

##### Health & Wellness Programs

- Blood pressure clinics
- Hearing clinics
- Meals on Wheels
- Congregate Meals
- Balance & Gait Clinic
- Brains and Balance classes
- Caregiver Support Group
- Life Ahead Recovery Group
- Anxiety Group
- Living Alone & Living Well Group
- Glucose Checks
- Health Presentations
- Therapeutic Massage
- Reflexology / Reiki
- Flu Clinics
- Podiatry Clinic
- Littleton Social Club dementia program
- Wellness Fairs and Mental Health Fair



## Town of Littleton Fiscal Year 2024 Budget

541 - Elder & Human Services	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Elder &amp; Human Services Wages</u>							
Ehs-Director Salaries	\$78,363	\$91,509	\$91,508	\$95,039	\$100,333	\$5,294	5.57%
Wages Asst Ehs Director	\$48,170	\$71,128	\$51,903	\$74,653	\$78,035	\$3,382	4.53%
Ehs - Staff Wages	\$86,497	\$92,667	\$92,409	\$159,697	\$172,322	\$12,625	7.91%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$700	\$700	0.0%
<b>Total Elder &amp; Human Services Wages</b>	<b>\$213,030</b>	<b>\$255,304</b>	<b>\$235,821</b>	<b>\$329,389</b>	<b>\$351,390</b>	<b>\$22,001</b>	<b>6.68%</b>
<u>Elder &amp; Human Services Expenses</u>							
Vehicle Repair/Maint	\$445	\$707	\$707	\$710	\$850	\$140	19.72%
Professional Services	\$10,601	\$2,620	\$2,620	\$33,000	\$33,200	\$200	0.61%
Training/Conferences	\$125	\$560	\$225	\$560	\$910	\$350	62.50%
Postage	\$199	\$260	\$134	\$2,555	\$2,611	\$56	2.19%
Cross Town Connect Fee	\$11,000	\$12,000	\$11,000	\$11,500	\$11,500	\$0	0.00%
Office Supplies	\$723	\$175	\$122	\$200	\$200	\$0	0.00%
Meal Site	\$0	\$720	\$475	\$900	\$1,500	\$600	66.67%
Community Programs	\$1,729	\$2,448	\$0	\$1,600	\$2,200	\$600	37.50%
Minuteman Assessment	\$2,505	\$2,505	\$0	\$0	\$0	\$0	0.0%
Travel	\$369	\$650	\$550	\$630	\$900	\$270	42.86%
Dues & Subscriptions	\$95	\$713	\$712	\$750	\$685	(\$65)	-8.67%
Other Expenses	\$288	\$647	\$646	\$480	\$960	\$480	100.00%
<b>Total Elder &amp; Human Services Expenses</b>	<b>\$28,078</b>	<b>\$24,005</b>	<b>\$17,190</b>	<b>\$52,885</b>	<b>\$55,516</b>	<b>\$2,631</b>	<b>4.97%</b>
<b>Total Elder &amp; Human Services</b>	<b>\$241,109</b>	<b>\$279,309</b>	<b>\$253,011</b>	<b>\$382,274</b>	<b>\$406,906</b>	<b>\$24,632</b>	<b>6.44%</b>



## Town of Littleton Fiscal Year 2024 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Elizabeth Tretiak	Dir Ehs	1.000	BA16	4	\$100,329
Nicole Sarvela	Assist Director Ehs	1.000	BA13	3	\$78,029
Amy Demichele	Ehs Outreach Coord	1.000	BA12	3	\$72,976
Alicia Rego	Ehs Outreach Coord	1.000	BA12	2	\$71,180
Susan Raymond	Admin Asst-Coa	0.488	BA08	3	\$28,166
<b>Department Total</b>		<b>4.488</b>			<b>\$350,680</b>
Neil Campbell	Ehs Van Driver	0.450	B102	5	\$19,001
Richard Kent	Ehs Van Driver	0.450	B102	5	\$19,001
Samuel Palmer	Ehs Van Driver	0.450	B102	5	\$19,001
Peter McGowan	Ehs Van Driver	0.490	B102	2	\$19,498
<b>Department Total</b>		<b>1.840</b>			<b>\$76,501</b>



## Town of Littleton Fiscal Year 2024 Budget

### Health and Human Services: Veterans' Agent

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

The Mission of the Veterans' Affairs office is to identify the special needs of veterans and their dependents and expedite their entitlements and to coordinate veterans programs related to Federal and State agencies; to perform related duties as required. 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.

Keeps the Select Board and Town Administrator informed and advises them on appropriate veterans matters; when so designated, represents the Town and/or the department at professional, public, municipal, or state meetings and/or conferences within area of expertise.

Acts as Burial Agent and supervises the Veterans Graves Officer; insures burial procedures for destitute veterans and their dependents; place flags on veteran's graves for Memorial Day and other specified dates.

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

Indicator	Unit of Measure	FY2020	FY2021	FY2022	Projected FY2023
Veteran's receiving benefits	Count	14	15	15	15
Calls per year	Count	220	350	350	350
Office Visits- Inquiries	Count	175	200	200	250
VA Applications received	Count	10	15	10	20
VA Applications approved	Count	8	8	10	20
Veterans Living in Littleton	Count	504	450	375	375

#### **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 are placed on each grave by Memorial Day (Sections 5-9).

#4 Outreach at different Veterans related events.



## Town of Littleton Fiscal Year 2024 Budget

### MAJOR ACCOMPLISHMENTS

The completion of the Restoration of the WW1 Memorial at Shattuck Street.

Obtaining and installing a Grave Stone and a Veterans Marker at a Veterans Grave that never had any stone or marker on the grave.

Completed inventory of all Veterans graves at Westlawn Cemetery in order to update missing and damaged Veterans Markers or Medallions. Total Veterans graves inventoried equals 730.

### DEPARTMENTAL GOALS

To ensure that veterans receive the benefits that they are available for them, from both the State or Federal governments and the Veterans Administration.

To obtain and place the missing Veterans Markers or Medallions on the graves.

### BUDGET NARRATIVE

Salary expenses were level funded at \$8,209. Expenses were level funded at \$11,910 for FY24.

544 - Veterans' Agent	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Veterans' Agent Wages</u>							
Veteran Agent-Salary	\$8,007	\$8,087	\$8,086	\$8,209	\$8,209	\$0	0.00%
<i>Total Veterans' Agent Wages</i>	<i>\$8,007</i>	<i>\$8,087</i>	<i>\$8,086</i>	<i>\$8,209</i>	<i>\$8,209</i>	<i>\$0</i>	<i>0.00%</i>
<u>Veterans' Agent Expenses</u>							
Meetings & Conferences	\$0	\$250	\$225	\$250	\$250	\$0	0.00%
Other Services	\$0	\$210	\$210	\$200	\$200	\$0	0.00%
Postage	\$15	\$60	\$5	\$60	\$60	\$0	0.00%
Office Supplies	\$9	\$100	\$0	\$100	\$100	\$0	0.00%
Travel	\$0	\$1,190	\$789	\$1,200	\$1,200	\$0	0.00%
Dues & Subscriptions	\$75	\$100	\$75	\$100	\$100	\$0	0.00%
Vfw Building Maint	\$10,000	\$15,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
<i>Total Veterans' Agent Expenses</i>	<i>\$10,099</i>	<i>\$16,910</i>	<i>\$11,304</i>	<i>\$11,910</i>	<i>\$11,910</i>	<i>\$0</i>	<i>0.00%</i>
<b>Total Veterans' Agent</b>	<b>\$18,105</b>	<b>\$24,997</b>	<b>\$19,390</b>	<b>\$20,119</b>	<b>\$20,119</b>	<b>\$0</b>	<b>0.00%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
John Boroski	Veterans' Agent		BB02	2	\$8,209
<b>Department Total</b>		<b>0.000</b>	<b>\$8,209</b>		



## Town of Littleton Fiscal Year 2024 Budget

### Health and Human Services: Other *Veteran Benefits*

#### **Budget Narrative**

Veteran's benefits paid are then reimbursed to the Town 75% through the Cherry Sheet in the following fiscal year. The FY24 budget is level funded at \$175,000.

544 - Veterans Benefits	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Expenses</b>							
Veteran Benefits & Services	\$88,222	\$170,000	\$101,855	\$175,000	\$175,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$88,222</i>	<i>\$170,000</i>	<i>\$101,855</i>	<i>\$175,000</i>	<i>\$175,000</i>	<i>\$0</i>	<i>0.00%</i>
<b>Total Veterans Benefits</b>	<b>\$88,222</b>	<b>\$170,000</b>	<b>\$101,855</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$0</b>	<b>0.00%</b>

### *Animal Inspector*

#### **Budget Narrative**

519 - Animal Inspector	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Wages</b>							
Animal Insp-Professional Serv	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Wages</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<b>Total Animal Inspector</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### *Nashoba Associated*

#### **Budget Narrative**

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

518 - Nashoba Associated	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Expenses</b>							
Nashoba Boh-Assessment	\$25,307	\$26,650	\$26,573	\$0	\$35,000	\$35,000	
<i>Total Expenses</i>	<i>\$25,307</i>	<i>\$26,650</i>	<i>\$26,573</i>	<i>\$0</i>	<i>\$35,000</i>	<i>\$35,000</i>	
<b>Total Nashoba Associated</b>	<b>\$25,307</b>	<b>\$26,650</b>	<b>\$26,573</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>	



## Town of Littleton Fiscal Year 2024 Budget

### Nursing Services

#### Budget Narrative

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

522 - Nursing Services	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Naboh-Nursing Prof Serv	\$11,497	\$13,575	\$12,126	\$10,000	\$15,000	\$5,000	50.00%
<i>Total Expenses</i>	<i>\$11,497</i>	<i>\$13,575</i>	<i>\$12,126</i>	<i>\$10,000</i>	<i>\$15,000</i>	<i>\$5,000</i>	<i>50.00%</i>
<b>Total Nursing Services</b>	<b>\$11,497</b>	<b>\$13,575</b>	<b>\$12,126</b>	<b>\$10,000</b>	<b>\$15,000</b>	<b>\$5,000</b>	<b>50.00%</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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Eliot Clinic	\$3,780	\$0	\$0	\$0	\$0	\$0	\$0
Interface Referral Services	\$26,000	\$16,000	\$16,000	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	<i>\$29,780</i>	<i>\$16,000</i>	<i>\$16,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<b>Total Mental Health</b>	<b>\$29,780</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Disability Commission

#### Budget Narrative

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

696 - Disability Commission	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Disability Commission Expense	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$1,200</i>	<i>\$0</i>	<i>\$1,200</i>	<i>\$1,200</i>	<i>\$0</i>	<i>0.00%</i>
<b>Total</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$0</b>	<b>0.00%</b>

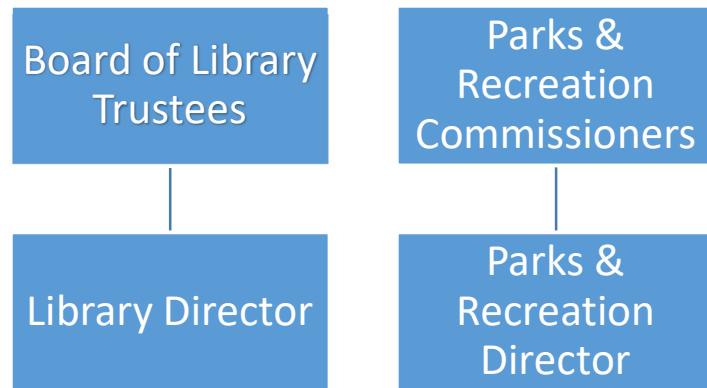


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Culture & Recreation

Culture & Recreation Organizational Chart





## Town of Littleton Fiscal Year 2024 Budget

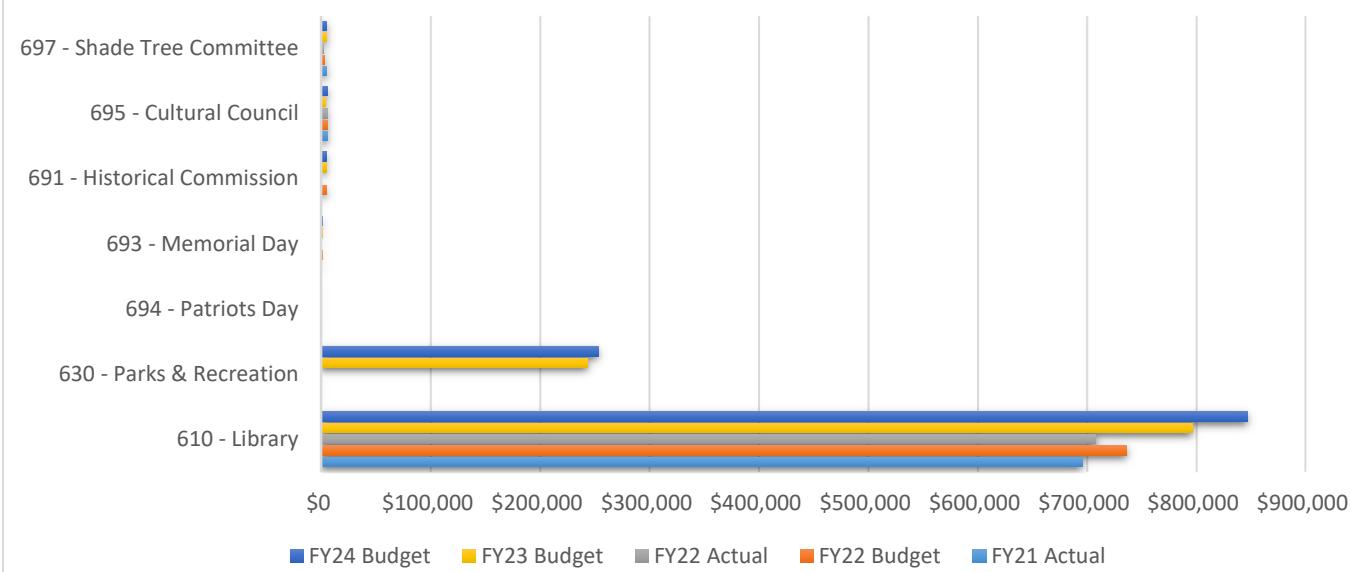
### Culture & Recreation – Budget Summary

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.

Culture & Recreation Summary	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
610 - Library	\$695,597	\$736,428	\$708,297	\$796,365	\$846,581	\$50,216	6.31%
630 - Parks & Recreation	\$0	\$0	\$0	\$243,771	\$253,249	\$9,478	3.89%
694 - Patriots Day	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
693 - Memorial Day	\$575	\$750	\$405	\$750	\$1,250	\$500	66.67%
691 - Historical Commission	\$147	\$4,480	\$190	\$4,480	\$4,480	\$0	0.00%
695 - Cultural Council	\$5,600	\$5,600	\$5,600	\$4,100	\$5,600	\$1,500	36.59%
697 - Shade Tree Committee	\$4,943	\$3,500	\$2,373	\$5,000	\$5,000	\$0	0.00%
<b>Total Culture &amp; Recreation</b>	<b>\$706,862</b>	<b>\$750,758</b>	<b>\$716,864</b>	<b>\$1,054,466</b>	<b>\$1,116,160</b>	<b>\$61,694</b>	<b>5.85%</b>

Culture & Recreation Breakout	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Wages</b>	\$517,997	\$550,828	\$541,448	\$817,685	\$861,730	\$44,045	5.39%
<b>Total Expenses</b>	<b>\$188,864</b>	<b>\$199,930</b>	<b>\$175,416</b>	<b>\$236,781</b>	<b>\$254,430</b>	<b>\$17,649</b>	<b>7.45%</b>
<b>Total Culture &amp; Recreation</b>	<b>\$706,862</b>	<b>\$750,758</b>	<b>\$716,864</b>	<b>\$1,054,466</b>	<b>\$1,116,160</b>	<b>\$61,694</b>	<b>5.85%</b>

### Culture & Recreation





## Town of Littleton Fiscal Year 2024 Budget

### Culture & Recreation: Library

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

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

#### **DESCRIPTION OF SERVICES**

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

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

1. Maintain our hours of operation.
2. Provide increased access to technology through classes and other programs.
3. Provide materials and staff to encourage children to develop a love of reading
4. Provide adult, teen and children reading materials for lifelong learning and recreation (including enhancement of eLibrary services)
5. Collaborate with town departments to foster a sense of community and provide educational opportunities to the Littleton community.
6. Offer programming to the growing diverse population in town, including those with hearing and visual impairments through the use of our "Access for All" grant, programming for our LGBTQ+ residents, and collaborating with other groups to educate the population about mental health issues.

#### **MAJOR ACCOMPLISHMENTS**

The new library has only been open for one year and we have already seen an increase in attendance and circulation. Littleton residents are visiting the library for the first time, new potential residents visit us to learn more about the community they hope to make a home, and residents of other communities visit us because of the services we are able to offer that they can't get from their home libraries.

We now have a dedicated teen space which has become a place for teens to read, socialize, do homework and other projects, and interact with the staff. Our Teen Librarian is working to create a Teen Advisory Board that will give the teens in town a sounding board for how they would like to see the space used and the



## Town of Littleton Fiscal Year 2024 Budget

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programming offered. Our new librarian has already introduced new educational programming on mental health as well as fun activities such as crafts and games and movie nights. We have a much larger and inviting Children's room which is bright and colorful with a new story/craft room attached. We have more quiet study rooms for patrons to work quietly and study. Our meeting spaces are large and one is equipped with equipment to broadcast on LCTV. Our meeting rooms are available to the public, even after hours, for local groups like the scouts, book clubs, the Friends of the Library and many more. The space is also available for local boards to meet.

Our Library of Things is very popular. Patrons check out our mobile hotspots to take camping, telescope to watch the stars, Nintendo game consoles to play at home, tools to weed their gardens and much more. We're listening to the community and hope to add more items for circulation in the near future. Our staff also serves the community by answering their reference questions using our many free online databases or just helping them to find a book. Four members of the staff are also notaries; a resource which many patrons find very useful, especially in a pinch!

### **DEPARTMENTAL GOALS**

- Maintain an exceptional level of service to the Littleton community.
- Assess current methods, visibility, and impact of the Library's various marketing platforms.
- Review status of current interdepartmental and community group relationships.
- To meet the needs of our diverse population including those with disabilities through educational programs and new technologies.

### **BUDGET NARRATIVE**

**PERSONNEL SERVICES** — In FY24 we are asking for a 7.41% increase in staffing or an additional \$44,505 over FY23. The majority of this increase is due to the changes in grades and steps following the recent Compensation and Classification study performed by the Town and 2% COLA. It also accounts for a request to increase the Processing Clerk hours from 10 hours per week to 15. The increase amounts to \$6,087 of the total \$44,451 increase for FY24 over FY23.

The Processing Clerk is one of the most important roles in the library as they are responsible for the processing of all new materials (books, DVDs, audiobooks, etc.) that are purchased for the library. This means covering the books with protective plastic, barcoding and labeling them, and some cataloging work which is very technical and time intensive. This work requires extreme attention to detail and is key to the efficient circulation of materials to our patrons. This work has increased substantially since the position was first created in 2015 and even more so since we moved into the new library. In 2015, the library purchased 500-550 new items per month which required processing. With a much larger library and a growing number of consumers, we now order between 700 and 750 items per month to keep up with increasing circulation numbers and the changing needs of our patrons. In addition, processing is only part of the position, this person also engages in some weeding of the collection and other duties as assigned by the Assistant Director who oversees the Technical Services Department. The additional hours will allow us to get materials to the public in a fast and efficient manner.



## Town of Littleton Fiscal Year 2024 Budget

**EXPENSES** – The FY24 expenses budget is increasing by \$15,850 compared to the FY23 budget or 8.94%. In part, this is due to an increase in the consortium fees we pay to MVLC. After six years of not increasing fees, recent changes in the economy and the pandemic have led to a \$2,300 increase. This increase will impact all 36 libraries in the consortium. MVLC services are vital as they allow us to engage in reciprocal borrowing. Nearly 23% of the borrowing that takes place by our patrons is between Littleton and other libraries. MVLC also monitors our Integrated Library System which is the software that allows us to circulate materials online, maintain patron records, and catalog materials.

The expenses line includes \$145,500 for new materials. The amount requested in the budget for materials would allow the Library to meet the state's Minimum Level Compliance for library materials at 19% of budget; any amount below this minimum level would require that the Library apply for a waiver from the MBLC. The Board of Library Trustees will provide an additional \$15,000 towards the materials budget to help cover the increasing costs of materials and online databases.

Additional expenses include \$8,600 for things like \$5,000 in office and processing supplies, \$3,000 in programming and programming supplies and \$500 in travel reimbursements. As we come out of the pandemic, more and more in-person workshop and other educational opportunities have become available. This \$500 will allow library staff to pursue professional development opportunities they may not have had access to before.

Overall, the total we are asking from the Town is \$837,973. An increase of \$60,355 or 7.76% which is mostly due to increases in payroll and consortium fees.

A breakdown of the budget and a multi-year outlook of the payroll budget can be found on the next few pages; including additional sources of income from the Friends of the Library, State Aid, and donations.

610 - Library	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Library Wages</u>							
Library-Director Salary	\$96,215	\$99,600	\$99,598	\$102,438	\$109,641	\$7,203	7.03%
Wages Asst Library Director	\$57,347	\$59,399	\$59,398	\$72,248	\$76,150	\$3,902	5.40%
Library-Staff Wages	\$359,785	\$378,644	\$377,752	\$430,742	\$456,305	\$25,563	5.93%
Wages - Overtime	\$0	\$7,035	\$0	\$7,981	\$7,435	(\$546)	-6.84%
Longevity-Non Union	\$4,650	\$6,150	\$4,700	\$3,900	\$3,950	\$50	1.28%
<i>Total Library Wages</i>	<i>\$517,997</i>	<i>\$550,828</i>	<i>\$541,448</i>	<i>\$617,309</i>	<i>\$653,481</i>	<i>\$36,172</i>	<i>5.86%</i>
<u>Library Expenses</u>							
Equipment Repairs & Servicing	\$0	\$0	\$0	\$0	\$0	\$0	
Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	
Postage	\$0	\$100	\$1	\$100	\$100	\$0	0.00%
Office Supplies	\$761	\$1,277	\$1,277	\$1,000	\$1,000	\$0	0.00%
Books & Materials	\$127,801	\$140,500	\$128,815	\$132,950	\$145,500	\$12,550	9.44%
Trust - Materials	\$13,071	\$0	\$0	\$0	\$0	\$0	
Programming	\$0	\$2,000	\$1,287	\$2,000	\$2,000	\$0	0.00%



## Town of Littleton Fiscal Year 2024 Budget

610 - Library	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
Program Supplies	\$0	\$1,000	\$967	\$1,000	\$1,000	\$0	0.00%
Travel	\$0	\$0	\$0	\$0	\$500	\$500	
Processing Supplies	\$2,260	\$3,723	\$796	\$4,000	\$4,000	\$0	0.00%
Mvlc Assessment & Content	\$33,707	\$37,000	\$33,707	\$36,200	\$39,000	\$2,800	7.73%
<b>Total Library Expenses</b>	<b>\$177,600</b>	<b>\$185,600</b>	<b>\$166,849</b>	<b>\$177,250</b>	<b>\$193,100</b>	<b>\$15,850</b>	<b>8.94%</b>
<b>Total Library</b>	<b>\$695,597</b>	<b>\$736,428</b>	<b>\$708,297</b>	<b>\$794,559</b>	<b>\$846,581</b>	<b>\$52,022</b>	<b>6.55%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Samuel Alvarez	Lib Director	1.000	TC16	7	\$109,641
Michael Conboy	Lib Asst Dir	1.000	BA13	2	\$76,150
Diann Ouellette-Haduch	Lib Sr Libr Children	0.875	BA11	10	\$71,582
Julie Bernardi	Lib Sr Libr Circ	0.750	BA11	2	\$50,347
Susan Palmer	Lib Office Coord	0.875	BA09	8	\$60,620
Jeanne Sill	Lib Senior Tech	0.850	BA08	8	\$55,569
Julie Frederickson	Lib Technician	0.300	BA07	4	\$16,920
Tracy Delgado	Library Tech - Benef	0.750	BA07	3	\$41,265
Jennifer Hamilton	Lib Technician	0.475	BA07	2	\$25,490
Jeffrey Henry	Lib Technician	0.475	BA07	2	\$25,490
Atsuko Yamashita	Lib Process Clrk	0.375	BA05	2	\$18,260
Amy Totten	Lib Assistant	0.150	BA04	2	\$6,957
Erin Trainor	Lib Assistant	0.150	BA04	2	\$6,957
James Taber	Lib Assistant	0.150	BA04	2	\$6,957
Miriam Zizza	Lib Assistant	0.150	BA04	2	\$6,957
Vacant	Young Adult Librarian	0.938	BA11	2	\$62,934
<b>Department Total</b>		<b>9.263</b>			<b>\$642,096</b>



## Town of Littleton Fiscal Year 2024 Budget

### Culture & Recreation: Parks & Recreation

#### MISSION OF OFFICE

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

#### DESCRIPTION OF SERVICES

The PRCE department offers comprehensive and varied programs for public activities, services, and resources for Littleton residents. Programs strive to be self-sustaining and offer an opportunity for quality use of leisure time in a productive and healthy manner. Major activity areas include, 41 Shattuck Street, 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. We have developed a successful Youth Scholarship Program that allows us to assist families in Littleton by enrolling them using scholarship funds, otherwise they would not have had the financial means to attend. We also run the Holiday helpers program that obtains winter holiday gifts and needs for families that have financial difficulties. Last year we helped 45 kids and donated almost \$25,000 worth of items to these children in December 2021.



The graphic is a promotional graphic for the Littleton Youth Scholarship Fund. It features a yellow background with a large blue speech bubble in the center. At the top of the bubble, five diverse children are peeking over the top edge. The text inside the bubble reads "LITTLETON YOUTH SCHOLARSHIP FUND". Below this, in a smaller blue speech bubble, is the text "SUMMER 2022:". To the right of this is a photo of a young boy pouring liquid from a glass into a container. In the center of the main blue bubble is the text "25 KIDS" with a list of 16 families below it. To the right of this list is a graphic of 25 green hands. At the bottom of the main blue bubble is the text "TOTAL AMOUNT OF PROGRAM COST COVERED \$10,827" with a list of program details to the right. To the left of this text is a photo of a young girl with her hands painted in various colors.

**LITTLETON YOUTH SCHOLARSHIP FUND**

**SUMMER 2022:**

**25 KIDS**

and 16 Littleton families were supported this summer by being enrolled in PRCE Programming without being charged

**TOTAL AMOUNT OF PROGRAM COST COVERED \$10,827**

- 24 weeks of Camp T
- 8 weeks of Teen Adventures
- 14 Camp T Field trips
- 25 days of after care
- 35 days of before care
- 4 Beach memberships



## Town of Littleton Fiscal Year 2024 Budget

### PROGRAM OFFERINGS FROM JULY 2021 – JUNE 2022 INCLUDE:

#### Special Events:

Oktoberfest  
Halloween Parade  
Trunk or Treat  
Bowl-A-Thon  
*Fire & Ice\**  
*Ties and Tiaras Dance\**  
Egg Hunt  
Community Clean Up  
Touch-A-Truck  
Movies in the Park  
3<sup>rd</sup> Thursdays  
(*June, July, and August*)



#### Youth Services:

Youth Ski and Snowboard Club  
(SL, RSE, MS)  
Family Ski Program  
Youth Ultimate Frisbee  
Youth Outdoor Adventures  
Early Release Field Trips  
February & April Vacation Programs  
The Club  
Half-Day Field Trips (SL, RSE, MS)  
Afterschool Tennis Programs  
Minecraft Club  
S.T.E.A.M Afterschool Programs  
Multi -Sports Afterschool Programs  
Kid's Cooking Classes



Trunk Or Treat 2021



## Town of Littleton Fiscal Year 2024 Budget

### Magic Workshops



### The CLUB

#### Aquatics:

*Swimming Lessons*  
US Sailing Programs  
Triathlon Clinic  
SUP Yoga  
Beach Yoga  
Boat Rentals

#### Community Education:

Arts & Craftsmanship

S.T.E.A.M. programs  
Adult Fitness  
Fun & Leisure  
Health & Safety  
Home & Hearth  
World Languages  
Dance

#### Summer Activities:

Teen Adventures  
Camp T - Summer Day Camp  
Tahattawan Explorations (TX)  
Playground Program  
  
Weekly Sports Camps  
  
Littleton Enrichment Afterschool (LEAP) programs  
  
Counselor-In-Training Program



## Town of Littleton Fiscal Year 2024 Budget

### Recreational Sports & Leagues:

3v3 Basketball Tournament\*  
Youth Basketball Clinics  
Youth Archery  
Youth Cross Country  
Youth Tennis  
Pickleball Classes and Membership  
Adult Basketball (indoor)  
Adult Cornhole League  
Adult Softball  
Youth Flag Football  
Adult Flag Football  
Adult Indoor Soccer  
Adult Volleyball



2022 Adult Softball Champions



Girls Basketball Clinic



2021 Touch A Truck



Youth Flag Football League



February Vacation Week



## Town of Littleton Fiscal Year 2024 Budget



### STAFFING 6 FTE:

In fiscal year 2023 the full-time departmental staffing consisted of one Director, one Assistant Director, three Program Coordinators, and one Office Coordinator.

Currently the department's full time staffing level is down one person.

In July 2022 our part time Office Coordinator switched to full time to eliminate the two part-time positions that we had in the past. In September 2022 our Program Coordinator in charge of afterschool programming and aquatics resigned due to unsatisfactory performance in their annual review and performance improvement plan. This vacated position has not been filled yet but will need to be filled in the next few months.

This fiscal year our summer programs were sold out with long waiting lists. We have to increase the number of our seasonal/temporary non-benefit eligible employees to maintain the 10:1 staffing ratios for our programs. Unfortunately we still face a challenge finding seasonal staff during the school year however we are not the only department dealing with this issue. It would be helpful if the departments could find ways to support each other while we are experiencing this staffing shortage.

Since the implementation of the revolving fund all seasonal positions and some of the full-time and part-time positions focused on programming are paid for out of the revolving wage lines; this includes their benefits. The salary for the Director and Assistant Director, the hourly wages for the Office Coordinator, as well as benefits, are paid through the General Fund.



## Town of Littleton Fiscal Year 2024 Budget

### BUDGET ISSUES

The level staffing budget includes the 6 FTE positions. The Director, Assistant Director, and Office Coordinator the only three PRCE employees funded by the general fund. Longevity for the Director and Assistant Director are also included in the general fund.

The plan last year was to spend what is left of the enterprise fund and dissolve it at spring town meeting in 2023. At the same time we would put all the revenue into the newly formed revolving account so we could have time to build up the funds. This year it looks like we will be able to rescind the enterprise at a special town meeting in winter, which will leave the department with only a revolving and general fund.

Covered By General Fund	11/04/2022
Item	Amount
Staff Wages	\$234,160
Longevity	\$1,400
Utilities	\$36,000
ADA Program Aides	\$1,000
Special Events	\$20,000
Total	\$292,560

Utilities has been increased from last year because inflation has really had an effect on their costs. Most drastically was the water expense for Koerper Field. Over three months the total for irrigation was \$9,092. We did have to repair the field which took more water, but that much of an increase was not expected. The Park Commission voted on November, 8, 2022 to increase the Youth Sports Field Usage Fees to \$30 per participant per season which was a \$15 increase from the previous years. The review of this fee is now scheduled to be appraised on a yearly basis. However, there is only so much that we can ask of the sports organizations until it starts to affect their registration numbers. Part of our mission is to provide access to affordable programming for our

community and the sports leagues are very much a part of our community. An idea has been floated through our department and with DPW to install wells at some of these field locations. I think this would be an excellent way to reduce the water costs for the athletic fields.

I have added \$1,000 to pay for ADA aides to assist participants with disabilities access our programs. We have been working with kids and families with behavioral and mental disabilities for a very long time, but have not been able to financially assist with one on one aides. This fall we have been working with Littleton Public Schools to include participants with serious physical disabilities. Depending on how much advanced notice is given the school is usually able to assist with transportation and sometimes with staffing. I would like to have funds available to pay for one on one staff if the school is not able. This way we can take one piece out of the logistics to improve our inclusivity for individuals with disabilities.

The other major area of excitement and budgetary concern at the same time is that our programs are growing exponentially every year. The Afterschool CLUB is a great example. We went from 10 kids on average a day last year to 35-40 kids a day this year. Also, all but two weeks of programming this past summer were completely filled with long waitlists. This is a sign that our community continues to change and grow bringing in many new families. This fall we moved into our new space in the old library which we are extremely thankful for! It has given us some breathing room but with the growth of participant numbers we are already starting outgrowing this space. Luckily there is hope that the Town would be able to purchase Indian Hill Music School and if so it would be the perfect place for our growing department to move into.



## Town of Littleton Fiscal Year 2024 Budget

### **CAPITAL REQUESTS:**

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

### **FY2024 Capital Requests to take into consideration:**

There is an opportunity to acquire the two parcels at Indian Hill Music and convert this space into a Community Center that would meet these needs of the Town. Indian Hill has moved to their Groton location and this property is currently available for purchase. The acquisition of this property would be extremely beneficial to the Town. We can develop a design for renovations to this building to make it a great space for a community center that would meet all of our space needs.



The space needs of the Parks, Recreation, and Community Education department has been at the top of the list in the past two reports that were conducted by the Town. Additionally, updating recreational facilities is listed in the goals for both the 2017 Town Master Plan and the 2016 Open Space and Recreation Plan. Also part of this design can create a home for pickleball courts near the HS tennis courts so there can be one location for players to visit. As our community is grows and changes so must our facilities to fit the needs of our town. The mission of this department is, "to provide year-round high quality indoor and outdoor recreation activities for children and adults in Littleton and the surrounding communities. These activities increase the quality of life while serving the citizens of Littleton." The Town of Littleton needs a space that provides year round active recreation opportunities and it should operate in the level of quality that is reflected in the department's mission statement.

We will need to replace our 2011 Ford Ranger pick-up truck in the near future as well. The department replies on this little pick-up truck for special events, putting up race routes, driving the Easter Bunny around town during COVID to bring joy to families, transporting special event and program equipment and trash to from the different facilities around town. Not only is this vehicle at the end of its life, it no long meets the needs of our department need and we need to purchase a bigger vehicle that can handle the tow capacity of our events trailer.

Current the Assistant Director and I use our personal vehicles to manage transportation of the trailer. We are requesting \$60,000 to purchase a replacement for our current truck.





## Town of Littleton Fiscal Year 2024 Budget

In the past three years the popularity of our sailing program has sky rocketed. This summer we had nine, weeklong sessions for beginners and intermediate sailors and every week was sold out with people still on the waitlist. Outside of the Charles River PRCE is the only location in this region that is providing US Sailing programs. Many of the participants came back for multiple weeks of programs. There is also much interest in the creation of a sailing club and holding regattas at Long Lake. To keep the momentum of our sailing program going we would like to purchase a fleet of Club 420 sail boats. These boats are the next step up from a sunfish, which we currently have, and would allow us to offer new beginner and intermediate programs. Our sunfish boats are extremely damaged after years of use. Tim and the sailing staff have done many in house repairs and we have contracted out work as well. The sunfish are getting to a point where they are no longer dependable and this effects the ability to provide programming. We are requesting \$50,000 for new sail boats.



### ***Future Capital Requests to take into consideration:***

The renovation of 300 King Street was completed seven years ago in 2015 by the prior recreation director. In the maintenance plan Vermont Recreational Surfacing & Fencing recommends resurfacing of the basketball courts to occur every five years. The courts are still in good shape, but they need to be kept that way. Once this has been completed it should be put on a five year maintenance cycle. The estimate cost is \$53,560.



A new athletic field is a goal listed in the Town's 2017 Master Plan. In which the Open Space and Recreation overview states, "The town is currently undertaking a comprehensive analysis of recreation facilities and fields which will highlight areas where investment is need. The town should consider the results of that analysis and make strong investments to support the continued operation of recreation programs in Littleton." (Page 139, Section 8.)

At the November 16th, 2016 town meeting \$48,000.00 was appropriated from the town to PRCE to complete the comprehensive analysis of recreation fields for the Town of Littleton. The results concluded that the fields are currently over used and causing on going damage that could be rectified by creating more field space to spread out the usage and allow resting and rotation of the fields.



## Town of Littleton Fiscal Year 2024 Budget

Also, according to the statistics listed on page 141, table 8.2 of the Town of Littleton Master Plan only 19.21 acres or 0.9% is set aside for active recreation; this land includes 300 King, Fay Park, and Long Lake Beach. None of these locations is home to athletic fields, nor could possible do so in the future. PRCE currently has agreements with the Littleton Public Schools, LELWD, and St. Anne's Church to have access to their athletics fields for PRCE programs and Youth Sports organizations. However, in the case that we would lose access to any of the aforementioned fields; the results would be detrimental to the operation of PRCE programs and Youth Sports Organizations and even more damaging to the remain fields that the programs had access to. Therefore, it would be proactive for the Town develop a field for active recreation to relieve the current over use and be prepared for a situation that we would no longer have access to fields that are currently being used. The request for the first year would be \$20,000 for a design, with construction costs to follow the next fiscal year.



The dock in the center of the beach should be updated in a similar fashion as the sailboat dock was updated with the CanDock system in 2019. The current dock has large 3 foot by 5 foot sections that lock together and are held in place with metal poles. The plastic for the current dock is starting to get brittle and the metal poles holding the dock in place are very rusty. The plastic can be patched, but eventually we would have to purchase more 3 foot by 5 foot sections. The CanDock System has 1 foot by 1 foot blocks that can easily be replaced at \$70.00 per cube and they can be placed into any configuration needed. The requested amount would be \$41,200 to replace the old dock with new CanDock blocks.



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



## Town of Littleton Fiscal Year 2024 Budget

A Dog Park is a one facility that has been asked for by the Littleton residents consistently over the past eight years that I have been employed as the PRCE Director. According to the reports that the Town Clerks office receives from the local veterinary offices for dog licensing purposes there approximately 1,706 dogs living in Littleton; this is a 31% increase from last year. Currently the closest locations with proper dog parks are in Ayer, Maynard, Chelmsford and Billerica which means we often see dogs in locations where they shouldn't be like athletic fields, tennis courts, and playgrounds. There is a group of citizens that are interested in fundraising for a dog park here in town. The other positive of a dog park is that once built they take minimal effort to maintain which means adding it into the family of park facilities should not be an extra burden on the Park Highway staff.



### **DEPARTMENT PRIORITIES**

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

Getting the revolving fund to a stable place where we can start a reserve fund for PRCE that will allow the department to assist financially in capital projects, maintenance needs, and support of new department programs and events.

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

Research and apply for grants to lessen the financial burden on the Town.

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



## Town of Littleton Fiscal Year 2024 Budget

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

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

Update the MOU with LPS and SB and reinstating it for implementation in fiscal year 2024.



630 - Parks, Recreation & Community Education	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Parks, Recreation &amp; Community Education Wages</u>							
Prce Director Wages	\$0	\$0	\$0	\$88,271	\$94,583	\$6,312	7.15%
Assistant Prce Director Wages	\$0	\$0	\$0	\$76,902	\$81,474	\$4,572	5.95%
Prce Staff Wages	\$0	\$0	\$0	\$36,319	\$30,792	(\$5,527)	-15.22%
Longevity-Non Union	\$0	\$0	\$0	\$1,400	\$1,400	\$0	0.00%
<i>Total Parks, Recreation &amp; Community Education Wages</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$202,892</i>	<i>\$208,249</i>	<i>\$5,357</i>	<i>2.64%</i>
<u>Parks, Recreation &amp; Community Education Expenses</u>							
Prce Utilities	\$0	\$0	\$0	\$23,040	\$25,000	\$1,960	8.51%
Meetings & Conferences	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Printing & Mailing	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Uniforms/Protective Wear	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Town Events	\$0	\$0	\$0	\$20,000	\$20,000	\$0	0.00%
<i>Total Parks, Recreation &amp; Community Education Expenses</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$43,040</i>	<i>\$45,000</i>	<i>\$1,960</i>	<i>4.55%</i>
<b><i>Total Parks, Recreation &amp; Community Education</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$245,932</i></b>	<b><i>\$253,249</i></b>	<b><i>\$7,317</i></b>	<b><i>2.98%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Staffing

Name	Position	FTE	Grade	Step	Salary
Alicia Day	Prce Director	1.000	BA16	2	\$94,587
Timothy Michalski	Prce Asst Dir	1.000	BA14	2	\$81,474
Jon Kazanjian	Prce Program Coor	1.000	BA11	4	\$70,533
Brent Debraga	Prce Program Coor	1.000	BA11	2	\$67,130
Kelsey Genetti	Prce Office Coord	1.000	BA09	2	\$59,738
<b>Department Total</b>		<b>5.000</b>			<b>\$373,462</b>

### Seasonal Positions

Position	Staffing
PRCE AQUATICS DIRECTOR	1
PRCE SPECIAL COURSE COUNSELOR	3
PRCE CAMP SPECIALIST	3
PRCE SAILING INSTRUCTOR	1
PRCE PROGRAM COORDINATOR	2
PRCE LIFEGUARD I	10
PRCE CAMP LEAD COUNSELOR I	10
PRCE SR CAMP COUNSELOR	3
PREC PROGRAM AIDE II	3
PRCE PROGRAM AIDE I	8
PRCE JR CAMP COUNSELOR	6
PRCE RECREATION ATTENDANT	1
<b>Department Total</b>	
	<b>51.0</b>



## Town of Littleton Fiscal Year 2024 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Memorial Other Services	\$575	\$750	\$405	\$750	\$1,250	\$500	66.67%
<i>Total Expenses</i>	<i>\$575</i>	<i>\$750</i>	<i>\$405</i>	<i>\$750</i>	<i>\$1,250</i>	<i>\$500</i>	<i>66.67%</i>
<b><i>Total Memorial Day</i></b>	<b><i>\$575</i></b>	<b><i>\$750</i></b>	<b><i>\$405</i></b>	<b><i>\$750</i></b>	<b><i>\$1,250</i></b>	<b><i>\$500</i></b>	<b><i>66.67%</i></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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Patriots Day Other Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	<i>\$0</i>						
<b><i>Total Patriots Day</i></b>	<b><i>\$0</i></b>						

#### *Historical Commission*

##### **Budget Narrative**

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

691 - Historical Commission	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Historical Other Supplies	\$147	\$4,480	\$190	\$4,480	\$4,480	\$0	0.00%
<i>Total Expenses</i>	<i>\$147</i>	<i>\$4,480</i>	<i>\$190</i>	<i>\$4,480</i>	<i>\$4,480</i>	<i>\$0</i>	<i>0.00%</i>
<b><i>Total Historical Commission</i></b>	<b><i>\$147</i></b>	<b><i>\$4,480</i></b>	<b><i>\$190</i></b>	<b><i>\$4,480</i></b>	<b><i>\$4,480</i></b>	<b><i>\$0</i></b>	<b><i>0.00%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

### Cultural Council

#### Budget Narrative

The budget supports various projects for the Cultural Council.

695 - Cultural Council	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cultural Council Expenses	\$5,600	\$5,600	\$5,600	\$4,100	\$5,600	\$1,500	36.59%
<i>Total Expenses</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$5,600</i>	<i>\$4,100</i>	<i>\$5,600</i>	<i>\$1,500</i>	<i>36.59%</i>
<b><i>Total Cultural Council</i></b>	<b><i>\$5,600</i></b>	<b><i>\$5,600</i></b>	<b><i>\$5,600</i></b>	<b><i>\$4,100</i></b>	<b><i>\$5,600</i></b>	<b><i>\$1,500</i></b>	<b><i>36.59%</i></b>

### Shade Tree Committee

#### Budget Narrative

The budget supports various projects for the Shade Tree Committee

697 - Shade Tree Committee	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Shade Tree Expenses	\$4,943	\$3,500	\$2,373	\$5,000	\$5,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$4,943</i>	<i>\$3,500</i>	<i>\$2,373</i>	<i>\$5,000</i>	<i>\$5,000</i>	<i>\$0</i>	<i>0.00%</i>
<b><i>Total Shade Tree Committee</i></b>	<b><i>\$4,943</i></b>	<b><i>\$3,500</i></b>	<b><i>\$2,373</i></b>	<b><i>\$5,000</i></b>	<b><i>\$5,000</i></b>	<b><i>\$0</i></b>	<b><i>0.00%</i></b>

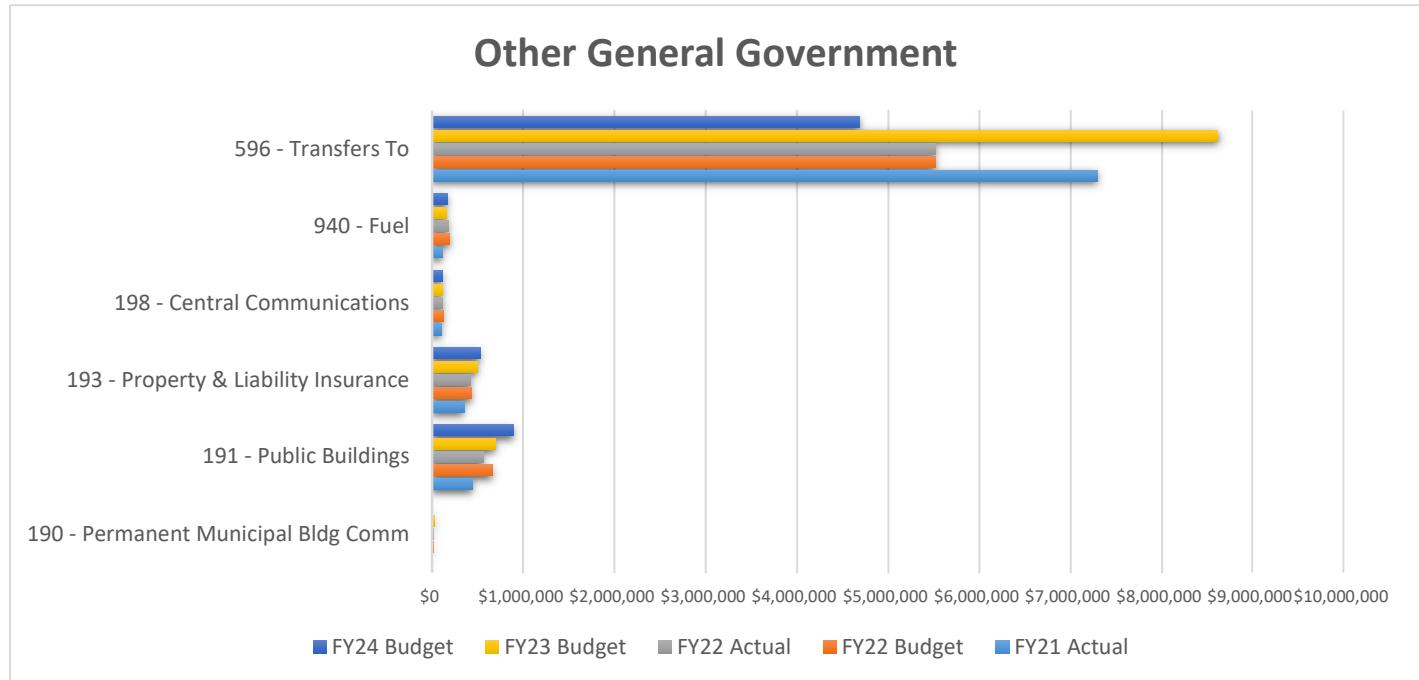


## Town of Littleton Fiscal Year 2024 Budget

### 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
190 - Permanent Municipal Bldg Comm	\$507	\$15,000	\$10,414	\$25,000	\$5,000	(\$20,000)	-80.00%
191 - Public Buildings	\$447,253	\$661,788	\$561,400	\$696,189	\$895,498	\$199,309	28.63%
193 - Property & Liability Insurance	\$349,721	\$436,113	\$425,733	\$500,000	\$530,000	\$30,000	6.00%
198 - Central Communications	\$103,162	\$121,262	\$118,752	\$115,000	\$115,000	\$0	0.00%
940 - Fuel	\$113,323	\$198,000	\$181,677	\$155,000	\$170,000	\$15,000	9.68%
596 - Transfers To	\$7,297,684	\$5,519,030	\$5,519,030	\$8,622,841	\$4,693,245	(\$3,929,596)	-45.57%
<b>Total Other General Government</b>	<b>\$8,311,650</b>	<b>\$6,951,193</b>	<b>\$6,817,005</b>	<b>\$10,114,030</b>	<b>\$6,408,743</b>	<b>(\$3,705,287)</b>	<b>-36.64%</b>





## Town of Littleton Fiscal Year 2024 Budget

### Other General Government: Public Buildings

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

The Public Buildings/Facilities budget was managed by the Town Administrator but will now be managed by the new Facilities Manager reporting to the Town Administrator, and is responsible for keeping all Town buildings safe, clean, healthy and energy-efficient for use by the public and Town employees. The Facilities Manager is responsible for preventative maintenance for all town and school facilities, maintains and updates a town-wide and school-wide 10 year capital asset plan for all town and school buildings; recommends a prioritized list of maintenance needs, reviews all applications, construction documents, and permits for all town and school projects, and recommends methods and means of improving building operations with respect to energy efficiency, air quality, and health & safety. 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. The new Facilities Manager position will oversee, supervise, and facilitate the comprehensive management of all town facilities. Staff maintains the exterior walkways, including leaf pick up, snow removal, and sanding of these buildings as well. Town Buildings (non school) included in this budget are as follows – Shattuck Street Building, Cemetery Building, Police Station, Fire Station, Library and Highway Garage. The Town is projected to break ground on the new Senior Center Building in the spring.

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

Indicator	Unit of Measure	FY2022	FY2023	Projected FY2024
Buildings Covered	Count	6	6	7

#### **DEPARTMENTAL SERVICES**

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

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



## Town of Littleton Fiscal Year 2024 Budget

191 - Public Buildings	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Public Buildings Wages</u>							
Facilities Mgr - Salaries	\$0	\$0	\$0	\$67,890	\$117,174	\$49,284	72.59%
Bldg Maint Supv - Wages Hourly	\$66,339	\$66,189	\$66,189	\$70,199	\$74,124	\$3,925	5.59%
Bldg Maint Supv - Wages Ot	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Longevity-Non Union	\$0	\$0	\$0	\$0	\$700	\$700	0.00%
<b>Total Public Buildings Wages</b>	<b>\$66,339</b>	<b>\$66,189</b>	<b>\$66,189</b>	<b>\$138,089</b>	<b>\$191,998</b>	<b>\$53,909</b>	<b>39.04%</b>
<u>Public Buildings Expenses</u>							
Pb Electricity	\$104,507	\$200,698	\$172,393	\$218,305	\$248,500	\$30,195	13.83%
Pb Heat Natural Gas	\$41,215	\$69,766	\$55,597	\$60,000	\$70,389	\$10,389	17.32%
Pb Fuel Oil	\$981	\$0	\$0	\$0	\$0	\$0	0.00%
Pb Water	\$21,894	\$22,045	\$21,322	\$30,526	\$32,394	\$1,868	6.12%
Pb Bldg Maintenance Svc	\$178,476	\$277,129	\$220,829	\$201,169	\$282,577	\$81,408	40.47%
Pb Postage Mach Rent	\$7,067	\$7,740	\$7,067	\$7,100	\$7,200	\$100	1.41%
Facilities Other Maint Service	\$0	\$0	\$0	\$0	\$30,000	\$30,000	0.00%
Pb Bldg Maint Supplies	\$18,642	\$14,008	\$14,008	\$30,000	\$20,940	(\$9,060)	-30.20%
Pb Other Supplies	\$8,133	\$3,913	\$3,699	\$11,000	\$11,000	\$0	0.00%
Mileage	\$0	\$300	\$297	\$0	\$500	\$500	0.00%
<b>Total Public Buildings Expenses</b>	<b>\$380,914</b>	<b>\$595,599</b>	<b>\$495,212</b>	<b>\$558,100</b>	<b>\$703,500</b>	<b>\$145,400</b>	<b>26.05%</b>
<b>Total Public Buildings</b>	<b>\$447,253</b>	<b>\$661,788</b>	<b>\$561,400</b>	<b>\$696,189</b>	<b>\$895,498</b>	<b>\$199,309</b>	<b>28.63%</b>

Name	Position	FTE	Grade	Step	Salary
vacant	Facility Director	1.000	BA16		\$117,174
George Dumas	Bldg Maint Supv	1.000	BA11	6	\$74,500

<b>Department Total</b>	<b>2.000</b>	<b>\$191,674</b>
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## Town of Littleton Fiscal Year 2024 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 FY23 budget, as FY24 had funds reallocated to facilities, as the Town has created a new Facilities Manager position. This covers technical support as well as administrative support to PMBC.

190 - PMBC	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Wages</u>							
Wages - Hourly	\$507	\$5,000	\$514	\$5,000	\$5,000	\$0	0.00%
<i>Total Wages</i>	<i>\$507</i>	<i>\$5,000</i>	<i>\$514</i>	<i>\$5,000</i>	<i>\$5,000</i>	<i>\$0</i>	<i>0.00%</i>
<u>Expenses</u>							
Pub Bldg - Eng Prof & Technica	\$0	\$10,000	\$9,900	\$20,000	\$0	(\$20,000)	-100.00%
<i>Total Expenses</i>	<i>\$0</i>	<i>\$10,000</i>	<i>\$9,900</i>	<i>\$20,000</i>	<i>\$0</i>	<i>(\$20,000)</i>	<i>-100.00%</i>
<b>Total PMBC</b>	<b>\$507</b>	<b>\$15,000</b>	<b>\$10,414</b>	<b>\$25,000</b>	<b>\$5,000</b>	<b>(\$20,000)</b>	<b>-80.00%</b>

#### Property & Liability Insurance

##### **Budget Narrative**

This budget supports the property and liability insurance we have for the entire Town. We expect that in FY24 we will have some increases to premiums.

193 - Property & Liability Insurance	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Property & Liability Insurance	\$349,721	\$436,113	\$425,733	\$500,000	\$530,000	\$30,000	6.00%
<i>Total Expenses</i>	<i>\$349,721</i>	<i>\$436,113</i>	<i>\$425,733</i>	<i>\$500,000</i>	<i>\$530,000</i>	<i>\$30,000</i>	<i>6.00%</i>
<b>Total Property &amp; Liability Insurance</b>	<b>\$349,721</b>	<b>\$436,113</b>	<b>\$425,733</b>	<b>\$500,000</b>	<b>\$530,000</b>	<b>\$30,000</b>	<b>6.00%</b>



## Town of Littleton Fiscal Year 2024 Budget

### Central Communications

#### Budget Narrative

The central communications supports all the software, hardware, cell phone reimbursements, toner for printers, and phone charges across the Town departments. Some departmental specific software costs have been allocated to the departments for transparency in reflecting the true cost of operating the departments for FY24.

198 - Central Communications	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Central Communications	\$103,162	\$121,262	\$118,752	\$115,000	\$115,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$103,162</i>	<i>\$121,262</i>	<i>\$118,752</i>	<i>\$115,000</i>	<i>\$115,000</i>	<i>\$0</i>	<i>0.00%</i>
<b>Total Central Communications</b>	<b>\$103,162</b>	<b>\$121,262</b>	<b>\$118,752</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>\$0</b>	<b>0.00%</b>

### Fuel

#### Budget Narrative

The fuel budget pays for all the fuel across the town and is increasing in FY24 to cover the additional Town vehicles and any potential price increases.

940 - Fuel	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Fuel	\$113,323	\$198,000	\$181,677	\$155,000	\$170,000	\$15,000	9.68%
<i>Total Expenses</i>	<i>\$113,323</i>	<i>\$198,000</i>	<i>\$181,677</i>	<i>\$155,000</i>	<i>\$170,000</i>	<i>\$15,000</i>	<i>9.68%</i>
<b>Total Fuel</b>	<b>\$113,323</b>	<b>\$198,000</b>	<b>\$181,677</b>	<b>\$155,000</b>	<b>\$170,000</b>	<b>\$15,000</b>	<b>9.68%</b>



## Town of Littleton Fiscal Year 2024 Budget

### Transfers from General Fund

#### Budget Narrative

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

596 - Transfers To	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To Tread	\$25,000	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Prc Ent	\$245,000	\$245,000	\$245,000	\$0	\$0	\$0	0.00%
Transfer To Special Revenue	\$0	\$22,565	\$22,565	\$0	\$0	\$0	0.00%
Transfer To Capital Projects	\$0	\$1,461,500	\$1,461,500	\$1,857,295	\$1,043,000	(\$814,295)	-43.84%
Transfer To Agency Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Stabilization Fd.	\$1,050,000	\$150,000	\$150,000	\$0	\$150,000	\$150,000	0.00%
Transfer To Capital Stab Fund	\$1,378,548	\$318,500	\$318,500	\$816,955	\$1,155,706	\$338,751	41.47%
Transfer to School Bldg Stab Fd	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer to Sr Center Stab Fd	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Conservation Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Xfr To Cpc	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Debt Excl Stab	\$0	\$150,000	\$150,000	\$500,000	\$474,539	(\$25,461)	-5.09%
Transfer To Articles	\$1,808,976	\$1,210,000	\$1,210,000	\$2,872,606	\$0	(\$2,872,606)	-100.00%
Transfer To Sewer Enterprise	\$141,550	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer To Trust Funds	\$2,648,610	\$1,961,465	\$1,961,465	\$2,575,985	\$1,870,000	(\$705,985)	-27.41%
<b>Total Expenses</b>	<b>\$7,297,684</b>	<b>\$5,519,030</b>	<b>\$5,519,030</b>	<b>\$8,622,841</b>	<b>\$4,693,245</b>	<b>(\$3,929,596)</b>	<b>-45.57%</b>
<b>Total Transfers To</b>	<b>\$7,297,684</b>	<b>\$5,519,030</b>	<b>\$5,519,030</b>	<b>\$8,622,841</b>	<b>\$4,693,245</b>	<b>(\$3,929,596)</b>	<b>-45.57%</b>



## Town of Littleton Fiscal Year 2024 Budget

### School Department Enrollment Data

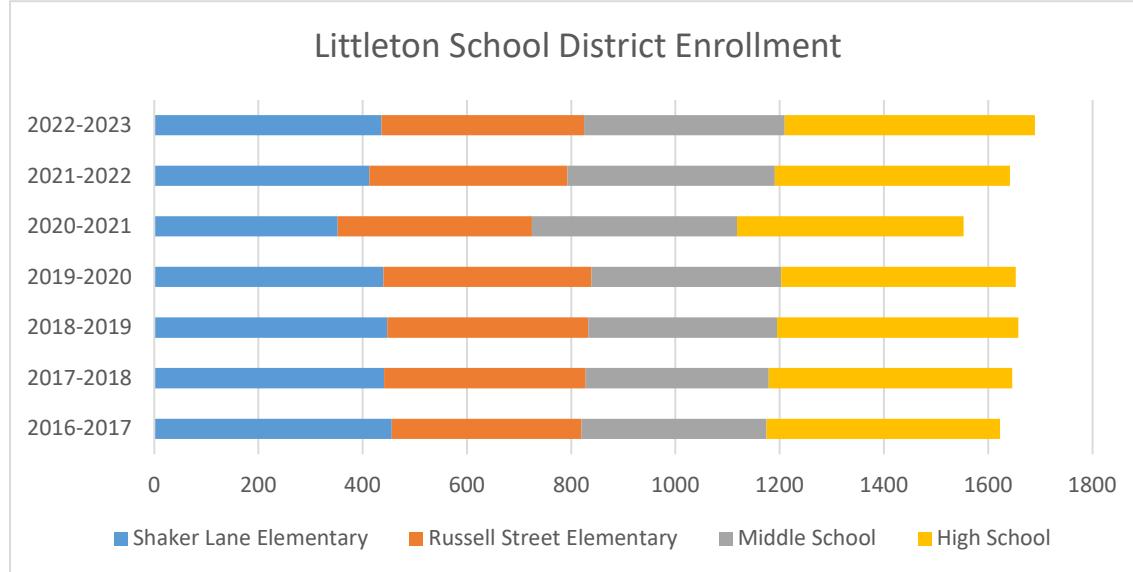
Enrollment / Capacity data – Littleton Public Schools

School	Grade	Date Built	Added to (remodeled)	Capacity	Enrollment FY23
Shaker Lane Elementary	Pre-K - 2	1964	1994 (1998)	600	436
Russell Street Elementary	3 - 5	1969	(1991 (1994, 2009)	450	389
Middle School	6 - 8	1957	1991 (1994, 2000, 2007)	500	385
High School	9 - 12	2002		500	480
<b>Totals</b>				<b>2,050</b>	<b>1,690</b>

Source: Massachusetts Department of Elementary and Secondary Education

Enrollment (1)	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Shaker Lane Elementary	456	441	447	440	352	413	436
Russell Street Elementary	364	387	386	399	373	380	389
Middle School	355	351	362	364	393	398	385
High School	448	467	463	450	435	451	480
<b>Totals</b>	<b>1,623</b>	<b>1,646</b>	<b>1,658</b>	<b>1,653</b>	<b>1,553</b>	<b>1,642</b>	<b>1,690</b>
Enrollment Change		23	12	-5	-100	89	48
Percentage Change		1.42%	0.73%	-0.30%	-6.05%	5.73%	2.92%
Enrollment Change - 6 year period 2016-2017 to 2022-2023							67
Percentage Change - 6 year period 2016-2017 to 2022-2023							4.13%
Average Annual Growth Rate - 6 year period 2016-2017 to 2022-2023							0.74%

Source: Massachusetts Department of Elementary and Secondary Education





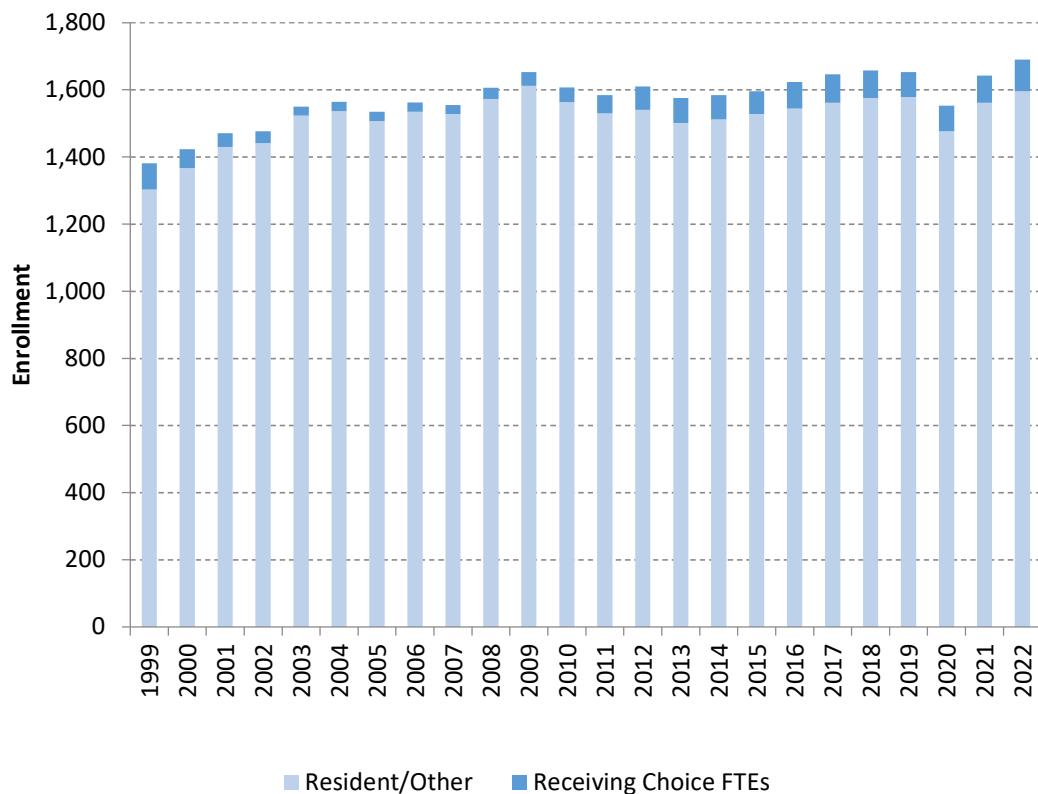
***School Choice and Other In-District Enrollment***

FY	Receiving Choice FTEs				FY	Receiving Choice FTEs			
	Total Enrollment	Resident/ Other Enrollment	% Choice	Total Enrollment		Total Enrollment	Resident/ Other Enrollment	% Choice	
1999	77.9	1,381	5.6	1,303	2011	54.2	1,584	1,530	3.4
2000	56.0	1,423	3.9	1,367	2012	69.9	1,610	1,540	4.3
2001	40.8	1,471	2.8	1,430	2013	75.0	1,576	1,501	4.8
2002	34.8	1,476	2.4	1,441	2014	72.5	1,584	1,512	4.6
2003	27.0	1,550	1.7	1,523	2015	68.5	1,596	1,528	4.3
2004	27.7	1,564	1.8	1,536	2016	78.4	1,623	1,545	4.8
2005	28.2	1,535	1.8	1,507	2017	84.3	1,646	1,562	5.1
2006	27.2	1,562	1.7	1,535	2018	81.9	1,658	1,576	4.9
2007	27.2	1,555	1.7	1,528	2019	74.5	1,653	1,579	4.5
2008	33.2	1,606	2.1	1,573	2020	76.3	1,553	1,477	4.9
2009	41.4	1,653	2.5	1,612	2021	80.4	1,642	1,562	4.9
2010	43.3	1,607	2.7	1,564	2022	94.0	1,690	1,596	5.6

*Source: Massachusetts Department of Elementary and Secondary Education*



### School Choice / Resident Enrollment



■ Resident/Other ■ Receiving Choice FTEs

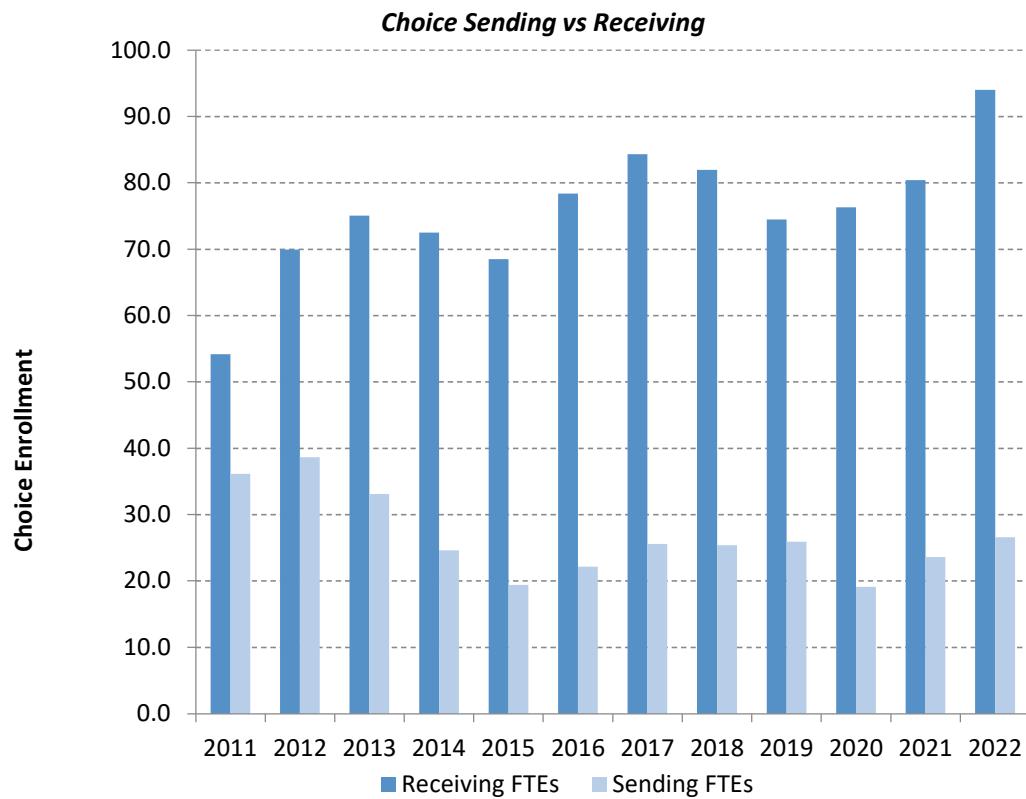
### School Choice Trends in Enrollment and Tuition

FY	Receiving		Sending		FY	Receiving		Sending	
	FTE Pupils	Tuition	FTE Pupils	Tuition		FTE Pupils	Tuition	FTE Pupils	Tuition
1999	77.9	388,821	37.8	167,267	2011	54.2	289,419	36.1	194,875
2000	56.0	251,089	28.6	127,818	2012	69.9	393,439	38.6	216,316
2001	40.8	250,429	20.5	98,194	2013	75.0	421,305	33.1	201,235
2002	34.8	239,170	17.1	83,263	2014	72.5	401,916	24.6	141,504
2003	27.0	173,840	16.2	84,099	2015	68.5	373,331	19.4	104,831
2004	27.7	151,922	14.0	73,674	2016	78.4	431,572	22.2	143,874
2005	28.2	207,454	19.3	100,341	2017	84.3	522,764	25.5	145,083
2006	27.2	264,531	30.0	156,929	2018	81.9	495,088	25.4	151,269
2007	27.2	144,359	37.9	201,830	2019	74.5	435,799	25.9	151,323
2008	33.2	168,472	41.2	218,560	2020	76.3	419,077	19.1	111,218
2009	41.4	257,698	42.5	239,196	2021	80.4	450,864	23.6	153,052
2010	43.3	271,193	35.6	195,352	2022	94.0	512,167	26.6	201,406



## Town of Littleton Fiscal Year 2024 Budget

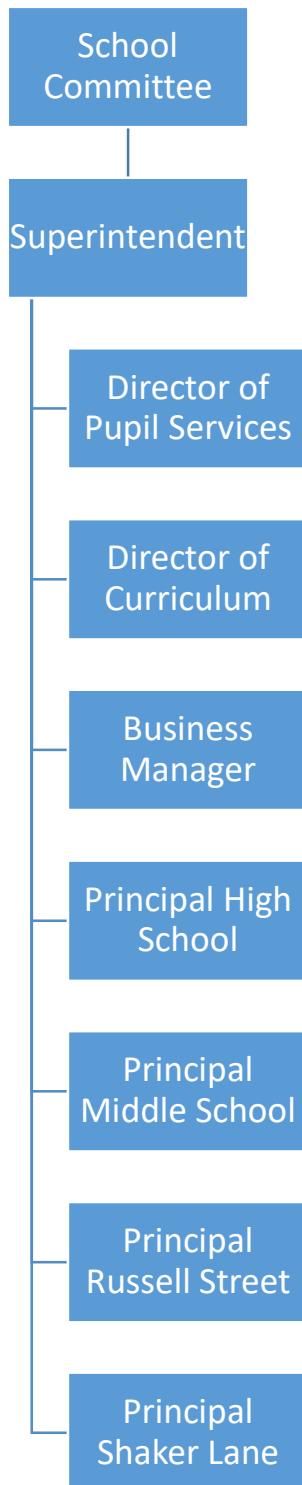
Source: Massachusetts Department of Elementary and Secondary Education





## Education

### Littleton Public Schools Organizational Chart



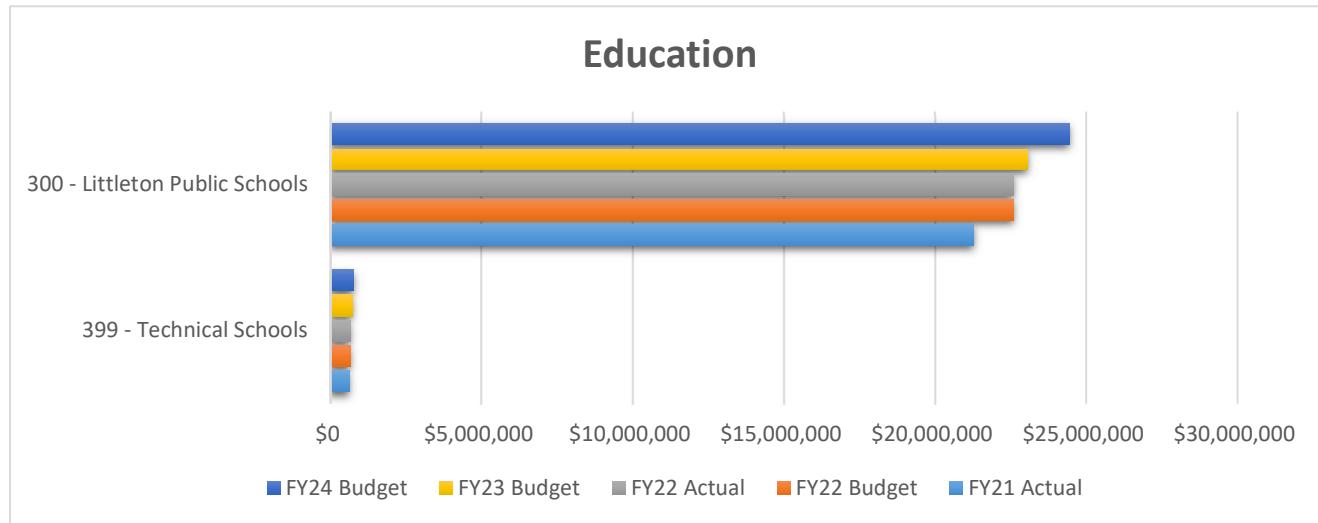


## Town of Littleton Fiscal Year 2024 Budget

### 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
399 - Technical Schools	\$637,883	\$675,000	\$672,115	\$738,406	\$781,592	\$43,186	5.85%
300 - Littleton Public Schools	\$21,279,033	\$22,590,000	\$22,590,000	\$23,050,247	\$24,433,262	\$1,383,015	6.00%
<b>Total Education</b>	<b>\$21,916,916</b>	<b>\$23,265,000</b>	<b>\$23,262,115</b>	<b>\$23,788,653</b>	<b>\$25,214,854</b>	<b>\$1,426,201</b>	<b>6.00%</b>





## Town of Littleton Fiscal Year 2024 Budget

### Education: FY21 School Appropriation

#### Budget Appropriation Data

Littleton Public Schools	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Town Appropriation	\$21,279,033	\$22,590,000	\$22,590,000	\$23,050,247	\$24,433,262	\$1,383,015	6.00%

#### 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 FY19 the Towns net appropriation was 84.74% of the Total appropriation. In FY24, that percentage increases to 86.24%.

The appropriation has increased on average \$928,598 or 4.33% per year over the past 5 budget cycles. In that time, net State Aid has increased by \$68,367.

Littleton Public Schools Net Town Appropriation	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget
Total Town Appropriation	\$19,790,270	\$21,117,881	\$21,279,033	\$22,590,000	\$23,050,247	\$24,433,262
Net State Aid-Schools	\$3,020,812	\$2,984,082	\$3,090,063	\$3,121,193	\$3,309,705	\$3,362,649
Net Town Appropriation	\$16,769,458	\$18,133,799	\$18,188,970	\$19,468,807	\$19,740,542	\$21,070,613
Net Town Appropriation % Total Town Appropriation	84.74%	85.87%	85.48%	86.18%	85.64%	86.24%

*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 FY19 - FY24	\$4,642,992.00	\$928,598.40
% Appropriation Increase FY19 - FY24	23.46%	4.33%
Total Net School State Aid Increase FY19 - FY24	\$341,837.00	\$68,367.40
Total % Net School State Aid Increase FY19 - FY24	11.32%	2.20%



## Town of Littleton Fiscal Year 2024 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Assessments-Tech Out Of Distr	\$20,202	\$25,000	\$22,625	\$25,000	\$0	(\$25,000)	-100.00%
Assessments-Nvths	\$617,681	\$650,000	\$649,490	\$713,406	\$781,592	\$68,186	9.56%
<i>Total Expenses</i>	<i>\$637,883</i>	<i>\$675,000</i>	<i>\$672,115</i>	<i>\$738,406</i>	<i>\$781,592</i>	<i>\$43,186</i>	<i>5.85%</i>
<i><b>Total Technical Schools</b></i>	<i><b>\$637,883</b></i>	<i><b>\$675,000</b></i>	<i><b>\$672,115</b></i>	<i><b>\$738,406</b></i>	<i><b>\$781,592</b></i>	<i><b>\$43,186</b></i>	<i><b>5.85%</b></i>



## Town of Littleton Fiscal Year 2024 Budget

### Employee Benefits

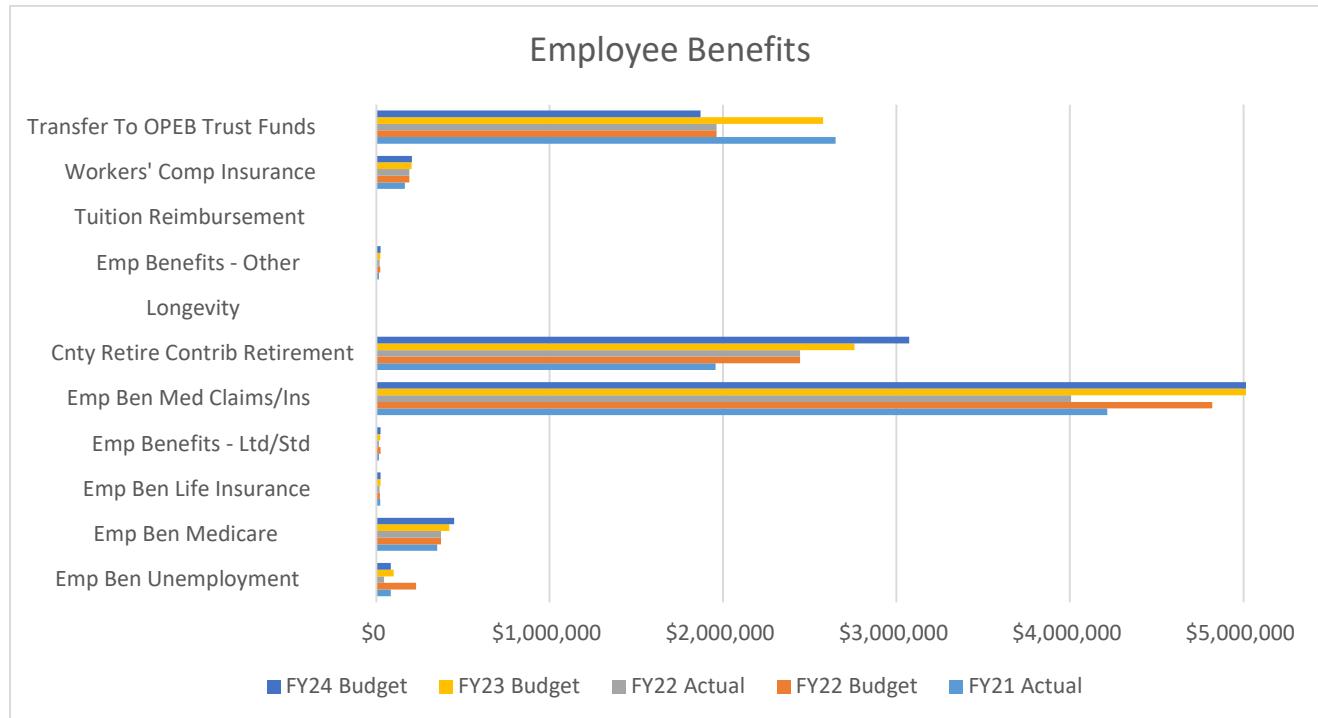
#### Budget Narrative

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

910 - Employee Benefits	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$83,144	\$230,000	\$44,250	\$100,000	\$84,000	(\$16,000)	-16.00%
Emp Ben Medicare	\$351,734	\$373,393	\$373,393	\$421,165	\$450,000	\$28,835	6.85%
Emp Ben Life Insurance	\$22,211	\$21,726	\$19,603	\$24,000	\$24,000	\$0	0.00%
Emp Benefits - Ltd/Std	\$16,240	\$25,274	\$15,274	\$23,000	\$25,000	\$2,000	8.70%
Emp Ben Med Claims/Ins	\$4,214,714	\$4,819,917	\$4,006,834	\$5,111,510	\$5,485,225	\$373,715	7.31%
Cnty Retire Contrib Retirement	\$1,956,186	\$2,443,511	\$2,443,511	\$2,757,015	\$3,073,432	\$316,417	11.48%
Longevity	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Emp Benefits - Other	\$14,898	\$23,770	\$18,650	\$22,000	\$25,000	\$3,000	13.64%
Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Workers' Comp Insurance	\$164,198	\$190,345	\$190,345	\$203,000	\$205,000	\$2,000	0.99%
Transfer To OPEB Trust Funds	\$2,648,610	\$1,961,465	\$1,961,465	\$2,575,985	\$1,870,000	(\$705,985)	-27.41%
<i>Total Expenses</i>	<i>\$9,471,935</i>	<i>\$10,089,401</i>	<i>\$9,073,325</i>	<i>\$11,237,675</i>	<i>\$11,241,657</i>	<i>\$3,982</i>	<i>0.04%</i>
<i>Total Employee Benefits</i>	<i><b>\$9,471,935</b></i>	<i><b>\$10,089,401</b></i>	<i><b>\$9,073,325</b></i>	<i><b>\$11,237,675</b></i>	<i><b>\$11,241,657</b></i>	<i><b>\$3,982</b></i>	<i><b>0.04%</b></i>



## Town of Littleton Fiscal Year 2024 Budget





## Town of Littleton Fiscal Year 2024 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Unemployment	\$83,144	\$230,000	\$44,250	\$100,000	\$84,000	(\$16,000)	-16.00%
<i>Total Expenses</i>	<i>\$83,144</i>	<i>\$230,000</i>	<i>\$44,250</i>	<i>\$100,000</i>	<i>\$84,000</i>	<i>(\$16,000)</i>	<i>-16.00%</i>
<b><i>Total Unemployment</i></b>	<b><i>\$83,144</i></b>	<b><i>\$230,000</i></b>	<b><i>\$44,250</i></b>	<b><i>\$100,000</i></b>	<b><i>\$84,000</i></b>	<b><i>(\$16,000)</i></b>	<b><i>-16.00%</i></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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Medicare	\$351,734	\$373,393	\$373,393	\$421,165	\$450,000	\$28,835	6.85%
<i>Total Expenses</i>	<i>\$351,734</i>	<i>\$373,393</i>	<i>\$373,393</i>	<i>\$421,165</i>	<i>\$450,000</i>	<i>\$28,835</i>	<i>6.85%</i>
<b><i>Total Medicare</i></b>	<b><i>\$351,734</i></b>	<b><i>\$373,393</i></b>	<b><i>\$373,393</i></b>	<b><i>\$421,165</i></b>	<b><i>\$450,000</i></b>	<b><i>\$28,835</i></b>	<b><i>6.85%</i></b>



## Town of Littleton Fiscal Year 2024 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Life Insurance	\$22,211	\$21,726	\$19,603	\$24,000	\$24,000	\$0	0.00%
<i>Total Expenses</i>	<i>\$22,211</i>	<i>\$21,726</i>	<i>\$19,603</i>	<i>\$24,000</i>	<i>\$24,000</i>	<i>\$0</i>	<i>0.00%</i>
<b><i>Total Life Insurance</i></b>	<b><i>\$22,211</i></b>	<b><i>\$21,726</i></b>	<b><i>\$19,603</i></b>	<b><i>\$24,000</i></b>	<b><i>\$24,000</i></b>	<b><i>\$0</i></b>	<b><i>0.00%</i></b>

### Employee Benefits: Middlesex Retirement

#### Budget Narrative

Assessment for FY24 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 \$5.3million over the past 7 years, have already helped control our assessment increases by reducing our total assessments over that period (FY17 to FY21). The actuary at MCRS estimated the total reduction already earned by the Town through FY36 at over \$11,715,000. More information on the retirement system is provided in the next section of the report.

910 - Employee Benefits - Middlesex Retirement	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Cnty Retire Contrib Retirement	\$1,956,186	\$2,443,511	\$2,443,511	\$2,757,015	\$3,073,432	\$316,417	11.48%
<i>Total Expenses</i>	<i>\$1,956,186</i>	<i>\$2,443,511</i>	<i>\$2,443,511</i>	<i>\$2,757,015</i>	<i>\$3,073,432</i>	<i>\$316,417</i>	<i>11.48%</i>
<b><i>Total Middlesex Retirement</i></b>	<b><i>\$1,956,186</i></b>	<b><i>\$2,443,511</i></b>	<b><i>\$2,443,511</i></b>	<b><i>\$2,757,015</i></b>	<b><i>\$3,073,432</i></b>	<b><i>\$316,417</i></b>	<b><i>11.48%</i></b>



## Town of Littleton Fiscal Year 2024 Budget

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

#### **Budget Narrative**

Contribution for FY24 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	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Transfer To OPEB Trust Funds	\$2,648,610	\$1,961,465	\$1,961,465	\$2,575,985	\$1,870,000	(\$705,985)	-27.41%
<i>Total Expenses</i>	<i>\$2,648,610</i>	<i>\$1,961,465</i>	<i>\$1,961,465</i>	<i>\$2,575,985</i>	<i>\$1,870,000</i>	<i>(\$705,985)</i>	<i>-27.41%</i>
<i>Total OPEB</i>	<i>\$2,648,610</i>	<i>\$1,961,465</i>	<i>\$1,961,465</i>	<i>\$2,575,985</i>	<i>\$1,870,000</i>	<i>(\$705,985)</i>	<i>-27.41%</i>

### Employee Benefits: Health Insurance

#### **Budget Narrative**

6.2% increase in premium for FY24. Adds 5 family, 5 single and 5 retiree plans for the year in addition to the benefit eligible FTE's added in the FY24 budget.

910 - Employee Benefits - Health Insurance	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Emp Ben Med Claims/Ins	\$4,214,714	\$4,819,917	\$4,006,834	\$5,111,510	\$5,485,225	\$373,715	7.31%
<i>Total Expenses</i>	<i>\$4,214,714</i>	<i>\$4,819,917</i>	<i>\$4,006,834</i>	<i>\$5,111,510</i>	<i>\$5,485,225</i>	<i>\$373,715</i>	<i>7.31%</i>
<i>Total Health Insurance</i>	<i>\$4,214,714</i>	<i>\$4,819,917</i>	<i>\$4,006,834</i>	<i>\$5,111,510</i>	<i>\$5,485,225</i>	<i>\$373,715</i>	<i>7.31%</i>



## Town of Littleton Fiscal Year 2024 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)	2014	2016	2018	2020	2022
Accrued Liability	\$45,237,818	\$52,263,175	\$59,899,994	\$69,553,263	\$81,260,180
Value of Assets	\$25,033,064	\$29,919,769	\$37,804,889	\$42,781,480	\$55,262,346
Unfunded Liability	\$20,204,754	\$22,343,406	\$22,095,105	\$26,771,783	\$25,997,834
Percent Funded	55.34%	57.25%	63.11%	61.51%	68.01%
Accrued Liability Growth		15.53%	14.61%	16.12%	16.83%
Value of Assets Growth		19.52%	26.35%	13.16%	29.17%

Middlesex Retirement System					
Valuation Date (1)	2014	2016	2018	2020	2022
Accrued Liability	\$2,195,732,452	\$2,492,161,766	\$2,797,535,970	\$3,165,584,276	\$3,450,498,511
Value of Assets	\$967,146,018	\$1,141,122,663	\$1,339,085,622	\$1,523,736,765	\$1,881,791,125
Unfunded Liability	\$1,228,586,434	\$1,351,039,103	\$1,458,450,348	\$1,641,847,511	\$1,568,707,386
Percent Funded	44.05%	45.79%	47.87%	48.13%	54.54%
Accrued Liability Growth		13.50%	12.25%	13.16%	9.00%
Value of Assets Growth		17.99%	17.35%	13.79%	23.50%

(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 Town as a whole (both Town and LELWD), currently has a funded ratio of 68.01% as opposed to the system's 54.54% as a whole.

The system intends to be fully funded by FY36 utilizing a schedule of assessment increases of 6.5% annually to FY29 and 4% thereafter, to FY35. The Town has sent additional funds to MCRS each year since 2016, totaling \$5,337,000 or an average of \$762,000 per year. These funds are estimated by the actuaries at MCRS, to save the Town \$11,715,000 in assessments between FY24 & FY35, including \$617,000 in FY24. This savings is in addition to the savings already realized in the years from FY17 to FY23.



## Town of Littleton Fiscal Year 2024 Budget

As seen in the chart above, while the assets of the Town have grown at a higher rate than the system as a whole (29.17% vs 23.50%), our accrued liability has grown at a much higher rate than the system (16.83% vs 9.00%). This is a reflection of the increased number of employees and the higher salaries being paid, in relation to the rest of the system.

### 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, 2021. The total OPEB liability was \$27,713,069, less plan fiduciary net position of \$21,650,957, and the Net OPEB liability of \$6,062,112. 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)	2017	2018	2019	2020	2021
Total OPEB Liability	\$23,823,488	\$25,609,877	\$28,339,744	\$33,199,756	\$27,713,069
Value of Assets	\$7,109,137	\$9,003,920	\$12,089,224	\$14,626,403	\$21,650,957
Unfunded Liability	\$16,714,351	\$16,605,957	\$16,250,520	\$18,573,353	\$6,062,112
Discount rate	7.50%	7.50%	7.50%	6.75%	6.50%
Percent Funded	29.84%	35.16%	42.66%	44.06%	78.13%
Accrued Liability Growth		7.50%	10.66%	17.15%	-16.53%
Value of Assets Growth		26.65%	34.27%	20.99%	48.03%

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

Both active plan members, those employees with health insurance (373 to 360), and covered spouses, retiree spouses covered by the plan (87 to 86), decreased in the last valuation report. This decrease helped offset the reduction of the discount rate from 6.75% to 6.50%. Assets have grown to \$21.6 million.

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 FY31. As of the last valuation report, the fund is 78.13% funded.



## Town of Littleton Fiscal Year 2024 Budget

### 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*

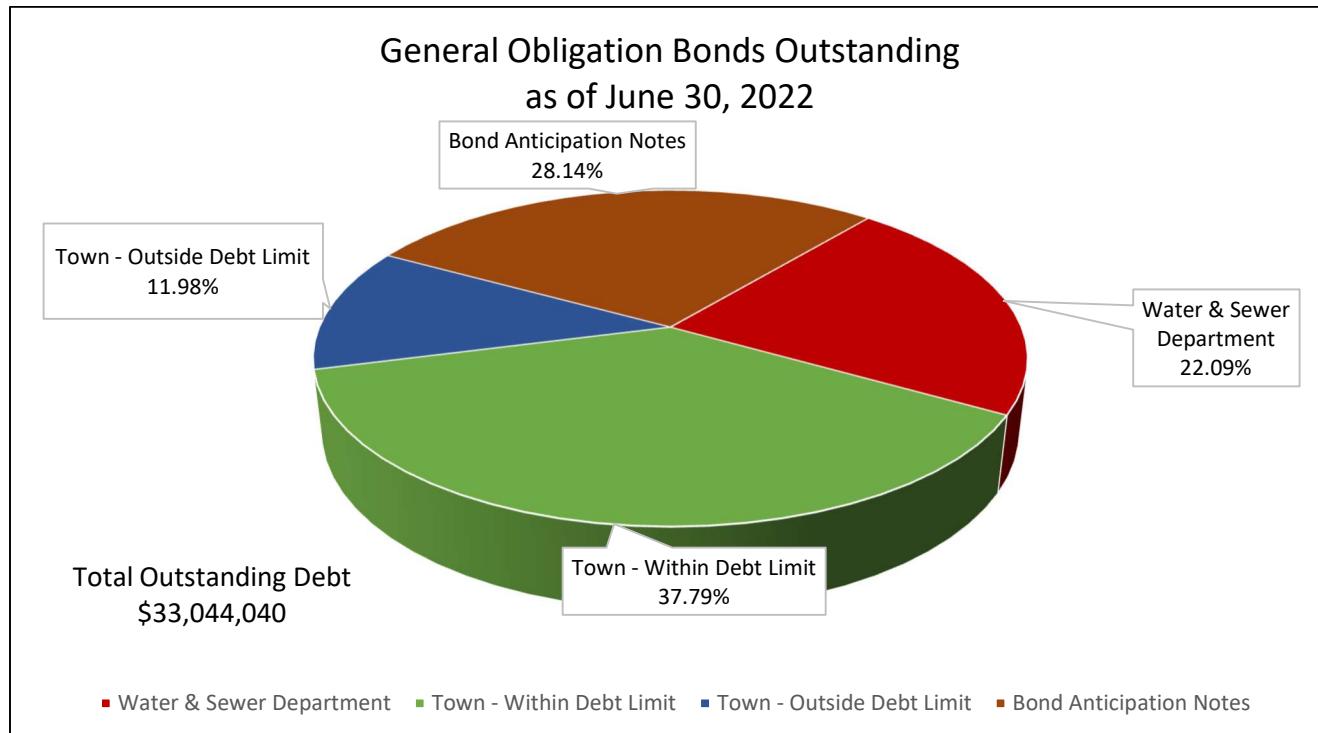
GFOA recommends that government officials ensure that the costs of DB pensions and OPEB are properly measured and reported. Sustainability requires governments that sponsor or participate in DB pension plans, or that offer OPEB, to contribute the full amount of their actuarially determined contribution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

<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)



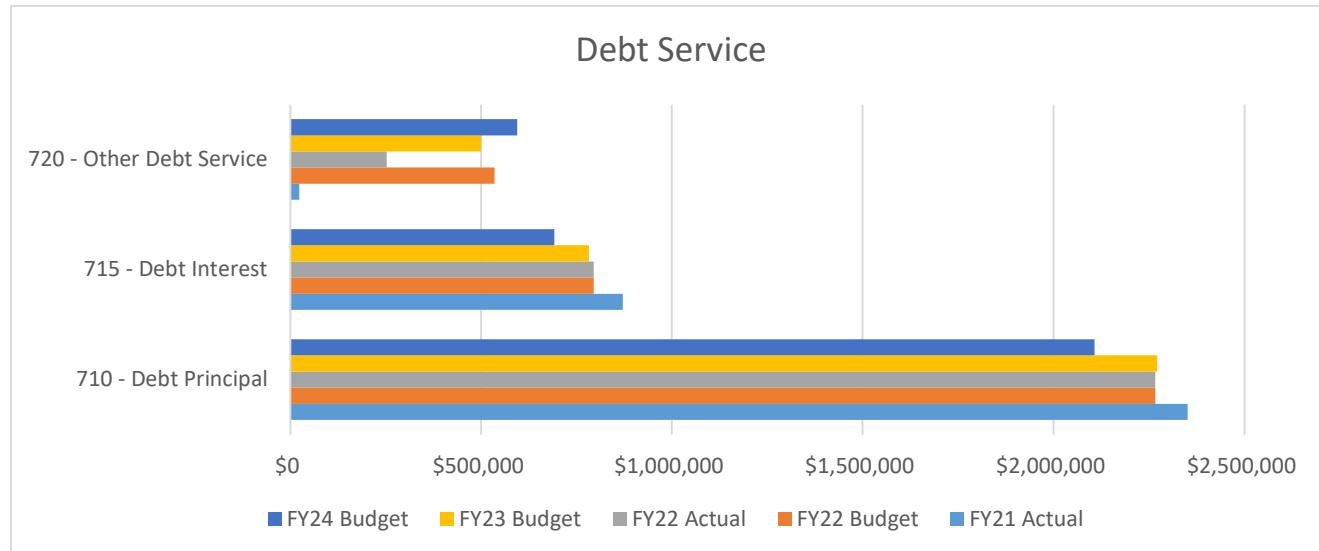
### Debt Service



Debt Service Summary	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<b>Total Budgets</b>							
710 - Debt Principal	\$2,351,699	\$2,266,576	\$2,266,576	\$2,271,847	\$2,107,124	(\$164,723)	-7.25%
715 - Debt Interest	\$871,631	\$795,516	\$795,162	\$783,025	\$692,408	(\$90,617)	-11.57%
720 - Other Debt Service	\$24,433	\$535,481	\$252,741	\$500,000	\$595,000	\$95,000	19.00%
<b>Total Debt Service</b>	<b>\$3,247,762</b>	<b>\$3,597,573</b>	<b>\$3,314,480</b>	<b>\$3,554,872</b>	<b>\$3,394,532</b>	<b>(\$160,340)</b>	<b>-4.51%</b>



## Town of Littleton Fiscal Year 2024 Budget





## Town of Littleton Fiscal Year 2024 Budget

### Debt Service - Long Term Debt

#### Budget Narrative

Principal payments on our long-term debt decrease by \$164,723. FY23 was the final year of the debt for the High School.

710 - Debt Principal	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Principal On L/T Debt	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Lt Debt Alumni Field 11.16.16	\$235,000	\$235,000	\$235,000	\$240,000	\$240,000	\$0	0.00%
Lt Debt Boxborough Rd 11.16.16	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
Lt Debt Fire Station 11.16.16	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000	\$0	0.00%
L.T. Debt/Great Road Land Purc	\$25,000	\$20,000	\$20,000	\$0	\$0	\$0	0.00%
L.T. Debt/Rss Construction	\$270,000	\$270,000	\$270,000	\$224,500	\$232,000	\$7,500	3.34%
Lt Debt/Houghton Rf Cpa 5/4/09	\$9,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
Lt Debt/Lucy Land Cpa 5/4/09	\$10,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
Lt Debt/Police St 10/20/08	\$287,000	\$280,000	\$280,000	\$285,000	\$285,000	\$0	0.00%
L.T. Debt/Wwtp 5-15-05	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$0	0.00%
L.T. Debt/Middle Sch 1-15-08	\$370,000	\$370,000	\$370,000	\$375,000	\$370,000	(\$5,000)	-1.33%
L.T. Debt/Hartwell 5-15-05	\$25,000	\$30,000	\$30,000	\$30,000	\$0	(\$30,000)	-100.00%
L.T. Debt/Prouty 5-15-05	\$30,000	\$25,000	\$25,000	\$25,000	\$20,000	(\$5,000)	-20.00%
L.T. Debt/Cobb Land 11/8/10 St	\$15,000	\$15,000	\$15,000	\$13,000	\$13,000	\$0	0.00%
L.T. Debt/Goldsmith 5/3/10 Stm	\$55,000	\$55,000	\$55,000	\$47,000	\$47,000	\$0	0.00%
L.T. Debt/Matawanakee Bettrmnt	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Shakerlane School	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Septic Prog2-Mwpat	\$11,388	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Rss Design	\$10,000	\$10,000	\$10,000	\$8,000	\$8,000	\$0	0.00%
L.T. Debt/Hs Constr Atm7 5/99	\$250,000	\$195,000	\$195,000	\$135,000	\$0	(\$135,000)	-100.00%
L.T. Debt/Morrison Land 12/99	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Debt/Ms Low Cost Loan	\$107,115	\$107,115	\$107,115	\$107,115	\$107,115	\$0	0.00%
L.T. Debt/Septic Betterment	\$12,196	\$12,461	\$12,461	\$12,732	\$13,009	\$277	2.18%
L.T. Debt/Library 10.28.19	\$235,000	\$235,000	\$235,000	\$235,000	\$235,000	\$0	0.00%
L.T. DEBT/LIBR DESIGN 11.18.21	\$0	\$0	\$0	\$67,500	\$70,000	\$2,500	3.70%
L.T. DEBT/LIBR CONSTR 11.18.21	\$0	\$0	\$0	\$60,000	\$60,000	\$0	0.00%
<b>Total Expenses</b>	<b>\$2,351,699</b>	<b>\$2,266,576</b>	<b>\$2,266,576</b>	<b>\$2,271,847</b>	<b>\$2,107,124</b>	<b>(\$164,723)</b>	<b>-7.25%</b>
<b>Total Debt Principal</b>	<b>\$2,351,699</b>	<b>\$2,266,576</b>	<b>\$2,266,576</b>	<b>\$2,271,847</b>	<b>\$2,107,124</b>	<b>(\$164,723)</b>	<b>-7.25%</b>



## Town of Littleton Fiscal Year 2024 Budget

715 - Debt Interest	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Lt Int Alumni 11.16.16	\$73,200	\$63,800	\$63,800	\$54,400	\$47,200	(\$7,200)	-13.24%
Lt Int Boxboro Rd Cpc 11.16.16	\$9,300	\$8,100	\$8,100	\$6,900	\$6,000	(\$900)	-13.04%
Lt Int Fire Station 11.16.16	\$200,940	\$186,690	\$186,690	\$172,440	\$158,190	(\$14,250)	-8.26%
L.T. Int/Great Road Land Purcha	\$900	\$400	\$400	\$0	\$0	\$0	0.00%
L.T. Int/Hartwell Avenue	\$3,550	\$2,100	\$2,100	\$900	\$0	(\$900)	-100.00%
L.T. Int/Rss Design	\$4,325	\$3,925	\$3,925	\$3,520	\$3,120	(\$400)	-11.36%
L.T. Int/Houghton Rf Cpa 5/4/0	\$3,673	\$3,450	\$3,450	\$3,050	\$2,650	(\$400)	-13.11%
L.T. Int/Lucy Land Cpa 5/4/09	\$2,072	\$1,700	\$1,700	\$1,500	\$1,300	(\$200)	-13.33%
L.T. Int/Police St 10/20/08 St	\$120,063	\$113,150	\$113,150	\$99,150	\$84,900	(\$14,250)	-14.37%
L.T. Int/High Schl	\$11,600	\$6,600	\$6,600	\$2,700	\$0	(\$2,700)	-100.00%
L.T. Int/Rss Construction	\$116,775	\$105,975	\$105,975	\$94,363	\$82,950	(\$11,413)	-12.09%
L.T. Int/Wwtp 5-15-05	\$15,200	\$12,000	\$12,000	\$8,800	\$6,400	(\$2,400)	-27.27%
L.T. Int/Middle Sch 1-15-08	\$95,650	\$80,850	\$80,850	\$66,050	\$54,800	(\$11,250)	-17.03%
L.T. Int/Prouty 5-15-05	\$3,300	\$2,550	\$2,550	\$1,550	\$800	(\$750)	-48.39%
L.T. Int/Cobb 11/8/10 Stm9	\$6,488	\$5,888	\$5,888	\$5,265	\$4,615	(\$650)	-12.35%
L.T. Int/Matawanakee Bettrmnt	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Int/Shakerlane School	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Int/Goldsmith 5/3/10 Stm7	\$23,388	\$21,188	\$21,188	\$18,915	\$16,565	(\$2,350)	-12.42%
L.T. Int/Septic Betterment	\$4,952	\$5,062	\$4,708	\$4,793	\$4,520	(\$273)	-5.70%
L.T. Int/Morrison Land 12/99	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
L.T. Int/Ms Low Cost Loan	\$19,281	\$17,138	\$17,138	\$14,997	\$12,854	(\$2,143)	-14.29%
L.T. Int/Library 10.28.19	\$156,976	\$154,950	\$154,950	\$143,200	\$131,450	(\$11,750)	-8.21%
L.T. INT/LIBR DESIGN 11.18.21	\$0	\$0	\$0	\$42,832	\$39,394	(\$3,438)	-8.03%
L.T. INT/LIBRY CONST 11.18.21	\$0	\$0	\$0	\$37,700	\$34,700	(\$3,000)	-7.96%
<b>Total Expenses</b>	<b>\$871,631</b>	<b>\$795,516</b>	<b>\$795,162</b>	<b>\$783,025</b>	<b>\$692,408</b>	<b>(\$90,617)</b>	<b>-11.57%</b>
<b>Total Debt Interest</b>	<b>\$871,631</b>	<b>\$795,516</b>	<b>\$795,162</b>	<b>\$783,025</b>	<b>\$692,408</b>	<b>(\$90,617)</b>	<b>-11.57%</b>



## Town of Littleton Fiscal Year 2024 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 FY22 short-term debt costs of \$538,817 are estimated interest costs for the Library and sewer projects applicable to the Town.

720 - Other Debt Service	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Expenses</u>							
Debt Issuance Profess Serv	\$5,786	\$18,000	\$11,500	\$0	\$0	\$0	0.00%
Other Debt Service	\$5,720	\$121,728	\$970	\$0	\$0	\$0	0.00%
Interest On Notes	\$12,927	\$395,753	\$240,271	\$500,000	\$595,000	\$95,000	19.00%
Ban Paydowns Xfr Out To Cap Fu	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Total Expenses</i>	<i>\$24,433</i>	<i>\$535,481</i>	<i>\$252,741</i>	<i>\$500,000</i>	<i>\$595,000</i>	<i>\$95,000</i>	<i>19.00%</i>



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## Town of Littleton Fiscal Year 2024 Budget

### Non-General Fund Budgets

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

Non General Fund Budgets	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Amended Budget	FY24 Preliminary Budget	\$ Variance	% Variance
197 - Littleton Cable Television	\$263,888	\$316,288	\$303,100	\$337,268	\$366,453	\$29,185	8.65%
<b>Total Non-General Fund</b>	<b>\$263,888</b>	<b>\$316,288</b>	<b>\$303,100</b>	<b>\$337,268</b>	<b>\$366,453</b>	<b>\$29,185</b>	<b>8.65%</b>

### LCTV Organizational Chart





## Town of Littleton Fiscal Year 2024 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	FY2023	Projected FY2024
Meetings televised (New Hrs)	Output	348	350
Programs televised (New Hrs)	Output	132	135
Outreach/Training Hours	Output	65	65
Hours of programming televised	Output	5016	5000+

#### **DEPARTMENTAL SERVICES**

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

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

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

#### **MAJOR ACCOMPLISHMENTS**

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

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



## **Town of Littleton Fiscal Year 2024 Budget**

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### **DEPARTMENTAL GOALS**

1. Coverage of Town Boards and Committees Meetings: Continue to cover all regulatory boards and the Annual/Special Town Meetings. Coverage of special meetings of importance, as requested 2. Assist Town Departments with Publicity, Training, Outreach. 3. Increase public awareness of town government and key issues. 4. Increase viewership through social media platforms

### **BUDGET NARRATIVE**

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

Personal Services – The FY24 staffing budget remains at three (3) full time employees. Offset in salary and benefits are taken from both the Boxboro Fund, and the PEG Fund. All non-union employees of the Town, including the employees of this office, are subject to the wage and classification plan under the Personnel bylaw. All employees in this department will receive a step increase in FY24. A 2% COLA is calculated and included as directed by the Board of Selectmen. The salary budget increased by \$19,627 or 8.82% above FY23.

Expenses - The FY24 operating budget has increased by \$7,975 or 4.89% above FY23. The capital expenses are being offset by capital payments from the Cable Service Providers.

### **BUDGET HIGHLIGHTS**

Capital money has been allocated for running a fiber line from the Charles Forbes Gymnasium to the cafeteria at the Littleton Middle School. Capital money is also planned for creating a long-term archival system for the retention of meetings and other programming that is deemed valuable for historical purposes. An examples would be past LHS Graduation ceremonies.



## Town of Littleton Fiscal Year 2024 Budget

510 - Littleton Cable Television	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget	\$ Variance	% Variance
<u>Littleton Cable Television Wages</u>							
Wages - Manager/Dept Head	\$92,290	\$93,192	\$93,187	\$94,587	\$103,123	\$8,536	9.02%
Wages - Hourly	\$93,265	\$120,311	\$121,501	\$126,429	\$189,888	\$63,459	50.19%
Longevity-Non Union	\$1,400	\$1,400	\$1,400	\$1,500	\$1,500	\$0	0.00%
<i>Total Littleton Cable Television Wages</i>	<i>\$186,955</i>	<i>\$214,903</i>	<i>\$216,088</i>	<i>\$222,516</i>	<i>\$294,511</i>	<i>\$71,995</i>	<i>32.35%</i>
<u>Littleton Cable Television Expenses</u>							
Medicare Tax	\$2,159	\$2,900	\$2,801	\$3,227	\$3,512	\$285	8.83%
Life Insurance	\$199	\$210	\$175	\$250	\$300	\$50	20.00%
Health Insurance	\$30,696	\$30,049	\$29,092	\$35,000	\$38,000	\$3,000	8.57%
Pensions, Contributory	\$25,133	\$31,951	\$31,951	\$40,000	\$45,000	\$5,000	12.50%
Pensions, Non-Contributory	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Vehicle Repair/Maint	\$369	\$1,800	\$310	\$1,800	\$1,800	\$0	0.00%
Equipment Repair/Maint	\$880	\$5,000	\$1,770	\$5,000	\$9,000	\$4,000	80.00%
Professional Services Other	\$11,530	\$14,150	\$8,813	\$14,150	\$13,000	(\$1,150)	-8.13%
Software & Systems Contracts	\$0	\$210	\$0	\$210	\$100	(\$110)	-52.38%
Hardware	\$0	\$4,000	\$3,183	\$4,000	\$0	(\$4,000)	-100.00%
Telephone/Wireless/Data	\$240	\$600	\$220	\$600	\$600	\$0	0.00%
Postage	\$3	\$200	\$0	\$200	\$1,000	\$800	400.00%
Office Supplies	\$726	\$1,946	\$707	\$2,470	\$2,800	\$330	13.36%
Tech Supplies	\$1,229	\$4,100	\$3,721	\$4,100	\$3,600	(\$500)	-12.20%
Publications & Subscriptions	\$3,770	\$4,269	\$4,269	\$3,745	\$4,300	\$555	14.82%
Lctv Capital Expenses	\$0	\$52,887	\$52,518	\$48,333	\$48,333	\$0	0.00%
<i>Total Littleton Cable Television Expenses</i>	<i>\$76,933</i>	<i>\$154,272</i>	<i>\$139,530</i>	<i>\$163,085</i>	<i>\$171,345</i>	<i>\$8,260</i>	<i>5.06%</i>
<b>Total Littleton Cable Television</b>	<b>\$263,888</b>	<b>\$369,175</b>	<b>\$355,618</b>	<b>\$385,601</b>	<b>\$465,856</b>	<b>\$80,255</b>	<b>20.81%</b>

### Staffing

Name	Position	FTE	Grade	Step	Salary
Mark Crory	Lctv Exec Director	1.000	BA15	8	\$101,101
Kirby Dolak	Lctv Program Supv	1.000	BA11	9	\$79,804
Judith Reid	Lctv Vid Prod Coord	1.000	BA07	3	\$55,019
<b>Department Total</b>		<b>3.000</b>			
				<b>\$235,924</b>	



### 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.

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).

#### Summary Capital Requests by Department/Year

Capital Requests as of December 22, 2022

Department	FY24	FY25	FY26	FY27
Building		42,400		45,000
Cemetery	25,950	75,000		
Highway	115,000	352,500	75,000	70,000
Select Board	657,000			
Fire	415,000	181,000	125,000	715,000
LCTV	32,000	97,000	44,895	78,200
Planning	32,000	30,000	30,000	
Police	350,409	313,909	235,497	211,674
PRCE	110,000	3,545,000	13,890,000	3,201,000
School	696,000	240,000	2,090,000	31,090,000
Grand Total	2,433,359	4,876,809	16,490,392	35,410,874

FY24 Funding Sources \$10,409 from raise & appropriate; \$1,700,000 from fund balance; \$415,000 from borrowing; \$209,950 from grants; \$48,000 from Trust and PEG funds; \$50,000 from revolving fund.



## Town of Littleton Fiscal Year 2024 Budget

### Capital – Proposed Funding

As of December 22, 2022

After multiple meetings the following projects were recommended for funding in fiscal 2024 based on the needs of the Town as recommended by the Finance Committee and the Select Board. See full Comprehensive 10-Year Capital Improvement Plan (CIP) online at: <https://www.littletonma.org>

#### FY2024 PROPOSED CAPITAL IMPROVEMENT PLAN (CIP) - ARTICLE 9

Departments/Projects	Proposed Funding	Description
<b><u>Department of Public Works</u></b>		
2024 Ford Explorer or SUV	\$ 50,000.00	Replacement of a 2013 SUV with a new 2022/23 Ford Explorer (Hybrid)
Irrigation Wells	\$ 65,000.00	Installation of irrigation wells at Koerper Field and Town Common
<b>DPW Subtotal</b>	<b>\$ 115,000.00</b>	
<b><u>Planning Department</u></b>		
Zoning Bylaw: Diagnostic & Recodification	\$ 32,000.00	Two-step process to hire a consultant to conduct diagnostic and recodification reviews of the Town's current zoning bylaw
<b>Planning Subtotal</b>	<b>\$ 32,000.00</b>	
<b><u>Police Department</u></b>		
Camera and Security System	\$ 200,000.00	Upgrade of Police Department facility camera monitoring and recording system
Cruiser replacement plan	\$ 140,000.00	Replaces two police cruisers each year per Police Capital Plan with hybrid vehicles
<b>Police Subtotal</b>	<b>\$ 340,000.00</b>	
<b><u>Parks, Recreation &amp; Community Education</u></b>		
Replacement of 2011 Ford Ranger Pick up Truck	\$ 60,000.00	Replacement of 2011 Ford Ranger Pick-up Truck with electric pickup to be utilized as a town pool vehicle
<b>PRCE Subtotal</b>	<b>\$ 60,000.00</b>	
<b><u>Littleton Public Schools</u></b>		
All Schools - Concrete Sidewalk Repair (HS 50K, MS 15K, SL 3K, RS 3K)	\$ 71,000.00	Sidewalk repairs at all school facilities
High School - Roof Top HVAC Unit	\$ 275,000.00	Replacement of 22-year-old HVAC unit
High School Roof	\$ 50,000.00	Funding for feasibility study for replacement of High School roof
Facility Improvements (furniture, floors, play structures)	\$ 100,000.00	Various facility improvements for school buildings including replacement of portions of flooring at High School, replacement of broken furniture in all schools and replacement of swing sets at Shaker Lane and Russell Street Schools
<b>Littleton Public Schools Subtotal</b>	<b>\$ 496,000.00</b>	
<b>TOTAL FY24 CAPITAL IMPROVEMENT PLAN</b>	<b>\$ 1,043,000.00</b>	



## Town of Littleton Fiscal Year 2024 Budget

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

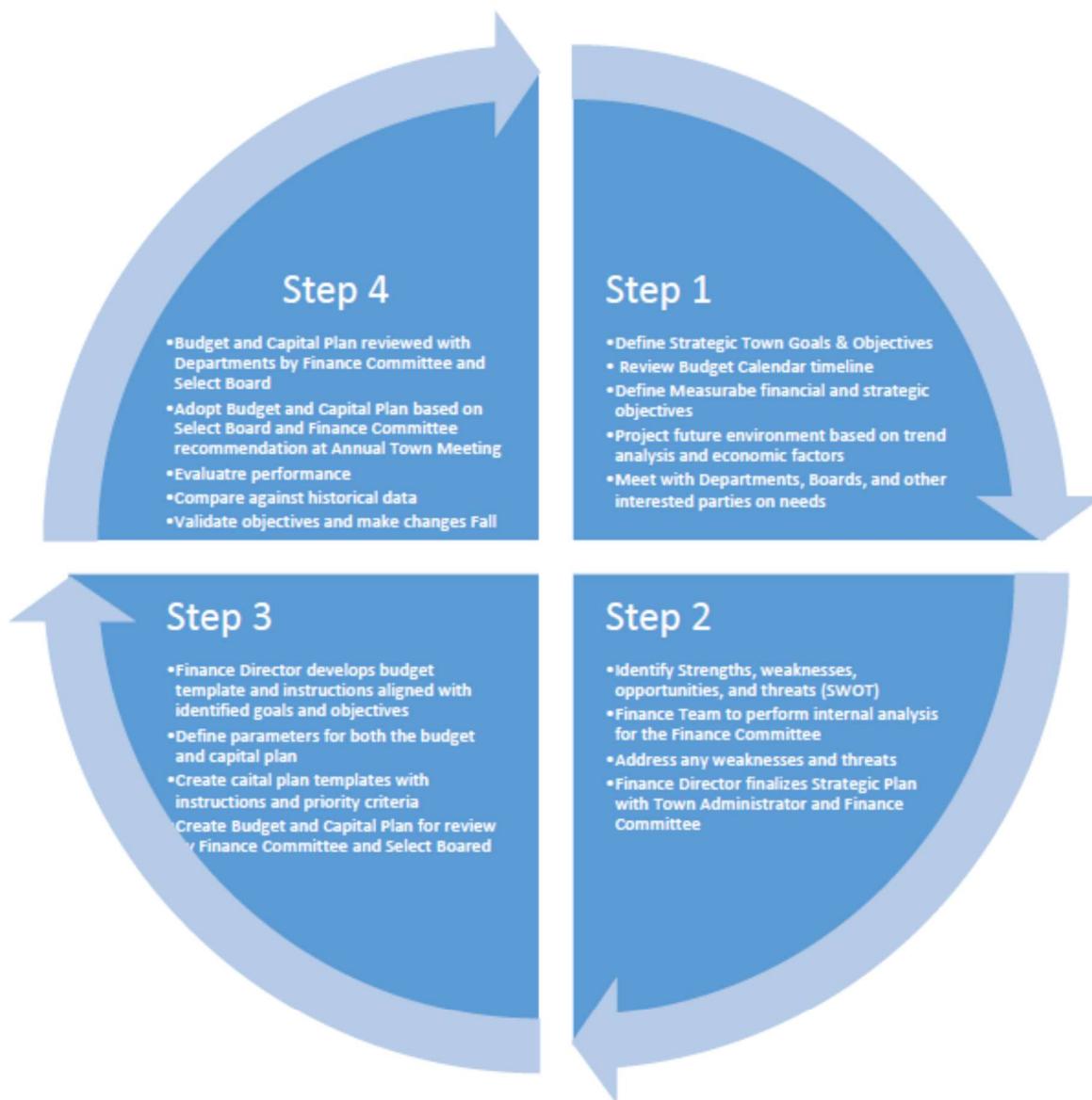
<i>Fiscal Year</i>	<i>Override Type</i>	<i>Purpose</i>	<i>Voted Project Amount</i>
FY1997	Debt Exclusion	Frost/Whitcomb land purchase	\$700,000
FY2001	Debt Exclusion	Morrison land purchase	\$1,790,000
FY2003	Debt Exclusion	Wastewater Treatment Facility	\$1,760,000
FY2004	Capital		\$800,000
FY2005	Operating	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



### Strategic Plan Diagram

Strategic Plan 2023 – 2024

### Town of Littleton Strategic Plan Diagram



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